

## **Tips on Proper Completion of the Substitute W-9 Form for Landowners**

It is imperative that W-9 forms be filled out correctly by the landowner since this will determine how the cost-sharing moneys are considered by the IRS for tax purposes. Landowners should be advised to read the accompanying instructions carefully before completing a W-9.

- The landowner must fill in their tax identification number (TIN) and check the appropriate box underneath to indicate whether this number represents a social security number (SSN), employer identification number (EIN), etc.
- Social security numbers should only be used in the TIN field when you are applying as an individual, sole proprietor, or LLC-Single Owner.
- If the landowner is applying as a legally recognized partnership, corporation, company, etc., then they must provide the corresponding EIN in the TIN field.
- The applicant's TIN must match that of the entity they specified in the Legal Name field of the W9 form.
- If the landowner is not considered a legal partnership, corporation, etc. with a federally recognized EIN but the property involved is jointly owned, then the entity designation on the W-9 form must be designated as an Individual/Sole Proprietor.
- Only one individual's name and TIN may be written on the W-9.
- Property jointly owned by a married couple is eligible for cost sharing, but only one co-owner's name may appear on the W-9
- Either co-owner may apply for cost sharing, but it is important that one co-owner's name be used consistently on both the WFLGP Application (Form 2400-126) and the W-9 form.