

Form W9 Guidance

A W9 is a form that CWEA is required to collect from vendors who provide services to CWEA, including CWEA local sections, who meet specific criteria. CWEA issues a 1099-MISC form to all individuals/entities who submit a W9 and receive \$600 or more in payment from CWEA. **CWEA must collect a W9 when paying the recipient \$600 or more per calendar year and local sections are required to comply with this requirement.**

The following vendors are required to submit a W9 to CWEA for services rendered:

- Independent Contractors
- Sole Proprietors
- Freelancers

Corporations, including LLCs that function as C or S corps, are **exempt** from W9 requirements and, as such, do not need to submit one for services rendered.

When contracting with an entity who is required to submit a W9, make sure to have them complete and submit the W9 **before** issuing payment. Once payment is issued, it is much harder to get a vendor to submit a W9.

Completed W9s must be emailed to CWEA's state office; they can be sent directly to Cris Consunto - cconsunto@cwea.org. CWEA will issue forms 1099 to W9 recipients by January 31 of the following year, in compliance with IRS requirements.

Please reach out to us at the state office if you have any questions!