



IRS releases final updated Form W-9

Global Information Reporting

On March 6, 2024, the IRS released an updated and finalized [Form W-9, Request for Taxpayer Identification Number and Certification](#), with a revision date of March 2024. The draft Form W-9 was first released on July 26, 2023, and included new line 3b. The final version incorporates the new line 3b and updates the line 1 and line 3a information for single-member LLCs and other disregarded entities.

Line 1 used to request simply “Name (as shown on your income tax return),” which was confusing for some disregarded entities. Line 1 now instructs taxpayers to provide the “Name of entity/individual” and “For a sole proprietor or disregarded entity, enter the owner’s name on line 1, and enter the business/disregarded entity’s name on line 2.”

Prior line 3 (now line 3a) provided a check box labeled “Individual/sole proprietor or single-member LLC.” Current line 3a changes that label to “Individual/sole proprietor” while also adding a note that “A disregarded entity should instead check the appropriate box for the tax classification of its owner.” The checkbox for LLCs also notes that the LLC box should be checked if the LLC is treated as a partnership, C corporation, or S corporation, as before, but now adds that an LLC that is disregarded should not check the LLC box, and instead should check the box for the classification of the LLC’s owner, using the same rule mentioned above for disregarded entities.

The instructions have been edited to remove all references to single-member LLCs, instead referring either to regarded LLCs or disregarded entities. Note, however, that the instructions for Part I still state that a single-member LLC that is treated as a disregarded entity must provide the owner’s TIN, not the entity’s TIN.

The new line 3b instruction has been updated to account for LLCs that are treated as partnerships. The instructions attached to the form now include a warning that failure to complete line 3b could result in the filer not receiving the information necessary to file a correct information return with the IRS or to furnish a correct payee statement to the filer’s partners or beneficiaries.

As a reminder, the [Instructions for the Requester of Form W-9](#) are still in draft form. The draft instructions have been updated consistent with the updates to line 3a and line 3b outlined above on the Form W-9. Other updates were made to reflect legislative and regulatory changes related to section 1446, updates to the new QI agreement, and clarity regarding how a US branch of a foreign person or a foreign branch of a US financial institution that is a QI should not provide a Form W-9.

Neither the final Form W-9 nor the draft instructions make reference to any requirement to use the new version of the Form W-9. Similarly, the certification on the current version is the same as the prior version.

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