

Code, a payee of a reportable payment must provide its Taxpayer Identification Number (TIN) to a person who is required to file an information return with respect to the payment. In addition, under § 3406(a)(1)(A) the payee of a reportable interest or dividend payment generally must certify that its TIN is correct and that it is not subject to backup withholding under § 3406(a)-(1)(C) for failure to include interest and dividend income on its tax return (required certifications). Section 3406(a)(1)(A) and (D) requires the imposition of backup withholding on a reportable interest or dividend payment to a payee if the payee does not provide its TIN or make the required certifications.

.02 The Internal Revenue Service provides an official Form W-9 for a payee to provide the required certifications to the payor. A payor may use a substitute Form W-9 to obtain the TIN and the required certifications provided the certification requirements in the substitute Form W-9 comply with section 4 of Rev. Proc. 83-89. A payor may incorporate the required certifications into other business forms customarily used, such as account signature cards, provided the required certifications are clearly set forth. See section 5.01 of Rev. Proc. 83-89.

### SECTION 3. SCOPE

This revenue procedure applies to payors that choose to obtain the required certifications by using a substitute Form W-9 incorporated into business forms the payor customarily

uses, as set forth in section 2.02 of this revenue procedure.

### SECTION 4. FORMAT FOR MAKING THE REQUIRED CERTIFICATIONS

.01 *Required certifications clearly set forth.* For a payor to be treated as having provided a taxpayer with a valid substitute Form W-9, the required certifications must be clearly set forth. The Service will treat the required certifications as being clearly set forth only if they meet the provisions of section 4.02 or 4.03 of this revenue procedure.

.02 *Separate signature for required certifications.* A substitute Form W-9 is valid if a separate signature line is provided just for the required certifications.

.03 *Single signature for required certifications and other provisions.* A substitute Form W-9 is valid if:

(1) a single signature line is provided for the required certifications as well as other provisions unrelated to the required certifications;

(2) the language of the required certifications is highlighted, boxed, printed in bold-face type, or presented in some other manner that distinguishes and causes the language to stand out from all other information contained on the substitute Form W-9; and

(3) the following statement is provided in the same manner prescribed in section 4.03(2) and appears immediately above the single signature line on the substitute Form W-9: “The

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26 CFR 601.602: Forms and instructions.  
(Also Part I, Section 3406; 31.3406(h)-3)

## Rev. Proc. 96-26

### SECTION 1. PURPOSE

This revenue procedure clarifies the certification requirements for a substitute Form W-9, Request for Taxpayer Identification Number and Certification, and amplifies Rev. Proc. 83-89, 1983-2 C.B. 613, which provides guidelines for payors of interest, dividends, and patronage dividends and brokers that want to design and provide their own substitute Forms W-9.

### SECTION 2. BACKGROUND

.01 Under §§ 6109(a)(2) and 3406(a)(1)(A) of the Internal Revenue

Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.”

#### SECTION 5. IMPERMISSIBLE USE OF THE CERTIFICATIONS

.01 A payor may not (1) require a payee to agree to provisions included on a substitute Form W-9 other than the required certifications in order to avoid backup withholding, or (2) threaten backup withholding in order to secure a payee's acceptance of provisions included on a substitute Form W-9 that are unrelated to the required certifications.

.02 If a payor contravenes the provisions of section 5.01 of this revenue procedure, the payor may be subject to civil or criminal penalties under 31 U.S.C. § 333. That section generally prohibits the use of any words, titles, abbreviations, etc. in connection with a business solicitation or activity in a manner that could reasonably be interpreted to convey a false impression that such activity is approved, endorsed, sponsored, or authorized by the Service.

#### SECTION 6. EFFECT ON OTHER DOCUMENTS

This revenue procedure amplifies Rev. Proc. 83-89.

#### SECTION 7. EFFECTIVE DATE

Except for section 5, the provisions of this revenue procedure apply to substitute Forms W-9 completed by payees after December 31, 1996. The provisions of section 5.02 of this revenue procedure apply to violations occurring after March 31, 1995, the effective date of 31 U.S.C. § 333.

#### DRAFTING INFORMATION

The principal author of this revenue procedure is Renay France of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Renay France on (202) 622-4910 (not a toll-free call).