

## Student Activities Business Office (SABO)

### W-9 Explanation

3/30/2026 – Last Updated

#### What is a W-9 Form?

A W-9 is an IRS form used to collect basic tax information from someone who will be paid by Boston University — like a guest speaker, performer, or independent contractor.

It helps BU report payments to the IRS — it does not mean the person is being taxed right away, but BU is required to keep this info on file.

#### When Does a Guest Need to Fill One Out?

Your group needs to collect a W-9 before someone gets paid an honorarium or is reimbursed for services. Also, winners/recipients of gift cards need to complete one as well. Here's a list:

- Artists or performers
- Guest speakers or panelists
- Individuals being given an honorarium or prize
- Independent contractors such as – photographers or DJ's.

#### What is on the W-9?

1. Name (as it appears on their taxes)
2. Business name (if any) – leave blank if not applicable
3. Federal tax classification – ensure one box is checked
4. Address – this should match to where their payment is being sent.
5. Taxpayer Identification Number (TIN) – Social Security Number (SSN) **or** Employer Identification Number (EIN)
6. Signature and date – make sure this is completed.

#### What Should I look for Before Sending This to SABO?

Be sure it's legible and completed. Here's a checklist of what to look for when reviewing a W-9 submitted to your BU student group to make sure it's correct and complete before forwarding it to SAO/SABO:

Section	What to Check
Line 1 – Name	Full legal name of the individual or business (must match the TIN)
Line 2 – Business name	Optional — filled only if different from Line 1 (e.g., a company name)
Line 3 – Federal tax classification	One box should be checked <u>      </u>
Line 4 – Exemptions	Usually blank — not needed unless they know they're exempt
Line 5 – Address	Must include street address, city, state, ZIP
Line 6 – City, state, ZIP	Make sure ZIP code is valid
Part I – TIN	Social Security Number (SSN) filled in completely
	Employer Identification Number (EIN) filled in completely
Part II – Signature	Must be signed and dated by the person submitting the form
Legibility	Everything should be readable, with no missing or unclear info
Form version	Should be the Federal W-9 <a href="#">version linked on the IRS website.</a>