



In order for the University of Pittsburgh to comply with the Internal Revenue Service regulations, we are asking that you review the enclosed 1099 for accuracy of name, address and social security number or Employer identification number.

If there is an error or information is omitted from the 1099 form, please print the W9 form from <http://www.irs.gov/pub/irs-pdf/fw9.pdf> and send the corrected form to one of the places listed below. Please return or FAX the W-9 Form within ten (10) days of receipt, even if you are exempt from backup withholding. Please make sure that the form is complete and correct. Failure to respond in a timely manner may subject you to 28% withholding on each payment, or require the University to withhold payment of outstanding invoices until this information is received.

**If you have already completed a W9 for payment and all information on the 1099 is correct, you DO NOT need to resend a W9.**

We are required to inform you that failure to provide the correct Taxpayer Identification Number (TIN)/ Name combination may subject you to a \$50 penalty assessed by the Internal Revenue Service under section 6723 of the Internal Revenue Code.

Only the individual's name to which the Social Security Number (SSN) was assigned should be entered on the first line. The name of a partnership, corporation, club, or other entity, must be entered on the first line of the W9 exactly as it was registered with the IRS when the Employer Identification Number (EIN) was assigned.

DO NOT submit your name with a Tax Identification Number that was not assigned to your name. For example, a doctor MUST NOT submit his or her name with the Tax Identification Number of a clinic he or she is associated with.

Thank you for your cooperation and prompt attention in providing us with this information. If you have any questions or need additional information please call (412) 624-3578 or email us at [paymentprocessingcs@cfo.pitt.edu](mailto:paymentprocessingcs@cfo.pitt.edu) or [pantherexpresscs@cfo.pitt.edu](mailto:pantherexpresscs@cfo.pitt.edu) .

Please mail the completed form to:

**University of Pittsburgh  
Payment Processing  
116 Atwood Street  
Pittsburgh, PA 15260**

**OR**

**Fax: (412) 688-6035**

**OR**

**Email: [paymentprocessingcs@cfo.pitt.edu](mailto:paymentprocessingcs@cfo.pitt.edu)**