



State of Arizona Accounting Manual

Topic 45 Expenditures, Expenses and Disbursements Issued 06/10/19
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INTRODUCTION

Forms W-9 are used to support appropriate taxation and State fiscal reporting. The Federal Government provides the Federal Form W-9 (*Request for Taxpayer Identification Number and Certification*); the State of Arizona, with the consent of the Federal Government, provides a combined State Form GAOW-9 & ACH (*State of Arizona Substitute W-9 & Vendor Authorization Form and State of Arizona ACH Authorization Form*). For the sake of brevity and the purposes of this section of SAAM, the State form will be referred to simply as the GAO-W-9. While the Federal Form W-9 satisfies tax reporting and withholding responsibilities, only the GAO-W-9 both satisfies tax-related responsibilities and collects information necessary to comply with State fiscal reporting requirements. Because of its dual nature, the Form GAO-W-9 should be collected from all vendors to whom the State issues payments.

Generally, vendors enter the State's automated systems by vendor self-entry through the Arizona Procurement Portal (APP). New or modified APP vendor entries are copied to AFIS each night. Adjunct to this process, a TIN-matching procedure is run that checks the legal name and Taxpayer Identification Number provided by the vendor against records maintained by the Internal Revenue Service. If there is a mismatch between the vendor-supplied information and the IRS' data, the GAO inactivates the vendor.

Not all those who receive payments from the State are vendors. Recipients of social welfare payments, taxpayers who receive tax refunds, employees, and other State agencies are not vendors for purposes of this section of SAAM. Vendors, also known as contractors, are those individuals and organizations that provide goods or services (and, if services, not under an arrangement that would categorize the provider as an employee) for an agreed upon price, often as a result of a competitive procurement process.

POLICY

1. Generally, payments should not be made to a vendor without the GAO having directly or indirectly (i.e., through SPO or the paying agency) received a Form GAO-W-9 from the vendor.
2. Payments may be made to a vendor, absent the receipt of a Form GAO-W-9, in cases involving court ordered payments.
3. The Federal form W-9 is not a substitute for the State's form, the GAO-W-9. The State's form contains additional information needed to meet our reporting requirements
4. An updated Form GAO-W-9 is required from a vendor:

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- 4.1. When it becomes necessary for operational, informational or legal reasons or to support new reporting requirements should they arise.
- 4.2. When some piece of critical information reported in the Form GAO-W-9—(legal name, entity type, business type, 1099 reporting address, tax ID)—has changed.
- 4.3. When a form, warrant or correspondence with a vendor is returned to the GAO or a State agency as undeliverable.
- 4.4. If the vendor has undergone an organizational change—including a change in the organization's name or structure.
- 4.5. If there is some new reporting requirement in the State that requires the collection of information not contained in the GAO-W-9 on file with the State.
- 4.6. If there is a need to re-register any or all vendors to comply with OFAC or some other Federal or State legal or informational requirement.
- 4.7. If there is a change in an accounting, procurement or other automated system that requires the provision of a new Form GAO-W-9.
- 4.8. For any other reason deemed appropriate by the GAO or SPO.