

Agency Guide for IRS Form W-9 and Edison 1099 Locations

A general guide in the review of supplier's W-9 and selection of Edison 1099 locations for proper supplier account set up

General IRS W-9 Instructions:

The form must:

- Be the current version of the IRS W-9 found at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- Be legible
- Not be altered
- Be completed according to the IRS Form W-9 instructions
- Contain a complete address
- Be hand-signed (no electronic signatures)
- Be dated within a year of the submission date

Specific IRS W-9 Instructions:

Line 1 - Is required and must not be blank. The name should match the name on the supplier's tax return and be associated with the TIN provided in Part I.

Line 2 - The supplier's DBA name should be entered, if applicable

Line 3 - Only one box should be checked. If "Other" is checked, the supplier should enter an explanation for their federal tax classification such as "government entity" or "501c3".

Line 4 - If the supplier is exempt from backup withholding and/or FATCA reporting, the appropriate codes should be entered. See the IRS W-9 instructions for a list of the Exempt Payee Codes.

Line 5 & 6 - The supplier should enter the address they want their information return mailed. This address must be a complete address.

Part I - The TIN provided must match the name on Line 1. Only one TIN can be entered.

Part II - Must be hand-signed or digitally signed (no electronic signatures)

For additional details, see the link below for the IRS W-9 Summary Instructional Table:

<https://www.tn.gov/content/dam/tn/finance/images/doa-images/accounting-job-aids/supplier-maintenance/Supplier%20Maintenance%20IRS%20W-9%20Summary%20Instructional%20Table.pdf>

Edison 1099 Locations:

When determining what Location is required in Edison for proper 1099 reporting, consider the following:

1. **Business Type:** is the supplier reportable?
2. **Payment Type:** Is the payment reportable?

Reportable vs. Non-Reportable Business Types

Edison W-9 Business Type	Business Type Description	1099-MISC, 1099-NEC, & 1099-G Reportable Supplier?
01	Individual (not a business)	Yes
02	Joint Account (two or more individuals)	Yes
03	Custodian account of a minor	Yes
04	Trust Account (Revocable Savings Trust/So-Called Trust)	Yes
05	Sole Proprietorship (SSN)	Yes
06	Sole Proprietorship (FEIN)	Yes
07	A Valid Trust, Estate or Pension Trust	Yes
08	Corporation or LLC (Limited Liability Company) electing corporate status on IRS Form 8832 or 2553	No, except for medical services, attorney's fees, or payments to attorneys
09	Association, club, religious, charitable, educational or other non-profit organization	Yes
10	Partnership or Multi-Member LLC (Limited Liability Company)	Yes
13	Tax-Exempt Organizations or Governments	No, except for attorney's fees or payments to attorneys
15	Unknown (W-9 not on file)	Yes, regardless if supplier has Inc. or Corp. in the name



If "Yes" or an exception, select the Location Type in Edison based on the description of payment. If "No", select the MAIN Location Type.



Edison Locations for 1099 Reporting

Location Type	Description of Payment
CAT1	Rent of real property and equipment, such as buildings, direct-billed hotel rooms, land, machinery, office space, warehouses, etc. <i>Excludes</i> rent paid to real estate agents or property managers.
CAT3	Other Income such as awards, incentives, prizes, etc. <i>Excludes</i> compensation for services.
CAT6	Medical and Health Care Payments such as ambulance, autopsy, dental, laboratory, medical, psychological, veterinary services, etc.
CAT7	Non-Employee Compensation services such as advertising, attorney's fees, child care, construction, consulting, court reporting, janitorial, repairs (includes parts and materials), security, speaker fees, temporary staffing, training, etc.
CAT14	Gross Proceeds to an Attorney (settlements) & Second Injury Fund Attorneys
CATG	Taxable Grants (reportable unless exemption in grant award)
MAIN	Non-Reportable - Products, travel, utilities, membership dues
CATI	Interest
CATR	Employee Death Benefits

To request:

New suppliers - Use the Internal Supplier Registration (ISR) in Edison. If you need assistance, email Supplier.Maintenance@tn.gov and include in the Subject line: ISRQ.

Changes to existing suppliers - Complete the Supplier Maintenance Supplier Update Form and email the form and supporting documentation to Supplier.Maintenance@tn.gov

For instructions for these and other helpful aids, click the link below for the Division of Accounts Accounting Job Aids website and scroll down to the Supplier Maintenance section:

<https://www.tn.gov/finance/rd-doa/fa-accfin-swa.html>