

What is a W9 and why does Mama Moore's Need one from my organization?

Upon the completion of running a fundraising campaign with Mama Moore's your organization will receive a check for your portion of the fundraising proceeds. This payment is considered income for the fundraising organization. This income is reported to your organization via form 1099. Mama Moore's accounting firm will generate and distribute a 1099 to your organization in January for consideration in completion of your organizations tax return. To generate form 1099, however, form W9 must be provided by the fundraising organization. The IRS Form W9 lists the name of the fundraising organization, the address, and tax identification number (TIN) of the organization that will be receiving the 1099.

Example of a W9:

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.		
▶ Go to www.irs.gov/FormW9 for instructions and the latest information.						
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. The Fundraising Organization Name						
2 Business name/disregarded entity name, if different from above						
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):		
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) ▶ _____				Exemption from FATCA reporting code (if any) _____	
	<input type="checkbox"/> Other (see instructions) ▶ _____				(Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. 1234 Street			Requester's name and address (optional)			
6 City, state, and ZIP code Anywhere, TX 76543						
7 List account number(s) here (optional)						
Part I Taxpayer Identification Number (TIN)						
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.						
Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.						
			Social security number			
			____ - ____ - _____			
or						
			Employer identification number			
			1 2 - 3 4 5 6 7 8 9 0			
Part II Certification						
Under penalties of perjury, I certify that:						
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and						
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and						
3. I am a U.S. citizen or other U.S. person (defined below); and						
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.						
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.						
Sign Here	Signature of U.S. person ▶	<i>Jane Doe</i>		Date ▶		

What should my organization do with the 1099 we will receive from Mama Moore's?

Every individual or organization – whether a person(s), a 'for profit' business, or non-profit entity – is required to file an income tax return each year. The 1099 received from Mama Moore's reflects income generated from fundraising activities and should be provided to your tax professional for review and consideration when completing your income tax return.

What if I want to run a fundraiser for my family reunion and we aren't classified as a non-profit (5013c) or as a separate business entity?

You can still run a fundraiser as an individual, however, the requirements to, 1.) Provide a W9, and 2.) receive a 1099 from Mama Moore's in January are still required. The name of the individual on the W9 will receive the 1099 and is strongly encouraged to share this information with their tax preparation professional.