



## The importance of an EIN associated with an endowment account.

MidwayUSA Foundation uses the Employer Identification Number (EIN) associated with an endowment account for two purposes:

1. To determine who may receive grants from the account. Only the EIN organization may apply for and receive grants from its endowment account.
2. For government reporting of cash and non-cash grants linked to the account (Forms 1099-MISC and 990 Schedule I)

The EIN does not indicate ownership of the endowment account. MidwayUSA Foundation is a public charity, not a bank. An organization associated with an endowment account does not own, control, or have a right to the endowment account or the funds (donations and earnings) in the endowment account. All endowment accounts and funds held by the MidwayUSA Foundation are the property of the Foundation and are under the control of the Foundation's Board of Directors. Therefore, an organization's endowment account balance is simply the measure by which the MidwayUSA Foundation determines how much of a grant the organization may receive.

## How to properly complete an IRS form W-9 (request for EIN)

MidwayUSA Foundation asks for W-9s when an organization opens an endowment account, and with all grant applications and fundraising product LOIs. W-9 forms are simple and short, but the IRS provides very little guidance for nonprofits on how to properly complete line #3 on the form.

First, go to the IRS website and download the latest form available. Instructions are included with the form, so make sure you read them carefully. <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Next, make sure you have the correct Employer Identification Number (EIN) for your organization. **DO NOT** use your Social Security Number! We cannot issue grants of any kind to an individual. Also, we are required to report cash and non-cash grants to the IRS, and you probably don't want that reported as potential income to you!

When you have the latest W-9 form and the correct EIN, then complete, sign, and date the form. **DO NOT** check any of the boxes in the top and middle of #3 on the form. Those boxes indicate a FOR PROFIT business. Check **Other** and then indicate the type of organization. If you are not authorized to sign on behalf of the organization, you will have to get an authorized signature. For instance, if you are a high school coach, you will probably have to contact the school business manager and ask for a completed W-9.

Some examples of W-9 forms for various nonprofit organizations are provided on the following pages:



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### Booster Club that is NOT Incorporated

Form (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>W-9</b>	<b>Request for Taxpayer Identification Number and Certification</b>	<b>Give Form to the requester. Do not send to the IRS.</b>
		▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> 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. <b>Cooperation County Clay Dusters Booster Club</b>			
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 <b>one</b> of the following seven boxes. <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Sports Team (Community)</b>		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. <b>123 Clay Bird St</b>		Requester's name and address (optional)
	6 City, state, and ZIP code <b>Anywhere, MO 12345</b>		
7 List account number(s) here (optional)			
<b>Part I Taxpayer Identification Number (TIN)</b>			
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. <b>Note:</b> 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

### Team or Organization that is a State Nonprofit

Form (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>W-9</b>	<b>Request for Taxpayer Identification Number and Certification</b>	<b>Give Form to the requester. Do not send to the IRS.</b>
		▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> 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. <b>Sportsmanship Rifle and Pistol Team</b>			
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 <b>one</b> of the following seven boxes. <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Missouri Nonprofit Corporation</b>		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. <b>123 Bullseye LN</b>		Requester's name and address (optional)
	6 City, state, and ZIP code <b>Anywhere, MO 12345</b>		
7 List account number(s) here (optional)			
<b>Part I Taxpayer Identification Number (TIN)</b>			
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. <b>Note:</b> 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



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## A Tax-Exempt Club

Form <b>W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b>	Give Form to the requester. Do not send to the IRS.
▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.		
Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Cooperation County Gun Club</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Nonprofit Corporation exempt under IRS Code Section 501(c)(7)</b> <small>(Applies to accounts maintained outside the U.S.)</small>	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
	5 Address (number, street, and apt. or suite no.) See instructions. <b>123 Clay Bird St</b>	
	6 City, state, and ZIP code <b>Anywhere, MO 12345</b>	
	7 List account number(s) here (optional)	
<b>Part I Taxpayer Identification Number (TIN)</b>		
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. <b>Note:</b> 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		

## A 501(c)(3) Public Charity

Form <b>W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b>	Give Form to the requester. Do not send to the IRS.
▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.		
Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>MidwayUSA Foundation, Inc.</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Nonprofit Corporation exempt under IRS Code Section 501(c)(3)</b> <small>(Applies to accounts maintained outside the U.S.)</small>	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
	5 Address (number, street, and apt. or suite no.) See instructions. <b>6001 W Van Horn Tavern Rd STE C</b>	
	6 City, state, and ZIP code <b>Columbia, MO 65203</b>	
	7 List account number(s) here (optional)	
<b>Part I Taxpayer Identification Number (TIN)</b>		
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. <b>Note:</b> 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 2 6 - 1 5 7 3 0 8 8		