

Legal Name Change/TIN Correction Process

The following information is intended for Departmental and Program use only:

A W-9, IRS 147C or Form 5372 is required when requesting a change a vendor's legal name or TIN.

- 1) Please review the W-9 for completeness. (IRS 147C and Form 5372 do not require completeness review)
 - a) The Legal name of the entity, address, TIN, and signature must be completed and the W-9 should be dated within the past year.

Form State of Colorado Substitute rev.0415	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) _____	
	Business name/disregarded entity name, if different from above _____	
	Check appropriate box for federal tax classification: <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) > _____ <small>Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.</small> <input type="checkbox"/> Other (see instructions) > _____ <input type="checkbox"/> Government	
	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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	Address (number, street, and apt. or suite no.) _____ City, state, and ZIP code _____ List account number(s) here (optional) _____ Contact name _____ Contact Email _____	
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. 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> on page 3.		Social security number _____
Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.		Employer identification number _____
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 on page 3.		
Sign Here	Signature of U.S. person - _____	Date - _____

- 2) In CORE access the VCUST table and pull up the vendor account as it was originally created.
- 3) Write the VC# on the W-9 or IRS Form provided.
- 4) For legal name changes due to a name/TIN mismatch skip to step 6). For name changes due to reorganization you will need to include IRS documentation showing that the entity has gone through a reorganization.
- 5) For TIN corrections make sure that the TIN type entered in CORE matches that on the W-9.
 - a) The CMU can change TIN numbers but cannot change TIN types.
 - b) If the TIN type was entered incorrectly you will need to create a new vendor record.
 - c) Notify the CMU when you create the new vendor record – we will then make a note in the bad record directing CORE users to use the newly created correct vendor record.
- 6) Please send your legal name change or TIN correction request to the CMU at state_centralapproval@state.co.us with your W-9 or IRS form attached in pdf format.