

## LEGAL STRUCTURE – HUSKYBUY VENDOR REGISTRATION GUIDANCE

When registering as a UConn vendor in Huskybuy, you'll need to disclose your **legal structure** as part of your vendor profile. Your legal structure, for purposes of your vendor registration, should match your income tax filing status for U.S. income tax purposes.

### LEGAL STRUCTURE GUIDANCE - FOR NON-U.S. BASED ENTITIES:

If you are **not** a U.S. Citizen, a Resident Alien, or a Permanent Resident of the United States, please select “**Foreign Individual**” as your legal status in Huskybuy if you are an individual or “**Non-U.S. based entity**” if you are a foreign entity type other than an individual.

### LEGAL STRUCTURE GUIDANCE - FOR U.S. TAX RESIDENTS:

When completing your vendor profile in Huskybuy, please ensure the legal structure you select agrees to the federal tax classification you entered on Form W-9.

<u>Legal Structure Selection in Huskybuy</u>	<u>Form W-9 Federal Classification (Box 3a)</u>	<u>Federal Tax Return Filed</u>	<u>Form W-9 Taxpayer Identification Number (Part I)</u>
Individual/Sole Proprietor	Individual/Sole Proprietor	Form 1040 – Schedule C	SSN/ITIN
C Corporation	C Corporation	Form 1120	EIN
S Corporation	S Corporation	Form 1120S	EIN
Partnership	Partnership	Form 1065	EIN
Trust/Estate	Trust/Estate	Form 1041	EIN
LLC – C Corporation	LLC – C Corporation	Form 1120	EIN
LLC – S Corporation	LLC – S Corporation	Form 1120S	EIN
LLC-Partnership	LLC-Partnership	Form 1065	EIN
Other	Other	Various (e.g. Form 990)	EIN

EIN – EMPLOYER IDENTIFICATION NUMBER

SSN- SOCIAL SECURITY NUMBER

ITIN- INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

### **GUIDANCE FOR SINGLE MEMBER LLCs:**

A Single Member LLC (“SMLLC”) is a disregarded entity for U.S. income tax purposes. A single member LLC is an entity that is 100% owned by an entity or individual. Therefore, the legal structure that you should select as your federal classification on Form W-9 and as your legal structure in Huskybuy is the federal classification status **of the 100% owner** of the SMLLC. **PLEASE REFER TO EXAMPLES BELOW.**

**I Sell Stuff LLC is a SMLLC that is 100% owned by its founder, John Doe. John Doe includes the business activity for I Sell Stuff LLC on their personal income tax return (Form 1040). The Form W-9 for I Sell Stuff LLC would be completed as follows:**

W-9 Form (Rev. March 2024) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification  Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.		Give form to the requester. Do not send to the IRS.	
Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.					
1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) <b>JOHN DOE</b>					
2 Business name/disregarded entity name, if different from above. <b>I SELL STUFF LLC</b>					
3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____				4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  (Applies to accounts maintained outside the United States.)	
3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>					
5 Address (number, street, and apt. or suite no.). See instructions.				Requester's name and address (optional)	
6 City, state, and ZIP code					
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 How to get a TIN, later.					
<b>Note:</b> If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.					

Example 2:

Cogs and Wheels LLC is a SMLLC that is 100% owned by its parent company, Machine Parts Inc. Machine Parts Inc. is a C Corporation and it includes the business activity for Cogs and Wheels LLC on its C Corporation tax return (Form 1120). The Form W-9 for Cogs and Wheels LLC would be completed as follows:

Machine Parts Inc. is entered on line 1 as the sole owner of Cogs and Wheels LLC, "C Corporation" is checked in box 3a, and the EIN for Machine Parts Inc. is entered in Part I.

Form **W-9**  
(Rev. March 2024)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer  
Identification Number and Certification**  
Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.

Print or type. See Specific instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	MACHINE PARTS INC.	
	2 Business name/disregarded entity name, if different from above.	
	COGS AND WHEELS LLC	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
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 How to get a TIN, later.  
  
**Note:** If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.

**Social security number**  
\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_  
**or**  
**Employer identification number**  
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Part II Certification

If you still have questions about what legal structure you should select, please reach out to [taxcompliance@uconn.edu](mailto:taxcompliance@uconn.edu)