

## 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.**



**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.

<p><b>Form W-9</b> (Rev. March 2024) Department of the Treasury Internal Revenue Service</p>	<p><b>Request for Taxpayer Identification Number and Certification</b></p> <p>Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.</p>	<p>Give form to the requester. Do not send to the IRS.</p>
<p><b>Before you begin.</b> For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i>, below.</p>		
<p><b>1</b> 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.)</p> <p><b>MACHINE PARTS INC.</b></p>		
<p><b>2</b> Business name/disregarded entity name, if different from above.</p> <p><b>COGS AND WHEELS LLC</b></p>		
<p>Print or type. See Specific Instructions on page 3.</p>	<p><b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p> <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)                    <input type="checkbox"/> Other (see instructions)             </p> <p><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.</p>	
	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p>	
	<p><b>3b</b> 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"/></p>	
<p><b>5</b> Address (number, street, and apt. or suite no.). See instructions.</p>		<p>Requester's name and address (optional)</p>
<p><b>6</b> City, state, and ZIP code</p>		
<p><b>7</b> List account number(s) here (optional)</p>		
<p><b>Part I Taxpayer Identification Number (TIN)</b></p> <p>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.</p> <p><b>Note:</b> If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</p>		
		<p><b>Social security number</b></p> <p>____ - ____ - _____</p> <p><b>or</b></p> <p><b>Employer identification number</b></p> <p>9 9 - 9 9 9 9 9 9 9</p>

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