

# Raven Homeschool

Toll Free: 888-997-2836

Email: [ravenvendor@yksd.com](mailto:ravenvendor@yksd.com)

Website: [www.ravenhomeschool.com](http://www.ravenhomeschool.com)



## Vendor Application

Dear Vendor/Service Provider,

Please complete the application and clearly note your payment option. The required supplemental documents must be submitted with your signed application. Applications missing information or documents will not be processed.

Business / Company Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Contact Person \_\_\_\_\_ Email Address \_\_\_\_\_

Order Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Remit Name & Address (if different than above) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Website Address \_\_\_\_\_ Fax Number \_\_\_\_\_

General Description of services you provide: \_\_\_\_\_

### REQUIRED documentation to be submitted with this form (all three):

- A syllabus or course/program overview
- Alaska business license or current certificate in area of instruction – <https://www.commerce.alaska.gov/cbp/main>
- List of materials/services you provide, including costs and fee schedule

### Payment Options:

Please verify with your signature which option you choose.

**A detailed invoice (student names, dates, times, services/instruction provided) will be required in order to process payment.**

#### OPTION #1: PURCHASE ORDERS

- ~ I will accept YKSD's purchase orders that are produced after a pre-approval is submitted by the family and processed by Raven Homeschool.
- ~ I agree to be included on your list of vendors who provide products/services as educational choices for Raven.
- ~ I agree to abide by YKSD's procedures regarding billing and financial reimbursement.
- ~ I have included a completed W-9 Form – **REQUIRED**
- ~ I UNDERSTAND BY STATE STATUTE ONLY OBLIGATIONS ENCUMBERED BY YKSD WILL BE PAID. OBLIGATIONS ARE ONLY ENCUMBERED WITH A YKSD PURCHASE ORDER.

\_\_\_\_\_  
Vendor Signature Required Date

#### OPTION #2: FAMILY PAYMENT

- ~ I will accept payment directly from Raven Parents after a pre-approval has been submitted and processed by Raven Homeschool.
  - o Please request a copy of that signed form.
- ~ I agree to be included on your list of vendors who provide products/services as educational choices for Raven.
- ~ W-9 Form is NOT required.

\_\_\_\_\_  
Vendor Signature Required Date

\_\_\_\_\_  
Raven Teacher Approval Date

\_\_\_\_\_  
YKSD Business Office Approval Date

\_\_\_\_\_  
Raven Principal Approval Date



## **YKSD Billing and Financial Reimbursement Procedures**

### **Option #1 – Purchase Orders**

Thank you for your interest in offering services to the students of Raven Homeschool. We hope you will find working with us to be a good experience. We have some processes which are important for you to understand and follow in order to get paid in a timely fashion. By making you aware of these from the start, we believe we can best meet each other's needs.

In order to be set up in our system for payment, send your completed vendor application and W-9 (included in this packet) by fax, email or mail to the Raven office through which you have been contacted. You must also provide a syllabus or course/program overview, a copy of your Alaska Business License or current certificate in the area of instruction, and a list of materials/services you provide with the corresponding cost and your fee schedule.

It is vitally important that you have a Purchase Order in hand **BEFORE** beginning to provide services to our students. To obtain a Purchase Order from YKSD, you should work with the student's parent(s) or their teachers to make a request. To follow up on the status of your vendor application or Purchase Order you can reach out to your local Raven Office.

If you do not receive a Purchase Order, Raven/YKSD is not liable for payment of the services/products provided.

Once you have completed the lessons or orders, you can send an invoice to receive payment. The invoice can be mailed, faxed or emailed to YKSD's Accounts Payable Department:

- Mail: 4762 Old Airport Way, Fairbanks, AK 99709, Attn: Accounts Payable
- Fax: 907-374-9442, Attn: Accounts Payable
- Email: [accountspayable@yksd.com](mailto:accountspayable@yksd.com)

A copy of the invoice should also be provided to the Raven Office through which you were contacted. But to ensure prompt payment invoices must be sent directly to Accounts Payable.

Make sure your invoice includes all of the following:

1. Vendor's name and mailing address
2. Invoice number
3. Purchase Order number
4. Student's name
5. The course, subject or service you have provided the student
6. The actual dates and times when services were rendered
7. Cost per lesson or hour with a total for the services being billed

The mission of the Yukon-Koyukuk School District, in active partnership with its families and communities, is to provide our students with the skills and knowledge to become contributing members of their families, communities and society.

### **RAVEN HOMESCHOOL OFFICES**

#### **Raven Anchorage**

800 E Dimond Blvd, ste 3-645  
Anchorage, AK 99515  
Email: [anchorage@yksd.com](mailto:anchorage@yksd.com)  
Phone: 907-644-8590  
Fax: 907-644-8591

#### **Raven Delta Junction**

1380 Richardson Hwy, #102  
PO Box 396  
Delta Junction, AK 99737  
Email: [delta@yksd.com](mailto:delta@yksd.com)  
Phone: 907-895-2280  
Fax: 907-895-2281

#### **Raven Eagle River**

11901 Business Blvd, ste 102  
Eagle River, AK 99577  
Email: [eagleriver@yksd.com](mailto:eagleriver@yksd.com)  
Phone: 907-622-6631  
Fax: 907-622-0331

#### **Raven Fairbanks**

4762 Old Airport Way  
Fairbanks, AK 99709  
Email: [fairbanks@yksd.com](mailto:fairbanks@yksd.com)  
Phone: 907-374-9401  
Fax: 907-374-9440

#### **Raven Juneau**

2094 Jordan Ave, ste 601-A  
Juneau, AK 99801  
Email: [juneau@yksd.com](mailto:juneau@yksd.com)  
Phone: 907-796-2112  
Fax: 907-796-2133

#### **Raven Wasilla**

3161 E Palmer-Wasilla Hwy, ste 2  
Wasilla, AK 99654  
Email: [wasilla@yksd.com](mailto:wasilla@yksd.com)  
Phone: 907-357-9573  
Fax: 907-357-9572

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## YKSD Billing and Financial Reimbursement Procedures

### Option #2 – Family Payment

Thank you for your interest in offering services to the students of Raven Homeschool.

We have some processes which are important for you to understand and follow so that the Raven parent(s) can get reimbursed quickly in hopes that they can continue doing fast and worry-free business with you. By making you aware of these from the start, we believe we can best meet everyone's needs.

In order to be an approved Service Provider, send your completed vendor application by fax, email or mail to the Raven office through which you have been contacted. You must also provide a syllabus or course/program overview, a copy of your Alaska Business License or current certificate in the area of instruction, and a list of materials/services you provide with the corresponding cost and your fee schedule.

Once you have been approved as a Service Provider, it is important that you have a signed Pre-Approval form **PRIOR** to providing your services to our students. This will ensure that the student is eligible for reimbursement and products/services are aligned with their Individual Learning Plan (ILP). To get an authorized Pre-Approval form, ask the student's parent(s) to work with their Raven teacher to obtain a signed form.

After receiving payment from the parent, it is important that the receipt includes the following:

1. Service Provider's name and mailing address
2. Student's name
3. The course, subject or service you have provided the student
4. The actual dates and times of lessons billed
5. The amount paid, date of payment and the method of payment with the provider's signature

The completed 'original' receipt can be submitted by the parent to request reimbursement through Raven Homeschool.

Should you have any questions concerning our policies, please contact the office in your area or call our toll-free number – 888-99-RAVEN (72836).

### RAVEN HOMESCHOOL OFFICES

#### Raven Anchorage

800 E Dimond Blvd, ste 3-645  
Anchorage, AK 99515

Email: [anchorage@yksd.com](mailto:anchorage@yksd.com)

Phone: 907-644-8590

Fax: 907-644-8591

#### Raven Delta Junction

1380 Richardson Hwy, #102  
PO Box 396

Delta Junction, AK 99737

Email: [delta@yksd.com](mailto:delta@yksd.com)

Phone: 907-895-2280

Fax: 907-895-2281

#### Raven Eagle River

11901 Business Blvd, ste 102  
Eagle River, AK 99577

Email: [eagleriver@yksd.com](mailto:eagleriver@yksd.com)

Phone: 907-622-6631

Fax: 907-622-0331

#### Raven Fairbanks

4762 Old Airport Way  
Fairbanks, AK 99709

Email: [fairbanks@yksd.com](mailto:fairbanks@yksd.com)

Phone: 907-374-9401

Fax: 907-374-9440

#### Raven Juneau

2094 Jordan Ave, ste 601-A  
Juneau, AK 99801

Email: [juneau@yksd.com](mailto:juneau@yksd.com)

Phone: 907-796-2112

Fax: 907-796-2133

#### Raven Wasilla

3161 E Palmer-Wasilla Hwy, ste 2  
Wasilla, AK 99654

Email: [wasilla@yksd.com](mailto:wasilla@yksd.com)

Phone: 907-357-9573

Fax: 907-357-9572

The mission of the Yukon-Koyukuk School District, in active partnership with its families and communities, is to provide our students with the skills and knowledge to become contributing members of their families, communities and society.

# Request for Taxpayer Identification Number and Certification

**Give Form to the requester. Do not send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type.</b>	<b>See Specific Instructions on page 3.</b>	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> 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.</p> <p><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</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><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.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</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 FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
		<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p> <hr/>	<p>Requester's name and address (optional)</p> <hr/>

**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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>	-		-	
<b>or</b>				
<b>Employer identification number</b>				

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

<b>Sign Here</b>	<b>Signature of U.S. person ▶</b>	<b>Date ▶</b>
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.**

You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.**

You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.



The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

## Raven Homeschool/YKSD Invoice and Receipt Template

**Invoice Number**

**PO Number**  
(# is located on purchase order you received)  
**or**  
**Payment Method**  
(cash, credit card, check#, etc)

**Date:** \_\_\_\_\_

**Vendor/Business:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Type of Service:** \_\_\_\_\_

**Name of Student(s):** \_\_\_\_\_

Date of Service	Actual Time of Lessons	Description of Instructional Services by Subject Area	Cost/Unit	Quantity	Total
<b>Please list all instructional materials:</b>			<b>TOTAL</b>		
			<b>AMOUNT PAID</b>		
			<b>TOTAL DUE</b>		

\*Send completed Invoices to: YKSD, 4762 Old Airport Way, Fairbanks, AK 99709 or fax: 907-374-9442 or email: [accountspayable@yksd.com](mailto:accountspayable@yksd.com)  
**OR**  
 \*If the family paid you directly ~ give Original Receipt to family so they can submit it for reimbursement

## Sample Invoice #1 - Private Tutoring/Lessons

Invoice Number  
*2020-007*

PO Number  
*244044*

Date: *February 3, 2020*

Vendor/Business: *Alaska Music Company*

Mailing Address: *123 Fairbanks Street, Fairbanks, AK 99701*

Phone Number: *907-123-4567* Email: *amc@music.com*

Type of Service: *Music Lessons* (for lessons/tutoring charged per lesson according to the fee schedule)

Name of Student(s): *Timothy and Sally Smith*

Date of Service	Actual Time of Lessons	Description of Instructional Services by Subject Area	Cost/Unit	Quantity	Total
1/3/2020	1-2 pm	Private Violin Lessons - Timothy	\$20	1	\$20
1/3/2020	4-5 pm	Private Piano Lessons - Sally	\$20	1	\$20
1/10/2020	1-2 pm	Private Violin Lessons - Timothy	\$20	1	\$20
1/10/2020	4-5 pm	Private Piano Lessons - Sally	\$20	1	\$20
1/17/2020	1-2 pm	Private Violin Lessons - Timothy	\$20	1	\$20
1/17/2020	4-5 pm	Private Piano Lessons - Sally	\$20	1	\$20
1/24/2020	1-2 pm	Private Violin Lessons - Timothy	\$20	1	\$20
1/24/2020	4-5 pm	Private Piano Lessons - Sally	\$20	1	\$20
<b>OR</b>					
Jan 3-24, 2020	1-2 pm	Private Violin Lessons - Timothy	\$20	4	\$80
Jan 3-24, 2020	4-5 pm	Private Piano Lessons - Sally	\$20	4	\$80
Please list all instructional materials:  <i>Violin Practice Workbook</i> <i>Piano Practice Workbook</i>			<b>TOTAL</b>	<b>\$20</b>	<b>8</b>
				<b>AMOUNT PAID</b>	<b>\$0</b>
				<b>TOTAL DUE</b>	<b>\$160</b>

\*Send completed Invoices to: YKSD, 4762 Old Airport Way, Fairbanks, AK 99709 or fax: 907-374-9442 or email: accountspayable@yksd.com

OR

\*If the family paid you directly ~ give Original Receipt to family so they can submit it for reimbursement

## Sample Invoice #2 - Class Registration

Invoice Number  
*2020-007*

PO Number  
*244044*

Date: *January 15, 2020*

Vendor/Business: *Alaska Music Company*

Mailing Address: *123 Fairbanks Street, Fairbanks, AK 99701*

Phone Number: *907-123-4567* Email: *amc@music.com*

Type of Service: *Music Lessons* (Class/Workshop Registration according to the fee schedule)

Name of Student(s): *Timothy and Sally Smith*

Date of Service	Actual Time of Lessons	Description of Instructional Services by Subject Area	Cost/Unit	Quantity	Total
Feb - Mar 2020	Tuesdays 1-2 pm	Music Theory Spring Class - Timothy	\$250	1	\$250
Feb - Mar 2020	Fridays 4-5 pm	Group Piano Class - Sally	\$250	1	\$250
Please list all instructional materials:  <i>Piano Music Workbook</i>			<b>TOTAL</b>	<b>\$250</b>	<b>1</b>
			<b>AMOUNT PAID</b>		<b>\$0</b>
			<b>TOTAL DUE</b>		<b>\$250</b>

\*Send completed Invoices to: YKSD, 4762 Old Airport Way, Fairbanks, AK 99709 or fax: 907-374-9442 or email: accountspayable@yksd.com  
OR  
\*If the family paid you directly ~ give Original Receipt to family so they can submit it for reimbursement



## Request to Raven Homeschool for Lessons & Tutoring Services

Requisition #
Family #

This form is to request approval from your advisory teacher to enroll in lessons and/or tutoring services, ensuring they align with your ILP and sufficient funds are available in your account.

If the box is checked to authorize YKSD/Raven to pay for the services, this form *does not authorize* the vendor to begin services and invoice YKSD/Raven. Only a Purchase Order issued from YKSD can authorize services to be provided and obligate YKSD financially for those specified services.

I authorize **Raven to pay** for these lessons directly from my family account. *(Purchase order)*

I will pay the vendor directly & would like to be **reimbursed** for these lessons from my family account.  
*(Please check only one)*

Circle which semester this form covers:      **First semester**                      **Second semester**

Family Name \_\_\_\_\_ Raven Teacher \_\_\_\_\_

Vendor Name \_\_\_\_\_

Student Name(s) (Please Print Information)	Type of Lessons	Beginning Date of Lessons	Ending Date of Lessons	Day of Week & Times of Lessons	# of Lessons	Cost per Lesson	Total Cost

SAMPLE

\_\_\_\_\_ My initials verify this independent tutor is not related to my family as required by Alaska statute 14.03.310(e).

\_\_\_\_\_ My initials verify that I understand that this form must be submitted to Raven Homeschool and I cannot start lessons or tutoring until the vendor has received a copy of the YKSD Purchase Order.

Total Amt.	
------------	--

Parents, in order to assure direct payment to the vendor (Purchase Order) or for a Reimbursement to be issued to you, this form must be completed and submitted **PRIOR** to the start of lessons or tutoring.  
**\* Raven Homeschool cannot pay family members for tutoring or other services on behalf of your student. AS 14.07.310(e)**

Parent Signature \_\_\_\_\_ Date \_\_\_\_\_

Teacher Signature \_\_\_\_\_ Date \_\_\_\_\_

# Sample Receipt

Invoice Number  
*2020-007*

PO Number  
*Check # 2044  
dated 7/3/20*

Date: *February 3, 2020*

Vendor/Business: *Alaska Music Company*

Mailing Address: *123 Fairbanks Street, Fairbanks, AK 99701*

Phone Number: *907-123-4567* Email: *amc@music.com*

Type of Service: *Music Lessons*

Name of Student(s): *Timothy and Sally Smith*

Date of Service	Actual Time of Lessons	Description of Instructional Services by Subject Area	Cost/Unit	Quantity	Total
1/3/2020	1-2 pm	Violin Lessons - Timothy	\$20	1	\$20
1/3/2020	4-5 pm	Piano Lessons - Sally	\$20	1	\$20
1/10/2020	1-2 pm	Violin Lessons - Timothy	\$20	1	\$20
1/10/2020	4-5 pm	Piano Lessons - Sally	\$20	1	\$20
1/17/2020	1-2 pm	Violin Lessons - Timothy	\$20	1	\$20
1/17/2020	4-5 pm	Piano Lessons - Sally	\$20	1	\$20
1/24/2020	1-2 pm	Violin Lessons - Timothy	\$20	1	\$20
1/24/2020	4-5 pm	Piano Lessons - Sally	\$20	1	\$20
Please list all instructional materials:			<b>TOTAL</b>	<b>\$20</b>	<b>8</b>
<i>Violin Practice Workbook</i>					<b>\$160</b>
<i>Piano Practice Workbook</i>					<b>\$160</b>
				<b>AMOUNT PAID</b>	<b>\$160</b>
				<b>TOTAL DUE</b>	<b>\$0</b>

\*Send completed Invoices to: YKSD, 4762 Old Airport Way, Fairbanks, AK 99709 or fax: 907-374-9442 or email: accountspayable@yksd.com

OR

\*If the family paid you directly ~ give Original Receipt to family so they can submit it for reimbursement