w9 Instructions

To fill out **Lines 1 and 2** of the Form W-9 for your 501(c)(3) organization, you need to look at how your specific entity is recognized by the IRS and which **Employer Identification Number (EIN)** you are using for this form.

Here is how you should approach both lines:

Line 1: Name (as shown on your income tax return)

This line must match the legal name associated with the **EIN** you are entering in Part I of the form.

- **If your specific 501(c)(3) has its own EIN:** Enter the official legal name of your 501(c)(3) exactly as it appears on your IRS tax-exempt determination letter or incorporation documents.
- **If you fall under a Parent Organization's EIN (Group Exemption):** If you do not have your own separate EIN and are instead using the parent organization's EIN, you must enter the **Parent Organization's legal name** on Line 1.

Line 2: Business name/disregarded entity name, if different from above

This is where your DBA and your specific chapter or organization name go if they differ from what you wrote on Line 1.

- **If you put your own 501(c)(3) name on Line 1:** Enter your registered **DBA name** on Line 2.
- **If you put the Parent Organization's name on Line 1:** Enter the **Name of your specific 501(c)(3) chapter followed by the DBA** (e.g., *"[Parent Name] dba [Your Local Chapter Name / DBA]"*). This ensures the person paying you knows exactly who the check is for, while the IRS can still match the tax information to the correct parent EIN.

Quick Tip for Line 3 & Line 4 (Classification)

Since you are a 501(c)(3), make sure to check the correct box on **Line 3**.

- If your nonprofit is incorporated, check **"C Corporation"** (nonprofit corporations are treated as corporations for W-9 classification purposes). If unincorporated, check **"Other"** and write *"Tax-Exempt Nonprofit Organization / 501(c)(3)"*.
- On **Line 4**, write the number **1** in the "Exempt payee code" box. This tells the payer that your tax-exempt status means you are not subject to backup withholding.

Lines 5-7

For Form W-9, you should use the **mailing address** where you want the payer to send your official tax documents (such as Form 1099, if applicable) and any future payments or checks.

The IRS uses the address on the W-9 to mail important notices, so choosing a reliable mailing address—like a dedicated PO Box or a secure office location—is standard practice for organizations.

Line 3 clarification

Since your local PTA unit has its own **Employer Identification Number (EIN)** and is a recognized 501(c)(3) tax-exempt organization, you should fill out **Line 3a** (Federal tax classification) by checking the **"Other"** box.

Here is exactly how to handle it:

- **Check "Other"** on Line 3a.
- In the write-in space next to it, type or print: **"Tax-exempt organization under section 501(c)(3)"** (or simply **"501(c)(3) Nonprofit"**).

Why not "Corporation"?

Even if your local unit or the Texas PTA is legally incorporated at the state level, checking "Corporation" can confuse the payer's accounting system. Selecting **"Other"** and specifying your 501(c)(3) status clearly signals to the payer that you are a tax-exempt entity and are not subject to standard corporate tax reporting.

Don't forget Line 4 (Exemptions)

Because you have your own EIN and are a 501(c)(3) public charity, you must complete **Line 4** to ensure the payer does not mistakenly withhold taxes from your funds:

- In the first box (**Exempt payee code**), enter the number **1**.
- You can leave the *Exemption from FATCA reporting code* box blank.