# Real example: how I filled the Form W-9, before and after the LLC

Eric Richers, LPC, CADC III · [practice name], Eugene, Oregon · solo telehealth counseling practice

Recreated from my own filing, redacted. Bracketed values are placeholders. Get the current blank form from the IRS at https://www.irs.gov/forms-pubs/about-form-w-9.

## What to notice

Every payer asks for a W-9, and I have signed two different ones. The first, as a sole proprietor, carried my own name on line 1 and my Social Security number in Part I. The 2024 version carries the LLC and the EIN. The difference is why the EIN lesson tells you to get the number early: it is the line that keeps your SSN off a dozen payer files.

Line 3a is the box people get wrong. The W-9 instructions tell a single-member LLC that is a disregarded entity to check the owner's box (individual/sole proprietor), and to check the LLC box with a tax classification letter only once the IRS treats it as a corporation or partnership. Which letter belongs on yours depends on whether an election is in effect; ask your CPA before you sign, then use the same answer on every payer's copy.

## Side by side

| Line | Earlier W-9 (sole proprietor) | 2024 W-9 (LLC) |
|---|---|---|
| **1. Name** | Eric Richers | [practice name] |
| **2. Business name / disregarded entity name** | (blank) | (blank) |
| **3a. Federal tax classification** | Individual / sole proprietor | Limited liability company, tax classification S (as entered; see the note above) |
| **3b. Foreign partners / owners flow-through** | (blank) | (blank) |
| **4. Exemptions** | (blank) | (blank) |
| **5 and 6. Address, city, state, ZIP** | [home address], Eugene, OR | [home address], Eugene, OR |
| **7. Account numbers** | (blank) | (blank) |
| **Part I. Taxpayer identification number** | SSN: [SSN] | EIN: [EIN] |
| **Part II. Certification** | [signature], [date] | [signature], [date] |

The form revision changes every few years; the current one is on the IRS page above. Payers reject an old revision more often than you would think, so download a fresh copy rather than reusing last year's file.