

# W-9 Form 2025 Download PDF

## Form W-9: What It Is, Versions, Who Uses It, and How to Download

The U.S. tax system includes many forms, and among them, the **IRS Form W-9** (Request for Taxpayer Identification Number and Certification) plays a central role in reporting payments to non-employees, verifying taxpayer identity, and ensuring correct tax withholding. If you're searching for "w-9 from 2015", or wishing to know "free w-9 from 2025", or asking **What is the newest version of the W9 form**, this article gives full clarity.



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### What Is the W-9 Form in the USA?

Let's begin by defining the W-9 Form.

- **Form W-9**, titled *Request for Taxpayer Identification Number and Certification*, is published by the U.S. Internal Revenue Service (IRS).
- Its purpose is to allow someone who must report certain payments to the IRS (for example, a business paying an independent contractor) to obtain the correct Taxpayer Identification Number (TIN) or Social Security Number (SSN) or Employer Identification Number (EIN) of the payee. It also has a certification part where the payee attests they are a U.S. person, that the number is correct, and that they're not subject to backup withholding, unless otherwise indicated.
- The information collected via Form W-9 is used by the requester (not directly by the IRS at the time of submission) to prepare various IRS informational returns (e.g. Form 1099-NEC, 1099-MISC, 1099-INT, etc.).

So whenever an individual or entity (say, a business) makes payments to someone who is **not an employee** (such as a freelancer, contractor, vendor), and those payments must be reported, the business often requests the payee to fill out a W-9.

## Versions: What is the Newest Version of the W-9 Form?

Since IRS forms are periodically revised, it's important to know which version is current.

- As of this writing, the latest version of Form W-9 is **revised March 2024**. That is the current form published by IRS.
- The “revision” date is printed on the bottom of the form; older versions (for example, from 2015) are still sometimes in circulation, but the IRS expects people to use the most recent valid version.
- So, if someone is searching for “w-9 from 2015”, they are likely referring to an older version (circa version used in or around 2015). However, that version is outdated and not recommended for current use. Using outdated forms can lead to rejections or complications in reporting.

## W-9 Form Download & Free W-9 from 2025

When people search for “w-9 form download” or “free w-9 from 2025”, here is what to know.

- **Official Download:** You can download the latest Form W-9 for free from the IRS website. Just go to [IRS.gov](https://www.irs.gov/forms-instructions) → Forms & Instructions → Form W-9, or directly fetch the PDF: *Form W-9, Request for Taxpayer Identification Number and Certification*.
- The instructions (for both payers/requesters and payees) are also available free and are usually included in the same PDF package or as linked separate documents.
- The term “free w-9 from 2025” could be interpreted in a few ways: either a version of the form released in 2025 (there is none new so far beyond the 2024 version) or simply obtaining the current version free in 2025. The latter is possible: the IRS always provides current versions free of charge. If IRS revises again in or after 2025, that version will likewise be free.

## How the W-9 Form Has Evolved: “W-9 from 2015” vs Newer Version

To understand what changed since 2015:

- In 2015, the W-9 version in use lacked some of the latest clarifications or fields that the 2024 version includes. For example, newer instructions and lines (such as line 3b in the 2024 version) have been added to clarify whether flow-through entities have foreign owners or beneficiaries.
- Also, the guidance for LLCs, disregarded entities, and how to classify federal tax classification (lines 3a, 3b etc) is clearer in the newer version.

Therefore, while “w-9 from 2015” might still work if it matches the legal requirements, using the **newest version** ensures compliance with the latest rules from the IRS, reduces risk of missing updated obligations, and avoids potential confusion.

## Who Has to Fill the W-9 Form?

This is a key question: **Who must fill out Form W-9?**

Here are the categories:

1. **U.S. Persons:** This includes U.S. citizens, U.S. resident aliens, and entities established in the U.S. (corporations, partnerships, limited liability companies treated as U.S. persons). If you receive payments in certain categories (independent contractor work, vendor payments, interest, dividends, real estate transactions, etc.), the requester needs your correct TIN so they can file informational returns.
2. **Independent Contractors / Freelancers / Vendors / Non-employees:** If you are not an employee of the payer but receive payments that will need to be reported (often when aggregate payments exceed \$600 in a calendar year), you’re likely required to fill out a W-9. The payer requests it so that at the end of the year they can issue 1099 forms.
3. **Entities (LLCs, Trusts, Partnerships, etc.):** If these are U.S. entities, they may need to fill W-9 depending on classification. LLCs that are disregarded entities should include owner info, etc. The updated 2024 version gives more clarity for LLCs in line 3a and introduces line 3b for flow-through entities and foreign partners.
4. **Banks/Financial Institutions & Payors:** When there is interest, dividends, or other types of income paid, the financial institution may ask customers to fill out a W-9 so they can report those payments correctly.
5. **Real Estate / Other Special Cases:** Sometimes for real estate transactions, for mortgage interest, cancellation of debt, or acquisition/abandonment of secured property, etc.

6. **Not for Employees for Wage Income:** If you are an employee earning wages, your employer typically handles withholding via Form W-4, and your wages are reported on Form W-2. In that case, you generally don't fill out a W-9 for your employer.

## Can Non-US Citizens Use a W-9?

This is a common point of confusion: **Can non-US citizens use a W-9?**

- Technically, non-US citizens who are **nonresident aliens** (i.e. those who do *not* meet the green card test or substantial presence test in the U.S.) are *not* considered U.S. persons for tax purposes; thus they generally **should not fill out a W-9**. Instead, they use one of the **W-8 series** forms (e.g. W-8BEN, W-8BEN-E, etc.), to certify foreign status and to possibly claim any treaty benefits or reduced withholding.
  - However, there are some cases where a non-US citizen is actually a U.S. resident for tax purposes (for example, certain resident aliens). If so, they are considered U.S. persons and thus *should* be able to fill out a W-9, because U.S. tax law treats resident aliens and citizens similarly in many respects. The W-9 instructions explicitly state that a foreign person (nonresident alien) should be using W-8 series forms instead. If a foreign person improperly completes a W-9, this could lead to issues for both payor and payee regarding tax withholding and reporting.
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## Why Get & Use the Current Form (vs “W-9 from 2015”)?

Some people still have or find older versions of the form, such as one from 2015, and may try to use them. But there are risks and downsides:

- **Outdated Fields / Instructions:** IRS periodically updates forms to reflect current rules, add clarity, or include new reporting requirements (for example, for LLCs, or disclosure of foreign owners / beneficiaries). Using an older version may omit required sections or fail to capture needed information under current law.
- **Rejection or Delay:** Requesters (entities that need to report payments) may reject an old version because they need up-to-date certifications, especially when tax law has changed. Delays in payment or in reporting could result.
- **Backup Withholding Risk:** If the W-9 isn't correct or doesn't comply, the requester may have to perform backup withholding (a percentage the IRS mandates withholding on payments if the payee doesn't certify properly). A valid, up-to-date W-9 helps avoid unnecessary backup withholding.
- **Compliance & Penalties:** For both the requester and the payee, there may be compliance issues if payments are reported incorrectly or identification numbers are

wrong. IRS penalties can apply if false information is provided, or if required forms are not collected.

Thus, always aim to use the **latest version** (as of now, the March 2024 revision) instead of older versions like from 2015.

## How to Download the W-9 Form (Including “Free W-9”)

If you want “w-9 form download”, here are steps and points:

1. **Go to IRS.gov**

Official and safest source. Navigate to Forms & Instructions → Form W-9.

2. **Direct PDF Link**

IRS provides a fillable PDF version of Form W-9 free of charge. You can download, fill electronically or print.

3. **Instructions**

Also available for download. These explain each line, definitions, requirements. For example, the “Instructions for the Requester of Form W-9 (03/2024)” is a PDF with detailed guidance.

4. **Free Use**

IRS does not charge for the form. Third-party tax software or accounting services may supply copies, but official source is the IRS, free to use. If you see “free w-9 from 2025”, probably someone referencing obtaining the valid form free during 2025.

5. **Electronic or Paper**

You can fill electronically or print and fill by hand. The paper version must have the signature, date, etc. The electronic version must meet certain requirements to be valid if submitted that way.

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## Using W-9 vs W-8 Forms: The Difference

Because non-US persons cannot use W-9 in many cases, it's useful to contrast W-9 with W-8 forms.

- **W-9:** For U.S. persons (citizens, resident aliens, U.S. entities) to provide TIN/SSN/EIN for tax reporting. Certifies that payee is U.S. person and certifies against backup withholding.
- **W-8 Series:** For *foreign persons or nonresident aliens* to certify foreign status. Different purposes: e.g. W-8BEN (for individuals), W-8BEN-E (for entities), W-8ECI etc., used instead of W-9 when appropriate.

So, when a business or payer is determining whether to ask for a W-9 or W-8, they check the payee's status under U.S. tax law (citizen, resident, nonresident alien etc.).

## Practical Example: When & How You Might Be Asked to Fill Out a W-9

Here are typical scenarios:

- You are a freelance graphic designer in the U.S., and a company hires you to do a logo. Before paying you, they ask for Form W-9 to collect your SSN or EIN, name, address, and certification. At year end, they issue you a 1099-NEC showing how much they paid. You include that as income in your tax return.
- A bank or brokerage firm paying you interest or dividends might ask you for a W-9 so that they can correctly report the payments to the IRS (e.g. on a 1099-INT or 1099-DIV).
- If you are an LLC, depending on your classification (disregarded entity, partnership, corporation etc.), you fill in line 3a (and 3b in new version) to indicate the correct tax classification. If LLC is disregarded, the owner's name and classification might be used.

## Frequently Asked Questions

Here are answers to your specific keyword questions and related FAQs.

### Q: What is “w-9 from 2015”?

- That typically refers to an older version of the W-9 Form circulating around the year 2015. The IRS has released revisions since then. Using “w-9 from 2015” is not inherently wrong if it still meets current legal requirements, but since updated versions (like 2024) include newer lines, clearer instructions, and updated requirements, it's safer to use the most current version.

### Q: “w-9 form download” — how to get it?

- Download from the official IRS website: <https://www.irs.gov> → Forms & Instructions → Form W-9. Free, legal, up to date.
- Also download the instructions PDF.
- Many forms are fillable PDFs.

### **Q: “free w-9 from 2025” — is there a form version from 2025?**

- As of now (mid-2025), the latest is the 2024 revision. There is no separate “2025 version” yet released by IRS. So “free W-9 from 2025” probably refers to downloading the current (2024) version during the year 2025, which is indeed free.

### **Q: Can Non-US Citizens Use a W-9?**

- Generally no, if they are nonresident aliens (not U.S. tax residents). They should use a W-8 form.
- If a non-US citizen *is* fiscally a U.S. resident for tax purposes (resident alien), then they are treated similarly to U.S. citizens and may fill out a W-9.

### **Q: Who Has to Fill the W-9 Form?**

- U.S. persons (citizens, resident aliens, U.S. entities) who receive payments that must be reported (often non-employee compensation, interests/dividends, real estate transactions, etc.).
- Independent contractors/freelancers/vendors paid by U.S. persons/entities.
- Entities like LLCs, trusts, partnerships if U.S. established.
- Financial institutions and banks might request from customers who earn reportable income.

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## **Additional Notes: Penalties, Backup Withholding, Changes in 2024 Version**

- If someone fails to furnish a correct TIN or fails to sign the certification, IRS can impose penalties.
- *Backup withholding* is a process where the payer must withhold a flat percentage of payments if the payee fails to supply a valid W-9, or if IRS notifies the payer that the payee's TIN is incorrect, or other delinquency. Using a valid and correct W-9 helps avoid backup withholding.
- The 2024 version made modifications to lines 3a and added line 3b to clarify classification for LLCs and flow-through entities, especially with regard to foreign owners or indirect foreign beneficiaries.