Accounts Payable ~ Vendor Maintenance
Vendor Account Creation Policy and Procedure

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All contents within this document are Proprietary & Confidential
1.0 **Policy & Procedure for Vendor Account Set-ups and Changes**

1.1 **Scope:** The purpose of this policy is to outline the requirements to have accounts created for vendors or established accounts updated whether due to legal entity changes or some other type of change.

1.2 **Requirements:** All NEW vendor account creations or legal entity changes require the following forms to be filled out prior to an account being established for a vendor or legal entity change being done on established accounts.

**Vendors must fill out:**
- W9 (Request for Tax Payer Identification Number and Certification) OR
- W8 for international vendors (Certificate of Foreign Status)
  - *The W9 (or W8) form must be signed and dated by the vendor.*
- The Vendor Account Agreement
  - *This form must be signed and dated by the vendor*
- Total of four (4) pages

**T-Mobile Employee’s must fill out:**
- Vendor Maintenance Request Form
  - *This form must be approved by a Manager or above*
- Total of one (1) page

The above five (5) pages must be submitted to Accounts Payable before an account can be created.

Should a request be submitted without all the required information, the Vendor Maintenance team will make an attempt to obtain the necessary information by first contacting the vendor and then the T-Mobile field representative, if known. Should this fail; the request will be returned to the vendor unprocessed.

2.0 **W9 Policy & Procedure**

2.1 A W9 **is required** for ALL new vendor set-ups. You, the vendor, and NOT a T-Mobile USA, Inc. representative must fill out the W9.

A W9 **is required** for all legal changes including:
- New EIN or SSN
- Name Change

A W9 **is not required** for address changes (i.e. you, the vendor, has moved to a new location) or address additions (i.e. multiple addresses). These types of request can be submitted on company letterhead to the Accounts Payable Department. Please make sure to indicate if the address update is a change or add on your notification.
- If the address update is **not** under the original EIN or SSN, then a W9 is required.
- Commission dealer address updates require a W9 to be submitted.

2.2 **Recipient Names and Taxpayer Identification Numbers**
- The taxpayer identification number (TIN) for individuals is the SSN (social security number).
- The TIN for individuals in business for themselves (sole proprietors) is either their SSN or EIN (employer identification number). Generally, only sole proprietors with employees have an EIN.
- The TIN for other entities, including corporations, partnerships and estates, is the EIN.
  - SSN’s have nine digits separated by two hyphens (000-00-0000)
  - EIN’s have nine digits separated by only one hyphen (00-0000000)
3.0 **IRS Rules & Regulations**

3.1 Payees that are exempt from backup withholding must also supply a **completed W9** to prevent erroneous backup withholding. The payee should enter the correct TIN and check one qualifying exemption reason. Qualifying exemption reasons are:
   - Corporation, except there is no exemption for medical and healthcare payments or payments for legal services.
   - Tax exempt charity under 501(a), or IRA.
   - The United States or any of its agencies or instrumentalities.
   - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions.
   - A foreign government or any of its political subdivisions.

3.2 Payees who do not have a Tax Identification Number (TIN) must provide T-Mobile the appropriate **completed W8 Form**, Certificate of Foreign Status. Contact AP’s Vendor Maintenance by email at [APVendorMaintenance@T-Mobile.com](mailto:APVendorMaintenance@T-Mobile.com) for copies of the W8 Forms.

3.3 The IRS may notify T-Mobile to impose backup withholding if the payee furnished an **incorrect TIN** and **legal name** combination. Withholding will be stopped within 30 days after receipt of a certified W9. If a W9 is not submitted, T-Mobile must continue to apply backup withholding until the correct TIN is supplied on a W9.

4.0 **Vendor Maintenance Team**

4.1 To contact AP’s Vendor Maintenance Team:
   - Phone: 888-526-4612
   - Email: [APVendorMaintenance@T-Mobile.com](mailto:APVendorMaintenance@T-Mobile.com)