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# Commonwealth of Massachusetts

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## MEMORANDUM

**To:** Department Heads, Chief Fiscal Officers, MMARS Liaisons, and General Counsels  
**From:** Kristine Hill-Jones, Assistant Comptroller for Contracts, Vendors, and Non-Tax Revenue  
**Date:** April 13, 2022  
**Re:** Tax Identification Number Requirements for Earmark Recipients

Comptroller Memo #FY2022-19

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### Executive Summary

This memo explains that, to receive payment from the Office of the Comptroller, recipients of legislative earmarks must be legal entities with a Tax Identification Number. Departments are responsible for ensuring that appropriate forms are completed to establish such vendors/payees in the state accounting system.

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In accordance with the [Vendor/Customer File and W-9 Policy](#), departments are responsible for ensuring that any recipient of department funds has a Tax Identification Number.

To receive payments pursuant to legislative earmarks, a vendor/payee must first be registered in the state accounting system (MMARS). Departments must obtain a completed [Form MA-W-9](#) "Request for Taxpayer Identification Number and Certification" in order to establish a payee as a vendor in that system. The department who is the payor of the funds is responsible for ensuring that the payee has a Tax Identification Number (TIN). A TIN can be either:

- a Social Security Number (SSN) issued by the Social Security Administration (SSA) for individuals; or
- an Employer Identification Number (EIN) issued by the IRS for non-individuals, such as trusts, estates, partnerships, and corporations.

CTR cannot, nor may departments, make payments to an individual or entity that does not have a SSN or EIN.

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Departments should ensure that the payee's official Form W-9 identifies the payee's legal address, TIN, and legal name that matches the language of the funding authorization.

Please direct questions to the CTR Solution Desk at [Solution Desk Portal - Solution Desk Portal \(service-now.com\)](#)

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