

ISSUING A CHECK

Before issuing a check, determine;

- Is this ***payment for service*** or a ***reimbursement***?
 - Reimbursements are not taxable

- Will you require this individual's/company's service in the future?

- Have the individual/company complete and sign form W-9
 - Make sure the document is legible
 - There is a Social Security number or an Employer Identification Number (EIN)