

**THE PAYROLL SOURCE  
CPP PRACTICE EXAM**

1. Which of the following features is LEAST likely to be considered when looking at the security of a new payroll system?
  - (A) regular data back-up and storage
  - (B) protection against computer viruses
  - (C) limited system access
  - (D) system edits
  
2. Company deadlines for payroll data input documents are essential for:
  - (A) timely processing of the payroll
  - (B) accurate entry of data
  - (C) guaranteeing that all information is processed
  - (D) adequate auditing purposes
  
3. An employee earns \$9 per hour and an additional 10 cents per hour for hours worked after 7:00 p.m. If an employee works from 3:00 p.m. to 11:00 p.m., Monday through Friday, what is the employee's weekly gross pay under the Fair Labor Standards Act?
  - (A) \$360
  - (B) \$361
  - (C) \$362
  - (D) \$364
  
4. The BEST reason for tracking pay-related problem statistics is to enable Payroll to:
  - (A) identify root causes and take actions to prevent similar recurrences
  - (B) apologize to clients in a more professional manner
  - (C) direct problems to those who caused the problem
  - (D) justify more resources to handle more problems
  
5. With regard to employees' reported tips, the employer must:
  - (A) withhold and pay only the employees' portion of social security and Medicare taxes on tips
  - (B) report taxes on tips separately when making an employment tax deposit
  - (C) report tips as wages on Form W-2 and pay the employer portion of social security and Medicare taxes
  - (D) report and pay the employer portion of social security and Medicare taxes on the portion of cash tips above the federal minimum wage

6. Transactions are recorded in chronological order into books of original entry called:
- (A) registers
  - (B) vouchers
  - (C) invoices
  - (D) journals
7. The KEY advantage of using an automated time and attendance system is that it:
- (A) identifies phantom employees
  - (B) reduces errors
  - (C) interfaces with the payroll system
  - (D) frees supervisors from having to review hours
8. As part of the implementation of a new payroll system, all transactions from the most recent actual payroll are processed in the new system prior to using the system to run payrolls. This is an example of what type of testing?
- (A) compliance
  - (B) back-up
  - (C) ongoing
  - (D) parallel
9. To exhibit good customer service skills, payroll staff must understand and be able to explain:
- (A) payroll forms
  - (B) benefits enrollment techniques
  - (C) systems design decisions
  - (D) strategic departmental direction
10. Under the FLSA, what is the compensation due an employee whose rate of pay is \$8 per hour and who is paid for 52 hours during a one-week period, including 8 hours of sick pay?
- (A) \$416
  - (B) \$432
  - (C) \$448
  - (D) \$464
11. All of the following data elements are required to be maintained in the employee masterfile EXCEPT:
- (A) social security number
  - (B) birth date
  - (C) marital status
  - (D) occupation

12. Upward communication involves:

- (A) dissemination of management decisions to the staff
- (B) interactions between you and your manager
- (C) passing information to management
- (D) conducting quality circle meetings

13. The fact that transactions affect two separate accounts of a business is called:

- (A) compound-entry accounting
- (B) double-entry accounting
- (C) accrual accounting
- (D) T-accounting

14. A company pays all executives semimonthly. The FLSA requires all other employees to be paid on:

- (A) a weekly cycle
- (B) a biweekly cycle
- (C) a semimonthly cycle
- (D) any established cycle

15. Calculate the employee's gross pay under the FLSA based on the following data:

Rate of pay per hour: \$8.00

Production bonus: \$25.00

Shift differential per hour: \$0.25

Total shift hours in workweek: 44

- (A) \$380.64
- (B) \$377.00
- (C) \$404.50
- (D) \$405.64

16. Which of the following groups BEST defines the term nonexempt under the FLSA?

- (A) a lower-paid class of employees
- (B) hourly-paid workers only
- (C) employees who must be paid overtime
- (D) a special class of employees as determined by the employer

17. For how many years must the employer's copy of Form 940 be retained?

- (A) 2
- (B) 3
- (C) 4
- (D) 5

18. Copies of the production files and most recent payroll transactions are sent nightly to the parent company in a remote location. This practice is part of what type of plan?
- (A) security
  - (B) control
  - (C) disaster recovery
  - (D) maintenance
19. Employees who are not eligible for direct deposit and receive paychecks sent through the mail are constructively paid:
- (A) on the check date
  - (B) when the checks were postmarked
  - (C) when the checks were delivered
  - (D) when the checks were cashed
20. Which of the following factors provides system security?
- (A) access level authorizations
  - (B) shared passwords
  - (C) conducting “physical payouts”
  - (D) segregation of duties
21. Under the FLSA, how long are employers required to keep records relating to wages, hours, and conditions of employment?
- (A) 3 years
  - (B) 4 years or until the file is no longer active
  - (C) 7 years
  - (D) permanently
22. What is the payroll department manager responsible for in a company with strong internal controls?
- (A) assuring segregation of duties in the department
  - (B) developing company policy
  - (C) initiating payroll transactions
  - (D) writing the internal audit transaction test plan
23. The process of balancing multiple time sheets within a specified pay period utilizes a procedure known as:
- (A) batch totaling
  - (B) exception reporting
  - (C) system documentation
  - (D) reconciliation

24. In 2008, an individual worked for three employers during a calendar year, earning \$38,000, \$39,000, and \$35,000 respectively. What is the total amount of social security and Medicare taxes that should be withheld from the employee's wages by the three employers?
- (A) \$7,669.00
  - (B) \$7,803.00
  - (C) \$7,948.00
  - (D) \$8,568.00
25. On what form must mistakenly paid wages, for which no repayment is made, be reported?
- (A) W-2
  - (B) W-4
  - (C) 1099-R
  - (D) 1099-MISC
26. A report has been requested that is NOT a standard report from the system. This type of report is called a(n):
- (A) ad-hoc report
  - (B) integrated report
  - (C) batch system report
  - (D) edit report
27. A procedure to have a time record signed by an employee indicates:
- (A) authorization for payment
  - (B) confirmation of total hours
  - (C) hours cannot be challenged
  - (D) time spent at the establishment
28. For an employee earning \$10.20 per hour and participating in a 401(k) plan with a deferral per pay period of \$50, compute the federal taxable wages based on the following:
- Biweekly pay period
  - Regular 80 hours
  - 4 hours overtime
  - 3 hours double-time
- (A) \$731.40
  - (B) \$888.40
  - (C) \$898.60
  - (D) \$938.40

29. Which of the following statements is CORRECT regarding a federal tax levy?
- (A) It does not have to be honored if any other garnishments have been served.
  - (B) It requires a new order for each pay period.
  - (C) It is limited only by the amount of the employee's net pay.
  - (D) It is continued each pay period until a release of levy is received.
30. Penalties for failure to make timely deposits are determined by:
- (A) a flat rate of 10% for late deposits
  - (B) 5% of the undeposited amount with a maximum of \$100,000
  - (C) 15% of the undeposited amount with a maximum of \$100,000
  - (D) a four-tiered penalty structure based on the number of days the deposit is late
31. An employer may exclude a business expense reimbursement from income when the employee's expenses meet which of the following requirements?
- (A) Reimbursements are made with regular payroll.
  - (B) Expenses are substantiated and excess advances are returned timely.
  - (C) Expenses are business-related, substantiated, and excess advances are retained for future travel.
  - (D) Expenses are business-related, substantiated, and excess advances are returned timely.
32. Under the FLSA, a workweek is defined as:
- (A) any 7 consecutive 24-hour periods
  - (B) Sunday through Saturday
  - (C) a minimum of a 40-hour/5-day time frame
  - (D) stated in a collective bargaining agreement
33. At least how often must employers report fringe benefits as income for federal tax withholding purposes?
- (A) each pay period
  - (B) monthly
  - (C) quarterly
  - (D) annually
34. Certain company records must be retained for four years to comply with regulations of which of the following agencies?
- (A) U.S. Citizenship and Immigration Services
  - (B) Internal Revenue Service
  - (C) Social Security Administration
  - (D) Wage and Hour Division, Department of Labor

35. To build morale and motivate staff, a manager must:

- (A) give good reviews and raises
- (B) reward “stars” and promote competition within each team
- (C) delegate accountability to staff members
- (D) be sincere and specific with praise

36. From which of the following taxes are statutory workers’ compensation payments exempt?

- (A) federal income tax only
- (B) social security and Medicare taxes only
- (C) federal unemployment tax only
- (D) federal income, social security, Medicare, and federal unemployment taxes

37. Which of the following items represents an input interface to the payroll system?

- (A) general ledger
- (B) time and attendance
- (C) benefit payments
- (D) material usage records

38. A company has a gross payroll of \$120,589.36. Federal taxes withheld are \$24,117.87; combined social security and Medicare taxes withheld are \$6,502.50. What is the company’s total tax liability for this pay period?

- (A) \$30,620.37
- (B) \$37,122.87
- (C) \$42,568.04
- (D) \$61,240.74

39. One reason many companies use a Zero Balance Checking Account is that:

- (A) cash is available for investment until items are presented for payment at the company’s bank
- (B) funds do not have to be deposited until the employee cashes the check
- (C) the company receives interest on the account
- (D) bank reconciliations are not required

40. In a customer service situation, Payroll should:

- (A) assure the caller everything is okay, even when it is not
- (B) get in the last word
- (C) avoid addressing stressful issues
- (D) remain assertive and stay focused

41. All of the following items qualify as a de minimis fringe benefit EXCEPT:
- (A) occasional parties and picnics for employees
  - (B) occasional supper money for working overtime
  - (C) traditional holiday gifts, such as food items
  - (D) group legal services worth less than \$70 annually
42. All of the following steps are required when initiating direct deposit for an employee EXCEPT:
- (A) prenotification
  - (B) receiving financial institution routing number
  - (C) getting authorization from the employee
  - (D) receiving employee's bank account number
43. When paying supplemental wages along with regular wages WITHOUT specifying the amount of each, how would a company determine the amount of income tax to withhold from the supplemental wages if the employee has been paid no supplemental wages so far during the year and the supplemental wage payment is no more than \$1,000,000?
- (A) Withhold a flat 25% from the supplemental wages and withhold from regular wages using the appropriate table.
  - (B) Withhold a flat 25% from the supplemental wages.
  - (C) Withhold income tax as if the total were a single payment for a regular payroll period.
  - (D) Compute income tax withholding on the regular wages separate from the supplemental wages.
44. An employer that deposits payroll taxes semiweekly incurs a tax liability of \$55,000 on Tuesday and a liability of \$110,000 on Wednesday. When should the taxes be deposited?
- (A) \$55,000 on Thursday and \$110,000 on Friday
  - (B) \$55,000 on Friday and \$110,000 on the next Wednesday
  - (C) \$110,000 on Thursday and \$55,000 on Friday
  - (D) \$165,000 on Thursday
45. Documenting payroll policies and procedures will provide all of the following results EXCEPT:
- (A) a vehicle for improving processes
  - (B) a tool for assessing internal business controls
  - (C) a mechanism for educating payroll partners, suppliers, and customers
  - (D) assurances of payroll personnel competency and performance
46. Which of the following records MUST be kept for four years?
- (A) hours worked
  - (B) time cards
  - (C) OSHA records
  - (D) voided payroll checks

47. Techniques for conducting periodic physical payouts:
- (A) are the same for all employees
  - (B) vary by whether the employee is paid by check or direct deposit
  - (C) vary for some employees such as telecommuters
  - (D) vary by wage class and compensation level
48. Which of the following plans describes a cafeteria plan under section 125 of the Internal Revenue code?
- (A) a quantified and accountable expense reimbursement plan
  - (B) a tax-qualified retirement plan for public educational institutions
  - (C) a plan which permits employees to select from two or more qualified taxable and nontaxable benefits
  - (D) a plan whereby state government employees may request that pretax dollars be set aside in a retirement account until age 59
49. Using federal child support guidelines, calculate the maximum amount of support that can be withheld from an employee's semimonthly disposable earnings of \$1,500.00. The employee is four months in arrears in making child support payments and has no other dependents.
- (A) \$750.00
  - (B) \$825.00
  - (C) \$900.00
  - (D) \$975.00
50. Employers in non-credit reduction states that pay their state unemployment taxes on time can deduct up to what percentage in calculating their FUTA tax payments?
- (A) 0.8%
  - (B) 4.5%
  - (C) 5.4%
  - (D) 6.2%
51. Which of the following items determines the disposition of unclaimed wages?
- (A) state law only
  - (B) federal law only
  - (C) federal and state law
  - (D) no recognized procedures exist

52. An employee is terminated with 3 workdays remaining in a month. The employee earned an annual salary of \$24,000 and was paid semimonthly. What is the regular compensation due this employee for the final pay period?
- (A) \$723.07
  - (B) \$782.61
  - (C) \$800.00
  - (D) \$869.57
53. Employee deferrals under section 401(k) are subject to which taxes?
- (A) federal income and social security and Medicare taxes
  - (B) social security and Medicare taxes only
  - (C) social security, Medicare, and FUTA taxes
  - (D) federal income, social security, Medicare, and FUTA taxes
54. What does it mean if, at the end of an accounting period, a company has a debit balance in a liability account?
- (A) The company has underdeposited taxes withheld from employee wages.
  - (B) The company has not yet paid the third party.
  - (C) The company has withheld too much from the employee.
  - (D) The company has paid to a third party more than was withheld from the employee.
55. All of the following factors are advantages of having an in-house developed system EXCEPT:
- (A) scheduling flexibility
  - (B) user groups
  - (C) security
  - (D) control of the system
56. A payroll department manager should assure:
- (A) an independent mission statement
  - (B) appropriate training and equipment resources for staff members
  - (C) immediate enactment of employee suggestions
  - (D) top payment of staff
57. Which of the following statements describes a self-insured workers' compensation plan?
- (A) The state pays the workers' compensation payments.
  - (B) The employer funds the workers' compensation payments.
  - (C) The wages will continue as if the employee is still working.
  - (D) The individual employee is responsible for his own insurance.

58. The proper handling of a stop payment includes all of the following steps EXCEPT:

- (A) reversing the direct deposit
- (B) canceling the payment in the payroll system
- (C) notifying the bank account reconciliation employees
- (D) documenting the reason for the transaction

59. An employee is paid \$9 per hour plus a 10% differential for evening shifts. During the past week, the employee worked 24 hours on the day shift and 24 hours on the evening shift. Under the FLSA, what are the employee's gross wages for the week?

- (A) \$378.00
- (B) \$432.00
- (C) \$439.20
- (D) \$491.44

60. Using the 2008 percentage method withholding tables, calculate the employee's federal income tax based on the following data:

Weekly pay frequency

Vacation earnings: \$360.62

Regular compensation: \$239.38

401(k) (pre-tax): \$48.50

Married, 0 allowances

- (A) \$44.68
- (B) \$67.73
- (C) \$43.58
- (D) \$24.35

61. A request for proposal (RFP) can be used to:

- (A) provide vendors with technical and functional system requirements
- (B) request funds during a budget process
- (C) analyze needs for system
- (D) assign programming resources to enhance functionality

62. The Family and Medical Leave Act requires employers to maintain records for:

- (A) 12 weeks
- (B) 1 year
- (C) 2 years
- (D) 3 years

63. A nonexempt employee earns \$400 per week for a normal schedule of 35 hours. Under the FLSA, how much would this employee be due if 48 hours were worked?
- (A) \$400.00
  - (B) \$594.40
  - (C) \$548.64
  - (D) \$433.32
64. How may federal income tax be withheld from separation pay and accrued vacation wages totaling \$20,000 that are paid at the time of termination and identified separately on the employee's pay stub, if the employee has been paid \$25,000 so far this year and had income tax withheld from her most recent wage payment?
- (A) using the aggregate method only
  - (B) using the prior 12 months' tax rate
  - (C) at the supplemental rate for all payouts at termination only
  - (D) at the supplemental rate or using the aggregate method
65. A payroll register for the pay period shows gross earnings of \$300,000 and deductions of \$120,000. The entry to the payroll expense account would be:
- (A) \$120,000
  - (B) \$180,000
  - (C) \$300,000
  - (D) \$420,000
66. Payroll system user documentation should include:
- (A) a copy of the RFP
  - (B) copies of project development documents
  - (C) details of disaster recovery procedures
  - (D) the history of the payroll system conversion
67. When checking for phantom employees, which of the following actions should be taken?
- (A) Notify the employees of an impending physical payout.
  - (B) Have the managers hand checks out to their employees.
  - (C) Have employees pick up checks and direct deposit advices and show identification.
  - (D) Mail checks directly to employees' homes.
68. An employee is to be awarded a net bonus of \$2,000 as supplemental wages. Year-to-date regular and supplemental earnings are \$15,000. Using the current supplemental flat tax rate and social security and Medicare tax rates, what should be the gross amount of the payment if the employee lives and works in a state with no income tax?
- (A) \$3,060.44
  - (B) \$2,666.67
  - (C) \$3,108.00
  - (D) \$2,969.56

69. Which form is used to request an employer identification number?

- (A) I-9
- (B) SS-4
- (C) SS-5
- (D) SS-8

70. One element of a payroll calendar is:

- (A) pay frequency
- (B) hire dates
- (C) total remuneration
- (D) social security numbers

71. With online input, what is the BEST way to control miscellaneous payments?

- (A) verification of a sample of entered data
- (B) a visual audit of the online activity report
- (C) an auditor's comparison of each input source document to the data base record
- (D) a comparison of the online report totals to predetermined totals taken from the source documents

72. All of the following actions demonstrate a strong customer service orientation EXCEPT:

- (A) exhibiting a customer friendly attitude
- (B) viewing customers as the most important part of the job
- (C) using voice mail to answer phone calls from customers
- (D) establishing relationships with people

73. Employer-sponsored athletic facilities may be nontaxable fringe benefits if the:

- (A) employer requires substantiation of the amount, time, and business purpose of the facility's use
- (B) employer incurs no substantial additional cost, except labor, to provide the facility
- (C) facility is on the employer's premises
- (D) facility qualifies as a de minimis fringe

74. When an employer is advised by the IRS that an employee's Form W-4 is invalid, what action must the employer take?

- (A) All further Forms W-4 must be sent to the IRS as long as the employee is being paid.
- (B) Employers have no obligation to change exemptions unless notified by the employee through a new Form W-4.
- (C) Withhold on the basis of information provided by the IRS.
- (D) The employer should send notice at the end of the quarter, requesting that the employee contact the IRS to clear up the problem.

75. A team comprised of members of a department's staff with the intention of improving their own process is a:
- (A) cross-functional team
  - (B) conversion team
  - (C) functional team
  - (D) management team
76. An employee who works for more than one employer and has exceeded the social security wage base may:
- (A) take a credit against federal income tax on Form 1040
  - (B) demand that the employer refund the coverage
  - (C) apply the social security tax to next year's withholdings
  - (D) apply the overage to benefits paid at age 65
77. When determining the value of employer-provided parking, which of the following valuation methods is allowed?
- (A) employer's cost
  - (B) employee's cost
  - (C) lower of employee's cost or fair market value
  - (D) employee's fair market value
78. What is the purpose of the payroll accrual entry?
- (A) to recognize expenses in the period in which they were incurred
  - (B) to reverse an entry made in error
  - (C) to recognize expenses in the period in which they were paid
  - (D) to reverse an entry from a previous period
79. Which of the following steps is LEAST important during the parallel testing phase of a new payroll system?
- (A) the testing of employee earnings and deductions accuracy
  - (B) the verification of employees transferred to the new system from the old system
  - (C) the verification of tax withholding calculations for employees
  - (D) testing the functionality of a wage attachment process
80. All of the following practices are acceptable to an external auditor EXCEPT:
- (A) the accounting department reconciling the payroll checking account
  - (B) the payroll supervisor verifying that deposits are made timely
  - (C) storage of blank payroll checks in the payroll department
  - (D) the treasury department being responsible for the signature of payroll checks

81. All of the following types of compensation are subject to social security tax EXCEPT:
- (A) tips under \$100
  - (B) deferred bonus
  - (C) third-party sick pay up to \$3,000
  - (D) workers' compensation pay
82. Which of the following outcomes is the PRIMARY advantage of developing an in-house system?
- (A) Outsiders are not involved in a firm's daily operations.
  - (B) Costs are reduced and can be distributed on an equitable basis.
  - (C) The employer controls the entire computer system.
  - (D) Time is saved by not having to explain business policies and practices.
83. An employee covered by group health insurance at the time his employment terminates to return to school is entitled to COBRA continuation rights for:
- (A) 12 months
  - (B) 18 months
  - (C) 24 months
  - (D) 30 months
84. How often are Form 940 taxable wages reported?
- (A) annually
  - (B) semi-annually
  - (C) quarterly
  - (D) monthly
85. An employee claims married and no withholding allowances on Form W-4, earns \$700 biweekly and contributes \$50 per pay period to a 401(k) plan. Using the percentage method, what is the total of the biweekly deductions from the employee's pay for federal income and social security and Medicare taxes?
- (A) \$87.75
  - (B) \$92.75
  - (C) \$94.50
  - (D) \$114.20
86. On a company's financial statements, payroll tax expense appears in the:
- (A) balance sheet
  - (B) accrued payroll
  - (C) salaries expense
  - (D) income statement

87. What is the chief advantage of a vendor payroll package?

- (A) reduced processing time
- (B) inexpensiveness and ease of installation
- (C) no required major in-house system development
- (D) lower cost than a service bureau contract

88. Which of the following elements is essential to a disaster recovery plan?

- (A) an excess supply of checks and direct deposit stubs
- (B) a compatible off-site remote location to produce payrolls
- (C) detailed documentation of current company policies
- (D) a procedure for limiting security system access

89. Which of the following practices is a strong internal control procedure?

- (A) Have the payroll bank account reconciled in the payroll department.
- (B) Have the payroll manager distribute paychecks.
- (C) Place payroll checks under the personal control of the payroll manager.
- (D) Have a person other than the person who requested and authorized the payments prepare the payroll checks.

90. During 2008, an employee worked for company A and quit after earning \$103,000. In the same year the employee was hired by company B. With respect to social security, Medicare and FUTA, how should company B treat the employee's earnings as of the first wage payment?

- (A) Start accumulating social security, Medicare, and FUTA wages, and withhold both social security and Medicare taxes.
- (B) Start accumulating Medicare wages only, and withhold only Medicare tax.
- (C) Start accumulating social security, Medicare, and FUTA wages, but withhold Medicare tax only.
- (D) Start accumulating Medicare wages only, but withhold both social security and Medicare taxes.

91. Which of the following documents proves an employee's identity and eligibility to work?

- (A) social security card
- (B) U.S. passport
- (C) birth certificate
- (D) Form I-9

92. How are salaries reflected on the income statement?

- (A) income
- (B) assets
- (C) accruals
- (D) expenses

93. An employee is paid a bonus of \$1,500 with a regular biweekly wage payment of \$2,000 in 2008 that is indicated separately on the employee's pay stub. The employee has received no supplemental wages so far this year. The employee has an elective deferral of 5% of regular wages made to the 401(k) plan each pay period. For federal income tax withholding purposes, the company uses the supplemental flat rate for all bonuses and the percentage method for regular wage payments. The employee's W-4 claims married with 2 allowances. The employee has no state or local income taxes or any other deductions. What is the employee's net pay?
- (A) \$2,667.32
  - (B) \$2,587.24
  - (C) \$2,588.74
  - (D) \$2,703.16
94. All of the following techniques would enhance the level of customer service EXCEPT:
- (A) adding more customer service personnel
  - (B) publishing payroll customer service procedures, calendars, and directories
  - (C) utilizing automated call processing tools to take and process caller inquiries
  - (D) training company management on pay calculation and tax withholding rules
95. The KEY difference between user guides and payroll policies and procedures is:
- (A) user guides focus on tasks associated with automated tools
  - (B) payroll policies and procedures set company policies and standards
  - (C) user guides help payroll personnel interpret company policy
  - (D) payroll policies and procedures permit human resources to design new compensation and benefits programs
96. A local national is defined as an employee:
- (A) from another country working in the U.S.
  - (B) from the U.S. working in a foreign country
  - (C) from a foreign company working in the U.S.
  - (D) from a foreign country working in his or her home country location
97. What is the effect of failing to record salaries that are earned but not paid at the end of an accounting period?
- (A) understatement of expenses for the period
  - (B) overstatement of expenses for the period
  - (C) understatement of assets for the period
  - (D) overstatement of liabilities for the period
98. One employment data element in the masterfile is:
- (A) hourly rate of pay
  - (B) social security number
  - (C) birthdate
  - (D) occupation

99. Which of the following authorities dictates the information provided on a payroll check stub?

- (A) individual states
- (B) Federal Unemployment Tax Act
- (C) Federal Wage and Hour Division
- (D) Social Security Administration

100. Which of the following forms may be submitted to the IRS in order to receive a written determination of a worker's status as an employee or independent contractor?

- (A) Form W-5
- (B) Form SS-5
- (C) Form SS-8
- (D) Form W-9