



STATE OF WASHINGTON  
DEPARTMENT OF LABOR AND INDUSTRIES  
*Tumwater Building, PO Box 44261 • Olympia, Washington 98504-4261*

Dear Provider:

Thank you for your interest in providing services to our workers and crime victims. Attached you will find the Provider Application necessary for obtaining an account number with us. *To receive payment, an active provider account number is necessary.*

**What do I need to submit? \***

- Completed application.
- Signed Provider Agreement.
- License or Certification required by your state's Department of Health regulations.
- W-9 Form.

\* A separate application is necessary for each, individual provider.

**What happens next?**

Once your application is accepted, you will receive a welcome packet and CD containing:

- Your new provider account number.
- An L&I Toolkit CD which contains:
  - Medical Aid Rules and Fee Schedules.
  - Billing manuals and forms.
  - Address Change Form—*please report changes to your account within 15 days of change.*
  - Quick Reference Guide and Provider Tip Sheet.
  - Attending Doctor's Handbook.

**Want to speed up bill payment? \***

Electronic billing will speed bill processing time. For information call the Electronic Billing Unit at (360)902-6511, or visit our Website <http://www.lni.wa.gov/ClaimsIns/Providers/Billing/BillLNI/Electronic>.

*\*Electronic Billing is not yet available for providers billing Crime Victims Compensation.*

**How can my practice be publicized?** The Find-A-Doc (FAD) search engines are Internet applications that allow workers, their representatives, or crime victims to search for Labor and Industries providers—filtered by providers' primary location, type, and specialty—within users' specified number of miles from their location. We publish *all* active accounts to these websites unless you indicate on the application that you do not wish to be included in FAD.

**Need more information? Contact:**

- Provider Accounts: 360-902-5140—for questions concerning your account.
- Provider Hotline: 1-800-848-0811—for *State Fund Workers Compensation claims* billing and payment questions.
- Crime Victims: 1-800-762-3716—for *Crime Victims Claims* billing and payment questions.
- State Fund Medical Aid Rules and Fee Schedule: <http://www.lni.wa.gov/ClaimsIns/Providers/Billing>.
- Crime Victim Compensation Fee Schedule:  
<http://www.lni.wa.gov/ClaimsIns/CrimeVictims/ProvResources>.
- FAD: 360-902-6613—for questions regarding the Find-A-Doc database.

Sincerely,

*Sandra L Chabot*

Sandra L. Chabot  
Provider Accounts

Enclosures

F248-011-000 Provider account application and notice 12-2010



# APPLICATION INSTRUCTIONS

Please use dark ink or type font of 12pt. or larger

## **A. Tax Payer Information**

1. Enter Tax Identification number or Social Security number.
2. Enter L&I Group number (only if you are part of a previously-established L&I group).

## **B. Account and Billing Information**

3. Enter the business name (name used on your bills).
4. Enter the name and number of the person we can call if we have questions about your application.
5. Enter the business physical location address. (This cannot be a PO Box).
6. Enter the billing address—where we mail your payments—as it appears on your bills submitted to the Department of Labor & Industries.
7. Enter the business location appointment phone number. (The number to call to make an appointment).
8. Enter the billing contact person's phone number. (The person who can answer questions regarding your bills).

## **C. Individual Provider**

9. Enter the name of the individual or organization providing services.
10. Enter the type of service(s) provided.

### **Complete numbers 11-14 (if applicable to your provider type).**

11. Enter the professional license number.
12. Enter the license issue date—month, day, and year. (Attach a copy of license).
13. Enter the date the license will expire (month, day, and year).
14. Enter the issuing state.
15. Enter your board certification # (only if you are Physical Medicine & Rehabilitation).
16. Enter the NCPDP or NABP number. (for pharmacy).
17. Enter the Drug Enforcement Agency (DEA) number—if applicable to provider type—and expiration date. –Attach a copy of DEA permit–
18. Enter supervising physician name and provider number—for Physician Assistants (PA-C) only.  
\*A supervising physician is necessary to set up a PA-C account.

## **D. National Provider Identifier (NPI) Information**

19. Enter the individual name.
20. Enter the individual NPI number.
21. Enter the organization name.
22. Enter the organization NPI number.
23. Enter the subpart 10-digit number (if applicable).

## **E. Agreement Page**

24. Read and sign the agreement page

## **F. Find-A-Doc (FAD) State Fund and Crime Victims Option**

25. Select *yes* or *no* for being posted on the FAD Website and/or the Crime Victims Website. If left blank, you will be listed.

## **G. Identify your Provider Specialty**

26. Mark the box next to your provider type and/or specialty.
27. Provide any additional specialized information. (optional).

**NOTICE:** The application is available at <http://www.BecomeProvider.Lni.wa.gov> or call (360) 902-5140 to have one sent to you. We accept signed photo copies of this application.

# PROVIDER ACCOUNT APPLICATION

**Mail or FAX to:**

Department of Labor and Industries  
 Attn: Provider Accounts  
 PO Box 44261  
 Olympia WA 98504-4261

Internet address: <http://www.lni.wa.gov/FormPub/Detail.asp?DocID=1652>  
 Phone (360) 902-5140      FAX (360) 902-4484

**\*\* Please Note: Use dark ink or type font of 12 pt. or larger.  
 \*\*\*Please do not staple application**

**A. Tax Payer Information**

1. Tax payer identification number (EIN or SSN)	2. L&I provider group number ( <i>if applicable</i> )
-------------------------------------------------	-------------------------------------------------------

**B. Account and Billing Information (all fields are required)**

3. Business name (name used on your bills)	4. Name and phone number of contact person
5. Business physical location address	6. Billing address (where you would like your payments sent)
Business address line 2	Billing address line 2
Business city, state and zip code	Billing city, state and zip code
7. Business location appointment phone number	8. Billing phone number

Please check if you would like all mail to go to the billing address.  
*Unless otherwise notified, your claims-related correspondence will go to your physical address.*

**C. Individual Provider or Organization Information - Please attach a copy of your medical license or certification**

9. Provider's name (Last, First, MI)		10. Provider specialty / Services provided	
11. Professional license number	12. License issue date	13. License expiration date	14. State where issued
15. Board certified (physical medicine & rehabilitation only) <input type="checkbox"/> No <input type="checkbox"/> Yes (attach copy of certification)	16. NCPDP or NABP number (Pharmacy)		17. DEA number & expiration date (attach copy of permit)
18. Supervisory physician's name and provider # (physician assistants only)			

**D. National Provider Identifier (NPI) information**

19. Individual provider's name	20. Individual NPI #	
21. Organization name	22. Organization NPI #	23. Subpart NPI #

**PROVIDER AGREEMENT**  
**State of Washington Department of Labor and Industries**

E. 24.

**I understand and agree:**

- To meet and maintain all licensing or certification requirements.
- That providing services, filing an accident report or application for benefits, on behalf of an injured or ill worker, or a crime victim, means acceptance of and agreement to comply with the requirements of Title 51 RCW, and the WACs, including but not limited to, Chapters 296-19A, 296 -20, 296-21, 296-23, and 296-23A (injured or ill worker), or Title 7.68 and WACs, including but not limited to Chapters 296-30 and 296-31 (crime victim), and policies adopted by the department, including fee schedules and medical coverage decisions. Payments will be made according to the department's *Medical Aid Rules and Fee Schedules* (MARFS) as updated annually. Crime Victims payments are made according to MARFS, DSHS Medicaid, or Crime Victims Mental Health Fee Schedule rates.
- To accept the insurer's—Labor and Industries, Self-Insured Employers, and Crime Victims Compensation—payment as sole and complete remuneration for services provided to the worker as required by Washington State law. *Crime Victims compensation is secondary to any public or private insurance that the victim may have.*
- That if the provider receives payment from the insurer in error or in excess of the amount properly due, the provider will promptly return to the insurer, any excess monies received. The department may audit the provider's records to determine compliance with the rules and regulations of the department as provided in Washington State law.
- A provider holds to all the terms of this agreement even though a third party may be involved in billing claims to the insurer.
- The department reserves the right to deny, revoke, suspend, or condition a provider's authorization to treat workers or crime victims in accordance with Washington Law.
- Issuance of a provider number does not guarantee that the insurer will pay all services billed by a provider.
- To maintain documentation and records for a minimum of five years to support the services billed. The provider agrees that these records and supportive materials are available to the insurer upon request as provided in Washington State law.
- To submit a Provider's Request for Adjustment Form—instructions are contained on the Remittance Advice—if the provider believes additional funds are due.
- To notify the insurer immediately, in writing, of any changes to information in this application—or provider status (e.g., licensing, certification or registration, federal tax ID, disciplinary action, impairment, limitations of privileges, or address, etc).
- That I am currently in good standing with my mental health status.
- That I **do not** possess any of the following:
  - Impairment due to chemical dependency/substance abuse.
  - History of loss of license, certification, or registration.
  - Felony convictions.
  - Loss or limitations of privileges.

**I understand and agree not to bill the worker or the crime victim for:**

- Services covered by the insurer related to an industrial injury, occupational disease, or an injury covered under the Crime Victims Act.
- The difference between the billed charges and the amount paid.
- The difference between the provider's customary fee and the department's fee schedules.

**Provider's Statement of Agreement**

I (provider/business/company representative) \_\_\_\_\_, **(print or type)** agree to abide by the terms of this agreement and by all applicable federal and Washington State statutes, rules and policies. I have enclosed with my application all required supporting information necessary to establish a provider account, including a copy of my current license (if I am required to be licensed by my licensing authority); and a completed Form W-9.

Date	Title	Signature

**F. Find-A-Doc (FAD) Website for State Fund and Crime Victims**

25. Do you want your contact information on the FAD Website so that workers or crime victims may locate your business for services in their area? Note—these are two, separate websites.

**Workers (State Fund)**  Yes  No

[www.lni.wa.gov/ClaimsIns/Claims/FindADoc/](http://www.lni.wa.gov/ClaimsIns/Claims/FindADoc/)

**Crime Victims**  Yes  No

[www.lni.wa.gov/ClaimsIns/CrimeVictims/FindADoc](http://www.lni.wa.gov/ClaimsIns/CrimeVictims/FindADoc/)

**G. Provider Specialty Information**

26. Check the provider type and/or specialty services that you provide.

**Please note:**

- \* Must include a copy of privilege letter with each facility.
- \*\* Must include a copy of the Commission on Accreditation of Rehabilitation Facilities (CARF)
- \*\*\* Must include copies of the following: State license and Medicare Certification or Accreditation by JCAHO, AAAHC, or AAAASF.

<input type="checkbox"/> Adult Family Home	<input type="checkbox"/> Lab Facility	<input type="checkbox"/> Physician
<input type="checkbox"/> Ambulance	<input type="checkbox"/> LMP	<input type="checkbox"/> PM&R Certification required
<input type="checkbox"/> Ambulatory Surgery Center ***	<input type="checkbox"/> Nurse	<input type="checkbox"/> Physician Assistant
<input type="checkbox"/> Audiologist	<input type="checkbox"/> ARNP	<input type="checkbox"/> Podiatrist
<input type="checkbox"/> Chiropractor	<input type="checkbox"/> CRNA	<input type="checkbox"/> Prosthetist/Orthotist
<input type="checkbox"/> Day Care Provider (Licensed)	<input type="checkbox"/> NCM	<input type="checkbox"/> Psychologist
<input type="checkbox"/> Dentist	<input type="checkbox"/> RN	<input type="checkbox"/> Radiology-Technical Component
<input type="checkbox"/> Denturist	<input type="checkbox"/> RNFA *	<input type="checkbox"/> Registered Dietician
<input type="checkbox"/> Oral Surgery	<input type="checkbox"/> Nursing Home	<input type="checkbox"/> Respiratory Therapy
<input type="checkbox"/> Orthodontia	<input type="checkbox"/> Naturopathic Physician	<input type="checkbox"/> School (Include license, i.e., business accreditation).
<input type="checkbox"/> DME Supplier	<input type="checkbox"/> Occupational Therapist	
<input type="checkbox"/> Drug & Alcohol Treatment Facility	<input type="checkbox"/> Work Hardening	<input type="checkbox"/> Skilled Nursing Facility
<input type="checkbox"/> Fitter/Dispenser	<input type="checkbox"/> Optician	<input type="checkbox"/> Speech Pathologist
<input type="checkbox"/> Home Health Agency	<input type="checkbox"/> Optometrist	<input type="checkbox"/> Tape Intermediary
<input type="checkbox"/> IV Therapy	<input type="checkbox"/> Osteopathic Physician	<input type="checkbox"/> Transportation
<input type="checkbox"/> Home Care	<input type="checkbox"/> Pain Clinic **	<input type="checkbox"/> Other
<input type="checkbox"/> Hospital	<input type="checkbox"/> Pharmacy (Copy of DEA permit/pharmacy License/NCPDP# required)	<input type="checkbox"/> Job mod/pre-job mod supplier
<input type="checkbox"/> Hospital Psychiatric		<input type="checkbox"/> Job mod/pre-job mod consultant
<input type="checkbox"/> Hospital Outpatient		<input type="checkbox"/> On-the-job Training
<input type="checkbox"/> Interpreter (Please include Submission of Provider Credentials, Form:F245-055-000 and copy of certification).	<input type="checkbox"/> Physical Therapist	<input type="checkbox"/> Lodging
	<input type="checkbox"/> Work Hardening	<input type="checkbox"/> Home Modification
	<input type="checkbox"/> Hand Therapy	<input type="checkbox"/> Vehicle Modification
		<input type="checkbox"/> Investigative Services

27. Other Specialized Information:

# Request for Taxpayer Identification Number and Certification

**Give form to the requester. Do not send to the IRS.**

Name (as shown on your income tax return)					
Business name, if different from above					
<b>Check appropriate box:</b>	<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Corporation (Please mark if applicable) <input type="checkbox"/> Medical <input type="checkbox"/> Attorney/Legal	<input type="checkbox"/> S-Corp (Please mark if applicable) <input type="checkbox"/> Medical <input type="checkbox"/> Attorney/Legal	Other <input type="checkbox"/> Non Profit <input type="checkbox"/> Volunteer <input type="checkbox"/> Board Member	<input type="checkbox"/> Exempt from backup withholding
	<input type="checkbox"/> Partnership (Please mark if applicable) <input type="checkbox"/> Medical <input type="checkbox"/> Attorney/Legal	<input type="checkbox"/> LLC filing as a Corporation (Please mark if applicable) <input type="checkbox"/> Medical <input type="checkbox"/> Attorney/Legal	<input type="checkbox"/> LLC filing as Partnership (Please mark if applicable) <input type="checkbox"/> Medical <input type="checkbox"/> Attorney/Legal	Government <input type="checkbox"/> Federal (inc: Tribal Govt.) <input type="checkbox"/> State <input type="checkbox"/> Local	
Address (number, street, and apt. or suite no.)			Requester's name and address (optional)		
City, state, and ZIP code			<b>Department of Labor Industries Provider Accounts PO Box 44261 Olympia WA 98504-4261</b>		
List account number(s) here (optional)					
<b>Part I Taxpayer Identification Number (TIN)</b>					

**Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1** to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

**Note:** If the account is in more than one name, see the chart on page 3 for guidelines on whose number to enter.

Social security number										
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Employer identification number										
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<b>Part II Certification</b>			
Under penalties of perjury, I certify that:			
<ol style="list-style-type: none"> <li>1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and</li> <li>2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and</li> <li>3. I am a U.S. person (including a U.S. resident alien).</li> </ol>			
<p><b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 3.)</p>			
<b>Sign Here</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px;">Signature of U.S. person ▶</td> <td style="border: 1px solid black; padding: 2px;">Date ▶</td> </tr> </table>	Signature of U.S. person ▶	Date ▶
Signature of U.S. person ▶	Date ▶		

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

#### **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### **Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### **Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### **Specific Instructions**

#### **Name**

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.





**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

#### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

