

## Provider Update Form - Provider Operations

You may send this form by e-mail to Standardupdates@dentaquest.com or by fax to 262-241-4077

### Section 1: Current Information - Complete for ALL Requests - Asterisk denotes required fields

#### Change Effective Date (Required) :

<b>*Provider Last Name</b> <input style="width: 95%;" type="text"/>	<b>*Provider First Name</b> <input style="width: 95%;" type="text"/>
<b>*Individual National Provider Identifier (NPI) #</b> <input style="width: 95%;" type="text"/>	
Date of Birth <input style="width: 150px;" type="text"/>	Social Security # <input style="width: 150px;" type="text"/>
Gender <input style="width: 100px;" type="text"/>	
<b>*Specialty</b> <input style="width: 300px;" type="text"/>	<b>*Personal E-Mail</b> <input style="width: 200px;" type="text"/>

### Requestor Information

<b>*Requestor Name</b> <input style="width: 95%;" type="text"/>	<b>*Title</b> <input style="width: 95%;" type="text"/>
<b>*Requestor Contact Information (Phone or E-mail)</b> <input style="width: 95%;" type="text"/>	

### Section 2: Type of Update - Check all that Apply - Complete for ALL Requests - For Questions contact your Provider Engagement Representative or Customer Service

- Business (Tax ID) - Add/ Term/ Update - **Complete Sections 1, 7 and 8**
- Credentialing Correspondence Change/Update - **Complete Sections 1 and 5**
- EFT/ Payment - **Complete Sections 1 and 8**
- License Change - **Complete Sections 1 and 4**
- Name Change - **Complete Sections 1 and 3**
- Location - Add/ Term/ Update - **Complete Sections 1 and 6**
- Termination Request - **Complete Sections 1 and 9**

### Section 3: Name Change - Attach supporting legal documentation

New Last Name <input style="width: 95%;" type="text"/>	New First Name <input style="width: 95%;" type="text"/>
New Middle Name <input style="width: 150px;" type="text"/>	New Suffix <input style="width: 150px;" type="text"/>

**Please Note:** Before DentaQuest can change your name in our system, your license must reflect the name change.

### Section 4: License Change

New Dental License Number <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>
New DEA License Number <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>
New State Drug License Number <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>
New Medicaid License Number <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>
Other License Name <input style="width: 95%;" type="text"/>	
Other License Number <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>

### Section 5: Credentialing Correspondence Change

Credentialing Contact Name <input style="width: 95%;" type="text"/>		
Correspondence Address <input style="width: 95%;" type="text"/>		
City <input style="width: 95%;" type="text"/>	State <input style="width: 95%;" type="text"/>	Zip Code <input style="width: 95%;" type="text"/>
Telephone <input style="width: 200px;" type="text"/>	Fax <input style="width: 150px;" type="text"/>	
Credentialing E-Mail <input style="width: 95%;" type="text"/>		

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**Section 6: Location Add/ Term/ Update - In order to link this provider/location to an existing contract, include documentation for Adds and Changes that include the below information on Company Letterhead.**

<input type="checkbox"/> Add	<input type="checkbox"/> Term	<input type="checkbox"/> Update
Tax ID Number <input type="text"/>		Medicaid ID (if applicable) <input type="text"/>
Location Name <input type="text"/>		
Location Address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>
Is this location a Mobile Dental Unit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Telephone <input type="text"/>	Fax <input type="text"/>	
Can this fax number accept PHI?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Office E-Mail <input type="text"/>		
Office Hours	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	Ages Minimum <input type="text"/>	Ages Maximum <input type="text"/>
<input type="checkbox"/> Primary Location	<input type="checkbox"/> Handicapped Accessible	
Office Languages <input type="text"/>		

**Section 7: Business - (Tax ID) Add/ Term/ Update - Updated Contract, W9 and Disclosure of Ownership required for all Adds and Updates - W9 and Disclosure of Ownership Attached**

<input type="checkbox"/> Add	<input type="checkbox"/> Term	<input type="checkbox"/> Update
Old/ Current Tax ID Number <input type="text"/>		New Tax ID Number <input type="text"/>
Business Name <input type="text"/>		
Business Address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>
Telephone <input type="text"/>	Fax <input type="text"/>	
Office E-Mail <input type="text"/>		
Group NPI <input type="text"/>		

**Please Note:** DentaQuest requires a Group NPI for all business types except Sole Proprietors.

Will you have any outstanding claims to submit under the old/current Tax ID Number?

If yes, please provide a date of when all claims will be submitted by: \_\_\_\_\_

Yes

No

## Section 8: EFT/ Payment

Tax ID Number <input type="text"/>		
Payment Address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>
<input type="checkbox"/> Add EFT	<input type="checkbox"/> Cancel EFT	<input type="checkbox"/> Change EFT

**Please Note:** The DentaQuest EFT Form will need to be completed for any Adds or Updates. This includes a copy of a voided check or a bank letter (attached)

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### Section 9: Termination Request

Term Provider at Location Listed Below

Tax ID Number

**Please attach document with any additional locations to be terminated.**

Term Provider at ALL Locations - ALL Networks

**Please attach term letter, note or document from the provider that includes all locations to be terminated as applicable.**

Term Business

Tax ID Number

**Please attach a list of providers and locations that need to be terminated.**

Term Reason/ Comments

Location Name

Location Address

City

State

Zip Code

### Section 10: Type of Update - Check all that Apply - Complete for ALL Requests - Internal Use ONLY

- Product(s) Add/ Update/ Term- **Complete Sections 1, 10 and Notes**
- Claims Issue(s) - **Complete Sections 1, 10 and Notes**
- Dental Home - **Complete Sections 1, 10 and Notes**
- Fee Schedule Add - **Complete Sections 1, 10 and Notes**
- Fee Schedule Change - **Complete Sections 1, 10 and Notes**
- Provider Rule Add - **Complete Sections 1, 10 and Notes**
- Provider Rule Change - **Complete Sections 1, 10 and Notes**

### Notes

## Provider Update Form - Provider Operations

**Additional Location Add/ Term/ Update - In order to link this provider/location to an existing contract, include documentation for Adds and Changes that include the below information on Company Letterhead.**

<input type="checkbox"/> Add	<input type="checkbox"/> Term	<input type="checkbox"/> Update	
Tax ID Number	<input type="text"/>	Medicaid ID (if applicable)	<input type="text"/>
Location Name	<input type="text"/>		
Location Address	<input type="text"/>		
City	<input type="text"/>	State	<input type="text"/>
		Zip Code	<input type="text"/>
Is this location a Mobile Dental Unit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Telephone	<input type="text"/>	Fax	<input type="text"/>
Can this fax number accept PHI?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Office E-Mail	<input type="text"/>		
Office Hours	Monday - <input type="text"/>	Tuesday - <input type="text"/>	
	Wednesday - <input type="text"/>	Thursday - <input type="text"/>	
	Friday - <input type="text"/>	Saturday - <input type="text"/>	
	Sunday - <input type="text"/>	Ages Minimum <input type="text"/>	Ages Maximum <input type="text"/>
<input type="checkbox"/> Primary Location	<input type="checkbox"/> Handicapped Accessible		
Office Languages	<input type="text"/>		

## Disclosure of Ownership and Conflict of Interest Form

Purpose of the Form: Completion and submission of this form is a condition of participation in Medicare, Medicaid, Social Security Block Grant or State Children's Health Insurance Program (SCHIP). This form must be completed every three years and within 35 days of information changes, to be in compliance with 42 CFR 457.935, 42 CFR 455.104, 105 and 106. A form is required for each Tax ID associated with a Disclosing Entity or Provider/ Provider Group.

**Please answer all question as of the current date.** Do not leave any questions or sections blank. If the requested information does not apply, please answer with a NA. There are question when answered yes, require additional information be provided. If a correction is made to the document, the error needs to be lined out, dated and initialed.

**Important Note:** The entity name in Section 1 of the Disclosure of Ownership and Conflict of Interest Form must match your Contract and W9 that we currently have on file and must match the information the IRS has on file.

**Anyone fitting the following definitions of Managing Employee, Direct Ownership, Indirect Ownership or Controlling Interest must be listed in 3a and potentially 3d. This includes all Board Members.**

Definitions / Information
<b>Managing Employees:</b> Managing employees are defined as people who exercise operational or managerial control over, or who directly or indirectly conduct the day-to-day operations or head up the business functions of a Provider Entity. State and federal requirements prohibit a Medicaid MCO from contracting with a Provider Entity whose Managing Employees are excluded from federal healthcare programs.
<b>Disclosing Entity:</b> This is a Medicaid provider (other than an individual practitioner or group of individual practitioners), or fiscal agent. Normally these are corporations or partnerships where there are owners, officers, partners, or managing employees who run the company. Disclosures on these individuals are captured as these parties are considered "behind the scenes" and direct how the organization will operate. They are responsible for decisions made in policies and procedures for how services will be provided and for billing.
<b>Direct ownership interest:</b> Is defined as the possession of stock, equity in capital or any interest in the profits of the Business Entity. A Business Entity is defined as a Medicare and/or Medicaid provider or supplier, or other entity that furnishes services or arranges for furnishing services under Medicaid and/or Medicare Program.
<b>Indirect ownership interest:</b> Is defined as ownership interest in a Business Entity that has direct or indirect ownership interest in the disclosing entity with ownership of 5 percent or more.
<b>Controlling interest:</b> Is defined as the operational direction or management of this Business Entity which may be maintained by any or all of the following devices: the ability or authority, expressed or reserved, to amend or change the corporate identity (i.e., joint venture agreement, unincorporated business status) of this Business Entity; the ability or authority to nominate or name members of the Board of Directors or Trustees of this Business Entity; the ability or authority, expressed or reserved, to amend or change the by-laws, constitution, or other operating or management direction of this Business Entity; the right to control any or all of the assets or other property of this Business Entity upon the sale or dissolution of that entity; the ability or authority, expressed or reserved, to control the sale of any or all of the assets, to encumber such assets by way of mortgage or other indebtedness, to dissolve the entity, or to arrange for the sale or transfer of this Business Entity to new ownership or control.
<b>Social Security Numbers and Date of Birth</b> must be provided for all persons with ownership, Controlling interest or are a managing Employee to comply with federal regulations (Sect. 4313 of the Balanced Budget Act of 1997, amended Sect. 1124 and Federal Register Vol. 76 No. 22 for further information). This includes Board Members, Administrators, Director, or other individual who has operation or managerial control, or who directly or indirectly conducts day to day operation of the business.

**This document MUST be completed and signed by an Owner of the Business Entity. If there are multiple Service Offices associated with this Business Entity, please attach a complete list of ALL Service Offices including their address.**

The Disclosure of Ownership is a CMS (Center for Medicare/Medicaid Services) and Client Required document to obtain during the contracting/credentialing process. If this documentation is not received, the credentialing process will be delayed.

**Disclosure of Ownership and Control Interest Statement**

Completion and submission of this form is a condition of participation in any program established by Medicaid or Medicare only. One full and accurate disclosure of ownership is required for each Business Entity. Failure to submit the requested information will result in refusal to participate in the Network or in termination of an existing agreement. If there are any changes in the ownership an updated form must be submitted within 35 days.

**1. Identifying Information** *When completing this section please use the Name of the Entity on file with the IRS, not a "DBA", Doing Business As Name.*

Name of Entity		Tax ID	Telephone Number
Street Address		City	
State	Zip	County	

**2. Answer the following questions by checking "Yes" or "No". If any of the questions are answered "Yes", list names and addresses of individuals or corporations in the Remarks section.**

- a. Are there any individuals or organizations that have a direct or indirect ownership or controlling interest of 5% or more in the Business Entity that have been convicted of a criminal offense related to the involvement of persons in any of the programs under Medicaid and Medicare Programs?  Yes  No
- b. Have any directors, officers, agents, or managing employees of the Business Entity ever been convicted of a criminal offense related to their involvement in such programs established by Medicaid and Medicare?  Yes  No
- c. Are there any individuals currently employed by the Business Entity in a managerial, accounting, auditing, or similar capacity who were employed by the entity's fiscal intermediary or carrier within the previous 12 months?  Yes  No

## Disclosure of Ownership and Control Interest Statement

**3a. List names, addresses, and SSN for individuals or organizations having direct or indirect ownership or a controlling interest in this Business Entity of 5% or greater. List each member of the Board of Directors or Governing Board and Managing Employees also including General Manager, Business Manager, Administrator, Director, or other individual who exercises operational or managerial control over, or who directly or indirectly conducts the day-to-day operation. List any additional names and addresses under "Remarks" on page 5. If more than one individual is reported and any of these persons are related to each other, this must be reported under Remarks.**

Name of Individual	DOB	Address		SSN
		Address	Zip	
		City	State	
		Address	Zip	
		City	State	
		Address	Zip	
		City	State	

b. Type of Entity **NOTE: Your selection here must match the W9 we have on file**

<input type="checkbox"/> S -Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust / estate	<input type="checkbox"/> Individual/sole Proprietor or single-member LLC
<input type="checkbox"/> C -Corporation	<input type="checkbox"/> LLC		<input type="checkbox"/> Other _____

c. If this Business Entity is a corporation, list names, addresses of the Directors, and EINs for entities, if different than what is listed in 3a.

## Disclosure of Ownership and Control Interest Statement

Check appropriate box for each of the following questions:

d. Are any owners of the Business Entity also owners of **other** Medicare/Medicaid facilities, with **different** Tax Id's that are different from that listed in section 1? (Example: sole proprietor, partnership or members of Board of Directors.) If yes, please complete the section below.

Yes       No

Name	Address	SSN (if listing an individual) TIN (if listing an entity)
	Address	Zip
	City	State
	Address	Zip
	City	State
	Address	Zip
	City	State

4a. Has there been a change in ownership or control within the last year?  Yes       No  
 If yes, give date \_\_\_\_\_

b. Do you anticipate any change of ownership or control within the year?  Yes       No  
 If yes, when? \_\_\_\_\_

c. Do you anticipate filing for bankruptcy within the year?  Yes       No  
 If yes, when? \_\_\_\_\_

5. Is this entity operated by a management company, or leased in whole or part by another organization?  Yes       No  
 If yes, give date of change in operations \_\_\_\_\_

6. Has there been a change in management (such as: change in Director, a new Administrator, contracting operations of facility to a management corporation, hiring or dismissing employees with 5% or more interest, or similar change) within the last year?  Yes       No



## Disclosure of Ownership and Control Interest Statement

7a. Is this entity chain affiliated? (If yes, list name, address of Corporation, and EIN)  Yes  No

Name	EIN	
Address		
City	State	Zip

7b. If the answer to Question 7a. is No, was the entity ever affiliated with a chain?  Yes  No  
 (If yes, list Name, Address of Corporation, and EIN)

Name of Corporation	EIN	
Address		
City	State	Zip

WHOEVER KNOWINGLY AND WILLFULLY MAKES OR CAUSES TO BE MADE A FALSE STATEMENT OR REPRESENTATION OF THIS STATEMENT, MAY BE PROSECUTED UNDER APPLICABLE FEDERAL OR STATE LAWS. IN ADDITION, KNOWINGLY AND WILLFULLY FAILING TO FULLY AND ACCURATELY DISCLOSE THE INFORMATION REQUESTED MAY RESULT IN DENIAL OF A REQUEST TO PARTICIPATE OR WHERE THE ENTITY ALREADY PARTICIPATES, A TERMINATION OF ITS AGREEMENT OR CONTRACT WITH THE STATE AGENCY OR THE SECRETARY, AS APPROPRIATE.

Name of Owner (Typed)	Title
Owner Signature (this may be an electronic signature provided there is an electronic date and time stamp)	Date

Remarks - if applicable

## Electronic Funds Transfer (EFT)

### AUTHORIZATION TO HONOR DIRECT AUTOMATED CLEARING HOUSE (ACH) CREDITS DISBURSED BY DENTAQUEST, LLC

#### INSTRUCTIONS

1. Select one of the three options below:
  - Business Entity has EFT currently
  - Business Entity does not want to take EFT at this time
  - Add New EFT
2. When adding New EFT
  - Complete the form in its entirety
  - Execute all signatures where indicated. If account requires counter signatures, both signatures must appear on this form.
  - **IMPORTANT:** Attach voided check from checking account.

#### CHECK ONE

Business Entity has EFT currently \_\_\_\_\_

TIN: \_\_\_\_\_

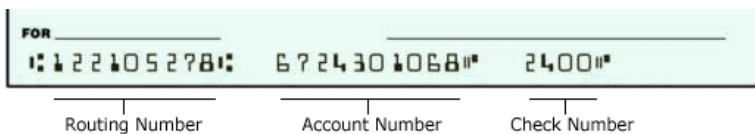
Business Entity does not want to take EFT at this time \_\_\_\_\_

TIN: \_\_\_\_\_

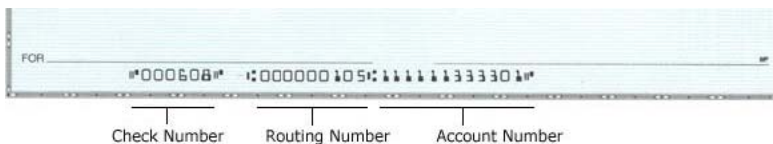
Business Entity would like to add New EFT \_\_\_\_\_

TIN: \_\_\_\_\_

#### ACCOUNT HOLDER INFORMATION:



Personal Checking Example



Business Checking Example

1. Routing Number: \_\_\_\_\_

2. Bank Account Number: \_\_\_\_\_

Account Type: \_\_\_\_\_ Checking \_\_\_\_\_ Savings

Bank Name: \_\_\_\_\_

Account Holder Name: \_\_\_\_\_

Effective Start Date: \_\_\_\_\_

## Electronic Funds Transfer (EFT) continued

As a convenience to me, for payment of services or goods due to me, I hereby request and authorize **DentaQuest, LLC** to credit my bank account via Direct Deposit for the agreed upon dollar amounts and dates. I also agree to accept my remittance statements online and understand paper remittance statements will no longer be processed.

This authorization will remain in effect until revoked by me in writing. I agree **DentaQuest, LLC** shall be fully protected in honoring any such credit entry.

I understand in endorsing or depositing this check that payment will be from Federal and State funds and that any falsification, or concealment of a material fact, may be prosecuted under Federal and State laws.

I agree that **DentaQuest, LLC's** treatment of each such credit entry, and the rights in respect to it, shall be the same as if it were signed by me. I fully agree that if any such credit entry be dishonored, whether with or without cause, **DentaQuest, LLC** shall be under no liability whatsoever.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Signature of Depositor (s) (As shown on Bank records for the account, which this authorization applicable.)

\_\_\_\_\_  
Signature of Depositor (s) (As shown on Bank records for the account, which this authorization applicable.)

\_\_\_\_\_  
Legal Business/Entity Name (As appears on W-9 submitted to DentaQuest)

\_\_\_\_\_  
Tax Id (As appears on W-9 submitted to DentaQuest)



**Note.** If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, payments made in settlement of payment card and third party network transactions, 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## 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

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**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 this page), 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 SSA 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, apply for a TIN and 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 U.S. 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 items 1, 4, or 5 below 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

- 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 made in settlement of payment card and third party network transactions, 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 Regulations 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 Regulations 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 2.

\*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, 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 (TIGTA) 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. commonwealths and 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.