

Facility Credentialing Application

Facility Credentialing Guidelines

The guidelines below support the completion of the Credentialing Application for Sun Life/DentaQuest and affiliated networks.

Dental Health Alliance, L.L.C. (DHA), DentaQuest, LLC and its affiliates, The Premier Dental Group, Inc., Dental Care Plus, Inc. (DCPG), Affiliated prepaid companies, California Dental Network, Inc. (CDN).

The following guidelines apply throughout the Application:

1. Please print or type ALL responses.
2. **If you need additional space to complete a section, please attach additional sheets.**
3. If you answer "yes" to any questions on the Questionnaire Section, you MUST attach a detailed explanation.
4. Send complete application to Sun Life/DentaQuest via email at credintake@greatdentalplans.com or via fax at 262-241-7401.

Attachments

The processing of your application will be delayed if all required information is not submitted.

	Copy of all current state and/or local licenses required to operate as a health care facility
	Complete Disclosure of Ownership and Control Interest statement (for Medicaid networks only)
	Current copy of facility Malpractice Liability Insurance Certificate cover all facility employees
	Signed Facility Agreement
	Complete and signed W9 form

General Information

Please complete all relevant fields.

Legal Business Name:			
Doing Business as Name:			
Address Line 1:			
Address Line 2:			
City:	State:	Zip:	
Tax ID:	Phone Number:	Fax Number:	
Email:			
Business URL Website:			
Group NPI:	Sub-Part NPI:	Medicaid ID:	
Facility Type (Hospital or ASC):			

Licensure

Please complete and attach a copy of the Facility License(s).

Licensing Agency	License Number	Effective Date	Expiration Date

Facility Credentialing Application

Accreditation

Check all that apply.

<input type="checkbox"/>	AAAASF – American Association for Accreditation of Ambulatory Surgery Facilities
<input type="checkbox"/>	AAAHc – Accreditation Associate for Ambulatory Health Care
<input type="checkbox"/>	ACHA – Accreditation Commission for Health Care
<input type="checkbox"/>	CARF – Committee on Accreditation of Rehabilitation Facilities
<input type="checkbox"/>	CCAC – Continuing Care Accreditation Commission
<input type="checkbox"/>	COA – Council on Accreditation
<input type="checkbox"/>	DNV/NIAHO – Det Norske Veritas/national Integrated Accreditation for Healthcare Organizations
<input type="checkbox"/>	HFAP – Healthcare Facilities Accreditation Program
<input type="checkbox"/>	TJC – The Joint Commission (Formerly known as JCAHO)
<input type="checkbox"/>	Other

General Facility Information

Answer the following questions yes or no:

Is Your Facility Handicap Accessible?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Is your entry way handicapped/wheelchair accessible?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Is your waiting room handicapped/wheelchair accessible?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Are your bathrooms handicapped/wheelchair accessible?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Are your treatment rooms handicapped/wheelchair accessible?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Does Your Facility Provide Access to a Skilled Medical Interpreter?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Is Your Facility Accessible by Public Transportation?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Are Translation Services Available?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Does your Facility provide sedation services for members with complex medical or behavioral conditions?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Facility Hours

Please provide the hours for this location.

	Open	Close	N/A
Monday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tuesday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Wednesday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Thursday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Friday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Saturday:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Sunday:	<input type="text"/>	<input type="text"/>	<input type="text"/>

Facility Language(s) Spoken

Please provide information on all languages spoken at this location.

Primary Language:	<input type="text"/>	Language 2:	<input type="text"/>	Language 3:	<input type="text"/>
Language 4:	<input type="text"/>	Language 5:	<input type="text"/>	Language 6:	<input type="text"/>

Facility Credentialing Application

Billing Address

Same as Primary Facility Location

Please provide full details for any relevant Billing Office(s). **Please Note:** If this information is the same as the Facility Location, check the above box and no additional information will be needed.

Practice Name:			
Address Line 1:			
Address Line 2:			
City:	State:	Zip:	
Tax ID:	Phone Number:	Fax Number:	
Email:			
Business URL Website:			

Correspondence Address

Same as Primary Facility Location

Please provide contact information for where you would like your future credentialing materials to be sent. **Please Note:** If this information is the same as the Facility Location, check the above box and no additional information will be needed.

Practice Name:			
Address Line 1:			
Address Line 2:			
City:	State:	Zip:	
Phone Number:	Fax Number:		
Contact Name:	Email:		

Payment Address

Same as Primary Facility Location

Please provide contact information for where you would like your future payments to be sent. **Please Note:** If this information is the same as the Facility Location, check the above box and no additional information will be needed.

Practice Name:			
Address Line 1:			
Address Line 2:			
City:	State:	Zip:	
Phone Number:	Fax Number:		
Contact Name:	Email:		

Credentialing Contact

Provide contact information for questions or to obtain missing information regarding this application.

Contact Name:	Contact Phone Number:	
Credentialing Contact Email:		

Facility Credentialing Application

Professional Liability Insurance

Please list current professional liability insurance carrier. Include a copy of the current Insurance Certificate. If covered by a Federal Tort attach a copy of the Notice of Deeming Action.

<i>Carrier Name:</i>			<i>Policy #:</i>	
<i>Phone:</i>			<i>Fax:</i>	
<i>Effective Date:</i>	<i>Expiration Date:</i>			<i>Retroactive Date:</i>
<i>Primary Claim Limits:</i>				
	<i>Per Claim</i>	<i>Aggregate</i>	<i>Coverage Type</i>	

Questionnaire

Please answer yes/no for each question.

Sun Life/DentaQuest uses the National Practitioner Database (NPDB) to verify any adverse licensure, malpractice history, and professional society actions against the facility related to quality of care. To obtain a copy of the facility NPDB report, **please perform a Self-Query** by visiting <https://www.npdb.hrsa.gov/ext/selfquery/SQHome.jsp>.

If any adverse response(s) appear on the NPDB report, please answer this question with a "Yes" response and provide a written explanation.

		YES	NO
1.	Has the Facility's Professional License ever been limited, suspended, denied, revoked, restricted, subject to probationary conditions, or have proceedings been instituted against the facility?		
2.	Has the Facility's participation for receiving payment under the Medical Assistance, Medicaid, or Medicare program been suspended or limited or voluntarily terminated participation?		
3.	Has the Facility's participation with a managed care organization, other health care organization been suspended, limited, or terminated?		
4.	Has the Facility had a judgment made against them for alleged malpractice, negligence, or related matters? Are any cases terminated?		
5.	Has the Facility had any judgments made against them in a professional liability case or has the liability insurer placed any conditions or restrictions on the facility's coverage or ability to attain coverage?		
6.	Have any litigation settlements been made on behalf of the Facility?		

Facility Credentialing Application

Certification, Statements, and Signature

I hereby acknowledge that the information provided in this application is material to the determination by **Sun Life/DentaQuest** whether or not to execute an agreement with the facility. I hereby represent and warrant that all information provided herein is true, correct and complete to the best of my knowledge, and I agree to notify **Sun Life/DentaQuest** in the event an error is discovered or when new events occur which alter the validity of any response herein. I hereby authorize **Sun Life/DentaQuest** to consult with individuals or institutions with which the Facility has been associated and with others, including but not limited to past and present malpractice carriers, and state licensing boards, who may have information bearing professional competence, character and ethical qualifications and authorize the release of any such written or oral verification as needed by **Sun Life/DentaQuest**. I hereby release from liability for any such entity, institution, or organization that provides information as part of the application process.

I certify that:

- * All parties of material interest have been identified and include no persons or entities with a potential for profit from self-referral,
- * All services are provided by and under the "on Premise" supervision of a licensed dentist,
- * The above information is complete, correct and true to the best of my knowledge,
- * My malpractice information is current at the time of application and the limits are at or exceed the minimum amounts required by the Plan and **Sun Life/DentaQuest**.

Individual Provider Participation Attestation

Attestation to confirm that you have agreed to become a Participating Provider/Provider Dentist in the **Sun Life/DentaQuest** provider network, by means of your or your office's Provider Agreement with **Sun Life/DentaQuest**, to render services to Members pursuant to the Agreement with **Sun Life/DentaQuest**.

Change of Ownership/Management

Facility acknowledges and agrees that it must notify **Sun Life/DentaQuest**, in writing, of any change to the ownership, control, management or affiliation of its practice ("Change") within 35 days of the Change. A Change include any direct or indirect ownership change of greater than 5% and any change to the 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 operations of the practice.

The Facility represents and warrants that the information currently on file with **Sun Life/DentaQuest** regarding its ownership, managing employees, and affiliations are current, accurate and complete. Furthermore, the Facility represents and warrants that all individuals employed, contracted with, or paid for services directly or indirectly performed on behalf of **Sun Life/DentaQuest** or its members are not now and have not been excluded from participation in a state or federal health program. The Facility represents and warrants that the signatory below has the authority to execute this attestation on behalf of the practice.

Power of Attorney

The undersigned does hereby constitute and appoint each owner, member and partner of the entity set forth in the space designated for "Entity Name" of this document ("Entity"), its true and lawful attorney-in-fact, in undersigned's name, place, and stead, to execute, acknowledge, sign and deliver any and all contracts, documents, and writings on undersigned's behalf in connection with arrangements with **Sun Life/DentaQuest** for the provision of dental services. And the undersigned grants said agent full power and authority to do, take, and perform all and every act and thing whatsoever requisite, proper, or necessary to be done, in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that said agent, or his/her/its substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

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Signature

Printed Name

Date

All applications are subject to review and approval by Sun Life/DentaQuest.

All information contained in a credentialing file will be held in strict confidence and available for review by only duly authorized employees of DentaQuest, the Plan, and/or third-party review organizations (i.e. NCQA, etc.). The facility has the right to obtain a copy of their credentialing file by submitting a written, signed request to the Manager of Credentialing at the corporate headquarters for Sun Life/DentaQuest. Any corrections, additions, or clarifications to these files must be submitted in writing to the Manager of Credentialing within 30 days of the original submission. This information will be added to the facility application and considered in the credentialing decision. The facility has the right, upon request, to be informed of the status of their credentialing or recredentialing application via phone, fax, or mail. If the Credentials Committee recommends the acceptance of an application with restrictions, denial of an application, or discipline or termination of a practitioner, written notification will be issued within 30 days of that decision. The facility then has 30 days from the date of the notice to submit a written appeal of that decision. Appeals should be addressed to the Credentials Committee, sent to Sun Life/DentaQuest's corporate address.

In the event that a facility's application for participation is rejected or limited for reasons pertaining to the applicant's professional conduct or competence, Sun Life/DentaQuest is required to submit a report to the Plan. Sun Life/DentaQuest will submit a report to the National Practitioner Data Bank and the state licensing board as required by law.

Disclosure of Ownership and Control Interest Statement

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 (CHIP). 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 questions that, 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 the information on the Contract and W9 that we and the IRS currently have on file for you or your organization.

Anyone fitting the following definitions of Managing Employee, Direct Ownership, Indirect Ownership, or Controlling Interest must be listed in 3a and potentially 3d. Social Security Numbers and Date of Birth 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.

Definitions/ Information
<p>Disclosing Entity: 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.</p>
<p>Direct Ownership Interest: 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.</p>
<p>Indirect Ownership Interest: an ownership interest in an entity that has direct or indirect ownership interest in the disclosing entity with ownership of 5 percent or more. The amount of indirect ownership in the disclosing entity that is held by any other entity is determined by multiplying the percentage of ownership interest at each level. An indirect ownership interest must be reported if it equates to an ownership interest of 5 percent or more in the disclosing entity.</p>
<p>Managing Employees: 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.</p>
<p>Ownership Interest: possession of equity in the capital, the stock, or the profits of the disclosing entity.</p>
<p>Person with an ownership or control interest: a person or corporation that has (a) an ownership interest totaling 5% or more in a disclosing entity; (b) an indirect ownership interest equal to 5% or more in a disclosing entity; (c) a combination of direct and indirect ownership interests equal to 5% or more in a disclosing entity; (d) an interest of 5% or more in any mortgage, deed of trust, note, or other obligation secured by the disclosing entity if that interest equals at least 5% of the value of the property or assets of the disclosing entity; or (e) is an officer or director of a Disclosing Entity that is organized as a corporation or a partner in a disclosing entity that is organized as a partnership.</p>

Disclosure of Ownership and Control Interest Statement

This document MUST be completed and signed by an individual legally authorized to bind the business entity.

The Disclosure of Ownership is a Center for Medicare and Medicaid Services (CMS) and Client Required document to obtain during the contracting/credentialing process. If this documentation is not received, the credentialing process will be delayed. *If there are multiple Service Offices associated with this Business Entity, please attach a complete list of ALL Service Offices including their address.*

Section 1

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.

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

Section 2

Answer the following questions by checking "Yes" or "No".

If any of the questions are answered "Yes", list the names and addresses if the individuals or corporations on a separate page.

2a. 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

2b. 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

2c. 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

Section 3

Owners & Managing Employees

3a. List names, addresses, Dates of Birth and SSN for all Persons with an ownership interest in; or who are Managing Employees of the Disclosing Entity. List any additional names and addresses on a separate page. If more than one individual is reported and any of these persons are related to each other, this must be reported on a separate page. For Persons who are corporations, substitute the corporation's Tax Identification Number (TIN) for the SSN.

Owner/ Managing Employee #1

Name of Person

Date of Birth

SSN

Address

City, State and Zip

Owner/ Managing Employee #2

Name of Person

Date of Birth

SSN

Address

City, State and Zip

Owner/ Managing Employee #3

Name of Person

Date of Birth

SSN

Address

City, State and Zip

3b. Type of Entity – Check only **one** that applies

Please Note: Your selection here **MUST** match how you are registered with the **IRS** and the **W9** we have on file.

- Individual/Sole Proprietor or Single-Member LLC
- C-Corporation
- S-Corporation
- Partnership
- Trust/Estate
- Limited Liability Company (LLC)
- Government Entity
- Other _____

3c. 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

3d. Are any owners of the Disclosing 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.)

Yes No

If yes, please complete the section below:

Owner/ Entity #1

Name of Individual/ Entity

SSN/ TIN

Address

City, State and Zip

Owner/ Entity #2

Name of Individual/ Entity

SSN/ TIN

Address

City, State and Zip

Owner/ Entity #3

Name of Individual/ Entity

SSN/ TIN

Address

City, State and Zip

Section 4

Answer the following questions by checking "Yes" or "No".

If any of the questions are answered "Yes", list the date of the change.

4a. Has there been a change in ownership or control within the last year?

Yes No

If yes, give date: _____

4b. Do you anticipate any change of ownership or control within the year?

Yes No

If yes, give date: _____

4c. Do you anticipate filing for bankruptcy within the year?

Yes No

If yes, give date: _____

Section 5

5. Is the Disclosing Entity operated by a management company or leased in whole or in part by another organization?

Yes No

Section 6

6. Has there been a change in management within the last year?

Yes No

(change in Director, a new Administrator, contracting operations of the facility to a management corporation, hiring or dismissing employees with 5% or more interest, or similar change)

Disclosure of Ownership and Control Interest Statement

Section 7

7a. Is the Disclosing Entity currently chain affiliated? Yes No
If yes, please complete the section below:

Name

EIN

Address

City, State and Zip

7b. If "No", was the Disclosing Entity ever chain affiliated? Yes No

Name

EIN

Address

City, State and 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. BY SIGNING BELOW THE NAMED INDIVIDUAL REPRESENTS, WARRANTS AND ACKNOWLEDGES THAT S/HE HAS THE LEGAL AUTHORITY TO BIND THE ABOVE-NAMED ORGANIZATION AND ATTESTS TO THE VALIDITY AND ACCURACY OF THE INFORMATION PRESENTED HEREIN.

Name (Typed)

Title

Signature (this may be an electronic signature provided there is an electronic date and time stamp)

Date



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

*Indicates Required Field. Please print legibly.

Provider Information

*Provider Name – Complete legal name of corporate entity, practice or individual provider		Doing Business As (DBA)	
Provider Address			
*Street		*City	
*State/Province		*ZIP Code /Postal Code	

Provider Identifiers Information

*Provider Federal Tax ID (TIN) or Employer Identification Number (EIN) Numeric 9 Digits		*National Provider Identifier (NPI) Numeric 10 Digits	
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Provider Contact Information

*Provider Contact Name- (Name of contact in provider office authorized to handle EFT issues)		Title	
*Telephone Number		*Email Address	

Financial Institution Information

*Financial Institution Name			
Financial Institution Address			
*Street		*City	
*State/Province		*Zip Code/Postal Code	
*ZIP Code/Postal Code		Financial Institution Telephone Number	
*Financial Institution Routing Number (Numeric 9 Digits)		*Type of Account at Financial Institution (e.g., Checking, Saving)	
*Provider's Account Number with Financial Institution		*Account Number Linkage to Provider Identifier – Select One	Provider TIN <input type="checkbox"/> Provider NPI <input type="checkbox"/>

Submission Information

*Reason for Submission Select One	New Enrollment <input type="checkbox"/>	Change Enrollment <input type="checkbox"/>	Cancel Enrollment <input type="checkbox"/>
Include with Enrollment Submission	Voided Check A voided check is attached to provide confirmation of Identification/Account Numbers		

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.

Submission Date

Authorized Signature

Requested EFT Start/Change/Cancel Date

Printed Name of Person Submitting Enrollment

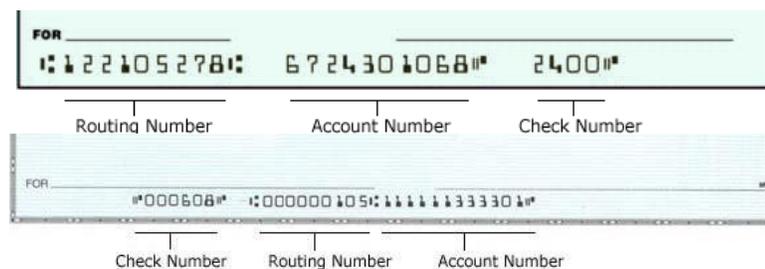
Printed Title of Person Submitting Enrollment

APPENDIX
Additional Information to assist with completion of this EFT/ACH Enrollment Form and the EFT/ACH banking process.

Please note the following *IMPORTANT* information:

- We are required to inform you that you **MUST** contact your financial institution to arrange for the delivery of the CORE-required Minimum CCD+ data elements needed for reassociation of the payment and the ERA.
- **You MUST attach a voided check from your account.**

ACCOUNT HOLDER INFORMATION:



Personal Checking Example

Business Checking Example

Questions?

You may send your completed form, as well as any questions regarding the status of your EFT enrollment, to the fax number or email address provided below:

Fax: (262)241-4077

Email: StandardUpdates@dentaquest.com

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	6	City, state, and ZIP code		
	7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
				-					
or									
Employer identification number									

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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
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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. 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 for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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 instructions for Part II 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, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, 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 are no longer 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² 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) entered 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 territory, 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. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.