



Organizational Provider Application
Incomplete Applications Will Not Be Reviewed

Steps for Submission:

1. Complete the Organizational Provider Application with the most current information.
2. E-mail the form to iCare’s Network Development (netdev@icare-wi.org) or fax to 414-272-5618
3. If you have more than one practitioner affiliated with your group, please include a practitioner roster.

SECTION I: Provider Identification (For additional locations, please complete Section III)

Provider Legal Entity Name (Must match W-9 and associated TIN):			
Doing Business As Name (d/b/a) if applicable:			
Provider Street Address:		City:	State: Zip:
Provider Phone Number:	Fax Number:	Tax Identification Number (TIN):	
National Provider Identifier (NPI) (if applicable):		Medicaid ID# (if applicable) :	
Contact Name:	Title:	Contact Phone #:	
Contract Signor Name:	Title:	Signor Phone #:	
Contact Email Address:		Signor Email Address:	
Checks Payable to (Billing Name):		Billing Address:	
Online Provider Portal Access Information sent upon completion of contract:			
<input type="checkbox"/> E-mail:		<input type="checkbox"/> USPS Address:	

Section II: Requested Documents (FOR EACH LOCATION AS APPLICABLE)

This section is a list of documents that must be submitted (for each location) with this completed organizational credentialing application.

Document(s) Needed	Applicable/Attached		
	Yes	No	N/A
Face sheet of business liability insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy(s) of all Federal, State, and/or local professional licenses, certifications, and/or registrations specifically required to operate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy(s) of all Federal, State, and/or local business licenses, certifications, and/or registrations specifically required to operate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy(s) of all Accreditation Certificates and the most recent survey results	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy(s) of the most recent CMS survey, including a corrective action plan if deficiencies were cited and evidence from CMS that all deficiencies are remedied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy(s) of the most recent DQA survey, including a corrective action plan if deficiencies were cited and evidence from DQA that all deficiencies are remedied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Completed Attachment Applicable to Specialty Type Attachment 1- Long Term Care Attachment 2- Behavioral Health Attachment 3- AFH Certification (1-2 Bed)	Required for Long Term Care, Behavioral Health and AFH Applicants Only
Completed W-9 Form	Required for all Applicants

Section III: Service Location Information

Location # _____ - Section III must be completed for each location.

Name (& DBA-if applicable):		Address:	
Phone Number:	Fax Number:	NPI (if applicable):	
Contact Person/Title:	Email address:	Language(s) spoken other than English:	

Licensure and Certifications: (if applicable)	Number	Expiration Date	Date of Last Full Survey	Any Deficiencies
Medicaid Provider				
Medicare Provider				
Wisconsin DQA Certified/Licensed?				<input type="checkbox"/> Yes* <input type="checkbox"/> No
CMS Survey (if applicable)				<input type="checkbox"/> Yes* <input type="checkbox"/> No
Other Memberships/ Certifications				<input type="checkbox"/> Yes* <input type="checkbox"/> No
Are you part of WCCEAL?				<input type="checkbox"/> Yes* <input type="checkbox"/> No

Accrediting Organization (if applicable)	Number	Effective Date	Expiration Date	Date of Last Full Survey	Any Deficiencies
					<input type="checkbox"/> Yes* <input type="checkbox"/> No
					<input type="checkbox"/> Yes* <input type="checkbox"/> No
Has this facility ever been denied an accreditation or had an accreditation revoked?					<input type="checkbox"/> Yes* <input type="checkbox"/> No

*Please describe in detail any “Yes” responses for deficiencies identified as a result of a survey. Provide details and reasons for the deficiencies including corrective actions taken on a separate sheet or letterhead. Please identify location number as listed for Section III, sign and date each attachment submitted.

Section III Continued:	Location # _____ (Please match location number listed on page 2)				*Indicates attachment required			
Hours of Operation:	SUN	MON	TUE	WED	THU	FRI	SAT	
Provider Type: (check all that apply)	<input type="checkbox"/> Adaptive Aids* <input type="checkbox"/> Adult Day Care* <input type="checkbox"/> Adult Family Home (AFH) 1-2 Bed* <input type="checkbox"/> Adult Family Home (AFH) 3-4 Bed* <input type="checkbox"/> Ambulatory Surgery Center <input type="checkbox"/> Assistive Technology/ Communication Aids* <input type="checkbox"/> Behavioral Health* <input type="checkbox"/> Chiropractic <input type="checkbox"/> Clinical Laboratories <input type="checkbox"/> Community-Based Residential Facilities (CBRF)* <input type="checkbox"/> Consultative Clinical and Therapeutic Services or Caregivers* <input type="checkbox"/> Consumer Education and Training Services* <input type="checkbox"/> Counseling and Therapeutic Services* <input type="checkbox"/> Daily Living Skills Training* <input type="checkbox"/> Day Habilitation Treatment Services* <input type="checkbox"/> Durable Medical Equipment (DME) <input type="checkbox"/> Environmental Accessibility Adaptations (Home Modifications) <input type="checkbox"/> FDD/ICF/IID <input type="checkbox"/> Financial Management Services* <input type="checkbox"/> Home Delivered Meals* <input type="checkbox"/> Home Health <input type="checkbox"/> Hospice <input type="checkbox"/> Hospital <input type="checkbox"/> Housing Counseling* <input type="checkbox"/> Interpreter Services <input type="checkbox"/> Long Term Acute Care (LTAC) <input type="checkbox"/> Outpatient Rehab (includes PT/OT/SLT) <input type="checkbox"/> Personal Care Agency				<input type="checkbox"/> Personal Emergency Response Services* <input type="checkbox"/> Prevocational Work Services* <input type="checkbox"/> Primary Care Physician Services <input type="checkbox"/> Relocation Services* <input type="checkbox"/> Residential Care Apartment Complex (RCAC)* <input type="checkbox"/> Respite* <input type="checkbox"/> Rural Health Clinic <input type="checkbox"/> Skilled Nursing Facility (SNF) <input type="checkbox"/> Specialized Medical Supplies <input type="checkbox"/> Support Broker* <input type="checkbox"/> Supported Employment* <input type="checkbox"/> Supportive Home Care & Supported Independent Living* <input type="checkbox"/> Training Services for Unpaid Caregivers* <input type="checkbox"/> Transportation - Community (e.g. Non-Emergency)* <input type="checkbox"/> Transportation - Other (e.g. SMV/Medical Services)* <input type="checkbox"/> Traumatic Brain Injury Unit <input type="checkbox"/> Ventilator Units <input type="checkbox"/> Vocational Futures Planning* OTHER:			
Electronic Health Records (EHR): Yes <input type="checkbox"/> No <input type="checkbox"/>								
Wheelchair Accessible: Yes <input type="checkbox"/> No <input type="checkbox"/>								
Counties Served:								

Section IV: Exclusion Certification

I hereby certify the online exclusion list for Health and Human Services, Office of Inspector General (OIG) is checked for all new hires and at least quarterly for existing employees to ensure that no excluded employees work in any capacity related to any state or federal health care program. I understand that Managed Care Organizations are precluded from contracting with providers who have been excluded from participation in any state or federal health care program. I also hereby certify that I will remove any employee found on one of the above referenced list from any work related to any state or federal health care program.

Section V: Attestations Questions

Please answer the following questions “Yes” or “No”. If your answer to any of the following questions is “yes”, please provide details and reasons, as specific to each question, on a separate sheet or letterhead. Please sign and date each additional sheet submitted. Organization attests that as it relates to the facilities and services above, it:

Has this provider, under any current or former business identity, ever had any felony or misdemeanor convictions, under Federal or State law, related to (a) the delivery of an item or service under Medicare or State health care program, or (b) the abuse or neglect of a patient in connection with delivery of a health care item or service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has this provider, under any current or former name or business identity, ever had any felony or misdemeanor convictions, under Federal or State law, related to fraud, theft, embezzlement, breach of fiduciary duty, or other financial misconduct in connection with the delivery of a health care item or service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has this provider, under any current or former name or business identity, ever had any felony or misdemeanor convictions, under Federal or State law, relating to the unlawful manufacture, distribution, prescription, or dispensing of a controlled substance?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has this provider, under any current or former name or business identity, ever had licensure to provide health care by any state licensing authority revoked or suspended? This includes the surrender of such a license while a formal disciplinary proceeding was pending before a State licensing authority.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has this provider, under any current or former name or business identity, ever had accreditation revoked or suspended?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has this provider, under any current or former name or business identity, ever been suspended or excluded from participation in, or any sanction imposed by, a Federal or State health care program, or any debarment from participation in any Federal Executive procurement or non-procurement program?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is this provider, under any current or former name or business identity, currently suspended from Medicare payment under any Medicare billing number?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Signature of Authorized Representative

Printed Name of Authorized Representative

Authorized Representative’s Title

Date Signed

AUTHORIZATION FOR RELEASE OF INFORMATION AND ATTESTATION

The organization identified below (hereinafter “the Organization”) has applied to be a participating provider with Independent Care Health Plan (iCare). In order for iCare to evaluate the Organization’s qualifications, Organization authorizes iCare and its authorized representatives and agents to consult with any third party who may have information (including information that otherwise may be privileged or confidential) relating to the qualifications, competence and conduct of said Organization. Organization also authorizes any such third party (including the credentials verification organization) to release such information, related reports and documents to iCare and its authorized representatives and agents upon request and receipt of a copy of this Authorization for Release of Information.

The undersigned certifies that all information in the Organization’s application is warranted to be true, accurate and complete. Organization also agrees to immediately update iCare on any changes in the information submitted in the application and agrees to provide such additional information and execute such additional forms as may be requested by iCare in order to evaluate the Organization’s qualifications, competence and conduct.

As an applicant for credentialing or recredentialing with iCare, Organization has the right to review the information submitted in support of the credentialing application. Organization acknowledges that iCare will notify the Organization of any information obtained during the credentialing process that varies substantially from the information provided by Organization to iCare and that it will have the right to correct any and all erroneous information in the application.

By submitting an application for credentialing or recredentialing with iCare, Organization agrees to be bound by the terms of the credentialing program, as it may be amended by iCare from time to time. Organization understands that iCare will use this information solely in conjunction with the application for and status as a participating provider and that the information is not subject to re-disclosure except as permitted by Federal and State Law.

Organization hereby releases from liability iCare and its directors, officers, employees and authorized representatives, including the credentialing agent and its directors, employees and representatives and agents and third parties for any acts performed in good faith in providing or receiving information, reports or other documents relating to or in evaluating Organization’s professional qualifications, competence or conduct. This release from liability shall include but not be limited to, actions related to the following:

- Organization’s application to be a participating provider with iCare.
- Periodic appraisals undertaken for recredentialing, utilization review or otherwise for quality management; and
- Proceedings for termination, suspension or restriction of the Organization’s status as a participating provider with iCare or any other disciplinary action.

This authorization is valid for 365 days and if the Organization becomes an iCare participating provider, for the time period that the Organization remains an iCare provider.

Date: _____

(Print Name of Organization)

(Signature of Organization’s Authorized Representative)

(Print Name and Title of Authorized Representative)

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 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).

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 on page 4.

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.

Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

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

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. 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 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 www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 and you may also enter your business or "DBA" name on the second name line. 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.) Also see *Special rules for partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.