

Texas Health Steps Provider Enrollment Application

EXPLANATION OF PREREQUISITES TO ENROLL WITH THIS FORM:

- Applicant must be currently enrolled in the Texas Medicaid Program
- Please refer to your Texas Medicaid Provider Procedures Manual to verify specific conditions for each provider type.
 - The following provider types can enroll into THSteps using this form:
 - Physicians
 - Family and Pediatric Nurse Practitioners
 - Certified Nurse Midwives enrolled as providers of THSteps medical checkups for newborns younger than 2 months of age and adolescent females.
 - Women's health care nurse practitioners enrolled as providers of THSteps medical checkups for adolescent females
 - Adult nurse practitioners enrolled as providers of THSteps checkups for adolescents.
 - Health care providers or facilities (public or private) capable of performing the required medical checkup procedures under a physician's direction.

A new enrollment application must be completed and a new provider identifier must be issued when one of the following changes:

- Medicare Number-If Medicare has issued a new Medicare number, the provider must complete and submit a Texas Medicaid Provider Enrollment Application in order to enroll the new location or with a new group.
- Ownership-The new owner must do the following:
 - Obtain recertification as a Title XVIII (Medicare) facility under the new ownership
 - Complete the Texas Medicaid Provider Enrollment Application
 - Provide TMHP with a copy of the Contract of Sale (specifically, a signed agreement that includes the identification of previous and current owners)
 - Provide a listing of all of the provider identifiers affected by the change of ownership
- Provider Status (individual, group, performing provider, or facility)-Providers leaving group practices must send a signed letter on company letterhead to TMHP that states the date of termination. The letter should include the provider identifier, effective date of termination, and the group's provider identifier. The letter should be signed by an authorized representative of the group or the individual provider leaving the group. If the provider is joining a new group practice or enrolling as an individual, the provider must complete and submit a Texas Medicaid Provider Enrollment Application to request enrollment in the new group or as an individual provider.
- Physical Address-If a provider is changing an address, and the address is within the Medicare locality, the provider must complete and submit a Provider Information Change (PIC) Form. A W9 is required if the provider is changing the mailing address. If the address is not within the Medicare locality and Medicare has issued a new Medicare number, the provider must complete and submit a Texas Medicaid Provider Enrollment Application in order to enroll the new location. Dental providers must complete a TMHP Dental Provider Enrollment Application for each practice location.
- Provider Type-Providers must submit a separate Texas Medicaid Provider Enrollment Application for each provider type enrollment requested.

Texas Health Steps Provider Enrollment Application

NOTE: Texas Health Steps providers must enroll in Texas Vaccines for Children's Programs to receive free vaccines. Applications may be downloaded at <http://www.dshs.state.tx.us/immunize/forms/6-102.pdf> or you may call 1 (800) 252-9152 for more information. Medicaid does not reimburse for vaccines that are available from VFC.

EXPLANATION OF REQUIRED ATTACHMENTS FOR ENROLLMENT USING THIS FORM:

- A current IRS W-9 form must be submitted with your completed Enrollment into Texas Health Steps
- **Copy of current license and/or any appropriate certifications that does not expire within 30 days**
- Approval letter must be attached if required for the program in which you are seeking enrollment
- Provider Information Form (PIF-1) for the provider seeking enrollment into an additional program if the Texas Medicaid Provider Enrollment Application was completed more than 12 months ago
- Principal Information Form (PIF-2) for all owners and principals parties if the Texas Medicaid Provider Enrollment Application was completed more than 12 months ago
- Disclosure of Ownership if the Texas Medicaid Provider Enrollment Application was completed more than 12 months ago.

DISCLAIMER:

- The signature provided on page three of the Enrollment into Texas Health Steps must be signed by the person who is seeking enrollment into an additional program.
 - The provider's signature is required on the attached document for any/all enrollment requests for individual practitioner provider numbers.
 - Signatures by the *authorized representative of a group or facility* only is acceptable for enrollment requests for group/facility provider numbers
- By signing page three of the Application for Enrollment into Texas Health Steps, the provider is agreeing to an extension of the terms included in the Provider Agreement for the provider number listed on page three

Texas Health Steps Provider Enrollment Application

Applicant/Provider Name	
Existing Traditional Texas Provider Identifier (9 digit)	National Provider Identifier (NPI 10 digit)
Provider business e-mail	Business web site address

Taxonomy Codes Primary Taxonomy Code (10 digit):	Secondary Taxonomy Codes (10 digit):

Telephone Number	Social Security Number <i>(For Individual Enrollment Only)</i>	Professional License Number <i>Copy of License/Temporary License Required.</i>	Professional License Issue Date MM/DD/YY	Professional License Expiration Date MM/DD/YY

Employer's Tax ID No.	Legal Name According to the IRS (Identical to W-9 & 11.1)	Drivers License/State Issued ID No.

***Physical Address — Where services are rendered.					
Number	Street	Suite	City	State	ZIP

Accepting New Clients? (yes or no)	Counties Served	Client Age Restrictions	Gender Limitations

Accounting/Billing Address — Where provider information is to be sent.					
Number	Street	Suite	City	State	ZIP

I certify that the information I have supplied in this document constitutes true, correct, and complete information. I agree to inform HHSC or its designee, in writing, of any changes or if additional information becomes available. I understand that falsifying entries, concealment of a material fact, or pertinent omissions may constitute fraud and may be prosecuted under applicable federal and/or state law. Fraud is a felony, which can result in fines and imprisonment. I understand that any falsification or misrepresentation that, if known, would have resulted in a denial of the application will result in all paid services declared as an overpayment and subject to recoupment. I also understand that other administrative sanctions may be imposed that includes payment hold, exclusion, debarment, contract cancellation, and monetary penalties.

SIGNATURE OF APPLICANT/PROVIDER: _____ Date _____
Printed Name of Person Signing _____

Provider Information Form (PIF-1)

Each Provider must review in full the Provider Information Form (PIF-1) before enrollment. False information or pertinent omissions may result in exclusion from the Medicaid and other federally funded healthcare programs, imposition of other sanctions, and criminal conviction. All questions must be answered by ALL provider types. The Provider must personally review and sign this form certifying to the validity and completeness of the information provided. Provider must ensure each Principal of the Provider completes the Principal Information Form (PIF-2). See Principal Information Form (PIF-2) for an explanation of who meets the definition of Principal and must complete the PIF-2 Form.

For purposes of completion of the PIF-1, a "Provider" is a person or entity that when and if approved for enrollment in the Medicaid program or other federally funded health care program would meet the following definition:

"Provider" - Any person or legal entity, including a managed care organization and their subcontractors, furnishing Medicaid services under a provider agreement or contract in force with a Medicaid operating agency, and who has a provider number issued by the Commission or their designee to:

- (1) provide medical assistance, Medicaid, under contract or provider agreement with the Commission or its designee; or
- (2) provide third party billing services under a contract or provider agreement with the Commission or its designee

A "Third-Party Biller" is a person, business, or entity that submits claims on behalf of a provider, but is not the provider or an employee of the provider. For these purposes, an employee is a person for which the provider completes an IRS Form W-2 showing annual income paid to the employee. All others meet the definition of a Third-Party Biller."

Last, First, Middle Name OR Group/Company Name	Maiden Name

List any other Alias, Name for Form of your name ever used	National Provider Identifier (NPI 10 digit)

Taxonomy Codes Primary Taxonomy Code (10 digit):	Secondary Taxonomy Codes (10 digit):

For additional names or addresses, please attach necessary pages.

Physical Address					
Number	Street	Suite	City	State	ZIP

Accounting/Billing Address					
Number	Street	Suite	City	State	ZIP

If your accounting address is different from your physical address, please indicate your relationship to the Accounting Address:					
<input type="checkbox"/> Third Party Biller	<input type="checkbox"/> Management Company	<input type="checkbox"/> Employer	<input type="checkbox"/> Self	<input type="checkbox"/> Other (explain below)	
Explain if "Other" was selected.					

Professional Licensing board, Professional License Number, and State	Professional License Initial Issue Date MM/DD/YY	Professional License Current Expiration Date MM/DD/YY

Social Security Number	Employer's Tax ID



Provider Information Form (PIF-1)

Specialty of Practice (Example: Pediatrics, General Practice, etc.)		Medicare Intermediary	
Medicare Provider Number		Medicare Effective Date MM/DD/YY	
Driver's License Number	State Issuer	Driver's License Expiration Date MM/DD/YY	
Date of Birth MM/DD/YY		Gender	
		<input type="checkbox"/> M <input type="checkbox"/> F	
CLIA Number (attach a copy of the CLIA certification)			
CLIA Address (list the address listed on the CLIA Certificate)			
Number	Street	Suite	City
			State
		ZIP	
Previous Physical Address			
Number	Street	Suite	City
			State
		ZIP	
Previous Accounting/Billing Address			
Number	Street	Suite	City
			State
		ZIP	
Do you plan to use a billing agent to submit your Medicaid claims?			
<input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, provide the following information about the billing agent:</i>			
Billing Agent Name		Address	
Tax ID Number		Telephone Number	
Contact Person Name		Telephone Number	
List any medical entity you have a contractual relationship with and, if known, the TPIs of each entity (attach additional sheets if necessary):			
“Sanction” is defined as recoupment, payment hold, imposition of penalties or damages, contract cancellations, exclusion, debarment, suspension, revocation, or any other synonymous action.			
Have you ever been sanctioned (as defined above) in any state or federal program?			
<input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, fully explain the details, including date, the state where the incident occurred, the agency taking the action, and the program affected (attach additional sheets if necessary):</i>			



Provider Information Form (PIF-1)

Is your professional license or certification currently revoked, suspended or otherwise restricted? Yes No

Have you ever had your professional license or certification revoked, suspended, or otherwise restricted? Yes No

Are you currently or have you ever been subject to a licensing or certification board order? Yes No

Have you voluntarily surrendered your professional license or certification in lieu of disciplinary action? Yes No

(You may be subject to a license or certification verification/status check with your licensing or certification board.)

If, yes was answered to any of the questions, fully explain the details, including date, the state where the incident occurred, name of the board or agency, and any adverse action against your license(attach additional sheets if necessary):

Are you currently charged with or have you ever been convicted of a crime (excluding Class C misdemeanor traffic citations)? To answer this question, use the federal Medicaid/Medicare definition of "Convicted" in 42 CFR. § 1001.2 as described below, and which includes deferred adjudications and all other types of pretrial diversion programs. (You may be subject to a criminal history check.)

Convicted means that:

(a) A judgment of conviction has been entered against an individual or entity by a Federal, State or local court, regardless of whether:

- (1) There is a post-trial motion or an appeal pending, or
- (2) The judgment of conviction or other record relating to the criminal conduct has been expunged or otherwise removed;

(b) A Federal, State or local court has made a finding of guilt against an individual or entity;

(c) A Federal, State or local court has accepted a plea of guilty or *nolo contendere* by an individual or entity, or

(d) An individual or entity has entered into participation in a first offender, deferred adjudication or other program or arrangement where judgment of conviction has been withheld.

Yes No *If yes, fully explain the details, including date, the state and county where the conviction occurred, the cause number(s), and specifically what you were convicted of (attach additional sheets if necessary):*

Are you currently behind 30 days or more on court ordered child support payments?

Yes No *If yes, provide details (attach additional sheets if necessary):*

Are you a citizen of the United States?

Yes No

If no, in what Country are you a citizen? Attach a copy of green card or visa to this application.



Principal Information Form (PIF-2)

(Required for any person or entity not seeking a Provider Identifier but meets the definition of a “Principal” as defined below)

NOTE: Any person or entity who is required to complete a PIF1 is NOT required to also complete this form.

Before enrollment, a separate Principal Information Form (PIF-2) must be completed in full by each Principal of the Provider entity. Principals of the Provider include an owner with a direct or indirect ownership or control interest of 5 percent or more. Principals also include officers, directors, and managing employee(s) of the Provider who exercise operational or managerial control over the entity, or who directly or indirectly conduct the day-to-day operations of the entity.

False information or pertinent omissions may result in exclusion from the Medicaid and other federally funded healthcare programs, imposition of other sanctions, and criminal conviction. All spaces must be completed either with the correct answer or a “NA” on the questions that do not apply to the Principal. The Principal must personally review and sign this form certifying to the validity and completeness of the information provided. Additional copies of forms may be downloaded from www.tmhp.com.

Provider must ensure each Principal of the Provider completes the Principal Information Form (PIF-2). See above for definition of Principal.

Name Last, First, Middle	Maiden Name

List any other Alias, Name or Form of your name ever used

For additional names or addresses, please attach necessary pages.

Physical Address					
Number	Street	Suite	City	State	ZIP

Accounting/Billing Address					
Number	Street	Suite	City	State	ZIP

If your accounting address is different from your physical address, please indicate your relationship to the Accounting Address:					
<input type="checkbox"/> Billing Agent	<input type="checkbox"/> Management Company	<input type="checkbox"/> Employer	<input type="checkbox"/> Self	<input type="checkbox"/> Other (<i>explain below</i>)	
Explain if “Other” was selected.					

Professional Licensing board, License Number and State

Professional License Issue Date MM/DD/YY

Professional License Expiration Date MM/DD/YY

Social Security Number

Employer’s Tax ID

Specialty of Practice (Example: Pediatrics, General Practice, etc.)

Medicare Intermediary

Principal Information Form (PIF-2)

(Required for any person or entity not seeking a Provider Identifier but meets the definition of a "Principal" as defined below)

Medicare Provider Number		Medicare Effective Date MM/DD/YY	
Driver's License Number	State Issuer	Driver's License Expiration Date MM/DD/YY	
Date of Birth MM/DD/YY		Gender	
		<input type="checkbox"/> M <input type="checkbox"/> F	

Previous Physical Address					
Number	Street	Suite	City	State	ZIP

Previous Accounting Address					
Number	Street	Suite	City	State	ZIP

Your title in a provider organization for which Medicaid enrollment is being sought.

Your duties and relationship to provider organization.

List all Texas Medicaid TPIs, provider name, and physical location under which you have billed or in which you were a principal. Include current and previous TPIs. (attach additional sheets if necessary):



Principal Information Form (PIF-2)

(Required for any person or entity not seeking a Provider Identifier but meets the definition of a "Principal" as defined below)

List any medical entity you have a contractual relationship with and, if known, the TPIs of each entity (attach additional sheets if necessary):

"Sanction" is defined as recoupment, payment hold, imposition of penalties or damages, contract cancellations, exclusion, debarment, suspension, revocation, or any other synonymous action.

Have you ever been sanctioned (as defined above) in any state or federal program?

Yes No *If yes, fully explain the details, including date, the state where the incident occurred, the agency taking the action, and the program affected (attach additional sheets if necessary):*

Is your professional license or certification currently revoked, suspended or otherwise restricted? Yes No

Have you ever had your professional license or certification revoked, suspended, or otherwise restricted? Yes No

Are you currently or have you ever been subject to a licensing or certification board order? Yes No

Have you voluntarily surrendered your professional license or certification in lieu of disciplinary action? Yes No

(You may be subject to a license or certification verification/status check with your licensing or certification board.)

If yes was answered to any of the questions, fully explain the details, including date, the state where the incident occurred, name of the board or agency, and any adverse action against your license(attach additional sheets if necessary):



Disclosure of Ownership and Control Interest Statement

This Form is Required for all Individuals, Groups & Facilities (exclude performing providers)

I. Identifying Information				
(a)	Legal Name According to the IRS	DBA	Telephone No	
	Physical Address	Suite	City	State
				ZIP

II. Answer the following questions by checking "Yes" or "No."	
<i>If any of the questions are answered Yes, list names and addresses of individuals or corporations under Remarks on page 11.2 Identify each item number to be continued.</i>	
(a)	Are there any individuals or organizations having a direct or indirect ownership or control interest of five percent or more in the institution, organizations, or agency that have been convicted of a criminal offense related to the involvement of such persons, or organizations, in any of the programs established by Titles XVIII, XIX, or XX? <input type="checkbox"/> Yes <input type="checkbox"/> No
(b)	Does this provider have any current employees in the position of manager, accountant, auditor, or in a similar capacity and who were previously employed by this provider's fiscal intermediary or carrier within the last 12 months? (Medicare providers only) <input type="checkbox"/> Yes <input type="checkbox"/> No

III. (a) In addition to the owners identified in Section B of the Texas Medicaid Enrollment Application, list the name of every other person or entity with ownership of a controlling interest in the applicant entity (whether such ownership of the controlling interest is direct or indirect). In the case of persons, provide the person's full name and address. In the case of entities, provide the entity's name and federal employer identification number (EIN).		
<i>See Instructions for Completing the Disclosure of Ownership and Control Interest Statement on page 10. List any additional names and addresses under Remarks on page 11.2. If more than one individual is reported and any of these persons are related to each other, this must be reported under Remarks.</i>		
Name	Physical Address	EIN
(b) Type of Entity: (SELECT ONLY ONE ENTITY) (Must match entity on W-9)		
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation
<input type="checkbox"/> Unincorporated	<input type="checkbox"/> Association	<input type="checkbox"/> Other (Specify):

- Please Note:** When claiming "Corporation" providers must complete and return the following forms:
- Corporate Board of Directors Resolution Form (page 14) must be completed with signature and notary stamp or seal
 - Certificate of Formation and Certificate of Filing or Certificate of Authority
 - Letter of Good Standing from the Texas State Comptroller's Office. It is a requirement of H.B. 175. A certificate can be obtained by contacting:

State Comptroller's Office — Tax Assistance Section
 Interstate WATS Telephone Number 1-800-252-5555
 Austin Telephone Number 1-512-463-4600

There is no charge for this request. The request may be made by telephone, and the certificate will be mailed to the requestor. Callers must have the taxpayer's name, taxpayer's identification number, and charter number available at the time of the request. If the corporation has a 501c Internal Revenue Exemption, Letter of Good Standing is not required. Please indicate this by signing below:

Do you have a 501(c)(3) Internal Revenue Exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Entity Name	Name (Written/Typed)
Signature	Date

IRS W-9 Form

III. (Continued)		
(c) If the disclosing entity is a corporation, list names, addresses of the directors and EINs for corporations in remarks. (Attach additional pages if needed)		
REMARKS:		

IV. (a) Has there been a change in ownership or control within the last year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If yes, give date:</i>
(b) Do you anticipate any change of ownership or control within the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If yes, when?</i>
(c) Do you anticipate filing for bankruptcy within the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If yes, when?</i>

V. Does the provider identified in section I. above comprise or include a facility that is operated by a management company, or a facility that is leased in whole or in part by another organization?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>If yes, give date of change in operations:</i>
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VI. Has there been a change in Administrator, Director of Nursing, or Medical Director within the last year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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VII. (a) Is the provider identified in section I. above chain affiliated?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>If yes, please provide the name, address, and EIN of the chain's corporate/home office.</i>		
Name	Address	EIN

VIII. Have you increased your bed capacity by 10 percent or more or by 10 beds, whichever is greater, within the last two years?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>If yes, give year of change:</i>	Current Beds:	Prior Beds:

IRS W-9 Instructions

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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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**.

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 social security card. 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 social security card 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). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's 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 From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" 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.

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

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;

IRS W-9 Instructions

- 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 recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 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 recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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 on-line at www.ssa.gov/online/ss5.html. 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

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: Writing "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.

IRS W-9 Instructions

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, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** 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 or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 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 single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
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, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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: 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. 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, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% 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.

