



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

Dear Provider:

**Please be sure to read the application thoroughly.**

Attached is the Provider Application and Agreement (form) necessary for obtaining a provider account number with the Washington State Department of Labor & Industries Industrial Insurance Program. For group practices, each provider who will be providing services to injured workers must complete and sign the "Provider Agreement" section.

**The department will purchase only covered services, provided by covered professionals. Coverage information is contained in the Washington State "Medical Aid Rules and Fee Schedules." To obtain a copy, call the Provider Hotline at 1-800-848-0811, or fill out and mail the L & I Medical Forms Request card included in your packet of information. The Medical Aid Rules and Fee Schedule is listed on this form as form number F245-094-000.**

A completed Form W-9 is required as part of the application process to ensure proper reporting to the Internal Revenue Service (IRS). We have enclosed a blank Form W-9 for your convenience. **If you have questions on the Form W-9, please contact the IRS or your tax consultant.**

Please carefully complete the Provider Application/Agreement using the attached instructions.

**An incomplete application will not be processed.** Please be sure to:

- 1) Complete the form and sign the Provider Agreement.
- 2) Include your mailing address on the last page, so we may notify you when we have received your application.
- 3) Submit your completed Form W-9.
- 4) Submit a copy of your professional license if you are required to be licensed by your state's professional health care licensing authority.

If you, or your company will be billing the department electronically please contact the Electronic Billing Unit at 360-902-6511 or 360-902-6512 for information regarding electronic billing.

Once a provider account number has been established, you will receive information regarding rules, fees, billing forms, options for electronic and paper billing, and instructions. If you wish to receive this information prior to signing the forms, or if you have questions about the application, please call the Provider Accounts Section at 360-902-5140.

Sincerely,

Provider Accounts

Enclosures

# PROVIDER APPLICATION & AGREEMENT

The Industrial Insurance Program is authorized by Washington State law, Title 51 Revised Code of Washington (RCW), and is administered by the Department of Labor and Industries. Health care and other services are provided to injured and/or ill workers pursuant to Title 51 RCW, Washington Administrative Code (WAC) Chapters 296-18A, 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including medical coverage decisions. **To qualify for payment, a provider must have an active provider account number assigned by the department.** To receive a provider account number, the provider must submit a Provider Application to the department, including all required supporting information and a signed "Provider Agreement." For group practices, a separate Provider Application/Agreement is required for each provider who will be providing services to injured workers.

The following information must be submitted with the Provider Application, a:

- current copy of the provider's professional license;
- signed and dated Provider Agreement;
- completed Form W-9.

A provider's account number will become inactive if the department does not receive any bills from the provider for a consecutive **18-month period**. If the provider's account becomes **inactive**, the provider must **reactivate the account** prior to submitting bills by calling the Provider Accounts Section at 360-902-5140. A new Form W-9 is needed to reactivate an account, only if information on that form has changed. Providers with inactive accounts will not automatically receive department publications, such as Provider Bulletins, Provider Updates, rules or fee schedules. **Issuance of a provider number does not guarantee that all services billed by a provider will be paid by the department. Payments will be made according to the department's "Medical Aid Rules and Fee Schedules" as updated annually and according to department policy. The department will purchase only covered services, provided by covered professionals.**

The provider agrees:

- 1) To meet and maintain all applicable state and/or federal licensing or certification requirements to assure the department of the provider's qualifications to perform services.
- 2) To comply with Washington State Law Title 51 RCW, Washington Administrative Code (WAC), including but not limited to, Chapters 296-18A, 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including fee schedules and medical coverage decisions.
- 3) That providing services to or filing an accident report on behalf of an injured or ill worker who is covered under the department's jurisdiction, constitutes acceptance of the requirements of Title 51 RCW, and the WACs, including but not limited to, Chapters 296-18A, 296 -20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including fee schedules and medical coverage decisions.
- 4) To bill the department, self-insured employer or self-insured employer's authorized service company the provider's **usual and customary charges** for services rendered to injured or ill workers as required by Washington State law.
- 5) To accept the department's or self-insured employer's payment as sole and complete remuneration for services provided to the worker as required by Washington State law. **The provider agrees not to bill a worker for:**
  - a) services covered by the industrial insurance program which are related to the industrial injury or occupational disease;
  - b) the difference between the billed and paid charges; or
  - c) the difference between the provider's customary fee and the department's fee schedule.

In the event a provider believes additional funds are due, the provider may submit a Provider's Request for Adjustment Form to the department for consideration in accordance with the instructions contained on the Remittance Advice.

- 6) That if the provider receives payment from the department or self-insurer in error or in excess of the amount properly due under the applicable rules and procedures the provider will promptly return to the department or self-insurer any excess monies received. The department may audit the provider's records to determine compliance with the rules and regulations of the department as provided in Washington State law.
- 7) To maintain documentation and records for a minimum of five years to support the services and levels of services billed. The provider agrees that these records and supportive materials will be made available to the department upon request as provided in Washington State law.
- 8) To notify the department immediately of any changes to information in this application or provider status (e.g., federal tax identification number, ownership, incorporation, address, etc.). **A change in ownership or federal tax ID number may require a new provider account number.** If a new provider account number is assigned, providers who bill electronically must also submit an electronic billing agreement and if billing through an intermediary a Power of Attorney.

A provider will be held to all the terms of this agreement even though a third party may be involved in billing claims to the department. The department reserves the right to deny, revoke, suspend or condition a provider's authorization to treat injured workers in accordance with Washington Law.

## Provider's Statement of Agreement

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

Date

Title

Signature

# APPLICATION INSTRUCTIONS

## NOTICE:

**Each medical practitioner must complete Section IIB of the application.**

If additional copies are needed, call (360) 902-5140, or copy all portions of the application.

## SECTION I: TO BE COMPLETED BY ALL PROVIDERS

Enter the Tax Payer Identification Number (EIN or SSN). **The number you will use to report earnings to the IRS - This must match the information on the W-9.**

## SECTION II: TO BE COMPLETED BY ALL PROVIDERS

### A. Administrative Information

1. Enter the name of the business you wish to submit your bills and have your account set up as, (DBA).
2. Enter the phone number of the business. 2a. Enter the Fax number of the business.
3. Enter the billing address as it appears on your bills submitted to Labor & Industries and where payments should be mailed.
4. Enter the physical address of the business.
- 5a. Enter the contact person's name to call. This allows us to contact the appropriate person if we have questions regarding your bills or your account.
- 5b. Enter the billing phone number where we may call to ask questions regarding your bills or your account, if necessary.

### B. Individual Provider Information - Complete this section only if you are a health care provider.

1. Enter the name of the person providing services to injured workers.
2. Enter the type of service(s) provided.
3. Enter the type of professional license (i.e., Physician, Chiropractor, LMP).
4. Enter the license number.
5. Enter the date the **license** was issued (month, day and year). **ATTACH COPY**
6. Enter the date the license will expire (month, day and year).
7. Enter the state where the license was issued.
8. Enter the Drug Enforcement Agency (DEA) number.
9. Enter your Social Security Number (**only** if this is going to be used as your Tax Payer Identification Number).
10. Check whether you are board certified. **Include a copy of certification.**
11. Enter your NCPDP number, formerly know as NABP number. (Applicable to Pharmacies only)
12. Enter any current Labor & Industries Provider Account Number(s) you now have.

### C. Physician Assistant Section

1. Enter the name of the supervising physician. If practicing under more than one supervising physician, see instruction #8 below.
2. Enter the supervising physician's specialty.
3. Enter your supervising physician's Social Security Number (**only** if this is going to be used as your Tax Payer ID Number).
4. Enter the supervising physician's professional **license** number, the state the license was issued in and the date the license expires.
5. Supervising physician Board certified? If checking yes, **include a copy.**
6. Enter supervising physician's Labor & Industries Provider Number.
7. Enter the supervising physician's Drug Enforcement Agency number.
8. Physician assistants with more than one supervising physician must submit the information contained in Section C on a separate sheet of paper for each physician or employer for whom they work.
9. Submit a Provider Application/Agreement for each tax I.D. under which you will bill for treating Washington State injured or ill workers.

Please fill in your mailing address on the last page so we may notify you that we have received your application.

◆ Each January the Internal Revenue Service requires us to send a completed Form 1099 MISC reporting payments of \$600.00 or more made to a Federal Tax Identification Number (EIN or SSN) during the last calendar year. If you received payments from more than one department program, you may receive more than one Form 1099 Misc.

PLEASE DO NOT FORGET TO READ THE "PROVIDER APPLICATION AND AGREEMENT" AND SIGN THE APPLICATION AS INDICATED AT THE END OF THE AGREEMENT.

# PROVIDER ACCOUNT APPLICATION

**Return To:**

**Provider Accounts  
Industrial Insurance State Fund  
Department of Labor & Industries  
PO Box 44261  
Olympia WA 98504-4261**

(Please type or print clearly on all sections)

Please check:  New Provider  
 Address Update  
 Tax ID change - Effective Date \_\_\_\_\_ Required

(360) 902-5140 Internet address: <http://www.wa.gov/lni/forms>  
 1-800-848-0811 FAX# (360) 902-4484

**I. TAX REPORTING INFORMATION**

Tax Payer Identification Number (EIN or SSN)  _____ <b>THIS NUMBER MUST MATCH THE W-9 FORM YOU SUBMIT!</b>
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*If you are a medical practitioner, you must also complete Section IIB.*

*Unless otherwise notified, your claims related correspondence will go to your business (physical) address.*

**II. ACCOUNT AND BILLING INFORMATION**

**A. Administrative Information**

1. Business name (as you wish to submit your bills and have your account set up, DBA)	2. Business phone ( )	2a. Business FAX#
3. Billing address (as it appears on your bills submitted to L&I and where payments should be mailed)	4. Business address (the physical location of the business)	
5a. Contact person's name	5b. Billing phone (where we may call regarding your account/bills) ( )	

*If adding to a group, put group number here* →

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**B. Individual Health Care Provider Information**

1. Provider's name (Last, First, MI)	2. Specialty	
3. Type of license (i.e., Physician, Chiropractor, LMP) <b>ATTACH CURRENT COPY</b>	4. Professional license number	
5. License issue date: (month - day - year)	6. License expiration date: (month - day - year)	7. Where issued? (State)
8. DEA (narcotic) number	9. Social Security Number	10. Board certified? <b>Attach copy</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
11. NCPDP number, formerly known as NABP. (Applicable to Pharmacies only)		
12. Current L&I Provider Account Number(s)		

**C. Physician Assistant fill out this section regarding your supervising physician in addition to the above**

1. Supervising Physician's name (Last, First, MI)	2. Specialty	
3. Social Security Number	4. Professional License number/state issued/Expiration date / /	
5. Board certified? <b>Attach copy</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Labor and Industries Provider numbers(s)	7. DEA (narcotic) number

*Continued on reverse*

**C. Other Administrative Information**

1. Type of service **(PLEASE CHECK ONE):**

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Adult Family Home              | <input type="checkbox"/> Home Health Agency   | <input type="checkbox"/> Physician **   |
| <input type="checkbox"/> Ambulance                      | <input type="checkbox"/> Hospital   | <input type="checkbox"/> Physician Assistant                                    |
| <input type="checkbox"/> Ambulatory Surgery Center **** | <input type="checkbox"/> Hospital Outpatient  | <input type="checkbox"/> Prosthetist/Orthotist                                  |
| <input type="checkbox"/> ARNP                           | <input type="checkbox"/> Hospital Psychiatric   | <input type="checkbox"/> Psychologist   |
| <input type="checkbox"/> Attendant Care                 | <input type="checkbox"/> Interpreters (Must have attestation sheet)                       | <input type="checkbox"/> Radiologist  |
| <input type="checkbox"/> Chiropractor                   | <input type="checkbox"/> IV Therapy   | <input type="checkbox"/> Rehab Training Facility                                |
| <input type="checkbox"/> Clinic                         | <input type="checkbox"/> Lab Facility   | <input type="checkbox"/> Rehab Training Supplier                                |
| <input type="checkbox"/> CRNA                           | <input type="checkbox"/> LMP  | <input type="checkbox"/> School (Include license i.e., business, accreditation) |
| <input type="checkbox"/> Day Care Provider              | <input type="checkbox"/> Nurse Case Management  | <input type="checkbox"/> Skilled Nursing Facility                               |
| <input type="checkbox"/> Dentist                        | <input type="checkbox"/> Nursing Home   | <input type="checkbox"/> Speech Pathologist                                     |
| <input type="checkbox"/> Denturist                      | <input type="checkbox"/> Naturopathic Physician   | <input type="checkbox"/> Tape Intermediary                                      |
| <input type="checkbox"/> DME Supplier                   | <input type="checkbox"/> Occupational Therapist   | <input type="checkbox"/> Toll Bridge  |
| <input type="checkbox"/> Drug & Alcohol Treatment       | <input type="checkbox"/> Optician   | <input type="checkbox"/> Vocational Services                                    |
| <input type="checkbox"/> Ferry                          | <input type="checkbox"/> Optometrist  | <input type="checkbox"/> Vocational Counselor                                   |
| <input type="checkbox"/> First Surgical Assist (RNFA) * | <input type="checkbox"/> Osteopathic Physician **   | <input type="checkbox"/> Vocational Specialist                                  |
| <input type="checkbox"/> Free Standing Emergency Room   | <input type="checkbox"/> Pain Clinic ***  | <input type="checkbox"/> Job mod/pre-job mod supplier                           |
| <input type="checkbox"/> Head Injury Program ***        | <input type="checkbox"/> Panel Exam Group   | <input type="checkbox"/> Job mod/pre-job mod consultant                         |
| <input type="checkbox"/> Hearing Center                 | <input type="checkbox"/> Pharmacy (Copy of DEA permit/ pharmacy license/NCPDP # required) | <input type="checkbox"/> Retraining   |
| <input type="checkbox"/> Audiologist                    | <input type="checkbox"/> Physical Therapist   | <input type="checkbox"/> Work Hardening   |
| <input type="checkbox"/> Fitter/Dispenser               |   |   |
| <input type="checkbox"/> Other: (specify) .....         |   |   |

2. Specialty in above field \_\_\_\_\_ Sub-Specialty \_\_\_\_\_

State/National accreditation(s) and certifications \_\_\_\_\_

3. NCPDP number (formerly NABP) \_\_\_\_\_ 4. Current L&I Provider Account Number(s) - (omit if you are completing Section IIB) \_\_\_\_\_

- \* Must include a copy of privilege letter with each facility
- \*\* Physical medicine must include copy of board certification or documentation of eligibility
- \*\*\* Must be accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF)
- \*\*\*\* Must include copies of the following: Medicare Certification and/or Accreditation by JCAHO, AAAHC or AAAASF, and 2) State license (in states where required).

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


Please fill in the above box with your mailing address



**Provider:**

**This page will be mailed back to you with a date stamp that shows when our department received your application.**

*Application received on this date:*

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# Request for Taxpayer Identification Number and Certification

Give form to the requester. Do NOT send to the IRS.

**Name (Owner of the Tax Payer Identification Number (EIN or SSN) as name appears on IRS or Social Security Admin. Records)**

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**Business name, if different from above (See Specific Instructions on page 2).**

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Check appropriate box:     Individual/Sole proprietor     Corporation     Partnership     Other

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**Address (number, street, and apt. or suite no.)**

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**City, state and ZIP code**

Requester's name and address (optional)  
Department of Labor and Industries  
Provider Accounts  
PO Box 44261  
Olympia, WA 98504-4261

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, if you are a resident alien OR a sole proprietor, see the instructions on page 2. 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 2.**

**Note:** If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number										
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List current Industrial Insurance provider account number(s) here (required)

**Part II For Payees Exempt From Backup Withholding** See the instructions on page 2.)

**Part III Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. person (including a U.S. resident alien).

**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 2.)

<b>Sign Here</b>	Signature of U.S. person	Date
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**Purpose of Form**

A person who is required to file an information return with the IRS must get 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 give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

**If you are a foreign person, use the appropriate Form W-8.** See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

**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.

**What is backup withholding?** Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. 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.

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 not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

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

- 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 Part II instructions 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 enter 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.

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

**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.

### 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 an LLC that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

**Note:** See the chart on this page 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. Get **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's Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you 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.

### Part II—For U.S. Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

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

### Part III—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).

**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 state tuition program payments, IRA or MSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give 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 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.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% 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.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN or:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	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

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

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

<sup>3</sup> You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> 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.

