

TAXPAYER IDENTIFICATION NUMBER

(Substitute W-9 Form)

Use this form only if you are a U.S. person (including a resident alien). If you are a foreign person, use the appropriate Form W-8.

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to federal income tax backup withholding at the current rate. Also, if you do not provide us with this information, you may be subject to a penalty imposed by the Internal Revenue Service under IRC Section 6723.

TAX STATUS (Check only one)	Individual	Sole Proprietor	Partnership	Corporation
	Qualifying Exemptions – If you are exempt from Form 1099 Reporting, please check one of the following: Tax Exempt Charity under 501(a) (includes 501(c)(3)), or IRA The United States or any of its agencies or instrumentalities A state, the District of Columbia, a possession of the U.S., or any of their political subdivisions A foreign government or any of its political subdivisions Corporation EXCEPT there is NO EXEMPTION for medical and healthcare payments or payments for legal services.			

LEGAL NAME (As it appears on your tax return)

*A Sole Proprietorship may have a "Doing Business As" Trade Name, but the legal name is the name of the business owner.

Doing Business As Name

ADDRESS

TAXPAYER IDENTIFICATION NUMBER
(List only one)

Social Security Number

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Employer ID Number

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Date Taxpayer Identification Number Was Issued: _____ / _____ / _____

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 notified me that I am no longer subject to backup withholding, and
3. 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.

Person completing this form: _____ Telephone: () _____

Signature: _____ Date: _____

IRS ALERT FOR PAYEES

Notify Payers of Your Correct Name and Identification Number Combination

High Rate of Errors for Medical Service Providers

The Internal Revenue Service ("IRS") says that medical service providers have a higher rate of "mismatches" for name/taxpayer identification number ("Name/TIN") combinations reported on **Form 1099-MISC**. Payers, such as insurance companies, are required by law to report to the IRS a payee's name, TIN, total payments, and any tax withholding for each calendar year on Form 1099-MISC. Form 1099-MISC recipients should review the name and TIN they provide on Form W-9 to organizations ("payers") paying them for services. You can refer to preprinted labels from the IRS on documents such as income tax returns, payroll deposit coupons or similar filings to verify the name and TIN that the IRS has on file for your entity.

Mistakes May Cause Withholdings From Your Payments

When there is an error in the Name/TIN combination that is reported to the IRS, the IRS will notify the payer; and the payer will attempt to correct the information, as required by law. The payer will send a **Form W-9**, Request for Taxpayer Identification Number and Certification, or similar form, to verify your correct name and TIN. If you fail to respond, or supply the correct information, the payer is required to withhold Federal income tax at the current rate ("backup withholding") from future payments. Backup withholding is not a failure to pay you. It is an advance Federal income tax payment on your behalf. You should report all backup withholding as "Federal income tax withheld" on your federal income tax return.

Help is Available

If you think you may be using an incorrect Name/TIN combination, call the IRS at 1-800-829-3676 to order **Pub. 1635**, Understanding Your TIN, **Form W-9**, Instructions for the Requester of Form W-9, or **Circular E**, Employer's Tax Guide (Pub. 15). You may also visit the IRS Web-Site at www.irs.gov to order the above referenced forms and publications or to obtain additional information.

Common Name/TIN Combination Mistakes

You are a sole proprietor using a "doing business as" (DBA) name: The IRS can match your individual name with your SSN or EIN, but cannot match your DBA name or trade name with either your SSN or EIN. **A sole proprietor must always use his/her individual name as the legal name of the business.**

You change your business name and fail to notify the IRS: For example, you change your business name Johnson, McCleary & Reed, P.C. to JMC Medical Group, P.C. but fail to notify the IRS. Disclosing your old EIN with your new name will cause a mismatch with IRS records. **You must notify the IRS of any name changes in writing to the "Entity Section" of the IRS Service Center handling your Federal tax returns.**

You are a corporation, partnership or similar entity abbreviating your business name with initials: For example, your legal name is American Medical Center, Inc., but you are using AMC, Inc. on Form W-9 to payers. **You must use your complete legal name, as recognized by the IRS, when notifying payers of your Name/EIN combination.**

You are an operating unit of a large entity: Using your operating unit's name with the EIN of the entity will cause a mismatch with IRS records. For example, you are Meadowbrook Nursing Home, an operating unit of Healthcare, Inc. **You must use the name Healthcare, Inc., with the correct EIN, to avoid an IRS mismatch.**

You are an employee who performs services for a practice, clinic, or facility: Frequently, medical service providers submit claims seeking payments in the name of the employee who performed the services, to track the source of funds. **If you are an employee of an entity, the entity's name should appear as the payee on the check and on Form 1099-MISC.**