



# Delaware County Board of Developmental Disabilities

To inspire, empower, and support people to achieve their full potential.

## WELCOME TO DELAWARE COUNTY

Thank you for your interest in becoming a locally-funded Direct Service provider! Enclosed is information about the contracted services, 2024 reimbursement rates, and forms to assist you in getting started with the process. **PLEASE NOTE: DCBDD intends for 2024 to be the last year for Direct Service Contracts as part of our Funding Modernization plan. There will be no renewal option at the end of 2024. All executed Direct Service Contracts will expire on 12/31/2024.**

**IMPORTANT:** The Delaware County Board of DD can only contract with agency providers and entities whose business legal structure is incorporated in accordance with Federal and Ohio law (ie., Limited Liability Company [LLC], Limited Partnership, Partnerships, C-Corporations, Limited Liability Partnership, or S-Corp).

## DOCUMENTATION REQUIREMENTS FOR DIRECT SERVICE CONTRACTS

### REQUIREMENTS FOR DODD CERTIFIED WAIVER PROVIDERS:

- ☐ Completed W-9 (enclosed) *\*please follow form instructions and complete all required sections*
- ☐ Completed 'Non-Member Acknowledgement' form (enclosed)  
*\* Required only for organizations with less than 5 employees or Independent Contractors. A form for each employee must be submitted.*
- ☐ Copy of Secretary of State Business Certificate (LLC documentation)
- ☐ Copy of IRS letter showing EIN, if applicable
- ☐ Proof of DODD Certification Approval (if unable to be verified through PSM)
- ☐ Proof of General Liability Business Insurance - \$500k min  
*\* includes Certificate of Insurance or Declarations Page(s). Please do not send entire policy packet*
- ☐ Proof of Professional Liability Insurance, if applicable - \$1M/\$3M min
- ☐ Completed Demographics Form (enclosed)
- ☐ Proof of current Auto Insurance Coverage - State Min  
*\* Only required if contracting to provide Transportation/NMT services*

### REQUIREMENTS FOR THERAPISTS & OTHER PROFESSIONALS (Independents & Organizations):

- ☐ Completed W-9 (enclosed) *\*please follow form instructions and complete all required sections*
- ☐ Completed 'Non-Member Acknowledgement' form (enclosed)  
*\* Required only for organizations with less than 5 employees or Independent Contractors. A form for each employee must be submitted.*
- ☐ Completed Demographics & Background Check Authorization Form (enclosed)
- ☐ Copy of Secretary of State Business Certificate (LLC documentation)
- ☐ Copy of IRS letter showing EIN, if applicable
- ☐ *\* Results of BCI/FBI Check (less than 3 years old)*  
*\* LSW/LISW, LPC/LPCC, Psychologists/Psychiatrists, & Occupational, Physical, or Speech Therapists may be exempt from this requirement after verification of compliance with their respective licensing board.*
- ☐ MUI Training Completion Certificate  
*\* This training is required annually for all persons working under the Direct Service Contract.*
- ☐ Proof of Professional Licensure, if applicable  
*\* DCBDD will verify through E-License Ohio but may request documentation, as needed*
- ☐ Proof of General Liability Business Insurance - \$500k min  
*\* includes Certificate of Insurance or Declarations Page(s). Please do not send entire policy packet*
- ☐ Proof of Professional Liability Insurance, if applicable - \$1M/\$3M min



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## INSTRUCTIONS

1. Carefully review the information, rate table, and documentation requirements contained in this packet. Direct any questions about this information to [Contracts@dcbdd.org](mailto:Contracts@dcbdd.org) or call 740-201-5825.
2. Complete the enclosed Demographic, Background Authorization, W-9, and Non-Member Acknowledgment (*if applicable*) forms, *where applicable*, and return to DCBDD. Include all required supplemental documentation. If information on the W-9 is not accurate and legible, the provider may be asked to complete a new form. Options for return are listed below:

**Email for Return:** [Contracts@dcbdd.org](mailto:Contracts@dcbdd.org)

**Address for Mailing/Drop-Off:** Delaware County Board of Developmental Disabilities  
Attn: Contracts  
7991 Columbus Pike  
Lewis Center, OH 43035

**Regular Office Hours:** 8:00am - 4:30pm, Monday - Friday

**Contracts Phone:** (740) 201-5825

**Main Line:** (740) 201-3600

3. Provider will receive an email confirmation when the packet is received and being processed. Please allow up to 72 hours for confirmation of receipt. If you receive an 'Out of Office' notification, please allow up to 72 hours after the stated return date. If postal mail, please allow 1-2 weeks for confirmation receipt.

4. Provider will be assigned a vendor number once the W-9 has been processed. This number will be sent to the provider via email from DCBDD, along with instructions on how to Register on Ohiodd.net (local billing system). ***This is NOT indication of an executed contract.***

Questions pertaining to Ohiodd.net should be directed to [Fiscal.Support@dcbdd.org](mailto:Fiscal.Support@dcbdd.org).

Questions regarding service authorizations or issues with billing should be first directed to the individual's SSA.

5. After the vendor number is assigned, the provider will receive a contract to review & sign electronically (via Foxit Esign). Please allow 7-10 days after the vendor number is established for the contract to be drafted and sent.

**It is important to review & understand the contract terms & requirements. Check that the name, address, and "Delivered Services" sections are correct. By signing, providers are agreeing to all terms therein. All Direct Service Contract Providers are subject to Quality Assurance Reviews by DCBDD. Any Errors should be communicated to [contracts@dcbdd.org](mailto:contracts@dcbdd.org) before signing.**

6. Once signed by the provider, Direct Service Contracts must make their way through the DCBDD internal approval process, which can take an average of 30-45 days. An executed copy will be sent to the provider via email for their records.

**IMPORTANT: Contracts must be signed by the Owner/CEO/Executive Director (or comparable title). If you are a DODD Certified Waiver Provider - the signatory must match the DOO (or Designee) registered and verified through DODD.**



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## ADDITIONAL INFORMATION

### **Background Checks**

The Contract & Grants Specialist will inform the provider whether a BCI/FBI background check is required for the contract and complete DCBDD's portion of the Background Authorization Form (Part B). **Provider must complete and sign Part A of the form, regardless of whether a BCI/FBI check will be necessary.** If required for the contract, BCI/FBI Background checks can be completed at DCBDD by scheduling an appointment online: <https://www.signupgenius.com/go/10C044BA8AD2CA2FE3-46953827-dcbdd> You must take the completed Background Authorization Form with you to the appointment. Failure to do so may require you to reschedule the appointment.

FBI checks are only required for persons who have not lived within the State of Ohio for the last 5 consecutive years.

When required, DCBDD must have the results of the BCI/FBI on file before the Direct Service Contract can be executed.

### **MUI Training**

Major Unusual Incident (MUI) training is specific to the DD field and is **required annually** for all contracted providers. The training is free, available online, and takes about 30 minutes to complete.

The Owner/CEO/ED (or comparable) **AND** any persons working under the contract are required to participate in the annual training and maintain a certificate of completion. Proof of training for employees/other persons working under the contract may be requested at a later date during a scheduled contract audit. The contract signatory must submit proof of their training with their signed contract.

**Information & access to the training can be found by visiting:** <https://www.dcbdd.org/resources/mui-training/>

### **Billing Information**

Online information pertaining to billing processes and systems for locally-funded services can be found by visiting:

<https://www.dcbdd.org/provider-resources/billing/>

Providers have 90 days from the date of service to submit billing. Payment for services may take up to 45 days from the date that the correct/completed invoice is received. Incorrect billing/invoices may result in reimbursement delays.

Provider should not provide services without having an approved Payment Authorization for Services (PAS). Payment for services rendered without a PAS is not guaranteed.

**Questions or concerns about the billing system (Ohiodd.net) should be sent to [fiscal.support@dcbdd.org](mailto:fiscal.support@dcbdd.org).** Questions about pending authorizations for service and/or any authorization issues should be directed to the individual's Service & Support Administrator or Service Coordinator for assistance.

### **DCBDD Provider Resources**

The provider newsletter is a great way to stay informed about important dates, deadlines, news, training and more!

To learn more visit: <https://www.dcbdd.org/provider-connections/>

DCBDD has helpful information and tools for providers on our website.

For more information visit: <https://www.dcbdd.org/provider-resources/>



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## **Other General Information:**

**Attention DODD Certified Independent Providers (IP):** Registering an LLC **does not** allow you to hire staff to perform the contracted services. You **must** be registered as an Agency with DODD to have staff perform services under the Direct Service Contract.

Providers may only perform services which they are certified and/or licensed to provide and which are listed within their Direct Service Contract. Providers may not be reimbursed for services rendered outside of those listed in their Direct Service Contract.

If your agency/organization would like to add a service to your existing Direct Service Contract, please contact [contracts@dcbdd.org](mailto:contracts@dcbdd.org). The execution of an addendum to the contract will be required. Providers may not provide the additional service(s) until the addendum is fully executed by both parties. Only those services outlined in the Reimbursement Rate Table are eligible to be added. Additional documentation including, but not limited to, licensure or DODD certification verification may be required.

## **Business Filings & Related Information**

Information about registering as a business entity in Ohio & online registration forms can be found by visiting:

<https://www.sos.state.oh.us/businesses/>

Information about EINs & small business tax can be found by visiting:

<https://www.irs.gov/businesses/small-businesses-self-employed>

Information about General Liability Insurance for business can be found by visiting:

<https://www.sba.gov/business-guide/launch-your-business/get-business-insurance>





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### Demographic Form - Complete & Return with Required Documentation to DCBDD

Please Complete ALL Applicable Fields & Print Legibly

Company Name:

\_\_\_\_\_  
(As registered with the Secretary of State/DODD)

Entity# (optional)

Owner/CEO Name:

\_\_\_\_\_  
(Must match DOO/Designee name registered with DODD, if applicable)

Email:

\_\_\_\_\_

Phone:

( ) \_\_\_\_\_

Fax: ( ) \_\_\_\_\_

Company Physical Address:

City:

State:

Zip:

Mailing Address (if different):

City:

State:

Zip:

Payment Remit Address:

City:

State:

Zip:

Company Website (if applicable):

\_\_\_\_\_

Please select One:

- ☐ Yes, I desire to be included in the provider book & receive email alerts for potential interviews.
- ☐ No, I do not desire to be included in the provider book or receive email alerts for potential interviews.

### Select the Service(s) Your Company Wants to Provide:

Please select ALL Services you are certified/licensed to provide. Licensure/Certification will be verified prior to contract approval. Services excluded from your contract cannot be billed to DCBDD.

- ☐ Occupational Therapy ☐ Physical Therapy ☐ Speech Therapy ☐ Therapist Evaluations (OT, PT, SLP)
- ☐ Psychological Services (Psychologist/Psychiatrist only) ☐ Psychological Evaluations (Psychologist/Psychiatrist only)
- ☐ Social Work (LISW/LSW)/Counseling (LPCC-MA) ☐ Non-Traditional Services (Art, Music & Equine Therapies only)
- ☐ Homemaker Personal Care/On-Site On-Call (HPC/OSOC) ☐ Adult Day Support (ADS) ☐ HPC Transportation
- ☐ Non-Medical Transportation (NMT) ☐ Community Respite (specialized camps) ☐ Informal Respite (IPs Only)
- ☐ Vocational Habilitation ☐ Individual Employment Support ☐ Group Employment Support
- ☐ Environmental Accessibility Adaptations ☐ Specialized Medical Equipment & Supplies
- ☐ Assistive Technology Equipment

Provider Area of Specialty or  
Additional Comments (optional):

\_\_\_\_\_

**Location(s) Where Services Are Offered**☐

Client Home

☐

Community

☐

Clinic

Clinic Location (if applicable): \_\_\_\_\_

In what Delaware County areas or cities are you able/willing to provide services (write 'any' if no preference/limitations): \_\_\_\_\_

**Service Hours (check all that apply)**☐

Monday

☐

Tuesday

☐

Wednesday

☐

Thursday

☐

Friday

☐

Saturday

☐

Sunday

☐

Mornings

☐

Afternoons

☐

Evenings

☐

Overnights

**Age Group Preference(s) (check all that apply)**☐

EI (birth - 3 yrs)

☐

School-age (3 - 11 yrs)

☐

Transition-age (11 yrs - graduation)

☐

Adults

**DODD Provider Status (please check one)**☐

Certified DODD Provider

☐

Non-DODD Provider

DODD Provider #: \_\_\_\_\_

**Background Information (please respond to all questions)**

Do you have a relative(s) who are employees of DCBDD or who serve on the Board?

☐

Yes

☐

No

If yes, list their first &amp; last name. An Ethics review will be required: \_\_\_\_\_

How many people do you currently employ?

☐

None

☐

1-4

☐

5 or more

If 0-4, a completed OPERS form will be required for each employee

Are you retired from or receiving OPERS/STRS benefits?

☐

Yes

☐

No

If yes, additional OPERS documentation may be needed

**\*\*\* FOR DCBDD STAFF ONLY \*\*\***

W-9 Completed &amp; Attached

☐

Yes

☐

No

☐

Already established in GK

Copy of Business Certificate Attached

☐

Yes

☐

No

☐

Verified online

OPERS Form(s) Completed &amp; Attached

☐

Yes

☐

No

☐

N/A

Database Check Form Complete

☐

Yes

☐

No

BCI/FBI Check Required

☐

Yes

☐

No

Date Background Auth Form Sent to Provider: \_\_\_\_\_



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## Authorization for Background Check Form

Please complete PART A of this form and submit it with your provider packet. If a BCI/FBI check will also be required, the Contract Specialist will complete Part B of this form and send it back to you. **TAKE THE COMPLETED FORM WITH YOU TO YOUR APPOINTMENT.** Failure to do so may result in your appointment being rescheduled.

### PART A (Please print legibly or type)

Full Legal Name: \_\_\_\_\_  
(First, M.I., Last) Must match name on government-issued ID.

Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_ Last 4 of SSN: \_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_

Company Name: \_\_\_\_\_  
Name of agency/business seeking contract

Best Contact Number: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_  
(optional)

Have you lived in Ohio for the past 5 consecutive years? ☐ Yes ☐ No  
If no, an FBI check may also be required in addition to a BCI check

The above-named individual ("applicant") understands that DCBDD ("Board") conducts background investigation of providers seeking a Direct Service Contract, and who are not already certified by DODD, which may include gathering a set of impressions of the applicant's fingerprints for purposes of a criminal records check and a review of certain databases, including Office of the Inspector General U.S. Department of Health & Human Services Exclusions database, the Abuser Registry, the Nurse Aid Registry, the Sex Offender and Child-Victim Offender database, the United States General Services Administration System for Award Management (SAM), the Ohio Department of Medicaid Provider Exclusion and Suspension list, and the database of Incarcerated and Supervised Offenders. The applicant agrees to sign all forms necessary for the Board (or the Board's designee) to receive this information and understands that failure to do so means the Board will not contract with the applicant. Such information will be held in confidence in accordance with the Board's guidelines.

By signing below, the applicant hereby consents to the Board conducting the initial background investigation described in this paragraph, as well as the annual database checks required for any and all subsequent Direct Service Contract renewal periods.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### PART B - (To Be Completed by DCBDD Staff Only)

Type of Check Required: ☐ BCI Only ☐ FBI Only ☐ BFBI

Reason Code: ☐ Applicant for a Supportive Living Certificate: 5123-169  
☐ Employment with DODD: 5126-28 (for all FBI checks)

Direct Copy: NONE

Mail To: DCBDD - Attn: Contracts

DCBDD Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## DIRECT SERVICE CONTRACT SERVICES AND RATES

SERVICE	DEFINITION	RATES
<b>Adult Day Support</b>	<p>Provision of regularly scheduled activities such as assistance with acquisition, retention, or improvement of self-help, socialization, &amp; adaptive skills that enhance social development &amp; performance of daily community living. Services shall be designed to foster the acquisition of skills, build community membership &amp; independence, expand personal choice to attain/maintain maximum potential.</p> <p><i>Provider must be certified through DODD. 'ADS Community' is not available under the Direct Service Contract.</i></p>	Pursuant to OAC 5123-9-17
<b>Assistive Technology Equipment</b>	<p>An interactive electronic item, device, product, system, or engineered solution, whether acquired commercially, modified, or customized, that addresses needs/outcomes identified in the Individual Service Plan and that is for the direct benefit of the individual in maintaining/improving independence, functional capabilities, vocational or physical skills, &amp; community involvement.</p> <p>May include engineering, designing, fitting, customizing, or otherwise adapting the equipment to meet individual's specific needs.</p> <p><i>Provider must be certified through DODD.</i></p>	Pursuant to OAC 5123-9-12
<b>Community Respite</b>	<p>Services provided to an individual unable to care for self, furnished on a short-term basis because of the absence or need for relief of those persons routinely providing care. Community respite shall only be provided outside of an individual's home in a camp, recreation center, or other place where an organized community program or activity occurs.</p> <p><i>Provider must be certified through DODD.</i></p>	Pursuant to OAC 5123-9-22
<b>Environmental Accessibility Adaptations</b>	<p>Physical adaptations to a person's home that are identified in the Individual Service Plan and determined by the team to be necessary to support the individual to reside in a community-based setting and ensure their health &amp; welfare or enable them to function with greater independence while at home. Must be of direct medical or remedial benefit to the individual.</p> <p><i>Provider must be certified through DODD.</i></p>	Pursuant to OAC 5123-9-23
<b>Group Employment Support</b>	<p>Services &amp; training activities provided in regular business, industry, and community settings for groups of two (2) or more workers with disabilities via dispersed enclaves or mobile work crews. Activities/supports may include person-centered employment planning, work adjustment, job analysis, training &amp;</p>	Pursuant to OAC 5123-9-16

## DIRECT SERVICE CONTRACT SERVICES AND RATES

	<p>systemic instruction, and job coaching, and training in independent planning, arranging, and using transportation.</p> <p><i>Provider must be certified through DODD.</i></p>	
<p><b>Homemaker Personal Care – Routine and On-Site/On-Call</b></p>	<p>Coordinated provision of services, supports, and supervision necessary to ensure the individual’s health &amp; welfare in the community.</p> <p>These services advance the person’s independence, helps them meet daily living needs, and may include training in self-advocacy, self-direction, emergency response, and daily living skills, as well as support with obtaining or implementing therapeutic interventions, behavioral support strategies, medical &amp; health care services.</p> <p><i>Provider must be certified through DODD.</i></p>	<p>Pursuant to OAC 5123-9-30</p>
<p><b>Individual Employment Support</b></p>	<p>Individualized support of an individual to maintain competitive integrated employment which may include, but is not limited to, job coaching, job-specific assistive technology training, personal care &amp; assistance, and other workplace support/services that enable the individual to be successful in integrating into the job setting.</p> <p><i>Provider must be certified through DODD.</i></p>	<p>Pursuant to OAC 5123-9-15</p>
<p><b>Informal Respite</b></p>	<p>Services provided to an individual unable to care for himself/herself, furnished by a person known to the individual, on a short-term basis, because of the absence or need for relief of those persons who routinely provide care. Services may be provided in the individual’s home or place of residence, home of a friend/family member, or at sites of community activities.</p> <p><i>Provider must be a certified independent provider through DODD. Agencies may not provide informal respite services.</i></p>	<p>Pursuant to OAC 5123-9-21</p>
<p><b>Non-Medical Transportation</b></p>	<p>Transportation used by an individual to get to, from, between, or among a place of employment, a volunteer activity, a post-secondary educational program, an internship or practicum, a location where adult day support, career planning, group employment support, individual employment support, or vocational habilitation is provided to the individual, or a drop-off or transfer location from which the individual is then transported to or from one of the places mentioned above.</p> <p><i>Provider must be certified through DODD.</i></p>	<p>Pursuant to OAC 5123-9-18</p>
<p><b>Non-Traditional Services</b></p>	<p>Strictly includes only those Art, Music and Equine services provided to an individual as deemed appropriate by their team and identified in the Individual Service Plan.</p>	<p>15-Min Unit: \$16.25</p>

## DIRECT SERVICE CONTRACT SERVICES AND RATES

<b>Occupational Therapy</b>	Therapeutic use of everyday life activities or occupations with individuals for the purpose of participation in roles and situations in the home, school, workplace, community, and other settings, which are performed by a licensed OT or OTA, according to the rules & laws of their respective governing board.	15-Min Unit: \$22.00
<b>Physical Therapy</b>	Treatment of a person by physical measures and the use of therapeutic exercises and rehabilitative procedures, with or without assistive devices, for the purpose of preventing, correcting, or alleviating physical impairments, functional limitations, and physical disabilities which are performed by a licensed PT or PTA, according to the rules & laws of their respective governing board. May also include physiotherapy.	15-Min Unit: \$22.00
<b>Psychological Evaluations</b>	Evaluations performed by a licensed Psychologist or Psychiatrist for the purposes of assessment, diagnosis, or treatment planning.	Per Evaluation (w/ testing): \$375.00 Per Evaluation (no testing): \$275.00
<b>Psychological/Psychiatric Services</b>	Services rendered to an individual involving the application, or specialized knowledge, of psychological procedures to assess, diagnose, prevent, treat, or ameliorate a psychological problem or emotional or mental disorder, which are performed or directly supervised by a licensed Psychologist or Psychiatrist according to the rules and laws of their respective governing boards.	15-Min Unit: \$22.00
<b>Social Work / Counseling</b>	<p>Application of specialized knowledge of human development &amp; behavior as well a social, economic, and cultural systems to assist individuals to improve and/or restore their capacity for social functioning.</p> <p>Includes advocacy, referrals, development of treatment/counseling plans, the provisions of counseling and active participation in problem-solving with individuals/families, counseling to meet psychosocial needs, and collaboration with other team members and professionals to assist them to understand &amp; support the person's social/emotional needs and problems experienced.</p> <p><i>Provider must hold a valid LISW, LPCC-MA or LSW, LPC license and abide by the practicing rules and laws of their respective governing boards.</i></p>	<p>Agency: \$12.91/unit</p> <p>Non-Agency: \$12.05/unit</p>

## DIRECT SERVICE CONTRACT SERVICES AND RATES

<p><b>Specialized Medical Equipment &amp; Supplies</b></p>	<p>Adaptive and assistive equipment and other specialized medical supplies such as devices, controls, or appliances, specified in the Individual Service Plan, which increase a person’s ability to perform activities of daily living, or to perceive, control, or communicate with their environment.</p> <p>Includes items necessary for life support, ancillary supplies, and equipment necessary for proper functioning of such items, and durable and non-durable medical equipment not available under the Medicaid state plan.</p> <p><i>Provider must be certified through DODD</i></p>	<p>Pursuant to OAC 5123-9-25</p>
<p><b>Speech Therapy</b></p>	<p>Provision of services and procedures for facilitating adequate speech and language skills in individuals who have or are suspected of having disorders of communication. May include screening, planning, directing, supervising, and developing habilitative or rehabilitative programs aimed at improving language skills. Services may be performed by a licensed Speech Language Pathologist (SLP) or licensed Speech Language Pathology Aide, according to the rules &amp; laws of their respective governing board.</p>	<p>15-Min Unit: \$22.00</p>
<p><b>Therapist Evaluation (OT, PT, SLP)</b></p>	<p>Evaluations performed by a licensed OT, PT or SLP for the purposes of identification, diagnosis, or treatment planning.</p>	<p>Per Evaluation: \$176.00</p>
<p><b>Transportation</b></p>	<p>Transport services that enable individuals to access community services, activities, and resources – other than those places defined under non-medical transportation.</p> <p><i>Provider must be certified through DODD.</i></p>	<p>Pursuant to OAC 5123-9-24</p>
<p><b>Vocational Habilitation</b></p>	<p>Services, occurring over a defined period of time and with specific outcomes, that provide learning and work experiences that enable the individual to develop general skills that lead to competitive integrated employment.</p> <p><i>Provider must be certified through DODD. ‘Voc Hab Community’ is not available under the Direct Service Contract.</i></p>	<p>Pursuant to OAC 5123-9-14</p>





Employer Services: 1-888-400-0965  
www.opers.org

**If the individual providing this service is receiving a benefit from OPERS, you must submit the Notice of Re-employment or Contract Services of an OPERS Benefit Recipient, form SR-6, in addition to the Non-Member Acknowledgement, form PEDACKN, for the service listed below. Failure to submit the SR-6 form timely may result in an overpayment of pension billed to the employer.**

(continued on back)

### STEP 3: Acknowledgment

The public employer identified in Step 2 has classified you as an independent contractor or another classification other than a public employee. Ohio law requires that you acknowledge in writing that you have been informed that the public employer identified in Step 2 has classified you as an independent contractor or another classification other than a public employee for the services described in Step 2 and that you have been advised that contributions to OPERS will not be made on your behalf for these services.

If you disagree with the public employer's classification, you may contact OPERS to request a determination as to whether you are a public employee eligible for OPERS contributions for this service. Ohio law provides that a request for a determination must be made within five years after you begin providing personal services to the public employer, unless you are able to demonstrate through medical records to the Board's satisfaction that at the time the five-year period ended, you were physically or mentally incapacitated and unable to request a determination.

By signing this form, you are acknowledging that the public employer for whom you are providing personal services has informed you that you have been classified as an independent contractor or another classification other than a public employee and that no contributions will be remitted to OPERS for the personal services you provide to the public employer. This acknowledgment will remain valid as long as you continue to provide the same services to the same employer with no break in service regardless of whether the initial contract period is extended by any additional agreement of the parties. You also acknowledge that you understand you have the right to request a determination of your eligibility for OPERS membership if you disagree with the public employer's classification. **A copy of this form must be sent to OPERS.**

Signature \_\_\_\_\_ Today's Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
Do not print or type name

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number											
				-				-			
or											
Employer identification number											
				-							

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

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

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

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

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947



The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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 and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> 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*, earlier.

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

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.