

Substitute for Form W-9 Request for Taxpayer Identification Number

Pursuant to Internal Revenue Service Regulations, you must furnish your Taxpayer Identification Number (TIN) to *ValueOptions*. If this number is not provided, you may be subject to a 31% withholding on each payment. To avoid this 31% withholding and to ensure that accurate tax information is reported to the Internal Revenue Service, please use this form to provide the requested information.

Please read the attached instruction sheet to avoid errors that can delay claims payment

If you are an individual, you must furnish your **individual** name as shown on your social security card. If you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, and you are billing using your Social Security number, please enter your first name, the last name shown on your Social Security card, and your new last name.

If you are a sole proprietor, you must furnish your **individual** name as shown on your Social Security card, and either your SSN or EIN (Employer Identification Number) if others will be using it for claims payment. You may also enter your business name or "doing business as" name on the business name line.

A

TIN Owner Name
(as registered with the IRS)

B

The Taxpayer Identification Number (TIN) pertaining to the above name is:

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Select either SSN or EIN. Forms with neither or both checked are invalid and cannot be processed

Social Security Number (SSN) _____ Employer Identification Number (EIN) _____

The effective date of the above TIN for *ValueOptions* claims payment purposes is: ____/____/____

C

Business Name
(if business operates under a name
other than the TIN owner name)

D

**Address Where 1099
Should Be Mailed**

Address 1

Address 2

City

State

Zip

E

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct Tax Payer 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 IRS 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 U.S. resident alien.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature: _____ Date: ____/____/____

OR

Name of the person completing the form: _____ Date ____/____/____

Instructions for Completing the Substitute W-9 Form

A

1. **Type or print legibly. Please do not use mailing labels.**
2. **Identify the Tax ID owner name.** This should be the name the IRS has on file for the tax ID. Do **not** abbreviate the registered name. *If you, as the provider, are not the tax ID owner, do **not** put name here.*
 - **If you have the original letter that you received from the IRS assigning the Employer ID number (EIN), you can submit that letter instead of the W9 form as it will have the name of the Tax ID (TIN) owner.**
3. **If the tax ID you use is your Social Security number**, please list your complete name as it appears on your Social Security card in the space for tax ID owner name.

B

- Remember, only you can use your SSN for claims payments.
 - For groups of providers, an Employer Identification Number (EIN) will be needed. You may contact the IRS for information on applying for an EIN
- a. Identify the correct 9-digit tax ID registered to the tax ID owner. This should be the Tax ID number that you use on your claim forms for claims payments.
 - b. Check the appropriate line for SSN or EIN. Select **ONLY** one.
 - c. Enter the effective date of the TIN for *ValueOptions* claims payment purposes.
 - d. You will need to submit a W9 form for every Tax ID number you file claims under. Make copies of the form, if needed, before completing.
 - e. If your name or the name of the business changes with the IRS, but the Tax ID stays the same, a new W9 form will be needed to reflect the new name.

C

4. If your practice is known by a name other than the tax ID owner name, note this in the Business Name field.

D

4. **Indicate the address** to which the IRS 1099 form (Miscellaneous Earnings Statement) should be mailed at year-end.

E

5. **Certification instructions:** You must cross out item number 2 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.
6. **Sign, date, and return the form to *ValueOptions*.** If your W-9 information is requested as part of the application process, please return this form with your application, otherwise please return to the fax number or address below.

ValueOptions
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