

Dear Affiliate,

Welcome! We are pleased that you are interested in joining our affiliate panel. Please take a moment to read the following documents:

- Affiliate Application
- Affiliate Contract
- Affiliate Guidelines
- W-9 Form

Please feel free to contact us with any questions or concerns you may have. Once you have reviewed, completed and signed the *Affiliate Contract, W-9 Form* and *Application*, please return them along with an updated copy of your *license, liability insurance* and *resume*.

Thank you for your interest in working with AllOne Health Resources EAP. I look forward to working with you in the future.

Sincerely,

Karen Greene
Affiliate Network Coordinator
(phone) 508-650-6861
(fax) 508-655-9922

AFFILIATE APPLICATION

APPLICANT INFORMATION	
Name of Individual OR Organization to which payment should be made	
Do you use a Tax ID # for billing purposes? YES <input type="checkbox"/> NO <input type="checkbox"/>	
If YES , please provide your Tax ID #	If NO , please provide your Social Security #
<i>Please do not provide both</i>	

CONTACT INFORMATION		
Name of person to contact when making referrals		
Phone number for referrals	Professional phone number to be given to clients	
Fax number	Email for referrals (internal use only)	
Mailing Address		Apartment/Unit #
City	State	ZIP
Office 1 Address		Apartment/Unit #
City	State	ZIP
If this is a home office, is there a separate entrance? Yes <input type="checkbox"/> No <input type="checkbox"/>	Is this office handicap accessible? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Is there a waiting room? Yes <input type="checkbox"/> No <input type="checkbox"/>	Is this office easily accessible via public transportation? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Office 2 Address		Apartment/Unit #
City	State	ZIP
If this is a home office, is there a separate entrance? Yes <input type="checkbox"/> No <input type="checkbox"/>	Is this office handicap accessible? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Is there a waiting room? Yes <input type="checkbox"/> No <input type="checkbox"/>	Is this office easily accessible via public transportation? Yes <input type="checkbox"/> No <input type="checkbox"/>	

TYPICAL AVAILABILITY			
<input type="checkbox"/> Days	<input type="checkbox"/> Evenings	<input type="checkbox"/> Saturdays	<input type="checkbox"/> Sundays

LICENSURE

Please list all professional licensures you currently carry

Please be sure to submit a copy of all listed licensures with this application

EDUCATION

Graduate school attended

Degree earned	Year graduated
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LANGUAGES

Please list any languages you speak in addition to English

CLINICAL SPECIALTIES:

- Please check all that apply:**
- | | | |
|---|---|--|
| <input type="checkbox"/> ADD/ADHD | <input type="checkbox"/> Depression | <input type="checkbox"/> Trauma |
| <input type="checkbox"/> Addictions: Non-chemical | <input type="checkbox"/> Domestic Violence: Perpetrator | <input type="checkbox"/> Trauma: Sexual/Physical Abuse |
| <input type="checkbox"/> Adolescents: 13-15 years old | <input type="checkbox"/> Domestic Violence: Victim | <input type="checkbox"/> Work Issues |
| <input type="checkbox"/> Adolescents: 16-18 years old | <input type="checkbox"/> Eating Disorders | |
| <input type="checkbox"/> Anger Management | <input type="checkbox"/> Eldercare Issues | |
| <input type="checkbox"/> Anxiety Disorders | <input type="checkbox"/> Families | |
| <input type="checkbox"/> Autism/Aspergers | <input type="checkbox"/> Formal Referrals | |
| <input type="checkbox"/> Career Planning/Counseling | <input type="checkbox"/> Gay/Lesbian Issues | |
| <input type="checkbox"/> CBT | <input type="checkbox"/> Grief/Loss | |
| <input type="checkbox"/> Children: 5 years and under | <input type="checkbox"/> Military | |
| <input type="checkbox"/> Children: 6-8 years old | <input type="checkbox"/> Psychological Testing | |
| <input type="checkbox"/> Children: 9-12 years old | <input type="checkbox"/> Substance Abuse | |
| <input type="checkbox"/> Christian Counseling | <input type="checkbox"/> Telephone Counseling | |
| <input type="checkbox"/> Couples | <input type="checkbox"/> Transgender | |

Clinical Exclusions:

How many years of EAP experience do you have?

Are you a **DOT Substance Abuse Professional (SAP)**? Yes No
If YES, please provide a copy of your original SAP Certificate and CEUs for the past three (3) years

Are you a **Certified Employee Assistance Professional (CEAP)**? Yes No
If YES, please provide an updated copy of your CEAP Certificate

Would you be interested in providing **CISD services**? Yes No
If YES, please provide a copy of current CISD certificates or CEUs you have completed

Would you be interested in providing **Trainings**? Yes No
 If YES, please list the trainings you would be willing to present

INSURANCE/MANAGED MENTAL HEALTH PLANS ACCEPTED

<input type="checkbox"/> Aetna	<input type="checkbox"/> GIC	<input type="checkbox"/> Oxford Health Plan
<input type="checkbox"/> Anthem BCBS	<input type="checkbox"/> Great Western	<input type="checkbox"/> PacifiCare
<input type="checkbox"/> BCBS: Federal Employee	<input type="checkbox"/> Harvard Pilgrim	<input type="checkbox"/> PHCS
<input type="checkbox"/> BCBS: PPO, PPS or Traditional	<input type="checkbox"/> Health New England	<input type="checkbox"/> TriCare
<input type="checkbox"/> BCBS of MA Blue Care Elect	<input type="checkbox"/> Individual Blue Plans	<input type="checkbox"/> Tufts
<input type="checkbox"/> BCBS of MA Personal Help Connection	<input type="checkbox"/> Kaiser	<input type="checkbox"/> UniCare
<input type="checkbox"/> BCBS of MA Managed Care Behavioral Health Network	<input type="checkbox"/> Magellan	<input type="checkbox"/> United Behavioral Health
<input type="checkbox"/> Beacon Health Strategies	<input type="checkbox"/> Mass Health	<input type="checkbox"/> United Health Care
<input type="checkbox"/> Cigna	<input type="checkbox"/> Humana	<input type="checkbox"/> Value Options
<input type="checkbox"/> Empire BCBS	<input type="checkbox"/> Medicare	<input type="checkbox"/> None
<input type="checkbox"/> Fallon	<input type="checkbox"/> Multiplan PPO	<input type="checkbox"/> Other:
	<input type="checkbox"/> MVP	

APPLICANT ATTESTATIONS

1. Has a licensing/certification board in any U.S. or foreign jurisdiction taken any disciplinary action against you?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2. Are you the subject of pending disciplinary actions by a licensing/certification board in any U.S. or foreign jurisdiction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3. Have you ever voluntarily surrendered or resigned a professional license to a licensing/certification board in any U.S. or foreign jurisdiction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Have you ever applied for and been denied a professional license in any U.S. or foreign jurisdiction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. Have you ever admitted to or been convicted of a felony or misdemeanor in any U.S. or foreign jurisdiction, other than a traffic violation?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<i>Please state the details of any YES answer on a separate sheet, and attach the explanation to this application</i>		

OPTIONAL INFORMATION

This information is entirely optional, and may be used to meet clients' requests

Age	Race/Ethnicity	Religion	Gender
<input type="checkbox"/> 20-29 years old	<input type="checkbox"/> African	<input type="checkbox"/> Christian	<input type="checkbox"/> Female
<input type="checkbox"/> 30-39 years old	<input type="checkbox"/> African American	<input type="checkbox"/> Jewish	<input type="checkbox"/> Male
<input type="checkbox"/> 40-49 years old	<input type="checkbox"/> Asian	<input type="checkbox"/> Muslim	
<input type="checkbox"/> 50-59 years old	<input type="checkbox"/> Caucasian	<input type="checkbox"/> Other:	
<input type="checkbox"/> 60 and over	<input type="checkbox"/> Hispanic/Latino		
	<input type="checkbox"/> Other:		

PRINT NAME: _____

SIGNATURE: _____ **DATE:** _____



AFFILIATE STAFF CONTRACT

The undersigned agrees to become a subcontractor of AllOne Health Resources (“AOH”) and agrees to the following:

1.0 Services to Client Accounts of AOH

- 1.1 The undersigned, being a licensed counselor, hereinafter referred to as "Subcontractor," engaged under this Agreement, shall offer problem assessment, short-term counseling and/or referral and follow-up **for client company's employees** and family members who are referred by and covered under contractual agreements between AOH and the client company.
- 1.2 Where appropriate, Subcontractor shall make referrals to qualified individuals and/or agencies for assistance. (If such referral is necessary, the Subcontractor shall advise the individual that he or she, not the client company, is responsible for payment of all costs and fees associated with such referral.) AOH has no obligation relative to such costs and fees.
- 1.3 Services described in Section 1.1 shall be provided only at the subcontractor’s office located at: **(Please provide office location)**

Office 1: _____

Office 2: _____
- 1.4 Services shall be provided within one week after the employee or family member makes initial contact with AOH, except in cases of illness or vacation of the Subcontractor, or in cases where the client chooses to be seen beyond the week time period.
- 1.5 Subcontractor shall be bound by all protocols, procedures, rules and regulations of the AOH Guidelines for Affiliate Staff now or hereinafter in effect during the term of this Agreement. Contractor acknowledges and agrees that information contained within the AOH Guidelines for Affiliate Staff is and shall remain confidential and shall not be disclosed to third parties. AOH will be available for orientation and ongoing education regarding specifics outlined in the Guidelines for Affiliate Staff and agrees to inform Subcontractor of any changes.
- 1.6 Subcontractor agrees that an AOH representative may, during usual business hours, visit and inspect the Subcontractor’s professional premises and inspect, examine, copy and conduct audits of the Subcontractor's records of AOH client company employees and their families.
- 1.7 All services and conduct of the Subcontractor shall be provided and governed according to the canons and ethics of the profession and shall at all times reflect the highest level of moral conduct.



2.0 Confidentiality of Services

- 2.1 Except in a situation where an individual is deemed by the Subcontractor to be homicidal or suicidal, or is otherwise specifically provided by law, all information regarding employees or their families who use AOH or its Subcontractor's services is and shall remain confidential and shall not be released to the client company or any other agency or individual without the express written consent of the individual and AOH.
- 2.2 Affiliate staff shall not contact Human Resource staff, representatives of management or other company personnel at a client company without prior approval of case manager. Affiliate staff should call clients to schedule appointments.

3.0 Liability Insurance and Credentials

- 3.1 Subcontractor shall, at his or her own expense, procure and maintain professional liability insurance in an amount not less than 1,000,000/\$3,000,000 and public liability insurance in an amount not less than \$1,000,000 and worker's compensation insurance as required by law. Any termination of policies must be communicated to AOH within 48 hours of notice of termination or restriction.
- 3.2 Subcontractor shall provide a copy of current insurance policies to AOH.
- 3.3 Subcontractor represents that he/she has a valid and unrestricted license to practice social work/counseling if one is so required in the affiliate staff locality. Any termination or restriction of license must be communicated to AOH within 48 hours of notice of termination or restriction.
- 3.4 If licensure exists in field staff's locality, field staff will provide AOH with a copy of current licensure.
- 3.5 If Subcontractor has any professional lawsuit pending or if any claims are currently pending against his/her insurance, Subcontractor will immediately notify AOH.

4.0 Reimbursement

- 4.1 Affiliate staff shall be reimbursed at the rate of **\$ 62.00** per interview of face-to-face or telephonic clinical contact of no less than 50 minutes. **Cancellations and no-shows will not be reimbursed, and no co-pay shall be charged client.** Affiliate staff shall be reimbursed at the rate of **\$250.00** per evaluation for Department of Transportation Substance Abuse Professional evaluations as requested by AOH. An Evaluation includes the initial evaluation, case management, and the follow-up evaluation.



- 4.2 All other expenses incurred by Subcontractor shall be borne solely by Subcontractor. Such expenses include, but are not limited to, paperwork, copying, postage, facsimile, and telephone referral, appropriate follow-up and related activities.
- 4.3 Payment by AOH is contingent upon the Subcontractor fulfilling the monthly paperwork requirements as outlined in the Staff Guidelines for Affiliate Staff or as reasonably requested by AOH. **CLOSINGS MUST BE SENT ON EACH CASE WITHIN ONE MONTH AFTER FINAL CONTACT.**
- 4.4 Reimbursement for services shall generally be made within forty-five (45) days from date of receipt of correct and complete invoice; provided, **however, no reimbursement for services shall be made if an invoice for such services is not received by AOH within sixty (60) days from the date of rendering of such services by Subcontractor.**
- 4.5 Invoices shall be accurate and complete in all respects and shall reflect the agreed upon reimbursement rate.

5.0 Indemnification

- 5.1 Subcontractor shall indemnify and hold harmless AOH and the client company, its officers, directors, employees, servants, and agents from and against any and all claims, liabilities, losses, suits, costs or damages which either AOH or client company may hereinafter incur, become responsible for or pay out as a result of services provided by Subcontractor.
- 5.2 AOH shall indemnify and hold harmless Subcontractor, its officers, directors, employees, servants, and agents from and against any and all claims, liabilities, losses, suits, costs or damages which Subcontractor may hereinafter incur, become responsible for or pay out as a result of services provided by AOH.

6.0 Competition

- 6.1 Subcontractor agrees not to service, enter into or be part of, either directly or indirectly, a separate contract with any AOH client company during the term of this Agreement and for a period of twelve (12) months following termination of this Agreement.

7.0 Assignment

- 7.1 Subcontractor shall not assign this Agreement or any portion thereof.



8.0 Termination

- 8.1 Either party has the right to terminate this agreement at any time. Subcontractor agrees to communicate this decision verbally or in writing to AOH.
- 8.2 Upon termination of the contract, Subcontractor agrees to complete and forward to AOH all outstanding case documentation, and AOH agrees to compensate for work completed.

9.0 Independent Contractor Status

- 9.1 Subcontractor acknowledges that his/her services to be rendered hereunder are as an independent contractor and not as an employee. During the term of this Agreement, Subcontractor shall not be eligible to participate in any welfare benefit programs offered by AOH to its employees. Subcontractor also acknowledges his/her responsibility to pay over to applicable governmental authorities all customary withholding tax, self-employment tax and other employment taxes.

10.0 Miscellaneous

- 10.1 Subcontractor agrees to work in good faith and co-operate in all respects with AOH in connection with the provision of good and proper patient care.

Accepted by:

AFFILIATE STAFF NAME

ALLONE HEALTH

Print Name

Print Name

Duly Authorized Signature

Duly Authorized Signature

Date

Date

GUIDELINES FOR ALLONE HEALTH RESOURCES EAP AFFILIATE STAFF

RESPONSIVENESS:

- Please respond to calls from AOH within one business day
- Contact client within 24 hours of receiving the case to offer an appointment within one week

COMMUNICATION: Inform AOH in case of the following:

- Client no-shows or fails to respond to contact attempts
- Any complicated, high-risk situation

DOCUMENTATION: For each referral please use the following AOH forms:

- Statement of Understanding (signed by client and filed with client's record that you hold)
- Closure form (to be submitted within 30 days of termination)
- Release of Information (when referring case)
- Billing Form (to be submitted within 60 days of the first day ct was seen)

REFERRALS: The session model will be provided at the time of referral. Depending on company's contract, self-referral may be allowed. If referring to another provider, ask client to sign a Release of Information to allow communication with new provider. (Expenses associated with any referrals are the responsibility of the client.)

FORMAL SUPERVISORY REFERRALS: A formal referral, initiated by a supervisor due to job performance, will be communicated at the time of referral. Client involvement is voluntary and confidential and no information is communicated to the employer without client consent. Once client has signed the Authorization to Report Cooperation form, AOH EAP will only communicate to the employer client's attendance and cooperation. Your contact will be an AOH EAP Account Manager, and under no circumstances are you to communicate with the client's supervisor or employer. Additional affiliate responsibilities:

- Case collaboration with assigned AOH Account Manager
- Ask client to sign the Authorization to Inform Employer form
- Monitor compliance for up to one year

BILLING PROCEDURES:

- Client makes no payment.
- Please submit Provider Bill for Services within sixty (60) days of the date of service.
- Reimbursement for services shall generally be made within forty-five (45) days from date of receipt of correct and complete invoice; provided, however, **no reimbursement** for services shall be made if an invoice for such services is not received by AOH EAP within sixty (60) days from the date of rendering of such services by Subcontractor.
- There is no payment for no-shows or late cancellations. As our client companies have contracted for no-cost counseling for their employees and household members, it is not possible to bill clients directly for missed appointments.

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. 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 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

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 4.

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.

Purpose of Form

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

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.

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.

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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, 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 Part II instructions on page 3 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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 income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return 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). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), 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 the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at 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 and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

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

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

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system 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. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ 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* on page 1.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. 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, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% 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.