



NEW HAVEN PUBLIC SCHOOLS
AGREEMENT COVER SHEET

Cover Sheet is an Internal Document for Business Office Use

Please Type

Contractor full name: CompuClaim

Doing Business As, if applicable:

Business Address: 221 3rd Street, Newport, RI 02840

Business Phone: 401-623-8462

Business email: nsabins@compuclaim.com

Funding Source & Acct # including location code: IDEA Handicapped Special Funds Account, account # 2504-5034-56903, Location Code: 0490

Principal or Supervisor: Typhanie Jackson, Executive Director

Agreement Effective Dates: From August 29, 2022. To June 30, 2023.

Hourly rate or per session rate or per day rate.

Total amount: \$97,200

Description of Service: Please provide a one or two sentence description of the service. *Please do not write "see attached."*

The **NHPS** provides medical necessary services to Medicaid-eligible students and is desirous of maximizing its potential to receive Medicaid reimbursement to which it may be entitled for providing said health care services. **CompuClaim** possesses the expertise and resources to appropriately prepare the claims necessary for reimbursement and therefore maximize the **NHPS** potential Medicaid reimbursements. **NHPS** is desirous of retaining **CompuClaim's** services, and **CompuClaim** is desirous of providing them.

Submitted by: Typhanie Jackson Phone: 475-220-1760



NEW HAVEN PUBLIC SCHOOLS

Memorandum

To: New Haven Board of Education Finance and Operations Committee
From: Typhanie Jackson, Director of Special Education/Student Services
Date: July 15, 2022
Re: CompuClaim Contract

Please ***answer all questions and attach any required documentation as indicated below***. Please have someone **ready to discuss** the details of each question during the Finance & Operations meeting or this proposal might not be advanced for consideration by the full Board of Education.

1. **Contractor Name:** CompuClaim

2. **Description of Service:** To process claims for Medicaid-eligible students.

3. **Amount** of Agreement and hourly or session cost: The amount of this agreement is 8% of all reimbursement received from services billed via CompuClaim up to \$97,200

4. **Funding Source** and account number: IDEA Handicapped Special Funds Account, account # 2504-5034-56903 (pending receipt of funds) Location Code: 0490

5. **Continuation/renewal or new Agreement?**

Answer all questions:

- a. If continuation/renewal, has the cost increased? If yes, by how much? Renewal/No increase
- b. What would an alternative contractor cost: comparable cost
- c. If this is a continuation, when was the last time alternative quotes were requested?
Yes a continuation.
- d. For new or continuation: is this a service existing staff could provide. If no, why not?

6. **Type of Service:**

Answer all questions:

- a. Professional Development? No
 - i. If this is a professional development program, can the service be provided by existing staff? If no, why not? No
- b. After School or Extended Hours Program? No
- c. School Readiness or Head Start Programs? No
- d. Other: (Please describe)

7. Contractor Classification:

Answer all questions:

- a. Is the Contractor a Minority or Women Owned Business? No
- b. Is the Contractor Local? No
- c. Is the Contractor a Not-for-Profit Organization? If yes, is it local or national? No
- d. Is the Contractor a public corporation? No
- e. Is this a renewal/continuation Agreement or a new service? Renewal
- f. If it is a renewal/continuation has cost increased? If yes, by how much? Renewal/No increase
- g. Will the output of this Agreement contribute to building internal capabilities? If yes, please explain: N/A

8. Contractor Selection:

Answer all questions

- a. What specific skill set does this contractor bring to the project? If a new contractor, please attach a copy of the contractor's resume.
By providing billing services for children by way of their IEPs who have identified to have billable services.
- b. How was the Contractor selected? Quotes, RFP/RFQ, Sealed Bid or Sole Source? Comparable cost.
- c. Please describe the selection process including other sources considered and the rationale for selecting this Contractor: Quotes, previous history and feedback.

9. Evidence of Effectiveness & Evaluation

Answer all questions

- a. What specific need will this contractor address and how will the contractor's performance be measured and monitored to ensure that the need is met? By providing billable services for counseling, speech and language, OT and PT for Medicaid reimbursements.
 - b. If this is a renewal/continuation service attach a copy of the evaluation or archival data that demonstrates effectiveness. Renewal/data that demonstrates effectiveness through feedback from related staff.
 - c. How is this service aligned to the District Continuous Improvement Plan?
This agreement is aligned to the district continuous improvement plan of supporting the social, emotional and behavioral health of students as these billing services allows for the district to increase revenue to the district for services to include counseling, speech and language, OT and PT support and a variety of other medical services.
10. Why do you believe this Agreement is fiscally sound? This agreement is fiscally sound as it allows the district to eliminate the administrative burden of pencil and paper billing which yields more time to explore additional billing options. Additionally, the cost for this vendor is comparable to that of other vendors providing similar services.
11. What are the implications of not approving this Agreement? The implication for not approving this agreement is that we may not meet the legal requirements as outline by the State for billable services outline in students' IEP.



NEW HAVEN PUBLIC SCHOOLS

**AGREEMENT
By And Between
The New Haven Board of Education
AND**

CompuClaim

FOR DEPARTMENT/PROGRAM:

Student Services/Special Education Department

This agreement entered into on the 11th day of July, 2022 effective the 9th day of August, 2022 by and between the New Haven Board of Education (herein referred to as the “Board”) and, CompuClaim located at 221 3rd Street, Newport, RI 02840 (herein referred to as the “Contractor”).

Compensation: The Board shall pay the contractor for satisfactory performance of services required the amount of per hours(s) for up to a maximum of ___ day(s).

The maximum amount the contractor shall be paid under this agreement: **Ninety Seven Thousand Two Hundred Dollars (\$97,200)**. Compensation will be made upon submission of an itemized invoice which includes a detailed description of work performed and date of service.

Fiscal support for this Agreement shall be by **IDEA Handicapped Special Funds Account Program** of the New Haven Board of Education, **Account Number: 2504-5034-56903.** **Location Code: 0490** *(pending receipt of funds)*

This agreement shall remain in effect from August 29th, 2022 to June 30th, 2023

SCOPE OF SERVICE:

The NHPS provides medical necessary services to Medicaid-eligible students and is desirous of maximizing its potential to receive Medicaid reimbursement to which it may be entitled for providing said health care services. **CompuClaim** possesses the expertise and resources to appropriately prepare the claims necessary for reimbursement and therefore maximize the NHPS potential Medicaid reimbursements. NHPS is desirous of retaining **CompuClaim’s** services, and **CompuClaim** is desirous of providing them.

DIRECT CLAIMING SERVICES:

CompuClaim will provide Direct Claiming Services (hereinafter “DCS”). This service consists of processing the **NHPS’S** claims for Medicaid reimbursement for direct medical services provided to Medicaid-eligible students, based upon data provided to **CompuClaim** by the **NHPS**. **CompuClaim** will perform the following services for the DCS package:

- DCS.1 **CompuClaim** will provide the **NHPS** with a claims information management and custom designed data collection system for the use of the **NHPS** in providing data necessary for **CompuClaim** to formulate the **NHPS’s claims**. **CompuClaim** will provide provider reports, and claims processing.
- DCS.2 **CompuClaim** will return to the **NHPS** any and all logs and/or claims that it deems to have supplied insufficient information to formulate a claim and/or are otherwise noncompliant with applicable law regarding appropriate Medicaid billing. **CompuClaim** will provide the **NHPS** with direction on how to bring such logs and/or claims into compliance.
- DCS.3 **CompuClaim** will provide timely electronic claims processing for the **NHPS’s** claims. All payments on said claims will be remitted directly to the **NHPS**.
- DCS.4 **CompuClaim** will provide monthly Management Reports to the **NHPS**, which outlines the gross amount of claims paid, along with **CompuClaim’s** invoice.
- DCS.5 **CompuClaim** will provide training for all **NHPS** providers of Medicaid-eligible services at least once a year regarding federal and state law regarding appropriate Medicaid billing. Training will be for no more than 50 people at once.

ADMINISTRATIVE BILLING SERVICES:

When and if Administrative Billing becomes available in Connecticut, **CompuClaim** will provide the **NHPS** with Administrative Billing Services (hereinafter “ABS”). This service consists of assisting the **NHPS** with preparing claims for Medicaid reimbursement for the expenses incurred by the **NHPS** for administrative activities associated with the provision of direct medical services. **CompuClaim** will perform the following services for the ABS package:

- ABS.1 **CompuClaim** will offer support and guidance to **NHPS** to ensure all time studies are completed on time.
- ABS.2 **CompuClaim** will offer support and guidance to **NHPS** to gather the cost and financial data necessary for the quarterly claims.

When and if Administrative Billing becomes available in Connecticut, the **NHPS** agrees to pay **CompuClaim, Inc.** for the above Administrative Billing Services at a rate of 8.0 % of revenues collected by the **NHPS** for Administrative Billing. **CompuClaim** will invoice the **NHPS** once a quarter for the prior quarter’s services.

CONFIDENTIALITY AND RIGHTS OF REVIEW OF STUDENT RECORDS:

CompuClaim will comply with state and federal laws governing the confidentiality and rights of review of educational and medical records to the extent applicable, including but not limited to the Connecticut Confidentiality of Health Care Data under section 19a-7b of the Connecticut General Statutes and the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g; 34 CFR Part 99.

HIPPA COMPLIANCE:

CompuClaim will comply with any and all applicable regulations regarding transaction and code data standards, including but not limited to 45 CFR Part 162 (HIPAA Administrative Simplification Regulations), as amended.

ERRORS AND OMISSIONS:

It is recognized by the *NHPS* those errors in processing Medicaid claims may occur, resulting in the disallowance of claims and/or demands that the *NHPS* return funds paid to it by Medicaid and/or the Department of Social Services. The disallowance of claims and/or demands for return of funds paid may be the result of human error, whether by the *NHPS* or *CompuClaim*, but may also be the product of existing ambiguities in the laws and regulations regarding the appropriate manner of processing claims and/or eligibility for reimbursement for various types of services.

Accordingly, while *CompuClaim* will use its best efforts to process the *NHPS's* claims and to remedy any defects, the *NHPS* will indemnify, defend, and hold *CompuClaim* harmless for any and all disallowance of claims; and any and all demands, claims, suits, actions or judgments for return of Medicaid and/or Department of Social Services funds arising out of *CompuClaim's* good faith performance of its duties under this contract. It is further agreed by and between the parties that in the event that the *NHPS* is required to return Medicaid and/or Department of Social Services funds due to inaccurate information provided by the district to *CompuClaim*, any portion of those amounts that were paid to *CompuClaim* as compensation for *CompuClaim's* provision of services under this contract will be non-refundable.

In the event the *NHPS* is required to return funds to Medicaid and/or the Department of Social Services due to an error directly attributable to *CompuClaim*, the *NHPS agrees* that its remedy shall be limited to a return of fees paid to *CompuClaim* for the claim that contained such error. During the course of this contract *CompuClaim* will maintain an active Errors and Omissions Policy.

INTELLECTUAL PROPERTY:

If, in the performance of this contract, the *NHPS* its employees, agents and servants are given access to information that *CompuClaim* considers confidential, the rights and obligations of the parties with respect to such information shall be governed by the terms and conditions set forth below.

- A. For the purposes of this contract, "Confidential Information" is information of any kind, disclosed by *CompuClaim* to the *NHPS*, its employees, agents, and servants and is identified by appropriate marking as confidential at the time of disclosure. In the event that Confidential Information must be disclosed visually or orally, these obligations shall apply only to that information which is confirmed as being confidential in writing by *CompuClaim* within ten (10) working days of the disclosure.
- B. It is agreed by *CompuClaim* and the *NHPS* that the obligations of confidentiality shall not attach to information which:
 1. is publicly available prior to the date of the Agreement or becomes publicly available thereafter through no wrongful act of the *NHPS*;

2. was known to the *NHPS* prior to the date of the Agreement or becomes known to the *NHPS* thereafter from a third party having an apparent bona fide right to disclose the information;
 3. is disclosed by the *NHPS* in accordance with the terms of *CompuClaim's* prior written approval;
 4. is disclosed by *CompuClaim* without restriction on further disclosure;
 5. is independently developed by *NHPS*;
6. The *NHPS* is obligated to produce pursuant to an order of a court of competent jurisdiction or a valid administrative or congressional subpoena, or state or federal law, provided that the *NHPS* promptly notifies *CompuClaim*.
- C. The *NHPS* shall use *CompuClaim's* Confidential Information solely for the purpose of performing its obligations under this contract. The *NHPS* agrees to make Confidential Information available only to the *NHPS* employees, agents, or servants who require access to it in the performance of this contract, and to inform them of the confidential nature of such information. The *NHPS* shall exert reasonable efforts to maintain such information in confidence. The *NHPS* shall immediately, upon discovery of any disclosure not authorized hereunder, notify *CompuClaim* and take reasonable steps to prevent any further disclosure or unauthorized use. These obligations shall survive the termination of this contract. At the termination of this contract, the *NHPS* agrees to promptly return any and all materials marked as confidential in accordance with subsection as above.

ENTIRE AGREEMENT:

This contract embodies the entire agreement between the *NHPS* and *CompuClaim*. There are no promises, terms, conditions, or obligations made or entered into by either party other than contained herein. This contract may not be changed except by a writing signed by the party against whom enforcement thereof is sought.

INVALIDITY

If any paragraph or part of this contract is invalid, it shall not affect the remainder of said contract, but said remainder shall be binding and effective against both parties.

COMPENSATION:

NHPS agrees to pay *CompuClaim, Inc.* for Medicaid claiming services at a rate of 8% for all reimbursements received. The rate of 8% for claiming services will begin with the first bill that is paid from the CompuClaim processing, not the first day of this contract. To also include enhance consultant service in the amount of \$30,000.

During the contract term of one year, it is expected that if *NHPS* adheres to *CompuClaim's* program to capture all qualified and eligible services that the district is entitled to that *NHPS* may reach its potential annual Medicaid revenue of \$1,500,000, however, it is not expected that *NHPS* will make this in the first contract year.

This contractual agreement is based in the good faith between *NHPS* and *CompuClaim*, whereas *NHPS* will follow CompuClaim's billing program and protocols. CompuClaim will provide monthly update reports to the Superintendent of Schools to track progress during the contract term and ensure that all recommendations from *CompuClaim* are being followed.

Exhibit A: Scope of Service: Please attach contractor's detailed Scope of Service with all costs for services including travel and supplies, if applicable.

Exhibit B: Student Data and Privacy Agreement: Attached

APPROVAL: This Agreement must be approved by the New Haven Board of Education *prior to service start date*. Contactors may begin service no sooner than the day after Board of Education approval.

HOLD HARMLESS

The Contractor shall insure and/or indemnify the Board and its members, employees and agents against all claims, suits, and expenses, including reasonable attorney's fees, in connection with loss of life, bodily injury or property damage arising from any neglect act or omission of the Contractor or its employees or agents. Further, the Contractor covenants and agrees that it shall hold the Board and its members, employees and agents harmless against any and all claims, suits judgments of any description whatsoever caused by the Contractor' breach of this agreement or based upon the conduct of the Contractor, or its agents or its employees or arising out of in connection with their activities under this agreement.

The Board may cancel this agreement for any reason upon thirty (30) days' written notice sent to the Contractor by certified U.S. mail, return receipt requested; provided however, that the Board shall be responsible to the Contractor for all services rendered by the Contract through the last day of thirty (30) day notice period.

Michelle Pope
Michelle Pope (Jul 14, 2022 16:49 EDT)

Contractor Signature

President
New Haven Board of Education

07/11/2022
Date

Date

Compuclaim LLC
Contractor Name Printed or Typed



NEW HAVEN PUBLIC SCHOOLS

EXHIBIT B

**STUDENT DATA PRIVACY AGREEMENT
SPECIAL TERMS AND CONDITIONS**

For the purposes of this Exhibit B "directory information," "de-identified student information," "school purposes," "student information," "student records," "student-generated content," and "targeted advertising" shall be as defined by Conn. Gen. Stat. §10-234aa.

1. All student records, student information, and student-generated content (collectively, "student data") provided or accessed pursuant this Agreement or any other services agreement between the Parties are not the property of, or under the control of, the Contractor.
2. The Board shall have access to and the ability to delete student data in the possession of the Contractor except in instances where such data is (A) otherwise prohibited from deletion or required to be retained under state or federal law, or (B) stored as a copy as part of a disaster recovery storage system and that is (i) inaccessible to the public, and (ii) unable to be used in the normal course of business by the Contractor. The Board may request the deletion of any such student information, student records or student-generated content if such copy has been used by the operator to repopulate accessible data following a disaster recovery. The Board may request the deletion of student data by the contractor within two (2) business days of receiving such a request and provide to the Board confirmation via electronic mail that the student data has been deleted in accordance with the request, the date of its deletion, and the manner in which it has been deleted. The confirmation shall contain a written assurance from the Contractor that proper disposal of the data has occurred in order to prevent the unauthorized access or use of student data and that deletion has occurred in accordance with industry standards/practices/protocols.
3. The Contractor shall not use student data for any purposes other than those authorized pursuant to this Agreement.
4. A student, parent or legal guardian of a student may review personally identifiable information contained in student data and correct any erroneous information, if any, in such student data. If the Contractor receives a request to review student data in the Contractor's possession directly from a student, parent, or guardian, the Contractor agrees to refer that individual to the Board and to notify the Board within two (2) business days of receiving such a request. The Contractor agrees to work cooperatively with the Board to permit a student, parent, or guardian to review personally identifiable information in student data that has been shared with the Contractor, and correct any erroneous information therein.

5. The Contractor shall take actions designed to ensure the security and confidentiality of student data.
6. The Contractor will notify the Board, in accordance with Conn. Gen. Stat. § 10-234dd, when there has been an unauthorized release, disclosure or acquisition of student data. Such notification will include the following steps:

Upon discovery by the Contractor of a breach of student data, the Contractor shall conduct an investigation and restore the integrity of its data systems and, without unreasonable delay, but not more than thirty (30) days after such discovery, shall provide the Board with a more detailed notice of the breach, including but not limited to the date and time of the breach; name(s) of the student(s) whose student data was released, disclosed or acquired; nature of and extent of the breach; and measures taken to ensure that such a breach does not occur in the future.

7. Student data shall not be retained or available to the Contractor upon expiration of the contract between the Contractor and Board, except a student, parent or legal guardian of a student may choose independently to establish or maintain an electronic account with the Contractor after the expiration of such contract for the purpose of storing student-generated content.
8. The Contractor and Board shall each ensure their own compliance with the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g, as amended from time to time.
9. The Contractor acknowledges and agrees to comply with the above and all other applicable aspects of Connecticut's Student Data Privacy law according to Connecticut General Statutes §§ 10-234aa through 10-234dd.
10. The Parties agree that this Agreement controls over any inconsistent terms or conditions contained within any other agreement entered into by the Parties concerning student data.

Revised: 10/2/18

CONTRACTOR ASSESSMENT

Vendor Name: CompuClaim

Project Description: To prepare the claims necessary for Medicaid reimbursements

Evaluator: Typhanie Jackson

Date: July 15, 2022

	Unacceptable				Excellent		Not applicable
	1	2	3	4	5	N/A	
Quality of contractor's Work							
1. Attendance					X		
2. Effectiveness of consultation					X		
3. Ability to communicate with students						N/A	
4. Monitor and maintain social emotional behavioral records					X		
5. Appropriate recommendations for student programming				X			
Working relationship of contractors with district							
6. Timely submission of department data					X		
7. Positive feedback from students & parents						N/A	
8. Collegial, collaborative relationships with building professionals					X		
Implementation of practice across the district							
9. Flexibility in scheduling					X		
10. Team work with teacher and other professionals					X		

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Compuclaim LLC</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <u> C </u></p> <p>Note: 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 not 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.</p> <p><input type="checkbox"/> Other (see instructions) ▶</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions. 221 Third Street 3rd Floor</p> <p>6 City, state, and ZIP code Newport, RI 02840</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

<p>Part I Taxpayer Identification Number (TIN)</p> <p>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 <i>How to get a TIN</i>, later.</p> <p>Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</p>	<p>Social security number</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> <tr> <td colspan="4">-</td> <td colspan="2">-</td> <td colspan="4"> </td> </tr> </table> <p>or</p> <p>Employer identification number</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;">0</td><td style="width: 20px;">5</td><td style="width: 20px;">-</td><td style="width: 20px;">0</td><td style="width: 20px;">4</td><td style="width: 20px;">6</td><td style="width: 20px;">9</td><td style="width: 20px;">5</td><td style="width: 20px;">4</td><td style="width: 20px;">3</td> </tr> </table>											-				-						0	5	-	0	4	6	9	5	4	3
-				-																											
0	5	-	0	4	6	9	5	4	3																						

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶ <i>Norma R. Sabins</i>	Date ▶ 06/30/2022
------------------	---	-------------------

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.

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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² 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. 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. Go to 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 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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

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 ⁴
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

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 "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.

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*, 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. 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 or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.