

Please take a moment to complete the attached W9.

Instructions for completing the form:

a) A W9 is only required if payments are being issued to the provider...if the payments are being issued to a group practice then a W9 from the practice is required.

b) A "new" W9 is only required if something has changed...name, mailing address or change of EIN number (going from a solo practitioner to an LLC or Corporation)

c) W9 forms should reflect the proper mailing addresses for payments, not home address.

d) If a practitioner is self employed or a single member LLC, the IRS requires that their social security number is used not their EIN number.

e) **If an LLC is owned by a single member who is a person**, the IRS instructs that you must indicate the name of the owner on the "name" line and the name of the LLC on the "business name line." The IRS requires that we report the owner's Social Security number instead of the LLC's federal employer identification number.