

Tiffin Developmental Center

Personal Services Contract

Request for Proposal Packet

Fiscal Year 2014

Packet Includes:

Request for Proposal
Contractor Information Form
Vendor Information Form
W9

Please refer to Section 7.0 of the Request for Proposal for required submissions.

REQUEST FOR PROPOSAL

PSYCHIATRY SERVICES

For the Period

State Fiscal Year 2014 - July 1, 2013 Through June 30, 2014

**Ohio Department of Developmental Disabilities (DODD)
Tiffin Developmental Center
600 North River Road
Tiffin, Ohio 44883
419-443-3110
FAX 419-448-6506**

**Contracts subject to appropriation availability and approval of
ODODD and, if applicable, the Controlling Board, State of Ohio**

1.0 INTRODUCTION

- 1.1 Tiffin Developmental Center (TDC) intends to select an offeror through this Request for Proposal (RFP) process to provide psychiatry services for individuals who reside at Tiffin Developmental Center.
- 1.2 TDC is a Medicaid-Certified Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID), operated by the Ohio Department of Developmental Disabilities (DODD), serving approximately 113 residents with developmental disabilities.

2.0 SERVICES REQUIRED

- 2.1 The services consist of all items listed herein for DODD, Tiffin Developmental Center, including all required labor, materials and equipment (including items not specifically noted or shown as required to complete service, subject to any exclusions listed below). It is the intent of this document that vendors provide a single proposal covering all categories of work for this service.
- 2.2 Vendor providing services under this RFP will:
 - 2.2.1 Provide on-site psychiatric services for approximately 107 individuals with developmental disabilities residing at TDC not to exceed 832 hours for fiscal year 2014. At least 90% of the on-site hours are to be provided between 7 a.m. to 6 p.m., Monday through Friday. Psychiatrist is encouraged to delineate time so that three to five days during Monday through Friday is dedicated on-site at Tiffin Developmental Center.
 - 2.2.2 Psychiatrist, who must be board eligible/board certified in psychiatry, will act as an advisor, provide consultation services, make recommendations for policies and procedures concerning psychiatry upon request, available for regular consultation as well as emergency services;
 - 2.2.3 Psychiatrist must be on 24 hour call for psychiatric or behavioral emergencies or crisis. The hourly rate submitted with this proposal must be inclusive of costs for on-call time within the maximum 832 billable hours for the fiscal year. Details of vacations and other dates of unavailability for on-call must be predetermined with the Tiffin Developmental Center Director of Nursing.
 - 2.2.4 Psychiatrist will be knowledgeable and skilled in the diagnosis and treatment of psychiatric conditions as they occur in individuals with developmental disabilities;
 - 2.2.5 Psychiatrist will advise and assist the facility in maintaining compliance with the Conditions of Participation and standards for intermediate care facility services for the Individuals with Intellectual Disabilities (ICF/IID).
 - 2.2.6 Psychiatrist will be in attendance for all psychotropic medication review meetings designed to monitor the effectiveness of the psychoactive medications in addressing the symptoms of the diagnosis, side effects, and contraindications for continued use.
 - 2.2.7 Responsible for timely psychiatric evaluations on all new admissions and annual reevaluations on all consumers with a current psychiatric diagnosis;
 - 2.2.8 Perform examination and documentation (AIMS) at least every six months on all consumers receiving neuroleptic medication;
 - 2.2.9 Responsible for general maintenance of health of patients under their caseload, including observation for any medical or behavioral problem;

- 2.2.10 Maintain appropriate documentation in the medical chart of patient visits and treatments. Progress notes are required whenever evaluation/exam occurs.
- 2.2.11 Comply with governmental standards for the use of psychotropic agents, including documentation of rationale for the use of administration. Goals of treatment, behavior to be altered, reason for drug selection, effort to reduce dosage and side effects encountered, must review their use at least quarterly and PRN and document progress toward goals;
- 2.2.12 Write orders for medical care in accordance with ACMR/DD Standards (JCAH). Telephone orders must be signed by the next working day, shall order necessary laboratory work, EKG's, EEG's, x-ray's, consultations, review and initial reports.
- 2.2.13 Make referral for any treatment that cannot be done at the facility;
- 2.2.14 Make appropriate notation on Medicaid billing forms as required.
- 2.2.15 Accept assignments to committees such as infection control, pharmacy, and drug utilization committees. Attend STM's and IPP's as requested per supervisor or DON;
- 2.2.16 Confer with the TDC Medical Director or designee concerning administrative problems or concerns;
- 2.2.17 Communicate with parents/guardians when necessary concerning behavioral issues;
- 2.2.18 Consult with Medical Director and attending physicians so that optimal medical and psychiatric care is provided;
- 2.2.19 Participate in annual and admission reviews of consumers. Shall confer with nurse and psychologist regarding comprehensive reviews. Will participate with interdisciplinary team (IDT) process to formulate plans for consumers. Be available for meetings from 8 a.m. to 4:30 p.m. Monday through Friday;
- 2.2.20 May be responsible for pre-employment physical examinations;
- 2.2.21 Will complete in a timely manner the medical record with discharge note on patients leaving the facility;
- 2.2.22 Other duties as required by administration;
- 2.2.23 The successful contractor must invoice the developmental center within 30 days of service provision.
- 2.2.24 When applicable, the contractor will designate an administrator to be responsible for the direction of its contract responsibilities under this contract. This designee must be available by phone during reasonable business hours (Monday-Friday 8 a.m.- 4:30 p.m.) to discuss areas of concern with the developmental center medical director or the medical director of DODD.

3.0 SPECIAL CONSIDERATIONS

- 3.1 The offeror shall identify the person(s) providing services under the RFP. Said person(s) must:
 - 3.1.1 Have a certificate to practice medicine issued by State Medical Board. Pursuant per Section 4731.13 of Revised Code; satisfactory completion of residency training program in psychiatry, as approved by the residency review committee of the American Medical Association, the committee on post-graduate education of the American Osteopathic Association of the American Osteopathic Board of Neurology

& Psychiatry or has been recognized as a psychiatrist by the Ohio State Medical Association or the Ohio Osteopathic Association on the basis of formal training and five or more years of medical practice limited to psychiatry per Section 5122.01 (F) of Revised Code.

- 3.1.2 Offeror must have two years of primary care experience, psychiatric care and two years experience in the field of developmental disabilities.
 - 3.1.3 Be knowledgeable with Medicaid standards for ICF/IID and must participate in the interdisciplinary team (IDT) process outlined by those standards.
 - 3.1.4 Have not been found guilty of, or pleaded guilty to, any offense set forth in Section 5123.081(1), (2), or (3) of the Ohio Revised Code; nor employ any person to provide services under this RFP who has been found guilty of, or pleaded guilty to any offense set forth in Section 5123.081(1), (2), or (3) of the Ohio Revised Code. *The person(s) providing services under this RFP shall be subject to a criminal background check prior to performing any services at Tiffin Developmental Center.*
- 3.2 The provisions of the **Ohio Department of Developmental Disabilities Personal Service Contract** will become part of the final agreement between the successful offeror and the Center. Therefore, the evaluation process resulting in the final award of a contract rests with the Center and the Ohio Department of Developmental Disabilities. The Center and the Ohio Department of Developmental Disabilities reserve the right to determine that the award of a contract would not be in the best interest of the Center, the Ohio Department of Developmental Disabilities, or the State of Ohio. The Center and the Ohio Department of Developmental Disabilities reserve the right to accept or reject any and all bids, in whole or in part, and may determine that any irregularities or deviations from the specifications do not result in the bid being non-responsive, provided this does not affect the amount of the bid or result in a competitive advantage to the bidder.
- 3.3 By submitting a signed proposal for this service, the vendor affirms that, as applicable to the vendor, no party listed in Division (I) and (J) of Section 3517.13 of the Revised Code or spouse of such party has made, as an individual, within the two previous calendar years, one or more contributions totaling in excess of \$1,000.00 to the Governor or to his campaign committees.
- 3.4 All services provided under this RFP shall meet the appropriate standards of the Federal Medicaid program for Intermediate Care Facilities for the Individual with Intellectual Disabilities.
- 3.5 Revised Code Section 9.24 prohibits the award of any contract for goods, services, or construction, paid for in whole or in part with state funds, to a person against whom a finding for recovery has been issued by the Auditor of State, if the finding for recovery is unresolved. Paragraph (E) requires that a state agency or political subdivision verify that the person to whom the state agency or political subdivision plans to award the contract does not appear in the database to be maintained by the Auditor of State. In the response review process, the fact that there is a finding for recovery as defined in Revised Code 9.24 may be considered in the scoring process, and a response rejected for this reason alone.
- 3.6 The contractor agrees that it is a separate and independent enterprise from the State and from Tiffin Developmental Center and that it has a full opportunity to find other business and has made an investment in its business. Moreover, the contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out the contractor's activities and responsibilities under the contract. The contract is not to be construed as creating any joint employment relationship between the contractor and the public agency of the State of Ohio.
- 3.7 Tiffin Developmental Center reserves the right to reject, in whole or in part, any and all proposals where Tiffin Developmental Center, taking into consideration factors including but

not limited to price and the results of the evaluation process, has determined that the award of a contract would not be in the best interest of Tiffin Developmental Center or the State of Ohio.

4.0 (DELETED)

5.0 PROPOSALS

- 5.1 All proposals shall be in accordance with information provided in this document as well as an interview on site, if requested.
- 5.2 All proposals shall be in writing and signed by the person providing services (or in the case of companies by an authorized representative on company letterhead).
- 5.3 All proposals shall be submitted on the basis of a per hour charge. Travel expenses and travel time will not be paid.
- 5.4 All proposals shall be guaranteed.
- 5.5 Proposals can be submitted via email to Richard.Dipold@dodd.ohio.gov with "**PSYCHIATRIST**" in the subject line of the email or by any other delivery method.
- 5.6 Deadline for proposal:

Proposals will be received at the above address until **April 22, 2013, 10:00 AM** and opened immediately thereafter. Proposals not received at Tiffin Developmental Center by the deadline will not be considered.

6.0 SITE INTERVIEW

- 6.1 Tiffin Developmental Center reserves the right to interview all persons providing services under the provisions of this RFP to determine the best responsive vendor. Interviews will be after the proposal deadline and conducted on the premises of Tiffin Developmental Center.

7.0 SUBMISSIONS REQUIRED

- 7.1 On letterhead, a proposal for fiscal year 2014 stating the hourly rate for each hour of service to be provided.
- 7.2 Contractor Information Form (attached),
- 7.3 Complete and submit with your proposal a statement of the ability to meet the minimum requirement qualifications,
- 7.4 Complete and submit with your proposal a statement of ability to perform the responsibilities listed above,
- 7.5 Vendor Information Form and W-9 Form (new vendors only, attached),
- 7.6 List of previous services performed to include facility name, complete address, telephone number, contact person, and dates service was performed,
- 7.7 Any accommodation or special needs of any person providing services under the provisions of this RFP.

8.0 SCHEDULE

July 1, 2013 through June 30, 2014 – State Fiscal Year 2014

9.0 PAYMENTS

- 9.1 Payment for these services will have the terms "Net 30" from the invoice date and are made with the submission of a proper invoice signed by the vendor.

10.0 EVALUATION CRITERIA

- 10.1 Scores will be given for each of the following items. The highest possible score is noted with each line item. The award will be given to the vendor with the highest score.
- 10.1.1 Person(s) to provide services have a practicing licensed psychiatrist as defined in 4731.13 Revised Code in the State of Ohio (Yes = continue to next criteria; No – proposal is rejected).
- 10.1.2 Experience serving persons with developmental disabilities (<6 years = 0; 6-9 years = 5; 10+ years = 10 points).
- 10.1.3 Experience providing services under ICF/IID standards (<3 years = 0; 3-5 years = 2; 6-9 years = 5; 10+ years = 10 points).
- 10.1.4 Experience serving developmental center residents (Yes = 20; No – 0).
- 10.1.5 Price. Rank lowest to highest in by hourly rate, incrementally. Lowest Rate = 20 points, highest rate = 5 points.
- 10.1.6 In the event of a tie, the award will be determined through the vendor interview process.

11.0 ATTACHMENTS

- 11.1 Contractor Information form (submitted with offer)
- 11.2 Vendor Information Form
- 11.3 W-9 Form

CONTRACTOR INFORMATION

THIS FORM MUST BE SUBMITTED WITH YOUR PROPOSAL.

Position: _____

Vendor Name: _____

Mailing Address: _____

Email Address: _____

1. Number of contracts with the State of Ohio (including DODD). Specifically,

State Agency: _____

Contracted Services: _____

Duration of Contract: _____

Amount/Rate: _____

(Attach additional sheets if necessary.)

2. Provide the following current information on both a corporate-wide basis (including Ohio) and, if a multi-state corporation, the corporation's Ohio-based operations:

	<u>Ohio Offices</u>	<u>Nationwide (incl. Ohio offices)</u>
Total Employees:	_____	_____
% Women:	_____	_____
% Minorities:	_____	_____

3. What is your TAX IDENTIFICATION number?

4. If your billing address is different from your mailing address, please list it below:

Billing Address: _____

5. Is the Person(s) to provide services Ohio-licensed, have 3 years experience serving persons with mental retardation, and have 2 years experience, since 1988, in providing service under ICF/IID standards. _____

6. How many years experience does the person(s) to provide services have serving persons with developmental disabilities?

7. How many years experience does the person(s) to provide services have providing service under ICF/IID standards? _____

8. Does the person(s) to provide services have experience serving Tiffin Developmental Center individuals? _____

Authorized Signature

Date

Please Print



VENDOR INFORMATION FORM

All parts of the form must be completed by the vendor. Incomplete forms will be returned. The information must be legible. Ensure this is the latest version of the form at www.ohiosharedservices.ohio.gov.

SECTION 1 – PLEASE SPECIFY TYPE OF ACTION

- NEW (W-9 OR W-8ECI FORM ATTACHED) CHANGE OF CONTACT PERSON/INFORMATON
 ADDITIONAL ADDRESS – (A COPY OF AN INVOICE OR A LETTER INCLUDING THE ADDRESS IS REQUIRED)
 CHANGE OF ADDRESS – (PLEASE PROVIDE OLD ADDRESS BELOW OR ATTACH LETTER)
- ADDRESS TO BE REPLACED:
- CHANGE OF TIN (W-9 & LETTER OF CLARIFICATION OF CHANGE, WHICH INCLUDES NEW & OLD TIN IS REQUIRED)
 CHANGE OF NAME (W-9 & LETTER OF CLARIFICATION OF CHANGE, MUST INCLUDES NEW & OLD NAME IS REQUIRED)
 CHANGE OF PAY TERMS CHANGE OF PO DISPATCH METHOD OTHER _____

SECTION 2 – PLEASE PROVIDE VENDOR INFORMATION

LEGAL BUSINESS OR INDIVIDUAL NAME: (MUST MATCH W-9 OR W-8ECI FORM)

BUSINESS NAME, TRADE NAME, DOING BUSINESS AS: (IF DIFFERENT THAN ABOVE)

FEDERAL EMPLOYER ID (EIN) OR SOCIAL SECURITY NUMBER (ssn):

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SECTION 3 – PLEASE PROVIDE COMPLETE ADDRESS

ADDRESS:		COUNTY:
CITY:	STATE:	ZIP CODE:

SECTION 4 – ADDITIONAL ADDRESS (IF MORE THAN 2 ADDRESSES, PLEASE INCLUDE A SEPARATE SHEET)

ADDRESS:		COUNTY:
CITY:	STATE:	ZIP CODE:

SECTION 5 – CONTACT INFORMATION & PERSON TO RECEIVE PURCHASE ORDER

NAME:

WEBSITE:

PHONE: FAX: EMAIL:

PREFERRED METHOD OF BEING CONTACTED: (CHECK ONE) PHONE EMAIL

SECTION 6 – INDIVIDUAL TO RECEIVE EMAIL NOTICE OF BID EVENTS - A USER ID & PASSWORD WILL BE SENT TO THE EMAIL ADDRESS BELOW

NAME:

EMAIL: PHONE:

TO ADD AN ADDITIONAL OR REPLACE A STRATEGIC SOURCING CONTACT PERSON
 ADDITIONAL CONTACT PERSON REPLACE CONTACT PERSON (WILL BE MARKED INACTIVE)

NAME:

EMAIL: PHONE:

SECTION 7 – PAYMENT TERMS (PLEASE CHECK ONE – IF NONE IS SELECTED THEN NET 30 WILL APPLY)

2/10 NET 30 NET 30 NET 45 NET 60 NET 90

SECTION 8 – PURCHASE ORDER DISTRIBUTION – OTHER THAN USPS MAIL

EMAIL OR FAX:

SECTION 9 – PLEASE SIGN & DATE

PRINT NAME:

SIGNATURE: (DIGITAL SIGNATURES NOT ACCEPTED AT THIS TIME) DATE:

SECTION 10 – STATE OF OHIO AGENCY CONTACT PERSON (AGENCY RECEIVING PAYMENTS FROM)

AGENCY CONTACT NAME/EMAIL/PHONE:

COMMENTS:

[Empty box for comments]

Note: This document contains sensitive information. Sending via non-secure channels, including e-mail and fax can be a potential security risk.

SUBMIT FORM TO: Mail: Ohio Shared Services Attn: Vendor Maintenance P.O. Box 182880 Cols., OH 43218-2880 Email: vendor@ohio.gov Fax: 1 (614) 485-1052	QUESTIONS? PLEASE CONTACT: Phone: 1 (877) OHIO - SS1 (1-877-644-6771) 1 (614) 338-4781 Website: www.ohiosharedservices.ohio.gov/ Email: vendor@ohio.gov
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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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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 the "Name" line 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								
				-			-	

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 a percentage 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.

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

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/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/disregarded entity name" line.

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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 ²

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, 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 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 item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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.

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, 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.

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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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 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.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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. 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.