

Montana Fiscal Department

Fall 2014

W-9 to 1099

IRS – Internal Revenue Service

CMS – Centers for Medicare & Medicaid Services

MMIS – Montana Medicaid Information System

SABHRS – Montana State Accounting System

Tax ID Number

SSN Social Security Number
Individual or Sole Proprietor

EIN or FEIN Federal Employer Identification
Number
Corporation, Partnership, LLC

See the Forms page or Provider Enrollment page for a PDF of the W-9.

W-9 Form

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

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.

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

| | | | | | | | | | | |
|------------------------|--|--|---|--|--|---|--|--|--|--|
| Social security number | | | | | | | | | | |
| | | | - | | | - | | | | |

| | | | | | | | | | | |
|--------------------------------|--|---|--|--|--|--|--|--|--|--|
| Employer identification number | | | | | | | | | | |
| | | - | | | | | | | | |

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

Individual or Sole Proprietor

You are a sole proprietor using a “doing business as” (DBA) name and your individual SSN or the EIN of the sole proprietorship.

A sole proprietor must always use his or her individual name as the legal name of the business.

Medical Groups

You change your business name and fail to notify the IRS.

You must notify the IRS of any name changes in writing to the “Entity Section” of the IRS Service Center handling your federal tax returns.

Then notify Montana Medicaid in writing with a new W-9.

Large Entities

**You are an operating unit of a large entity.
Using your operating unit's name with the EIN
of entity will cause a mismatch with the IRS.**

Example: Main Street Nursing Home an
operating unit of Healthcare, Inc.

You must use the name Healthcare, Inc. , Main
Street Nursing Home.

Centers for Medicare & Medicaid Services (CMS)

NPI National Provider Identifier

NPI for the business entity

NPI for the individual (rendering)

<http://www.cms.gov>

search for: NPI application

Xerox

Montana Medicaid Information System

Enrolls new providers

Processes claims

<http://medicaidprovider.hhs.mt.gov>

Montana State Accounting System

State of Montana issues payments to providers.

Reports 1099 information to each provider and IRS.

1099S

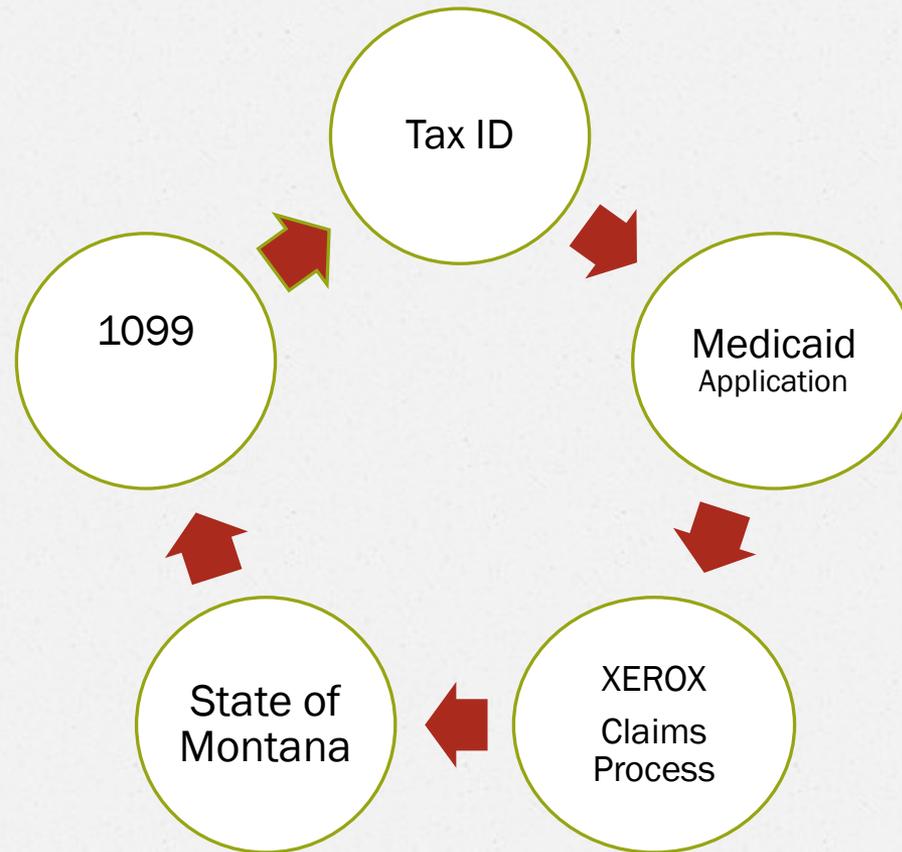
1099s are sent to the Billing Provider and reported to the IRS

If in error, 1099s are fixable. Corrected 1099s are sent to the providers and to the IRS.

1099 Sample

| | | | | |
|--|--------------------------------------|--|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212 | | 1 Rents \$ | OMB No. 1545-0115 2014 | Miscellaneous Income |
| | | 2 Royalties \$ | Form 1099-MISC | |
| PAYER'S federal identification number 10-9999999 | | 3 Other Income \$ | 4 Federal income tax withheld \$ | Copy A For Internal Revenue Service Center |
| RECIPIENT'S identification number 123-00-6789 | | 5 Fishing boat proceeds \$ | 6 Medical and health care payments \$ | |
| RECIPIENT'S name Ronald Green dba/ Y Drywall | | 7 Nonemployee compensation \$ 5500.00 | 8 Substitute payments in lieu of dividends or interest \$ | File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns. |
| Street address (including apt. no.) 456 Flower Lane | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds \$ | |
| City or town, state or province, country, and ZIP or foreign postal code Oaktown, AL 00000 | | 11 | 12 | |
| Account number (see instructions) | 2nd TIN not <input type="checkbox"/> | 13 Excess golden parachute payments \$ | 14 Gross proceeds paid to an attorney \$ | |
| 15a Section 409A deferrals \$ | 15b Section 409A income \$ | 16 State tax withheld \$ | 17 State/Payer's state no. \$ | |
| | | 18 State income \$ | | |

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Contact Information

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