

W-9 & 1099-MISC



2019

Objectives

- W-9 Form
- 1099- MISC Form
- Changes & Corrections
- Importance of keeping W-9s updated and making sure all Programs and Agencies you receive payments from have the updated or most current W-9s on file.

W-9 Form

The W-9 form is required by the IRS to be on file for all entities that are issued payments.

IRS website: [IRS W-9 Form](https://www.irs.gov/irb/2018-12/irb18-1202.html)

Disclaimer: The State of Montana cannot, and will not, provide advice on how individuals or businesses should be completing this form. If you have questions regarding the completion of the W-9 form please contact your TAX Accountant or TAX Specialist.

W-9 Form (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.		Give Form to the requester. Do not send to the IRS.
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.				
2 Business name/disregarded entity name, if different from above				
Print or type. See Specific Instructions on page 3.	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.			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC			Exempt payee code (if any) <input type="text"/>
	<input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate			Exemption from FATCA reporting code (if any) <input type="text"/>
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <input type="text"/>			(Applies to accounts maintained outside the U.S.)
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.				
<input type="checkbox"/> Other (see instructions) ▶ <input type="text"/>				
5 Address (number, street, and apt. or suite no.) See instructions.				Requester's name and address (optional)
6 City, state, and ZIP code				
7 List account number(s) here (optional)				
Part I Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is 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.				
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.				
Social security number				
<input type="text"/> - <input type="text"/> - <input type="text"/>				
or				
Employer identification number				
<input type="text"/> - <input type="text"/>				
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); and				
4. 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 ▶ <input type="text"/>			
	Date ▶ <input type="text"/>			

Verifying a W-9

- [Form W-9 with Instructions for Providers](#)
- Only accept current W-9 forms provided by the IRS - [IRS Website](#)
- Make sure the Social Security Number (SSN) OR Employer Identification Number (EIN) is provided.
Do not put both on the form
- The Provider must choose one box in Section 3
- The address provided on the W-9 should always be where the Tax information (1099-MISC) will be sent
- Sign and date under penalty of perjury

Request for Taxpayer Identification Number and Certification

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Print or type.
See Specific Instructions on page 3.

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SALLY K JONES

2 Business name/disregarded entity name, if different from above

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.

☒ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

10 MAIN STREET SUITE S

6 City, state, and ZIP code

ANYTOWN, MT 59100

Requester's name and address (optional)

DPHHS - FISCAL
PO BOX 4210
HELENA, MT 59620-4210

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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Social security number

1	2	3	-	4	5	-	6	7	8	9
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or

Employer identification number

		-								
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Here

Signature of
U.S. person ►

Date ►

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SALLY K JONES

2 Business name/disregarded entity name, if different from above

DBA JONES COUNSELING

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.

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☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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.

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5 Address (number, street, and apt. or suite no.) See instructions.

10 MAIN STREET SUITE S

6 City, state, and ZIP code

ANYTOWN, MT 59100

Requester's name and address (optional)

DPHHS - FISCAL

PO BOX 4210

HELENA, MT 59620-4210

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Social security number

1	2	3	-	4	5	-	6	7	8	9
---	---	---	---	---	---	---	---	---	---	---

or

Employer identification number

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SALLY K JONES

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DBA JONES COUNSELING

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10 MAIN STREET SUITE S

6 City, state, and ZIP code

ANYTOWN, MT 59100

7 List account number(s) here (optional)

Requester's name and address (optional)

DPHHS - FISCAL

PO BOX 4210

HELENA, MT 59620-4210

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Social security number

____ - ____ - _____

or

Employer identification number

1 2 - 3 4 5 6 7 8 9

Part II Certification

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**Sign
Here**

Signature of
U.S. person ►

Date ►

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JONES COUNSELING

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5 Address (number, street, and apt. or suite no.) See instructions.

10 MAIN STREET SUITE S

6 City, state, and ZIP code

ANYTOWN, MT 59100

Requester's name and address (optional)

**DPHHS - FISCAL
PO BOX 4210
HELENA, MT 59620-4210**

7 List account number(s) here (optional)

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Social security number

				-			-				
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1	2	-	3	4	5	6	7	8	9
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**Sign
Here**

Signature of
U.S. person ►

Date ►

W-9

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Give Form to the
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Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

JONES AND WILSON INC

2 Business name/disregarded entity name, if different from above

JONES AND WILSON COUNSELING

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5 Address (number, street, and apt. or suite no.) See instructions.

10 MAIN STREET SUITE S

Requester's name and address (optional)

6 City, state, and ZIP code

ANYTOWN, MT 59100

DPHHS - FISCAL
PO BOX 4210
HELENA, MT 59620-4210

7 List account number(s) here (optional)

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Social security number

____ - ____ - _____

or

Employer identification number

1	2	-	3	4	5	6	7	8	9
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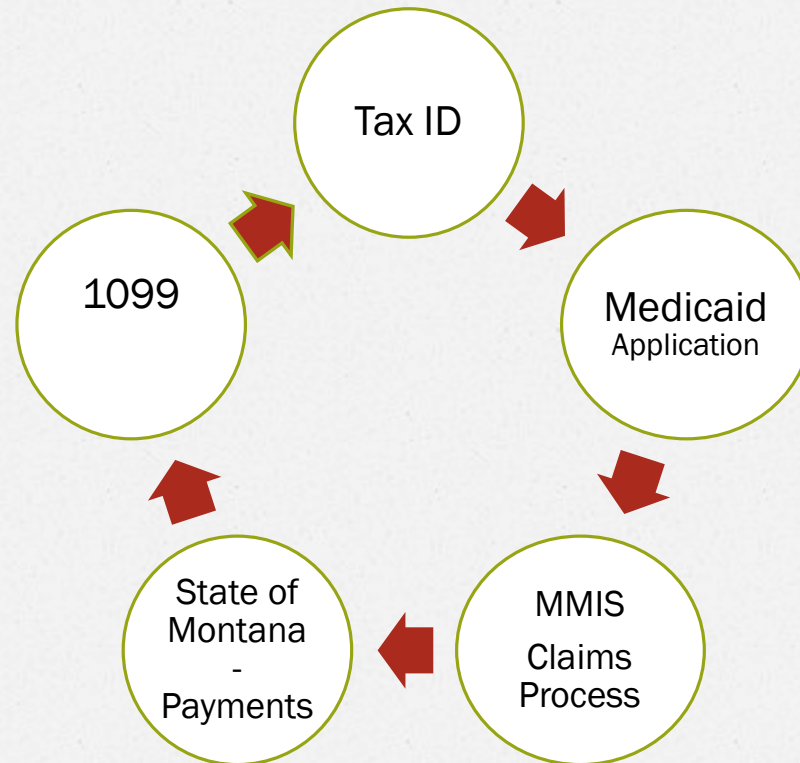
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W-9 to 1099



1099's

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

1099 errors are fixable.

Corrected 1099's are sent to the
providers and to the IRS.

1099-MISC Form

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115	
		\$	2019	
		2 Royalties	Form 1099-MISC	
		\$		
		3 Other income	4 Federal income tax withheld	Miscellaneous Income
		\$	\$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments	Copy 1 For State Tax Department
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		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	
		11	12	
Account number (see instructions)	FATCA filing requirement <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
\$	\$	\$		\$

Form 1099-MISC www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

CHANGES

- If your name, your business name or address changes the IRS must be notified. Link to IRS site [Update My Information](#)
- If your name, your business name or address changes Montana Medicaid – Conduent must to be notified. A W-9 form needs completed as well other forms depending on the nature of the changes and those need submitted to Medicaid - Conduent. Link to site [Medicaid Provider Information](#) also can email MTenrollment@conduent.com or mtprhelpdesk@Conduent.com
- New ownership, keeping the same name and TAX ID number must complete a change of ownership form.
- **If your organization changes and you get a new TAX ID/EIN then you will need to re-enroll in Montana Medicaid.**

Some of the changes mentioned above may require a new enrollment or an updated enrollment

New W-9 & ownership documents can be faxed to
406-442-4402 or mailed to PO Box 4936, Helena MT 59604.

Failure to update any information can result in payment delays or payments being held or stopped.

Contact Information

Montana Medicaid -Conduent, Provider Relations
34 N Last Chance Gulch
Helena MT 59601
(406) 449-7693
(800) 624-3958
mtprhelpdesk@Conduent.com

DPHHS Business & Financial Services
PO Box 4210
Helena MT 59604-4210
(406) 444-3130 (Front Desk)