



## Provider Enrollment Packet

Thank you for your interest in the Hearing Care Solutions (HCS) provider network. To become a part of the HCS provider network, please submit the following:

- Provider Application, signed within 30 days
- Provider Agreement, signed within 30 days
- Up-to-date W-9, signed within 30 days  
(*this must match the information you have previously provided to the IRS*)
- Current state license or board certification with expiration date
- Current certificate of Professional Liability (malpractice) Insurance with expiration date
  - Minimum coverage of at least \$1 million per claim and \$3 million aggregate. Umbrella policies are acknowledged.
  - **COI must include provider's name on certificate -OR- be accompanied by a statement from Insurance Carrier that provider is included in coverage.**

To correct errors or change information on your application, simply mark through incorrect information, initial, and date.

Please complete the entire Provider Enrollment Packet before submitting—any missing information may delay the credentialing process. If you have any questions, please call **(303) 407-6813** to reach the HCS Credentialing Team.

Submit the Provider Enrollment Packet via e-mail to [applications@hearingcaresolutions.com](mailto:applications@hearingcaresolutions.com) or via fax to (303) 223-3437.

# HCS Provider Application

If information is crossed out to make corrections, please initial and date the change.

## Provider Details

Full Name: \_\_\_\_\_ Other/Aliases: \_\_\_\_\_  
Professional Title: \_\_\_\_\_ Date of Birth: \_\_\_\_\_ Gender: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_ National Provider ID (NPI): \_\_\_\_\_  
Provider E-mail: \_\_\_\_\_ Credentialing E-mail: \_\_\_\_\_  
Additional Languages Spoken: \_\_\_\_\_

## Professional Credentials

Audiologist License: \_\_\_\_\_ State: \_\_\_\_\_  
Hearing Aid Dispensing License: \_\_\_\_\_ State: \_\_\_\_\_  
Medicaid Credential ID: \_\_\_\_\_ Medicare Credential ID: \_\_\_\_\_  
BC-HIS ID: \_\_\_\_\_  
Expiration Date: \_\_\_\_\_  
ASHA CCC-A: \_\_\_\_\_  
Expiration Date: \_\_\_\_\_

## Education

Highest Level of Education: ☐ Doctorate ☐ Bachelors ☐ High School  
☐ Masters ☐ Associates  
Name of School: \_\_\_\_\_ Graduation Date: \_\_\_\_\_

## Work History

Please provide work history for the past five years, **including both the month and year**. Any gaps exceeding five months need to be accompanied with an explanation. You may also provide your resume or CV.

Current Employer:	_____	From:	____/____/____	To:	____/____/____
Previous Employer:	_____	From:	____/____/____	To:	____/____/____
Previous Employer:	_____	From:	____/____/____	To:	____/____/____
Previous Employer:	_____	From:	____/____/____	To:	____/____/____
Previous Employer:	_____	From:	____/____/____	To:	____/____/____

## Primary Location

Practice Name: \_\_\_\_\_

DBA Name (if different): \_\_\_\_\_ Location TIN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Office Telephone: \_\_\_\_\_ Scheduling Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_ Office E-mail: \_\_\_\_\_

Website Address: \_\_\_\_\_

Providers at location: \_\_\_\_\_

Location Hours of Operations: M: \_\_\_\_\_ T: \_\_\_\_\_ W: \_\_\_\_\_ R: \_\_\_\_\_  
F: \_\_\_\_\_ S: \_\_\_\_\_ S: \_\_\_\_\_

Is the location currently or previously credentialed with HCS? Select one: ☐ No ☐ Yes

Which manufacturers does the location have an account with? Select all that apply:

☐ Beltone ☐ ReSound ☐ Starkey ☐ Oticon ☐ Widex  
☐ Rexton ☐ Unitron ☐ Phonak ☐ Signia

Does the location provide mobile services? ☐ No ☐ Yes, and the charge for using mobile services is \$, and the counties/zips serviced are: \_\_\_\_\_

Does the location provide tinnitus treatment? ☐ No ☐ Yes

Does the location provide pediatric services? ☐ No ☐ Yes, between the age of  and .

### Americans with Disabilities Act Checklist:

#### Office Environment

- ☐ Office sign clearly visible
- ☐ Adequate parking
- ☐ Emergency exits clearly visible
- ☐ Accommodation for hearing impaired
- ☐ Public restrooms available
- ☐ Smoke detectors/alarms and sprinklers
- ☐ Adequate seating in waiting room
- ☐ Fire extinguishers visible and checked
- ☐ Evacuation plan of action
- ☐ Equipment cleaned daily
- ☐ Medical supplies marked and stored

#### Disability Access

- ☐ Handicapped parking
- ☐ Path of travel to entrance clear
- ☐ All wheelchair ramps accessible
- ☐ Lavatory rim no higher than 34 inches
- ☐ Lavatory wheelchair accessible
- ☐ Soap, ink, and dryer easily usable
- ☐ All rooms accessible for disabilities
- ☐ Main entrance door 32 inches clear open
- ☐ Accessible stalls have grab bars
- ☐ Public restrooms easily accessible
- ☐ Mirror mounted 40 inches from floor

#### Administrative

- ☐ Patient info HIPAA compliant
- ☐ Provider/operations manual
- ☐ Licensed staff with certifications
- ☐ Medical records handled and stored
- ☐ Hearing aids cleaned after use
- ☐ Access and appointment system
- ☐ At least one staff member CPR certified
- ☐ Elevators in facility ADA standardized, if applicable
- ☐ Clean and professional office
- ☐ Confidentiality where appropriate

## Additional Location

(supplemental pages for Additional Locations available upon request or online)

Practice Name: \_\_\_\_\_

DBA Name (if different): \_\_\_\_\_ Location TIN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Office Telephone: \_\_\_\_\_ Scheduling Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_ Office E-mail: \_\_\_\_\_

Website Address: \_\_\_\_\_

Providers at location: \_\_\_\_\_

Location Hours of Operations: M: \_\_\_\_\_ T: \_\_\_\_\_ W: \_\_\_\_\_ R: \_\_\_\_\_  
F: \_\_\_\_\_ S: \_\_\_\_\_ S: \_\_\_\_\_

Is the location currently or previously credentialed with HCS? Select one: ☐ No ☐ Yes

Which manufacturers does the location have an account with? Select all that apply:

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☐ Rexton ☐ Unitron ☐ Phonak ☐ Signia

Does the location provide mobile services? ☐ No ☐ Yes, and the charge for using mobile services is \$, and the counties/zips serviced are: \_\_\_\_\_

Does the location provide tinnitus treatment? ☐ No ☐ Yes

Does the location provide pediatric services? ☐ No ☐ Yes, between the age of  and .

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- ☐ Clean and professional office
- ☐ Confidentiality where appropriate

## Service Details

**Insurance Carrier:** \_\_\_\_\_

Medical Malpractice or Professional Liability insurance with minimum coverage of at least \$1 million per claim and \$3 million General Aggregate. Umbrella policies are acknowledged. COI must include provider's name on certificate OR be accompanied by a statement from Insurance Carrier that provider is included in coverage.

## Compliance Check

1. **Has your license to practice in any jurisdiction ever been limited, suspended, or revoked?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
2. **Have you ever been denied membership or renewal thereof or been subject to disciplinary action in any medical organization?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
3. **Are you currently having any medical and/or physical problem(s) which would adversely affect your ability to practice?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
4. **Do you have any chronic illness and/or communicable infectious disease that may be a potential danger to patients?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
5. **Are you or have you been involved in a malpractice suit?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
6. **Has any malpractice carrier ever made an out-of-court settlement or paid a judgement on a professional liability claim on your behalf?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
7. **Has your malpractice coverage ever been denied or canceled?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
8. **Are you currently under indictment for any crime?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
9. **Have you ever been convicted or pleaded no contendere to a felony or other criminal offense, including, without limitation, a criminal offense related to Medicare, Medicaid, or any other federal program?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
10. **Have you ever been expelled, excluded, or suspended from any federal program or from service reimbursement under Medicare or Medicaid?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_
11. **Do you currently have a chemical dependency, substance abuse issue, or are you using illegal drugs?**  
☐ No ☐ Yes. Please explain: \_\_\_\_\_

## Applicants Attestation

I certify that the answers given by me to the foregoing questions and statements are true and correct without any falsification, omissions, or misleading statements whatsoever. I agree that Hearing Care Solutions, Inc. shall not be held liable in any respect if my participation as a Provider is terminated because of false or misleading statements, answers or omissions by me in this application. I attest and confirm the correctness and completeness of the application.

**Provider Signature:** \_\_\_\_\_

**Provider Printed Name:** \_\_\_\_\_

**Printed name of person who completed application:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Signature above gives permission to provide credentialing information to any contracted or designated third party insurance payor. Notice: You are advised that outside sources are queried during the credentialing process. You will have the right to review/correct any information discovered during this process. You should know that, under federal regulations, adverse credentialing decisions may be reported to certain national databanks (NPDB, HIPDB, EPLS, OIG).

## PARTICIPATING PROVIDER AGREEMENT

This Participating Provider Agreement ("Agreement") is by and between  
HEARING CARE SOLUTIONS, INC., a Colorado Corporation, (hereinafter "HCS"),

and \_\_\_\_\_ ("Provider").

### RECITALS

- A. HCS has developed a group of providers who have agreed to provide hearing services and products for specified fees to patients participating in hearing care plans administered by HCS (each a "Plan" and collectively, the "Plans").
- B. Provider desires to join the HCS group of providers, subject to certain terms and conditions set forth in this Agreement.

### AGREEMENT

HCS and Provider hereby covenant and agree as follows:

- 1. Duties of Provider: During the term of this Agreement, Provider shall have the following duties and responsibilities:
  - a. Provider shall fully comply with HCS' contracts with employers, third-party payors and other entities ("Payors") as they relate to Provider, and agrees to furnish patients seeking hearing care products and related services through HCS ("Patients") with such products and services described in **Exhibit 3** (the "Services"). Services will be provided only through audiologists and hearing instrument specialists who have been credentialed by HCS, and only in accordance with terms of the Hearing Care Solutions Provider Instructions (the "Provider Instructions"), as may be amended from time to time by HCS in its sole discretion.
  - b. Provider agrees to provide Services without discrimination on the basis of participation in the Plan, source of payment, age, sex, marital status, race, color, ethnicity, religion, sexual orientation, place of residence, HIV status, health status or disability (including any factor related to a Patient's physical or mental condition, claims experience, receipt of health care, medical history, advance directive, genetic information, evidence of insurability or any other basis prohibited by state or federal law) and in the same manner in which services are provided to non-Plan patients, subject to any limitations specified in the various Plans as published by HCS from time to time. This Agreement does not and shall not be interpreted as discouraging or prohibiting Provider from exercising his or her professional discretion to discuss treatment options other than the Services if deemed appropriate by Provider. Provider shall provide information in a culturally-competent manner to Patients, including those with limited English proficiency or reading skills, diverse cultural and ethnic backgrounds, and physical or mental disabilities.
  - c. Provider shall comply at all times with the credentialing criteria set forth in this Agreement, including the requirements set forth in **Exhibit 2** or as additionally established from time to time by HCS and/or a Patient's Plan in its or their sole discretion ("Credentialing Criteria"). Credentialing Criteria include, without limitation, participation in federal and state health care programs, satisfaction of all licensure/registry requirements in the state where Services are provided, and in states without audiology licensure, a Certificate of Clinical Competence in Audiology (CCC-A) from the American Speech-Language-Hearing Association (ASHA), and/or Board Certification in Audiology from the American Board of Audiology, and/or Hearing Aid Dispenser licensure. Provider shall furnish updated, corrected information to HCS within thirty (30) days following a change in any facts or circumstances which make the Provider's application to HCS inaccurate or incomplete.
  - d. Provider shall maintain an effective compliance program and standards of business conduct as described in this Agreement, and shall require its employees and First Tier, Downstream and Related Entities (as described CMS guidance and Amendment 1 hereto) to act in accordance therewith. HCS will provide its current Standards of Business Conduct to Provider annually or more frequently if required by law.
    - Compliance Requirements: Provider shall comply with all laws, regulations and program guidance relevant to Medicare Advantage and/or Part D. Provider shall review and attest to CMS and HCS guidelines, including upon hiring each employee, within 90 days thereafter and annually, and shall monitor for fraud, waste and abuse consistent with CMS guidance.
    - Certification of Completion: Provider shall have written arrangements and retain adequate records of employee training, including attendance logs and material distributed at training sessions. Provider must certify at least annually that its employees have received general and specialized compliance training in accordance with Medicare Prescription Drug Manual, Chapter 9, Section 50.2.3.2.

- e. Provider agrees to provide Services in accordance with his or her scope of practice and only when “medically necessary.” Based upon generally accepted medical practices in light of conditions at the time of treatment, medically necessary services are: (i) appropriate and consistent with the diagnosis of the treating Provider and the omission of which could adversely affect the patient’s medical condition; (ii) compatible with the standards of acceptable practice in the community; (iii) provided in a safe, appropriate, and cost-effective setting given the nature of the diagnosis and the severity of the symptoms; (iv) not provided solely for the convenience of the Patient or the convenience of the Provider; and (v) not primarily custodial care unless custodial care is a covered service or benefit under the Patient’s evidence of coverage.
  - f. HCS will make available on the HCS Provider Portal a fee schedule governing the Services to be furnished by Provider, which may be amended from time to time by HCS in its sole discretion (the “Service Fee Schedule”). Provider agrees to accept the Service Fee Schedule as setting forth the maximum charges and full payment for Services provided to Patients. For the sake of clarity and without limiting the generality of the foregoing, Provider agrees: (i) not to bill Patients or Plans for hearing aids, hearing tests for the purpose of determining hearing aid candidacy or for any Services listed in Exhibit 3, Section I for a period of one (1) year following the delivery of hearing aid(s) to a Patient; provided that Provider may bill Patients for such Services following the first anniversary of such delivery, at the rates Provider charges to other patients; and (ii) to bill the Patient for earmolds in accordance with the Provider Instructions and **Exhibit 3**, Section II. Provider agrees to send the order form to [faxorders@hearingcaresolutions.com](mailto:faxorders@hearingcaresolutions.com) or fax to HCS at (888) 456-3047.
  - g. Provider agrees that in no event, including but not limited to nonpayment by HCS, insolvency of HCS, or breach of this Agreement, shall Provider bill, charge, collect a deposit from, seek reimbursement, compensation or remuneration from, or have any recourse against a Patient, Plan or persons (other than HCS) acting on the Patient’s behalf for Services provided pursuant to this Agreement. This provision does not prohibit Provider from collecting any amounts permissible under Section 1(f) above.
  - h. Provider shall maintain, at Provider’s sole cost and expense, professional liability insurance with a minimum coverage of at least \$1,000,000 per claim/\$3,000,000 aggregate, or such other amounts as HCS may from time to time require. Provider, at its sole cost, shall provide a copy of a certificate of insurance with verification of required coverages. If Provider becomes uninsured at any time while this Agreement is in effect, Provider shall notify HCS in writing within ten (10) days after the date Provider becomes aware of the expiration or termination of coverage.
  - i. Neither party shall publish or otherwise distribute, in any form or media, any advertisement, description, or narrative statements about the other party or its programs or services without receiving prior written consent from the other party. Notwithstanding the foregoing, Provider agrees that HCS may include Provider’s name, address and contact information in one or more directories of Providers produced and distributed by HCS.
  - j. Provider agrees to comply with all procedures, rules and regulations for the conduct and governance of HCS’ provider group as may be promulgated by HCS from time to time, including, without limitation, requirements for utilization review, record keeping and coordination of benefits. Provider shall participate and cooperate in quality improvement activities, credentialing activities, utilization management activities, Patient grievance procedures, Patient satisfaction activities, medical records review and/or other related programs as established by HCS or Payors, including any reviews and decisions made by a Medicare QIO. Provider hereby consents to HCS’ disclosure of aggregate data on quality and utilization to accrediting organizations.
2. Duties of HCS. During the term of this Agreement HCS will:
    - a. pay the Service Fees listed on the HCS Provider Portal as made available with each Patient referral, for the provision of Services to Patients;
    - b. collect payment for hearing aids from Patients and Plans;
    - c. purchase hearing aids from manufacturers;
    - d. make all forms and instructions necessary for Providers to service Patients, including but not limited to Order Forms, Return Forms, Provider Instructions, Purchase Agreements, and Approved Hearing Aids lists, available to Providers online on the HCS Provider Portal, or by email if requested by Provider;
    - e. charge Patients a restocking fee of \$75 per hearing aid upon return of hearing aids and pay the same amount to Providers in states where a restocking fee is not prohibited by law or by the Plan, as outlined in the Provider Instructions. In cases where the Patient has an out-of-pocket expense of less than \$75 per hearing instrument, no restocking fee will be collected from the Patient or paid to the Provider; and
    - f. not interfere with the professional discretion of Provider, including with respect to the diagnosis or treatment of any Patient or the suggestion of treatment alternatives.
  3. Covenants of Provider. Provider hereby covenants and agrees that, during the term of this Agreement, Provider will:
    - a. maintain Provider’s status as a fully qualified and duly licensed or registered audiologist and/or hearing aid dispenser in good standing in the state and, where applicable, any county or municipal subdivision thereof, in which Provider’s practice is located; maintain all necessary permits, certificates and licenses in good standing and in accordance with all



applicable laws, regulations and codes of ethics; and remain eligible for participating in state and federal health care programs;

- b. conduct Provider's professional practice, including the supervision of all personnel, in compliance with all applicable federal, state and local laws, rules and regulations, including Medicare laws and regulations, reporting requirements and CMS instructions;
- c. promptly update the information submitted in Provider's application to HCS as necessary to ensure its continued accuracy and completeness;
- d. maintain an adequate records system in accordance with state and federal law that details all services, charges, dates and other information elements related to the Services rendered under this Agreement;
- e. maintain adequate worker's compensation insurance for all of its employees in compliance with state law; and
- f. indemnify, defend and hold HCS, Plans and state and federal agencies harmless from and against any and all claims, judgements, liabilities, damages, causes of action, costs or expenses, including court costs and reasonable attorney fees (collectively, "Claims"), to the extent such Claims arise from the acts or omissions of Provider or any breach by Provider of this Agreement.

4. Term and Termination.

- a. This Agreement shall commence as of the last date of execution below and remain in force and effect for an initial term of one (1) year, commencing on the date this Agreement is executed by HCS as set forth below. Thereafter, this Agreement will automatically renew for successive one-year terms unless terminated in accordance with this Agreement.
- b. Either party may terminate this Agreement without cause by giving the other party thirty (30) days advanced written notice.
- c. Either party may terminate this Agreement upon fifteen (15) days written notice to the other party in the event the other party breaches this Agreement (including nonpayment) and fails to cure the breach within the fifteen (15) day notice period.
- d. HCS may immediately terminate this Agreement if Provider fails to maintain the Credentialing Criteria.
- e. Provider understands that it is necessary to cancel any of the duties to be performed in order to comply with Federal or State laws, regulations or policies, HCS may cancel the duties of the provider and be relieved of obligations.
- f. Upon termination of this Agreement for any reason, each party shall be relieved and discharged from all obligations hereunder except as expressly set forth in Section 25. Notwithstanding the foregoing, Provider shall continue to provide Services as outlined in **Exhibit 3** (I.) for up to one year after the date of termination as in accordance with Plan provisions and the terms of this Agreement for Patients for whom Provider was providing Services at the time of termination. Following termination of this Agreement, Provider agrees to promptly comply with any Patient's request for transfer of medical records to another provider of Services designated by the Patient. Provider may charge the Patient a reasonable fee for copies made in accordance with state and federal law. With the approval of the Patient, the content of such medical records may be provided in summary form.

5. Non-Exclusivity. This Agreement in no manner precludes or prohibits Provider from negotiating or entering into similar and/or separate agreements with other managed care entities or networks or contracting directly with third-party payors, nor does it preclude HCS from negotiating or entering into similar and/or separate agreements with other providers.

6. Notices. All notices and other communications required or permitted hereunder shall be in writing and shall be mailed by first-class, registered or certified mail, postage prepaid, or delivered either by hand or by messenger, or sent via facsimile, or email (return receipt confirmed), at such address as each party shall have furnished to the other in writing, or, for changes to this Agreement, by posting information regarding any such changes in the HCS Online Provider Portal. Any notice or other communications so provided shall be deemed to be given when actually sent.

7. Assignment. Neither party shall assign or transfer his/her rights, duties or obligations under this Agreement without the prior written consent of the other party, which such consent will not be unreasonably withheld. Notwithstanding the foregoing, HCS may assign its rights and obligations under this Agreement to a parent, subsidiary or successor, including by operation of law in the course of a merger, stock sale, sale of all or substantially all of assets or any other change of ownership or control.

8. No Third-Party Beneficiary. The rights and obligations of each party to this Agreement shall inure solely to the benefit of the parties hereto, and no person or entity shall be a third-party beneficiary of this Agreement, except with respect to: (i) the limitations on Patient billing in Sections 1(f) and 1(g); (ii) the covenants set for in 3(f); and (iii) Plans with respect to the provision of Services to Plan beneficiaries.

9. Responsibility for Actions.

- a. Provider shall be solely liable for any and all Claims arising from or out of any alleged negligent or intentional act or omission of Provider, his/her agents or employees in the performance of his/her obligations under this Agreement.
- b. HCS shall be solely liable for any and all Claims arising from or out of any alleged negligent or intentional act or omission of HCS, its agents or employees in the performance of its obligations under this Agreement.

10. Confidentiality.

- a. Provider and HCS shall, during and after the term of this Agreement, keep confidential all proprietary business information concerning this Agreement, including, without limitation, financial and fee information, forms, provider instructions, statistical data, reports and standards. Each party shall protect confidential proprietary business information from unauthorized disclosure by its agents and employees and shall not use such information to the competitive disadvantage of or in any way detrimental to the other party.
  - b. Each party shall, during and after the termination of this Agreement, comply with all state and federal laws regarding confidentiality and disclosure of medical records, as well as comply with state and federal laws protecting the confidentiality of enrollee eligibility and demographic information. Each party shall keep confidential the protected health information received or created by such party in the performance of its obligations under this Agreement, including, without limitation, patient records, claim forms, billing records and quality improvement information and reports. Provider shall make its patient records and all other documents related to Provider's performance of services under this Agreement, as well as its premises, physical facilities and equipment, available to HCS, appropriate federal and state regulatory authorities and Plans, upon request and reasonable notice, for the purpose of assessing the quality or appropriateness of services, reconciliation of benefit liabilities, determination of amounts payable, investigating patient or Plan complaints or any other matter as the auditing authority deems necessary.
  - c. Provider shall permit the Department of Health and Human Services ("HHS"), the Comptroller General, or their designees to inspect, evaluate and audit all books, records, contracts, documents, papers and accounts relating to Provider's performance of this Agreement, including transactions related to any CMS contract (collectively, "Records"), for a period of ten (10) years from the later to occur of any of the following events (the "Audit Period"): (i) the final date of the CMS contract period; (ii) the date of completion of the immediately preceding audit, if any; or (iii) the expiration or termination of this Agreement. Provider shall keep and maintain accurate and complete Records throughout the term of the Agreement and the Audit Period.
11. Amendment. This Agreement may be amended only in a writing signed by both of the parties; provided that HCS may unilaterally amend this Agreement (including, without limitation, any Exhibit hereto or Provider Instruction issued hereunder) by giving Provider written notice of such amendment, including, without limitation, by providing notice through the HCS Online Provider Portal (as further described in Section 6 above).
  12. Independent Contractor. Provider and HCS are at all times acting and performing as independent contractors. Nothing herein shall be construed to create between HCS and Provider the relationship of employer-employee, partners or joint venturers. Neither party shall have the authority to enter into any contract on behalf of the other party without the party's express written consent. Nothing in this Agreement shall be construed as or constitute an appointment of either party as an agent for the other.
  13. Waiver. A waiver of any of the terms and conditions hereof shall not be construed as a waiver of any other terms or conditions hereof.
  14. Severability. The provisions of this Agreement shall be deemed severable, and if any portion shall be held invalid, illegal or unenforceable for any reason, the remainder of this Agreement shall be effective and binding on the parties.
  15. Governing Law and Jurisdiction. The validity, interpretation and performance of this Agreement shall be governed and construed in accordance with the laws of the State of Colorado, notwithstanding any choice of law doctrines. Provider hereby consents to exclusive personal and subject matter jurisdiction in the State of Colorado, and any dispute between the parties shall be brought and tried exclusively in the state or federal courts in and for the State of Colorado.
  16. Complete Agreement. This Agreement, including its Exhibits, any Amendments hereto and the Provider Instructions, contains a full and complete expression of the agreement of the parties and supersedes all prior agreements or understandings, written or oral, heretofore made by the parties.
  17. Binding Effect. This Agreement shall be binding on the parties and their permitted successors and assigns.
  18. Compliance with Laws. Provider shall comply with all laws, regulations and instructions from HCS applicable to Provider's performance of Services, including without limitation, compliance with CMS instructions and policies such as Medicare Marketing Guidelines for Medicare Managed Care Clients and any requirements for CMS prior- approval of materials. Provider shall agree to Medicare Advantage and/or Medicare Part D plans that will be consistent with and will comply with the Customer's Medicare Advantage and/or Medicare Part D contractual obligations. Provider shall comply with state and federal laws designed to prevent or ameliorate fraud, waste and abuse, including but not limited to applicable provisions of Federal criminal law, the False Claims Act (31 U.S.C. 3729 et. seq.) and the anti-kickback statute (section 1128B(b) of the Social Security Act).
  19. Ineligible Persons identification and removal. Upon execution of this Agreement and at least monthly thereafter when providing Services to or for the benefit of Medicare Advantage and/or Medicare Part D members under this Agreement, Provider will review the applicable sources to insure that neither he/she/it nor any of his/her/its employees, contractors, subcontractors or agents are ineligible persons identified on the General Services Administrations' List of Parties Excluded from Federal Programs (available through the internet at <https://www.sam.gov/>) or the HHS/OIG List of Excluded Individuals/Entities (available through the internet at <http://exclusions.oig.hhs.gov/>). Provider agrees to maintain documentation evidencing compliance with this requirement and agrees to sign a certification consistent with the meaning

and requirements of this provision as required by Customer/Vendor contracted with Customer. In the event Provider or any employees, subcontractors or agents thereof becomes an ineligible person after entering into this Agreement or otherwise fails to disclose his/her/its ineligible person status, Provider shall immediately (i) notify HCS of such ineligible person status, and (ii) remove such individual from responsibility for or involvement with providing Services under this Agreement.

20. Monitoring. Provider shall review evidence that its vendors monitor their subcontractors for ineligible employees, contractors, subcontractors or agents on the System for Award Management (SAM) (available through the internet at <https://www.sam.gov>) and the OIG List of Excluded Individuals/entities (available at <https://oig.hhs.gov/exclusions/index.asp>).
21. Conflict of Interest. Providers must be free from any conflicts of interest with respect to the provision of Services. Provider agrees to require its managers, officers and directors responsible for the administration or delivery of Medicare Advantage and/or Part D benefits to sign a conflict of interest statement, attestation, or certification at the time of hire and annually thereafter certifying that the manager, officer or director is free from any conflict of interest in administering or delivering Medicare Advantage and/or Part D benefits.
22. Illegal Remunerations. Provider acknowledges that activities to be performed under the Agreement are not considered illegal remunerations (including kickbacks, bribes or rebates) as defined in § 1128B(b) of the Social Security Act.
23. Application of Civil Rights Laws. Provider acknowledges that payments received from HCS to provide services to Medicare Advantage and/or Medicare Part D enrollees are, in whole or part, derived from federal funds. Therefore, Provider and any of its Downstream and/or Related Entities may be subject to certain laws that are applicable to individuals and entities receiving Federal funds, including but not limited to, 42 C.F.R. 423.100, 42 C.F.R. Part 422, Title VI of the Civil Rights Act of 1964 as implemented by 45 CFR part 84; the Age Discrimination Act of 1975 as implemented by 45 CFR part 91; the Americans With Disabilities Act; the Rehabilitation Act of 1973; and other laws and regulations applicable to recipients of federal funds.
24. Survival. The duties and obligations set forth in Sections 1(g), 3(f), 4(f) and 10 shall survive the termination of this Agreement, regardless of the reason for termination.
25. Limited License. Subject to the terms and conditions of this Agreement, HCS hereby grants Provider a limited, personal, non-exclusive, non-sublicensable, non-transferable, fully paid-up license to use the HCS trademarks specified by HCS from time-to-time solely for the promotion and provision of the Plan pursuant to this Agreement. Provider will comply with all HCS trademark usage guidelines and policies as provided by HCS from time-to-time. Provider will also comply with all requests by HCS to terminate or modify usage of any such trademarks as communicated by HCS from time-to-time and in its sole discretion. Upon any such communication, Provider will immediately cease or modify, as applicable, its use of the HCS trademarks.
26. Non-Disparagement. In consideration of the need for HCS to provide coverage information directly to the health plan's subscribers that can include communication that certain products or services are not covered by HCS under its agreement with the provider, the provider undertakes and covenants to not disparage HCS. Provider also undertakes and covenants that it shall not make statements or take any actions or initiatives that could directly or indirectly prejudice, harm or jeopardize the business reputation of HCS or its products or services.

(Remainder of Page Left Intentionally Blank; Signature Page Follows)

**IN WITNESS WHEREOF, the parties have duly executed this Agreement.**

---

Print Provider Name

---

Provider Address

---

City

---

State

---

Zip Code

---

Provider Fax

---

Provider Email

---

Provider Signature

---

Date

Hearing Care Solutions, Inc.  
5889 Greenwood Plaza Blvd., Suite 300  
Greenwood Village, Colorado 80111

---

HCS Authorized Agent

---

Date

Send a copy of this Agreement to:  
[Applications@hearingcaresolutions.com](mailto:Applications@hearingcaresolutions.com)  
or fax to: (303) 223-3437

## **EXHIBIT 1**

You agree to comply with confidentiality and plan member record accuracy requirements, including: (1) abiding by all Laws regarding confidentiality and disclosure of medical records, or other health and enrollment information, (2) ensuring that medical information is released only in accordance with Laws, or pursuant to court orders of subpoenas, (3) maintaining the records and information in an accurate and timely manner, and (4) ensuring timely access by plan members to the records and information that pertain to them (see 42 C.F.R. §§ 422.504(i)(2)(i) and (iv)).

You agree to use appropriate controls, as required by Laws to protect the privacy, security and integrity of Hearing Care Solution patient data. You agree to implement policies and procedures to prevent loss, unauthorized access or disclosure of Protected Health Information (“PHI”), as defined under Laws, in accordance with Laws, including the requirement to limit the use and disclosure of PHI to the minimum necessary. You agree to implement security policies and procedures to prevent, detect, contain and correct security violations, as well as to document administrative, technical and physical controls in place to protect Hearing Care Solution data. You agree to prohibit your employees and subcontractors from posting any PHI or other confidential business-related information on social networking sites (e.g., Facebook, Twitter, Google+, etc.). You agree to safeguard Hearing Care Solution patients’ rights regarding their PHI as those rights are defined in Laws, including a patient’s right to timely access of their PHI.

### **HIPAA Training**

You agree that you and all employees handling Hearing Care Solution patient information must complete HIPAA privacy and security awareness training prior to accessing any sensitive information provided by Hearing Care Solution (but no later than 90 days from date of hire) and periodically (at least every 12 months) thereafter. Such training must include administrator and end user responsibilities related to the privacy and security requirements of Laws, as well as administrative, technical, and physical information security controls. Such training must be documented, including the names and signatures of those individuals who received the training.

For the above language, “Laws” is defined as follows (you can simplify this):

Laws shall include, without limitation, the Health Insurance Portability and Accountability Act of 1996, as amended by the Health Information Technology for Economic and Clinical Health Act, and the implementing regulations, including the Privacy Rule and Security Rule (collectively, “HIPAA”); the Payment Card Industry Data Security Standard (PCI DSS); the Food and Drug Administration regulations regarding the conditions for sale of hearing aids, set forth in 21 C.F.R. § 801.421; Part C of Title XVIII of the Social Security Act; the regulations governing the Medicare Advantage Program, set forth in 42 C.F.R. Part 422; all CMS guidance and instructions related to the Medicare Advantage Program, including the Medicare Marketing Guidelines; Hearing Care Solution policies, procedures and initiatives for combating fraud, waste and abuse; the Provider Materials; Plan Terms, including policies, procedures and guidelines; the contracts between Hearing Care Solution and its partner plans, including contracts for Hearing Care Solution’ participation in any Medicare Advantage program; the federal anti-kickback statute set forth at 42 U.S.C. § 1320a-7b(b); the federal False Claims Act set forth at 31 U.S.C. § 3729; federal laws governing recipients of federal funds; and state prohibitions on the corporate practice of licensed professions.

## **EXHIBIT 2**

### **PROVIDER CRITERIA**

Provider and its employed professionals providing Services hereunder must demonstrate satisfactory professional qualifications and a commitment to the quality standards and cost containment principles of HCS, including as follows:

1. Possess a graduate degree in Audiology (Master or Doctoral degree) from an accredited university, or hold state licensure as a Hearing Instrument Specialist.
2. Comply with all applicable licensure and registry requirements in each state where Services are rendered.
3. In states where there is no audiology licensure requirement, have Board Certification in Audiology from the American Board of Audiology and/or Certificate of Clinical Competency in Audiology (CCC-A) from the American Speech-Language-Hearing Association (ASHA).

4. Maintain professional malpractice insurance with a minimum coverage of \$1,000,000 per incident/\$3,000,000 aggregate, and an acceptable malpractice history.
5. Have an independent practice or practice as an employee of a physician, hospital, medical clinic, audiologist-managed corporation or another audiologist or hearing instrument specialist who satisfies Credentialing Criteria.
6. Agree to adhere to the Provider Instructions and the corresponding HCS Approved Hearing Aids list.
7. Practice at a facility at which all necessary equipment for the evaluation of hearing and the dispensing of hearing aids is available and regularly calibrated.
8. Maintain regularly scheduled office hours at each facility where Services are rendered.
9. Have completed and signed the Provider Application, Agreement, Site Checklist, and sent in office W-9, malpractice insurance, and applicable license(s) and/or certification(s).
10. As permitted under applicable state law and/or regulation, providers participating as trainees, externs, students, etc. ("Transitional Licensure") must practice in the same office as and under the supervision of a credentialed provider with full licensure. All above-mentioned criteria is expected of a provider with full licensure or Transitional Licensure.

### **EXHIBIT 3**

#### **I. SERVICES TO PATIENTS**

Hearing exams for the purpose(s) of determining hearing aid candidacy are provided to Patients at no charge except as specified in the Provider Instructions. The following Services will be provided to Patients at no charge for one (1) year after hearing aid delivery (fitting):

- Office visits pertaining to the hearing instruments being serviced
- Hearing aid adaptation training
- In-office hearing aid repairs
- Reprogramming (includes hearing instruments and accessories)
- Tube Changes

#### **II. SERVICE FEE SCHEDULE**

- Hearing exams for the purpose(s) of determining hearing aid candidacy are provided to Patients at no charge except as specified in the Provider Instructions.
- If a Patient is a candidate for hearing aids, units should be selected from the current HCS Approved Hearing Aids List
- Hearing aids must be ordered using the HCS Online Provider Portal, L&D excluded.
- HCS collects payments for hearing aids, accessories, and L&D Claims directly from Patients prior to delivery.
- Provider must order earmolds directly from preferred vendor and collect payment from Patient. Excluding Medicaid plans or otherwise specified in the Provider Instructions Price not to exceed:
  - Standard Earmolds – \$60 / Earmold
  - RIC/Embedded/Power/Encased Earmolds – \$115 / Earmold
  - Starkey Encased Earmolds – \$190 / Earmold
- Patients must sign a current HCS Purchase Agreement and Delivery Receipt. Providers must send a copy to:
  - PurchaseAgreements@hearingcaresolutions.com or fax to (888) 456-3047
- Service Fees will be paid by HCS within 15 days after the following conditions have been met:
  - All funds for hearing instruments have been collected in full by HCS in any of these instances:
    - Responsibility for full payment is that of the Patient
    - Responsibility for full payment is that of the Plan
    - Responsibility for payment is shared between the Patient and the Plan
  - HCS has received the completed and signed Delivery Receipt with a credentialed provider's signature.
    - Purchase Agreements are also accepted but Delivery Receipts are preferred.
  - A signed copy of the Care Credit sales slip, and copy of the cardholder or authorized user's license or copy of the Care Credit card is submitted with completed Purchase Agreement when appropriate.
  - The Patient's trial period is complete after fitting date.

- Service fees are outlined in the List of Approved Hearing Aids specific to each Patient.
- Returns or exchanges must be processed within 60 days after delivery.
- In the event of a return, HCS will refund the Patient, less a \$75 per hearing aid restocking fee charged in states where permitted by law. The refund will be sent to the Patient after the manufacturer of the device has issued HCS a credit, except if the Patient resides in the State of Maine, in which case the refund will be issued same day. HCS will then pay the restocking fee to the Provider.
- Service fee payments are made in agreement with a provider to complete the 1 year of service obligation. HCS can withhold service fees if the year of servicing is not met.
- RESTOCKING FEE WILL NOT BE PAID IN THE FOLLOWING CASES:
  - In the State of California;
  - The Patient had an out-of-pocket expense of less than \$75 per hearing instrument; or
  - HCS is unable to collect the restocking fee from the patient.
- Provider must ship hearing aids that are returned for credit by the Patient to the manufacturer within ten (10) calendar days of Provider's receipt from the Patient. Provider must process and complete such returns through the Online Provider Portal. Provider's failure to comply with these requirements may result in a chargeback of the instrument cost to Provider's account.
- HCS provider service fees are not paid for the following services:
  - Accessories
  - Earmolds
  - Filters, domes, and wax guards
  - L&D during the first year

**Hearing Care Solutions reserves all rights.**

## **HEARING CARE SOLUTIONS**

### **PARTICIPATING PROVIDER AGREEMENT AMENDMENT I**

This amendment ("Amendment") amends that certain Participating Provider Agreement ("Agreement") between Hearing Care Solutions, Inc. a Colorado Corporation (hereinafter "HCS"), and the organizational provider that is a party to such Agreement ("Provider"). Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Agreement. Except as expressly amended herein, the Agreement shall remain in full force and effect. In the case of a conflict, the terms of this Amendment shall govern over those contained in the Agreement.

- A. Compliance Program and Anti-Fraud Initiatives.** Provider shall (and shall cause its Downstream Entities to) institute, operate, and maintain an effective compliance program to detect, correct and prevent the incidence of non-compliance with CMS requirements and the incidence of fraud, waste and abuse (FWA) relating to the operation of HCS's Medicare Program. Such compliance program shall be appropriate to Provider's or Downstream Entity's organization and operations and shall include:
1. written compliance policies and standards of conduct that are comparable to HCS's compliance policies / HCS Code of Conduct and articulate the entity's commitment to comply with federal and state laws, ethical behavior and compliance program operations. Provider will disseminate either HCS's compliance policies/HCS Code of Conduct or comparable versions to Provider's employees, officers, and Downstream Entities within 90 days of hire/contracting, when updates are made, and annually thereafter;
  2. reporting mechanisms communicated to Provider's employees and Downstream Entities for their use in adhering to the expectation that Provider, its employees and its Downstream Entities report potential non-compliance or FWA issues (internally and to HCS, as applicable) and understand their obligation to report. Provider must publicize the reporting methods to Provider employees and Downstream Entities along with a no-tolerance policy for retaliation or retribution for good faith reporting;
  3. completion of CMS' Medicare Learning Network® "Medicare Parts C and D Fraud, Waste, and Abuse Training and Medicare Parts C and D General Compliance Training" by Provider employees, officers, and Downstream Entities initially within ninety (90) days of hire/contracting and at least annually thereafter, unless exempt from such training under relevant CMS regulations.

Training may be completed in one of two ways:

- i. by completing the general compliance and FWA training modules located on the CMS Medicare Learning Network;
  - ii. or by downloading, viewing or printing the content of the then current CMS standardized training modules from the HCS provider portal to incorporate into Provider's and/or Downstream Entity's organization's existing compliance training materials/systems. (The CMS training content may not be changed but Provider and/or its Downstream Entities may add to it to cover topics specific to its organization);
4. processes to oversee and ensure that Provider and Provider's Downstream Entities maintain compliance with processes to oversee and ensure that:
- i. HCS and Provider maintain compliance with CMS compliance program requirements, and
  - ii. Provider's Downstream Entities perform Medicare Services consistent with this Agreement and the agreement between Provider and such Downstream Entities.
- Provider's oversight under this Agreement shall include:
- iii. imposition of disciplinary actions, as needed, to ensure employee compliance with CMS compliance program requirements, and
  - iv. implementation of corrective actions (up to and including contract termination), as needed, with respect to its Downstream Entities to ensure Downstream Entity compliance with applicable CMS requirements, including the CMS compliance program requirements, this Agreement and Provider's contract with the Downstream Entity; and
5. retention of evidence showing that Provider and Provider's Downstream Entities complied with the requirements set forth in this Section. Such evidence must be maintained for at least the period of 10 years and shall be made available to HCS and CMS, upon request. Provider shall complete attestations in the form and manner requested by HCS to confirm its compliance with this section on an annual basis.

B. **Adjustments to Service Fees.** HCS reserves the right to modify the service fee associated with a product in the event of a price decrease. By way of example.

1. A patient requires a CROS or Bicros product, which is currently not available at a technology level for zero out-of-pocket. If the device is determined to be medically necessary and a request is made to provide such a product at a reduced price, the service fee with the approved instrument will be reduced accordingly. The product must be approved by HCS and it should not be assumed that any product can be supplied.

C. **Improper Quoting and Provider Payment.** HCS shall pay Providers Service Fees in accordance with the HCS Service Fee Sheet, listed in the provider portal with each patient referral. The fee sheet outlines provider compensation for the delivery and service of hearing aids to HCS patients when all paperwork is properly submitted with the possible exceptions:

1. *Service fee reduction:* when improper quoting by the provider to the patient occurs, HCS may adjust the fit fee to compensate for the misquote as appropriate.
2. *Service fee holding:* if a provider orders and delivers hearing aid(s) prior to HCS authorization to deliver, the provider service fee(s) may be withheld until the appropriate balances are resolved.
3. If HCS refers a patient through an exclusive contract and the HCS program is not utilized, HCS reserves the right to recoup any reimbursement of the member's benefit from any unpaid or future service fees.

D. **Provider Payment Disputes (PPD) / Provider Payment Reconsideration (PPR) / Provider Dispute Resolutions (PDR).**

HCS has an established fast, fair and cost-effective dispute resolution mechanism to process and resolve contracted provider disputes. The written notice to HCS is appealing or requesting reconsideration of a service fee that has been denied, adjusted or contested or seeking resolution of a service fee determination or other contract dispute or disputing a request for reimbursement of an overpayment of a service fee.



1. *Submission:* provider may submit a payment dispute to HCS given that HCS receives: Provider's Name, Provider's NPI, Contact information, dispute concerns, date of service, clear explanation of disputed payment amount via the following communications:
    - i. [servicefees@hearingcaresolutions.com](mailto:servicefees@hearingcaresolutions.com); or
    - ii. calling provider services at (877) 583-2842
  2. *Timeline:* provider may submit a payment dispute to HCS within sixty (60) days of receipt of the remittance advice. If the subsequent dispute is not resolved, a reconsideration appeal may be submitted within sixty (60) days of the original appeal determination.
- E. **Timely Filing Requirements for Claims.** Claims and signed and completed Purchase Agreements must be received no later than one (1) calendar year from the claim's date of service. Claims filed after the indicated time frame are denied with no appeal rights. The provider must be a participating provider in the active HCS network during the time the service was provided.
- F. **Assignment of Office Closure.** If your office closes prior to being paid, or before completing a patient's year of servicing, the servicing of any existing patients must be transferred to another provider within a close geographic proximity. Any applicable service fees pertaining to patients within their first year of services must be transferred to new ownership along with Patient Health Information (PHI) to ensure that services are transferred by permission and contract. If services cannot be transferred to another provider within a close geographic proximity, all applicable service fees for patients within their year of servicing must be refunded to HCS.
- G. **Change of Control.** If your office transfers control ownership including Tax Identification Number, it is your responsibility to contact us to update your account for proper adjustments to payment and reporting. You can report this via the following communications: Emailing [providerchanges@hearingcaresolutions.com](mailto:providerchanges@hearingcaresolutions.com), Calling Provider Services at (877) 583-2842.
- H. **HCS Member.** Any patient referred by Hearing Care Solutions to a participating provider is considered an HCS patient regardless of the originating health plan. Participating providers are required to service all patients referred by HCS regardless of health plan affiliation. Reverse Referrals for HCS contracted health plans are also HCS patients.

# 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.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
<b>7</b> 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 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>										
				-				-		
<b>or</b>										
<b>Employer identification number</b>										
				-						

## 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 on page 3.

<b>Sign Here</b>	<b>Signature of U.S. person ▶</b>	<b>Date ▶</b>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

## 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? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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?* on page 2 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 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, 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 28% 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## 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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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.

**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. 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 this page), 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 SSA office or get this form online at [www.ssa.gov](http://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](http://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](http://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, 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 items 1, 4, or 5 below 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 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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 <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
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 <sup>4</sup>
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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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 2.

**\*Note.** 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 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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.