



New Vendor Packet

Submit completed forms to PICS A/P via email, mail or fax:

Email: expenses@picsmn.org

Mail: 1605 Eustis St. St. Paul, MN 55108

Fax: 651-967-5061

Welcome!

Enclosed you will find information about Partners in Community Supports (PICS), the services we provide and the forms necessary to become established as a vendor/independent contractor with us.

Complete these forms prior to providing goods and/or services and submitting an invoice for payment. To ensure timely and efficient payment, submit the completed forms to the individual receiving services (the Participant) or their Representative. You may also send the forms directly to PICS.

Please note that all Invoices for goods and/or services are subject to approval by the individual receiving the services or their representative and are contingent upon funding availability.

For further information about the services PICS provides, or if should have any questions, feel free to contact us directly or visit our website at www.picsmn.org.

We look forward to working with you and providing you with prompt payment of your services.

Getting started

Included in the packet are the following forms:

- Frequently Asked Questions (FAQs) Required Billing Procedures for Vendor
- IRS Form W-9 Request for Taxpayer Identification Number and Certification
- PICS ACH Enrollment Form
- Deficient Reduction Act / Required Federal Anti-Fraud Notice

If you have any questions, please contact Accounts Payable at expenses@picsmn.org or 651-967-5065.



FAQ Regarding Billing Procedures for Vendors

What is an FMS?

Partners in Community Supports (PICS) is a third-party payer or Financial Management Services (FMS), acting as a monetary bridge between the individual who has hired you (the Participant). Payment for services related to their care are contingent upon participant approval and funds availability in their care plan.

Who do I invoice?

You will enter into an agreement with and invoice the individual who hired you. They will forward your invoice to PICS for payment. In cases where an invoice is sent directly to PICS, PICS must receive approval from the Participant before payment can be processed. You may submit your invoice via U.S mail, email or fax.

Invoices must be in the Participant's name, and shown on the invoice, and must identify details of the service provided, date of service, number of units (hours, lessons, etc.) and total amount due.

How do I submit my invoice to PICS?

Mail: PICS

1605 Eustis St.

St. Paul, MN 55108

Email: expenses@picsmn.org

Fax: 651-967-5061

When do I submit an invoice?

Invoices should be submitted in a timely manner; at the time of delivery or on a monthly basis to ensure funds availability. PICS cannot process any payments for services delivered more than 11 months prior to the date of your invoice.

What do I need to include on my invoice?

Invoices must be submitted for each participant. Invoices with multiple participants cannot be accepted.

- Participant's name
- Date of service
- Service units, service rates, brief description of the type of service and the name of the service provider are required.



What happens when I was paid for a service that was a Participant no show?

Providers/service vendors cannot bill for missed appointments. If you have been prepaid for a service that ends up not being delivered, you must refund that payment to us so that we can comply with MHCP program rules and refund the money to the State of Minnesota. Failure to comply is considered Medicaid fraud.

When will I be paid?

Invoices and reimbursements received by noon on Tuesdays of each week will be paid every Friday, pending approval.

How will I be paid?

We are a direct deposit company so you will be paid by electronic ACH. Please complete the Service Vendor ACH Enrollment Form.

Why are you requesting me to complete a W-9?

The IRS requires us to have all vendors providing “services” complete this form. Based on the information you provide us on the form, we will determine if you are a 1099 Vendor. If you are incorporated or a nonprofit agency, we are not required to issue you a Form 1099-Miscellaneous Income; all other vendors are required to be issued Form 1099, reporting the payments you received from us to the IRS. For further information please log onto www.irs.gov.

If I get a 1099-MISC, who is responsible for taxes?

The vendor who is an independent contractor is solely responsible for all tax returns and payments required to be filed with or made to any federal, state or local tax authority. PICS will report amounts paid to the independent contractor by filing the 1099-Misc with the Internal Revenue Service, as required by the law. In the case the vendor is an independent contractor, PICS does not withhold or make payments for federal, state or local income.

Who is ultimately responsible for payment of services?

PICS will make payments for invoices that are approved and included in the participant’s plan and when within the annual allocation for that service. The individual who has hired you is responsible for payment.

Who supplies tools and equipment?

The vendor who is an independent contractor must provide all tools, equipment and supplies necessary to complete the work.

An independent contractor is not an employee of PICS and must not represent themselves as such for any reason or to any person, company, government agency or organization.

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

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.					
	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.		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	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____					Exemption from FATCA reporting code (if any) _____
	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.					(Applies to accounts maintained outside the U.S.)
	<input type="checkbox"/> Other (see instructions) ▶ _____					
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 *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
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 ▶	Date ▶
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General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

Payment Options Form

Partners in Community Supports (PICS) requires electronic payment for payroll.

Important Note: *Option 2 below will be issued if form is not completed prior to submitting your first timesheet.*

Choose one option: New Authorization Change Authorization Cancel Authorization (*default to Option 2*)

EMPLOYEE FULL NAME or BUSINESS NAME		EMAIL
FULL MAILING ADDRESS		
PHONE NUMBER	DATE OF BIRTH	SSN (LAST 4 DIGITS) or EIN (EMPLOYER IDENTIFICATION NUMBER)

Choose payment type below:

OPTION 1 - Direct Deposit

Bank Document is Required for Direct Deposit - Bank document must show your typed name, bank name, full routing, and full account number. You can submit a voided check, bank statement, or typed bank letter. See back page for Terms of Agreement.

BANK NAME	2 nd BANK NAME (<i>optional</i>)
ROUTING NUMBER	ROUTING NUMBER
ACCOUNT NUMBER	ACCOUNT NUMBER
ACCOUNT TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS	ACCOUNT TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS
AMOUNT TO DEPOSIT \$_____ or <input type="checkbox"/> Entire Check	AMOUNT TO DEPOSIT \$_____ or <input type="checkbox"/> Remaining Amount

OPTION 2 - Payroll Debit Card

PICS will issue and mail a payroll debit card to you. Your NET pay will be deposited into the Money Network Check Program account on payday. Card is the default payment option if no form is received. See back page for Terms of Agreement.

I certify the information provided is correct. I authorize Partners in Community Supports (PICS) to withhold the indicated amount(s), if available, from my pay, and deposit directly into the account(s) shown above. All deposits will be made on each payday. In the event that funds are transmitted in error to my account, I authorize PICS to reverse the deposit or debit the funds from my account. I understand that if a reversal of funds is necessary, I will be advised by PICS in advance. I understand failure to complete a Payment Options Form, will result in being assigned the default pay method for PICS, a Money Network pay card. At any time, I may request PICS to cancel my pay card and choose Direct Deposit. Upon receipt to cancel or change your payment options as listed above, the change will become effective the following pay period. This authorization will remain in effect until I have cancelled it in writing or until termination.

Signature

Date

Additional Information for Payment Options

OPTION 1 - Direct Deposit

Complete the form with your account information and return it to PICS along with a bank document that includes:

- Your typed name
- Bank's typed name
- Full routing number
- Full account number

This bank document must come directly from the bank and must be computer-generated (not handwritten). It can be a:

- Voided check
- Bank statement
- Typed letter from the bank

Deposit slips and handwritten documents are *NOT* accepted.

Terms of Agreement for Direct Deposit: *To cancel my direct deposit, I understand that it must be done by providing written notice to PICS at least 10 business days before the next pay date. If I change or close my bank account, I understand that it is solely my responsibility to notify Payroll immediately of any changes that affect my direct deposit.*

OPTION 2 - Payroll Debit Card

Money Network™ Visa® Debit Card

To receive a Money Network Debit Card, complete form on the front side and return to PICS. PICS will issue and mail the debit card to you before your first pay check. Upon receipt, you will activate the card and begin to use the benefits of the Money Network Debit Card.

The Money Network™ Checks offer you a complete and convenient package of services you can use to access and manage your money instantly. Your pay will be deposited into the Money Network™ Check Program Account ("Account") every payday so you have immediate access to your money.

Advantages to Money Network™

- Check account balance for free online or by phone
- Pay bills online with *Money Network™* Card
- Manage account online or by phone
- Get cash at an ATM
- Use a Money Network™ Check
- Make purchases

Terms of Agreement for Pay Card: *If I choose the Money Network pay card option, I hereby authorize PICS to assign me a Money Network pay card. By accepting and using the pay card, I agree to be bound by the terms and conditions outlined in the cardholder agreement, including but not limited to the cardholder fees summary.*

False Claims Act Notice

A. Prevention and Detection of Fraud, Abuse, and Waste

Partners in Community Supports (PICS) has a longstanding practice of fair and truthful dealing with its participants, their families, the government, health professionals and other business associates. No PICS Associate shall engage in any act of fraud, abuse or waste, such as knowingly making false statements of material fact, in the preparation or submission of any claim for reimbursement under the Medicaid program. A PICS Associate is any PICS worker, Representative, Representative worker, contractor or other agent hired by PICS. Compliance with this Policy is a condition of employment or business relationship with PICS. Violation of this policy is grounds for immediate termination of employment or agency relationship.

The federal Deficit Reduction Act of 2005 (“DRA”), effective January 1, 2007, was enacted to bring entitlement spending under control by increasing the detection and prevention of fraud, waste and abuse. DRA requires Medicaid providers like PICS to implement formal written policies to combat such fraud, abuse and waste. DRA imposes liability on any person who knowingly, directly or indirectly, is involved in presenting a false or fraudulent claim to the U.S. government for payment. DRA also provides special protections for workers who report any such suspected or actual wrongdoing. This Appendix will describe PICS’ anti-fraud policies and procedures and the specific federal and Minnesota laws relating to fraud, abuse and waste.

Fraud is an intentional misrepresentation that, when relied on by a payer or other person, deceives that person to his or her detriment. Abusive tactics are broader than fraud, and may include submitting deceptive or misleading claims to a government program like Medicaid, or using a false statement to support a claim. Waste may include other deceptive tactics, such as over-utilization of otherwise necessary services.

Types of fraud, abuse, or waste which may lead to liability are:

1. Knowingly filing a false or fraudulent claim for payments to Medicare, Medicaid or another governmentally funded health care program, such as billing for services not actually provided;
2. Knowingly making or using a false record or statement to obtain payment on a false or fraudulent claim from Medicare, Medicaid or other governmental program, such as documenting clinical care not actually provided;
3. Conspiring to defraud Medicare, Medicaid or other governmentally funded health care program by attempting to have a false or fraudulent claim paid; or
4. Knowingly making or using, or causing to be made or used, a false record to statement to conceal, avoid or decrease an obligation to pay or transmit money or property to the government.

Examples of the above include but are not limited to:

- a. Billing for services not actually provided;
 - b. Making payments to a phantom vendor or phantom worker;
 - c. Paying a vendor or worker for services not actually provided;
 - d. Paying an invoice known to be false;
 - e. Accepting or soliciting kickbacks or illegal inducements from vendors of services, or offering or paying kickbacks or illegal inducements to vendors of services;
 - f. Paying, offering gifts, money, remuneration or free services to entice a Medicaid recipient to use a particular vendor;
 - g. Using Medicaid reimbursement to pay a personal expense;
 - h. Embezzling; and
 - i. Ordering and charging for medical services not necessary for the participant.
- “Knowingly” means that a person (i) has actual knowledge of the information, (ii) acts in deliberate ignorance of the truth or falsity of the information, or (iii) acts in reckless disregard of the truth or falsity of the information, and no proof of specific intent to defraud is required.

B. Mandatory Reporting Requirement.

If any PICS Associate has reason to believe that anyone associated with PICS has engaged in any fraud, abuse or waste, the Associate has a duty to report any such observations and concerns immediately to the Executive Director. PICS shall not retaliate against anyone submitting a timely report pursuant to this policy.

All reports shall be investigated under the supervision of the Executive Director. All Associates have a duty to cooperate with any investigation conducted by PICS under this requirement, including but not limited to providing information upon request and meeting with PICS’ legal, accounting or other authorized representatives, if directed to do so by the Executive Director.

PICS will take any necessary action to respond appropriately to any substantiated offense and to prevent any further offenses, including but not limited to terminating PICS workers, Representative relationships and contractor or agency contracts. Offenses will be evaluated for voluntary self-disclosure under applicable federal laws, and when warranted, they will be referred to federal and state authorities. PICS will cooperate with government officials investigating or prosecuting any individual referred by PICS.

C. Federal and State Laws.

(i) False Claims Act.

Federal law requires Medicaid providers like PICS to provide you with detailed information about the administrative remedies under the federal False Claims Act, 31 U.S.C. §§ 3729-3733 and 3801-3812. These laws are important to you and PICS because they not only provide severe sanctions for submitting false claims to the federal Medicaid program, they also provide whistleblower protections to individuals who alert federal and state officials to offenses.

Under the False Claims Act, individuals or organizations that are found to have knowingly submitted false claims to the federal government, including the Medicaid program, are subject to civil liability in the amount of \$5,500 to \$11,000 per claim, plus three times the amount of damages the government sustained because of the illegal act. Offenders also face exclusion from the Medicaid and Medicare programs. Penalties may be reduced for providers who promptly self-disclose suspected False Claims Act violations if the information is submitted within 30 days of learning of it, if the organization fully cooperates with the government's investigation of the violation and depending on whether the government has already begun its own investigation of the reported violation.

(ii) Program Fraud Civil Remedies Act.

Under the Program Fraud Civil Remedies Act of 1986, a separate law similar to the False Claims Act, a civil money penalty of up to \$5,500 per false claim or false statement relating to a claim may be imposed, as well as damages equal to twice the amount of any reimbursed false claim. Investigations may be commenced by the Secretary of Health and Human Services for claims submitted that a person knows are false, that include any written statement that includes a material misstatement of fact or omits a material fact that the person has a duty to disclose or that is in payment for property or services not provided.

(iii) Minnesota Medical Assistance Fraud Laws.

In addition to the sanctions levied by federal law, Minnesota law contains criminal and civil penalties for Medical Assistance fraud. Under Minn. Stat. § 609.466, any person who, with the intent to defraud, presents a claim for reimbursement which is false in whole or in part is guilty of an attempt to commit theft of public funds and may be sentenced accordingly. Under Minn. Stat. § 256B.121, any vendor of medical care who willfully submits a claim for reimbursement that is known to be a false claim is also subject to a civil action by the State of Minnesota for three times the payments which result from the false representation, costs and attorneys' fees.

(iv) Minnesota Vulnerable Adult Law.

Subjecting a vulnerable adult to unnecessary and over-utilized services for the profit or advantage of another may also constitute financial exploitation under the Minnesota Vulnerable Adults Act, Minn. Stat. §§626.5572, subd. 9 and 609.2335.

(v) Whistleblower Protections under federal and Minnesota Law.

The federal False Claims Act, at 31 U.S.C. §3730(h), provides anti-retaliation protections for whistle-blowing workers. If a worker participates in the investigation for, initiation of, testimony for, or assistance in an action filed under the False Claims Act, the employer may not discharge, demote, suspend, threaten, harass or in any other manner discriminate against the worker in the terms and conditions of employment, in retaliation for the worker's protected action.

Relief for a worker who is retaliated against in violation of 31 U.S.C. §3730(h) may include reinstatement, double back pay with interest, and compensation for any special damages, including litigation costs and reasonable attorneys' fees.

In addition, the False Claims Act enables private individuals to initiate lawsuits on behalf of the federal government against any party who submitted false claims for payment from the Medicaid program. Known as *qui tam* actions, the suing private plaintiff, if successful, may be rewarded part of any penalty recovered and the remainder goes to the government. Depending upon the circumstances of each case, the government may intervene. In cases where the government declines to intervene and the private plaintiff pursues the action on his or her own, the plaintiff's recovery share may be as great as 25 to 30% of the penalty. In cases where the government elects to intervene, the court may award between 15 and 25% of the recovery to the private plaintiff. Individuals who initiate *qui tam* cases may not be discriminated or retaliated against in any manner by their employers. Employer violations of the *qui tam* anti-retaliation provisions could result in reinstatement and damages of double the amount of lost wages if the worker is fired and any other damages sustained if the worker is otherwise discriminated against.

The Minnesota Whistleblower Law, Minn. Stat. §181.932, prohibits employers from discharging, disciplining, threatening or otherwise discriminating against or penalizing a worker for good faith reporting of suspected violations of any state or federal law or rule, or for participating in a government investigation. The law allows workers to refuse an employer's order to perform an act that violates federal or state law. The Minnesota law expressly authorizes a worker to report in good faith violations of federal or state health care standards that put the public at risk.

D. PICS Fraud Prevention and Detection Policy.

PICS has adopted Policies and Procedures for Maintaining Program Integrity by Preventing Fraud, Abuse and Other Wasteful Financial Practices (Attachment 1). These Policies and Procedures describe PICS' internal efforts to maintain the integrity of our billing and reimbursement policies, as well as the process for reporting and investigation of fraud, waste and abuse. It is a condition of every Associate's employment or agency relationship with PICS that both this Policy and the False Claims Policy be read, understand and complied with. Anyone with questions about this policy or who desires to report a suspected False Claims Act or other fraud-related violation should immediately contact the Executive Director. Anyone who feels retaliated against under the whistleblower and *qui tam* protections of the laws, as described above, should immediately contact the Executive Director or any member of the Board. PICS reserves the right to amend or terminate this Policy as applicable laws or circumstances require.