

## Introduction to PPL Fiscal Intermediary Services Information for Agencies and Independent Contractors

Dear Provider:

Welcome aboard! You have received this packet because you have and may continue to provide services as an agency or as an independent contractor to participants enrolled in the Kansas WORK AETNA Program, a managed care organization. AETNA has selected Public Partnerships LLC (PPL) as its new Fiscal Employer/Agent. Payments previously made to you on behalf of KDHE by PPL will now be made on behalf of AETNA. Services provided on or after January 1, 2019 may be invoiced to PPL.

Please sign and return the enclosed forms as soon as possible. Services will not be paid until the required completed forms are received. PPL will issue checks based on the invoices received and as they have been identified in the WORK participants' budgets. If you have any questions, please call us at 1-833-549-5673.

### **Paychecks will not be issued until PPL has received these forms**

1. **IRS W-9 Form.** Request for Taxpayer Identification Number and Certification. This form is used to verify your name and Taxpayer Identification Number (TIN). This TIN is used to report to the IRS income that has been paid to you.
2. **Vendor Information Form.** This form will provide PPL with the accurate vendor information.

### **As the Fiscal Employer/Agent, PPL will:**

- Maintain a database of approved providers, tax filing status, authorized services, and established service rates
- Establish direct deposit or electronic funds transfer (EFT) for provider convenience and prompt payment
- Pay agency providers and independent contractors within net-30, based on accurate submission of invoices, and subject to AETNA's approval and authorized/available funds
- Provide supporting documentation for payments made
- Reissue lost or cancelled checks
- Accept refunds from providers in the event of overpayment
- Report medical and health care payments that meet the reporting threshold (currently \$600), as miscellaneous income on IRS Form 1099 for all payments with the exception of payments for drugs, goods, and reimbursements, and payments to non-profit entities

### **Who is responsible for submitting invoices?**

It is your responsibility as the provider to submit invoices directly to PPL. Invoices are paid on a biweekly payroll schedule. All invoices are due within 30 days of the month of service. Any invoices that are submitted more than 30 days after the month of service may not be paid. All invoices submitted more than 60 days after the month of service cannot be paid.

### **What taxes will be withheld? Will I see them on my payment stub?**

As a 1099 tax status agency or independent contractor you will not have any taxes withheld from your paycheck.

### **Are there other forms I need to review?**

Yes. We have enclosed the following forms for your review:

- **Vendor/Provider Payment Change Form:** If direct deposit is desired or if current payment information needs updated, please complete this form and return it to PPL.
- **Blank Agency/Vendor Invoice:** Please submit the invoice by fax or mail.
- **Blank Independent Contractor Invoice:** Please submit the invoice by fax or mail.
- **Service Code List:** PPL has provided a list of payable WORK service codes. Please review this document for accurate submission of your invoice.
- **2019 Invoice and Reimbursement Payment Schedule**

Please visit our website at: [www.publicpartnerships.com](http://www.publicpartnerships.com) and go to the Kansas WORK Program – AETNA page to access these additional forms. You may also call customer service to request additional copies.

**PPL encourages you to call us at 1-833-549-5673 if you have any questions.** PPL staff is available to help walk you through the forms over the phone.

We look forward to working with you.

## Provider Information Form

Please complete the fields below if you intend to provide services to AETNA members enrolled in the Kansas WORK Program.

Provider Name:		Contact Name (if applicable):	
Address	City:	State:	Zip Code
Phone Number:	Fax Number:	Email Address:	Tax ID/EIN:

Indicate whether you are:

- Agency, Organization or Company, OR
- Independent Contractor – If so, list Date of Birth:\* \_\_\_/\_\_\_/\_\_\_\_\_

\*Individuals providing services to WORK participants must be at least 16 years of age.

If you indicated “Agency, Organization or Company”, are you a Non-Profit?

- Yes
- No

If you answered “Yes” to Non-Profit above, please send proof of Non-Profit to:

Attn: KS WORK AETNA  
Public Partnerships LLC  
One Cabot Road, Suite 102  
Medford, MA 02155

If you answered “No”, please complete the W-9 form provided in this packet.

**REMINDER:** Workers compensation is a required insurance plan provided by employers to pay employee benefits for job related injuries, disability, or death. The current workers compensation law (K.S.A. 44-505) covers all Kansas employers except for those in certain agricultural areas or those with a gross annual payroll of less than \$20,000. As an employer, you are required to file an injury report within 28 days of learning of an employee’s injury or death, and you must also provide written information to the employee with available benefits, a contact for workers compensation claims and the process.

## IRS Form W-9 Instructions

### What is it for?

This form tells the IRS that you are an independent contractor and is used to verify your name and Taxpayer Identification Number (TIN). This TIN is used to report to the IRS income that has been paid to you.

### Where do I get a TIN?

For individuals who have a Social Security Number (SSN), your SSN is your TIN. Enter this in the SSN field. If you are a resident alien and you do not have, and are not eligible for, a SSN, your TIN is your IRS Individual Taxpayer Identification Number (ITIN). You should enter this number in the SSN field.

### What if I am an independent contractor and I have an FEIN?

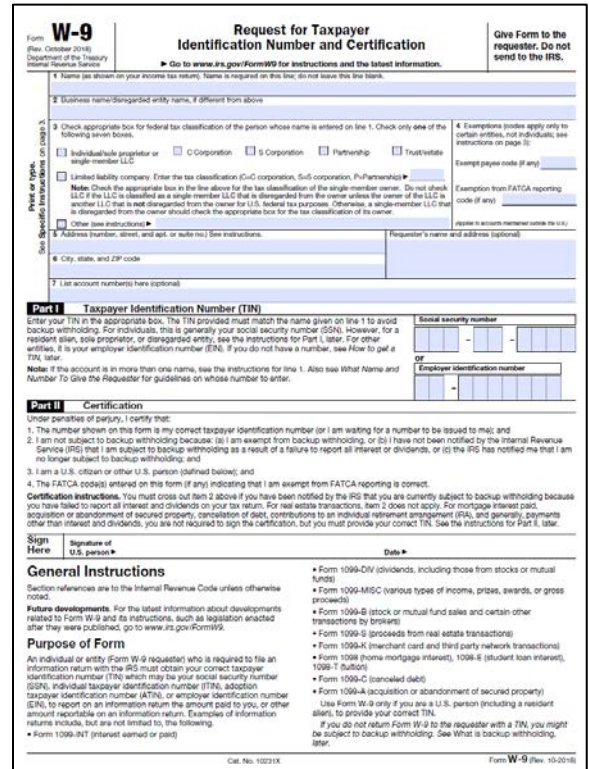
If you have a Federal Employer Identification Number (FEIN), you may enter either your SSN or FEIN; however, the IRS prefers that you use your SSN.

### What if I don't have either an SSN or an ITIN?

If you do not have a SSN or an ITIN, write "Applied for" in the space for the TIN. You should then apply for a SSN by completing Form SS-5, Application for a Social Security Card. This is available at your local Social Security Administration office or online at [www.socialsecurity.gov](http://www.socialsecurity.gov). If you are a resident alien and are not eligible to obtain a SSN, you will need to apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number. If you have an application pending for a SSN, simply write "Applied for" in the space for the TIN.

### Which lines do I complete?

You need to complete the top part of the form that asks for your demographic information. You should then complete Part I and sign and date in Part II.



**Form W-9**  
Request for Taxpayer Identification Number and Certification

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

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

2 Business name (disregard 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 1)

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

6 City, state, and ZIP code

7 List account numbers 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.

**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 codes 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**

**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](http://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-DIV (dividend or interest)
- 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-A (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (mortgage interest), 1098-E (student loan interest), 1099-T (dividend)
- Form 1099-C (cancelled 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.

Call No. 1-800-829-1040 Form W-9 (Rev. 10-2015)

Send completed and signed form to KS WORK program, through PPL via fax, email, or mail

<p><b>Fax*</b></p> <p>1-855-319-9305</p>	<p><b>Email*</b></p> <p>pplksaetna@pcgus.com</p>	<p><b>Mail</b></p> <p>KS WORK AETNA Public Partnerships LLC One Cabot Road, Ste. 102 Medford, MA 02155</p>
<p><b>*FOR FASTEST PROCESSING, EMAIL OR FAX FORMS</b></p>		

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type.</b> See Specific Instructions on page 3.	<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 of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.	<b>4</b> 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) ▶ _____ <b>Note:</b> 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 <b>not</b> 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.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	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 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.

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

## 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.

<b>Sign Here</b>	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](http://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 <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. 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](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. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<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*, 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](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 report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.

## Agency/Vendor Direct Deposit Information

Direct deposit is the fastest and safest way to receive payment from Public Partnerships LLC (PPL) for delivery of services for WORK program participants.

You can choose to receive your payment directly deposited into your checking account, savings account, or to a pay card of your choice. To sign up for direct deposit, review the three steps below and complete the Payment Change Form. If you have any questions, contact PPL Customer Service toll free at 1-833-549-5673.

### Meet Direct Deposit Requirements

You may receive direct deposit payroll payments if you meet the following requirements:

1. You must complete Payment Change Form. The person filling out the form must have the authority to authorize payment processing to the account listed.
2. You must agree to immediately notify the KS WORK program, through PPL in writing if you change your bank, account number, account type, ABA routing number, or contact information. With changes, you may need to submit a new Payment Change Form. Failure to comply with notification policies may result in a delay of payment.

### Submit Direct Deposit Information to PPL

Complete and sign the Payment Change Form. You also need to submit account verification documents. These documents differ depending on the type of direct deposit you want to do:

- To direct deposit to a **checking account**, you need to submit a voided check or a letter from your bank that states your account number for the account you wish the payment to be deposited.
- To direct deposit to a **savings account**, you need to submit a letter from your bank that states your account number for the account you wish the payment to be deposited.
- To direct deposit to a **pay card/debit card**, you need to submit documentation from the pay card's enrollment process or the pay card's financial entity that verifies the account number and the routing number you want the KS WORK program, through PPL to deposit funds to.  
**NOTE: Please be advised that if you choose this option, KS WORK program, through PPL does not support any particular pay card/debit card financial institution and is not responsible for any fees established by the financial institution. The KS WORK program, through PPL recommends you review all information regarding services fees, transaction limitations, or any other important information pertaining to your pay card prior to enrolling and activating your pay card.**

**The application and the supporting documents must be sent to the KS WORK program, through PPL via fax, email, or mail**

<b>Fax*</b>	<b>Email*</b>	<b>Mail</b>
1-855-319-9305	pplksaetna@pcgus.com	KS WORK AETNA Public Partnerships LLC One Cabot Road, Ste. 102 Medford, MA 02155
<b>*FOR FASTEST PROCESSING, EMAIL OR FAX FORMS</b>		

**Await confirmation from the KS WORK program, through PPL**

Your direct deposit account will become active after the KS WORK program, through PPL verifies your account number with your bank or pay card. The whole process may take 1 to 2 pay cycles from the time we receive your completed and signed application meaning you may receive one or more paper checks before beginning to receive payments via direct deposit.

If there is a change in bank account information, your KS WORK program, through PPL payment account will be taken off direct deposit status until the new bank account information is verified. Verification may take a few weeks. You will receive paper checks in the interim period.

The direct deposit payment is sent on the day that payroll is run, and should be in your bank account within 24 to 48 hours. Please be aware that bank holidays may delay payment posting. After considering bank holidays, contact PPL customer service toll-free at 1-833-549-5673 if you don't receive your payment on time.

**Remittance Advice**

Once your direct deposit becomes active, you will receive a summary of your gross wages, tax withholding, and other relevant information on a document called "Remittance Advice" that is mailed to you. This is information that used to show on your check stub.

We hope you enjoy having faster access to your payments!

## Vendor/Provider Payment Change Form

Vendor/Provider Name	Contact Name	ID# (if known)

Payment Information
<i>(If a payment selection is not checked then KS WORK AETNA will automatically set you up with the debit card)</i>

<b>Payment Selection</b> (check only one box): <input type="checkbox"/> Debit Card <input type="checkbox"/> Direct Deposit
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Direct Deposit
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<b>Account Type</b> (check only one box): <input type="checkbox"/> Checking Account <input type="checkbox"/> Savings Account
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Account Information
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Direct deposit can be cancelled by calling customer service. If you are changing your bank account information, this form must be submitted.

<b>Banking Institution Name:</b>	
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<b>Routing Number:</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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<b>Account Number:</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Authorization
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I authorize KS WORK AETNA through Public Partnerships LLC to deposit my payment directly into my account using an Automated Clearing House (ACH) transaction. I recognize that if I fail to provide complete and accurate information on this form, processing may be delayed or made impossible, or my electronic payments may be erroneously made. I authorize KS WORK AETNA through Public Partnerships LLC to withdraw from the designated account all amounts deposited electronically in error. If the designated account is closed or has an insufficient balance to allow withdrawal, then I authorize KS WORK AETNA through Public Partnerships LLC to withhold any payment owed to me until the erroneous deposited amounts are repaid. If I decide to cancel direct deposit, I will contact Public Partnerships LLC customer service and provide both the account and routing numbers of my account.

Cancellation
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<input type="checkbox"/> I wish to cancel an existing debit card account. State the reason for cancellation:
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Payee Signature \_\_\_\_\_ Date \_\_\_\_\_

## Kansas WORK AETNA Provider Invoice Instructions and Service Code Descriptions

Please use the Public Partnerships LLC (PPL) specific Kansas WORK AETNA Provider Invoice when submitting for reimbursement for services provided to participants in the Kansas WORK program. PPL cannot guarantee the timely processing of invoices submitted on alternative formats.

PPL will pay agency/vendor providers and independent contractors within 30 days of invoice receipt, dependant on the accurate submission of this invoice form, and subject to AETNA approval and authorized and available funds in the WORK participant’s budget.

When completing the invoice form, it is required that you identify on the invoice the service code(s) below that correspond to the services that were provided. In the event that you provide an “Other” service, please include a description of the service on the invoice in the column provided.

<b>Personal Assistant Services</b>	
<b>Service Code Name</b>	<b>Service Code</b>
Activities of Daily Living (includes bathing, grooming, toileting, eating, transferring, medication, management, and mobility)	ADL
Instrumental Activities of Daily Living (includes shopping, housekeeping, laundry, meal prep, lawn care/snow removal, transportation, and money management)	IADL
Employment Related Support	EMPSUPPORT
<b>Alternative Services</b>	
Housekeeping service	HOUSEKEEP
Laundry service	LAUNDRY
Meal service	MEALS
Mowing/snow removal service	SNOWMOW
Transportation service	TRANSPORT
Employment support	WORKSPRT
Emergency monitoring INSTALLATION	MONITORINS
Emergency monitoring	MONITOR
Medication Dispenser	MEDDISP
Other	OTHER

Please contact our toll-free customer service number: 1-833-549-5673 with any questions regarding invoicing.

**All invoices are due within 30 days of the month of service.**



Aetna Better Health® of Kansas

## Kansas WORK AETNA Fiscal Management Provider Agency/Vendor Invoice

Agency/Vendor PPL ID:	Agency/Vendor Name:	Agency/Vendor Phone Number:
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NOTE: Invoices must be submitted within 30 days of the month of service.

Participant Last Name	Participant First Name	Participant PPL ID	Date of Service	Service Code	# of Units (0.25 Increments)	Rate per Unit	Total
Total:							

**Invoices can be faxed to:**  
1-855-319-9305

**Questions, Call PPL Customer Service:**  
1-833-549-5673

**Invoices can be mailed to:**  
Public Partnerships LLC  
Attn: KS WORK AETNA  
One Cabot Road, Suite 102  
Medford, MA 02155

**Invoices can be emailed to:**  
pplksaetna@pcgus.com

The agency/vendor certifies that the representations made in this invoice are true, accurate and correct, and that if any statements are willfully false, the agency/vendor may be subject to punishment, including suspension, debarment, or disqualification from participating as a vendor in State or Federal programs, as well as criminal sanctions, as may be applicable. The agency/vendor understands that payment of this claim will be from Federal and/or State funds, and that any falsification or concealment of a material fact may be prosecuted under Federal and State laws.



Aetna Better Health® of Kansas

## Kansas WORK AETNA Fiscal Management Provider Independent Contractor Invoice

Independent Contractor PPL ID:	Independent Contractor Name:	Independent Contractor Phone Number:
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NOTE: Invoices must be signed and scanned if you choose to input values electronically.  
Invoices must be submitted within 30 days of the month of service.

Participant Last Name	Participant First Name	Participant PPL ID	Date of Service	Service Code	# of Units (0.25 Increments)	Rate per Unit	Total
<b>Total:</b>							

**Invoices can be faxed to:**  
1-855-319-9305

**Invoices can be mailed to:**  
Public Partnerships LLC  
Attn: KS WORK AETNA  
One Cabot Road, Suite 102  
Medford, MA 02155

**Invoices can be emailed to:**  
pplksaetna@pcgus.com

**Questions, Call PPL Customer Service:**  
1-833-549-5673

Participant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The independent contractor certifies that the representations made in this invoice are true, accurate and correct, and that if any statements are willfully false, the independent contractor may be subject to punishment, including suspension, debarment, or disqualification from participating as a vendor in State or Federal programs, as well as criminal sanctions, as may be applicable. The independent contractor understands that payment of this claim will be from Federal and/or State funds, and that any falsification or concealment of a material fact may be prosecuted under Federal and State laws.