

Reference Guide: Verifying the W-9 Form

Introduction

The Internal Revenue Service (IRS) W-9 form is a required document in the Medicaid provider enrollment process. It is used to confirm a person's or business's legal name, tax classification, and taxpayer ID number for tax reporting and compliance purposes. This form is required for all billing and group enrollments.

This reference guide shows how to verify this form. It also explains how the Indiana Health Coverage Programs (IHCP) defines disregarded entities and when the enrollment application needs to be returned to the provider (RTP) due to W-9 issues.

Topics Covered: [\(Click link to go to the section\)](#)

- ✓ [Verifying the W-9 Forms](#)
- ✓ [How Disregarded Entities Should Be Reported](#)
- ✓ [Return-to-Provider \(RTP\)](#)

Verifying the W-9 Forms

When reviewing enrollment or revalidation applications for billing and group providers, it is very important to verify that the information on the W-9 form matches the details provided in the application. Applications with mismatched or incorrect information must be returned to the provider (RTP) for correction.

When verifying the W-9 form, follow the steps shown below.

1. Determine from the enrollment application whether the provider is considered a disregarded entity.
 - a. Refer to the top section of the enrollment application (*Portal Submission Summary*).
 - b. Check the last question of this section: **"Are you a disregarded entity?"**.
 - i. Regardless of whether the response is Yes or No, proceed with the steps outlined below.
 - ii. However, if the response is "Yes", refer to the next section for additional guidance specific to disregarded entities.

Figure 1: Determining if Provider Is a Disregarded Entity

Provider Enrollment: Summary	
Request Information	
Requested Enrollment Effective Date	06/06/2025
Provider Classification	Billing
Provider Type	05 : Home Health Agency
Enrollment Request Type	New Enrollment
Are you a disregarded entity?	Yes

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- Verify that the **W-9 revision date** on the top left of the form shows the latest version. The most current version as of 11/1/25 is **March 2024**.

Figure 2: Verifying W-9 Form Revision Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider submitted an earlier version of the W 9 form is considered a Quality Error. When this happens, the application must be returned to the provider (RTP).

RTP Reject Code: FN16 W 9 Form Version

- Verify that the **Provider name** (name of the entity/individual) displayed in field 1 of the W-9 form matches the Provider Name field of the enrollment application (*Portal Submission Summary*). This is the provider's legal name.

Figure 3: Verifying Provider Name

Provider Identification

Provider Name BESTCARE COMMUNITY HOSPITAL

Doing Business As Name (if different from above name) BESTCARE NURSING FACILITY

NPI 8877665544

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, entity's name on line 2.)
BestCare Community Hospital

2 Business name/disregarded entity name, if different from above.
BestCare Nursing Facility



NOTE: There is a character limit for the **Provider Name** field in the IHCP Provider Healthcare Portal. As long as the majority of the name matches and it is clear that the name has been cut off due to the limit, we can accept it as a match.

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider's legal name shown on the enrollment application does not match the name shown in field 1 of the W 9 form is considered a Quality Error. When this happens, the application must be RTP.

RTP Reject Code: FN17 W 9 Legal Name Address and CORE Mismatch

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- When applicable, verify that the name shown in the **Doing Business As Name (DBA)** field on the enrollment application matches the name displayed in field 2 of the W-9 form. This is the provider's service location name.

Figure 4: Verifying DBA

The image shows two overlapping forms. The top form is titled "Provider Identification" and contains the following fields: "Provider Name" with the value "BESTCARE COMMUNITY HOSPITAL", "Doing Business As Name (if different from above name)" with the value "BESTCARE NURSING FACILITY", and "NPI" with the value "8877665544". The bottom form is a "W-9" form titled "Request for Taxpayer Identification Number and Certification". It includes the IRS logo and the text "Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service". Below this, it says "Go to www.irs.gov/FormW9 for instructions and the latest information." and "Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below." The form has two numbered lines: Line 1 is "Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and entity's name on line 2.)" with the value "BestCare Community Hospital". Line 2 is "Business name/disregarded entity name, if different from above." with the value "BestCare Nursing Facility".

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider's DBA name shown on the enrollment application does not match the name shown in field 2 of the W-9 form is considered a Quality Error. When this happens, the application must be RTP.

RTP Reject Code: FN21 W-9 DBA Name Doesn't Match

- 5. Verify that the **Organizational Type** selected on the enrollment application matches the federal tax classification option selected in field 3 of the W-9 form.

Figure 5: Verifying Organizational Type

Organizational Structure

Organization Type Nonprofit

Registered with Indiana Secretary of State Business Start Date 03/01/2000

Incorporated Incorporation Date 01/06/2000

Chain Affiliated

Operated by Management Company

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 (Rev. March 2024)
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Request for Taxpayer Identification Number and Certification

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Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 2.)
BestCare Community Hospital

2 Business name/disregarded entity name, if different from above.
BestCare Nursing Facility

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions) **Nonprofit corporation exempt under IRS Code Section 501(c)(3)**

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider s organizational type shown on the enrollment application does not match the federal tax classification shown in field 3 of the W 9 form is considered a Quality Error. When this happens, the application must be RTP.

RTP Reject Code: FN15 Tax Classification and W 9 Conflicting Information

- 6. Verify that the provider's **W-9 address** shown on the enrollment application matches the address displayed in fields 5 and 6 of the W-9 form.

Figure 6: Verifying Provider's W-9 Address

The image displays two overlapping forms. The top form is an enrollment application with a table of addresses. The bottom form is a W-9 form for BestCare Community Hospital.

Addresses	
Address Type	Street
Service Location	ABCXYZ STREET
W-9	ABCXYZ STREET

Telephone Number Office 317-555-55

W-9
Form (Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification
Go to www.irs.gov/FormW9 for instructions and the latest information.

Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1 and the entity's name on line 2.)
BestCare Community Hospital

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

3 Social Security number (SSN) and name of any foreign partner, if any. Beneficiaries. See instructions.

4 Tax classification (see instructions)

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

6 City, state, and ZIP code
Indianapolis, IN 46204

7 List account number(s) here (optional)

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider's W-9 address shown on the enrollment application does not match the address shown in fields 5 and 6 of the W-9 form is considered a Quality Error. When this happens, the application must be RTP.

RTP Reject Code: FN06 Home Office and W-9 Must Match

- 7. Verify that the **Taxpayer Identification Number (TIN)** and TIN Type submitted on the enrollment application matches the Employer identification number or social security number entered in Part I of the W-9 form. Since the *Portal Submission Summary* displays only the last four digits of the TIN, you must refer to the **CoreMMIS Provider Enrollment Information** page to verify this information.

Figure 7: Verifying TIN and TIN Type

The screenshot shows the Gainwell web interface for Provider Enrollment Information. The form fields are as follows:

ATN	5594	Status	L - Under Review
Name	BESTCARE COMMUNITY HOSPITAL	App NPI	1760460489
Enrollment Type	I - Billing	TIN	444555000
Address 1	ABCXYZ STREET	TIN Type	FEIN
Address 2			
City	INDIANAPOLIS		
State	IN		
Zip	46204-1077		

The W-9 form is titled "Request for Taxpayer Identification Number and Certification". It includes the following information:

- Form W-9 (Rev. March 2024)
- Department of the Treasury Internal Revenue Service
- Name of entity/individual: BestCare Community Hospital
- Business name/disregarded entity name: BestCare Community Hospital
- Part I Taxpayer Identification Number (TIN): 44-4555000



NOTE: A W-9 form must include either a Social Security Number (SSN) or an Employer Identification Number (EIN)—not both. When the form is showing both numbers, the application must be returned to the provider (RTP).

Quality Error / Return to Provider (RTP)

Approving an enrollment when the provider's tax ID and the TIN type shown on the CoreMMIS Provider Enrollment Information page does not match the Tax ID and TIN type shown in the W-9 form is considered a Quality Error. When this happens, the application must be returned to the provider (RTP).

RTP Reject Code: FN13 TIN on Form & W-9 Mismatch

- 8. Verify that the W-9 form was **signed and dated**. The date on the form must be **within the last 3 years** from the enrollment application date.

Figure 8: Verifying W-9 Signature and Date

Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.	Give form to the requester. Do not send to the IRS.
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.		
1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) BestCare Community Hospital		
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 <i>XX Ben XX Matlack</i>	Date 08/04/2024

Quality Error / Return to Provider (RTP)

Approving an enrollment without a signed W 9 form or with a W 9 dated more than three years ago is considered a Quality Error. When this happens, the application must be returned to the provider (RTP).

RTP Reject Code: FN20 W 9 Signature and Date

How Disregarded Entities Should be Reported

A disregarded entity is a business entity that is not considered separate from its owner for federal tax purposes. This entity does not file its own federal tax return (*it is disregarded or ignored for tax purposes*). Instead, the owner reports the income and expenses on their own tax return. For IHCP enrollment, this means that the owner's name and tax identification number (TIN) must be used on both the W-9 and the application.

When verifying the W-9 of a disregarded entity, make sure that the following fields are completed correctly.

- **Field 1** should show the owner's name (not the name of the disregarded entity). It must match the **Provider Name** in the application.



NOTE: Disregarded entities are often owned by multiple parties. In such cases, Line 1 of the W-9 form should reflect the name of the first entity in the ownership chain that is not disregarded—that is, the first entity required to file a federal tax return. The TIN entered in Part I of the W-9 should correspond to this owner. For the purpose of reviewing the enrollment application, you only need to ensure that the name in Field 1 matches the Provider Name listed in the application.

- **Field 2** is used by disregarded entities to enter their name and TIN. The name in this field must match the **Doing Business As (DBA) Name** in the application, which represents the name of the **Service Location**.



NOTE: Although it is common for disregarded entities to enter their TIN next to their name in Field 2 of the W-9, providing their TIN in this field is optional.

Figure 9: Fields 1 and 2 of the W-9 Form

Provider Identification	
Provider Name	ABCXYZ HOME CARE INC.
Doing Business As Name (if different from above name)	BEST CARE EVER LLC
NPI	1518781483

Address Type	
Service Location	BEST CARE EVER LLC
Street	ABCXYZ STREET
City	INDIANAPOLIS
State	Indiana
Email Address	-
Telephone Number	Office 317-555-5555

Form W-9		Request for Taxpayer Identification Number and Certification	
Form (Rev. March 2024)		Go to www.irs.gov/FormW9 for instructions and the latest information.	
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.			
1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1.)	ABCXYZ Home Care Inc.	Owner's Name
2	Business name/disregarded entity name, if different from above.	Best Care Ever LLC - EIN 789789789	Disregarded Entity's Name
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.		

- **Part I** – Taxpayer Identification Number (TIN) must show the owner’s tax ID.

Figure 10: Owner’s TIN

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
ABCXYZ Home Care Inc.

2 Business name/disregarded entity name, if different from above.
Best Care Ever LLC - EIN 789789789

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check one of the following seven boxes.

4 Exemptions (codes apply only to individuals).

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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[] [] [] - [] [] [] - [] [] [] []

or
Employer identification number
1 0 - 0 2 0 0 3 0 0

What is the most common mistake that disregarded entity providers make?

The most common mistake that disregarded entity providers make is to enter the disregarded entity’s TIN in the application instead of the owner’s TIN.

Figure 11: Incorrect TIN Entered in the Application

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
ABCXYZ Home Care Inc.

2 Business name/disregarded entity name, if different from above.
Best Care Ever LLC - EIN 789789789

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check one of the following seven boxes.

4 Exemptions (codes apply only to individuals).

Incorrect

Social security number
[] [] [] - [] [] [] - [] [] [] []

or
Employer identification number
1 0 - 0 2 0 0 3 0 0

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Provider > Enrollment Information

ATN: 6798 Status: L - Under Review

Name: ABCXYZ HOME CARE INC. App NPI: 1518781483

Enrollment Type: I - Billing TIN: **789789789**

Address 1: 8612 E 75TH ST TIN Type: FEIN

Address 2: Contact First: XXBEN

City: INDIANAPOLIS Contact Last: XXMATLOCK

State: IN Assigned MCD:

Zip: 46250-2875 Telehealth Only:

The application must show the owner's TIN in the application, which must always correspond to the TIN entered in Part I of the W-9 form.

Figure 12: Correct TIN Entered in the Application

The image shows a W-9 form and a software interface. The W-9 form is titled "Request for Taxpayer Identification Number and Certification" and includes the name "ABCXYZ Home Care Inc." and a TIN of "100200300". The software interface, titled "Provider > Enrollment Information", shows the same information. An orange box highlights the TIN field in the software, and an arrow points to it with the word "Correct".

Field	Value
ATN	6798
Name	ABCXYZ HOME CARE INC.
Enrollment Type	I - Billing
Address 1	6612 E 75TH ST
Address 2	
City	INDIANAPOLIS
State	IN
Zip	46250-2875
Status	L - Under Review
App NPI	1518781483
TIN	100200300
TIN Type	FEIN
Contact First	XXBEN
Contact Last	XXMATLOCK
Assigned MCD	
Telehealth Only	

Quality Error / Return to Provider (RTP)

Approving an enrollment when the application lists the disregarded entity's TIN instead of the owner's TIN is considered a Quality Error. When this happens, the application must be RTP.

RTP Reject Code: FN18 Possible disregarded entity

Return-To-Provider (RTP)

Return-to-provider (RTP) is the process used when the enrollment application is missing required information or documentation, or when discrepancies are found between the submitted documents and the details provided in the application. When this happens, the application is returned to the provider (RTP) with instructions on what needs to be corrected or added.

- When the application needs to be RTP, you need to submit an RTP action in Worklist. Refer to the *How to Conduct an RTP* reference guide.

Table 1 below lists all W-9 related RTP reject codes. As you complete the RTP in Worklist, make sure to select all codes that apply to the application.

Table 1: W-9 Related RTP Codes

Reject Code	Reject Description	Reject Text
FN06	Home Office and W-9 Must Match	The name and address listed on the W-9 must match the Home Office information in the application, and the W-9 must match what IRS has on file. Please correct this information so that the W-9 and the enrollment application both reflect the name, address and tax identification number registered with the IRS.
FN09	Missing W-9	A W-9 was not submitted with the enrollment application packet; a current version of a W-9 must be submitted.
FN13	TIN on Form & W-9 Mismatch	The tax identification number reported in the application form does not match the tax identification number on the W-9. Tax identification numbers on all IHCP forms and attached financial forms must be consistent for data processing of the request. Please submit a correction and a copy of an IRS form that shows the tax identification number, business name and address as confirmation of the tax information IRS has on file for this business.
FN15	Tax Classification and W-9 Conflicting Information	The W-9 form submitted cannot be processed due to conflicting information related to the federal tax classification. Please review the instructions on the www.IRS.Gov web site and make necessary corrections to the W-9 form.
FN16	W-9 Form Version	An outdated version of the W-9 form was submitted. Please submit the most current version of the W-9 Form. Go to the IRS Web site to obtain the most current version of the IRS W-9 form.

Reject Code	Reject Description	Reject Text
FN17	W-9 Legal Name Address and CORE Mismatch	There are multiple enrollments on record under this TIN with a legal name/address different than the one submitted. All enrollments associated with this TIN must have the same legal name/address. If this is an error, please correct. If this is a change to the legal name/address associated with this TIN, submit an "IHCP Tax Identification Maintenance Form" along with a current W-9 to report the new information for each location associated with the TIN.
FN18	Possible disregarded entity	It is unclear if the TIN reported is for a disregarded entity or a corporation. It is very important to report what IRS has on file for the tax information reported. The W-9 should be completed based on the instructions listed on the back of the W-9 form.
FN19	W-9 clarification two TINS reported	Both an EIN and SSN were reported on the submitted W-9. Please submit IRS letter verifying the federal tax classification or submit a corrected W-9 that identifies the TIN used for 1099 reporting purposes.
FN20	W-9 Signature and Date	The W-9 must be signed and dated within the last 3 years.
FN21	W-9 DBA Name Doesn't Match	The Business Name listed in field 2 of the W-9 does not match the Doing Business As (DBA) name submitted in the application. Please correct this information so that the W-9 and the enrollment application both reflect the same information.