

## Tips for Completing the Massachusetts Substitute W-9 Form

All billing providers enrolled in MassHealth must complete a Massachusetts Substitute W-9 (Request for Verification of Taxation Reporting Information) form.

You can download the Massachusetts Substitute W-9 form from the MassHealth website. Go to <https://www.mass.gov/masshealth-provider-forms>. Click on “MassHealth Provider Forms by Provider Type A – D.” The form can be found on the list of forms for All Providers.

The following are tips for ensuring correct completion of this required form.

- Enter the provider’s legal name and address exactly as that information is known to the Internal Revenue Service (IRS). This information must match the provider’s application or the information on file with MassHealth.
- Check the appropriate box to indicate the type of entity completing the form: Individual/Sole Proprietor or single-member LLC, C Corporation, S Corporation, Partnership, Trust/Estate, or Other. If “Other” is checked, indicate what “Other” represents.
- Provide the legal address where indicated on the form. If enrolling as an individual, you must complete the Legal Address field with the individual’s home address.
- Provide the remittance address where indicated on the form if the address differs from the legal entity address. If a remittance address is not indicated, it will default to the legal address.
- Individuals must complete Part I with the appropriate social security number (SSN). All others must use a federal employer identification number (FEIN). If a FEIN is entered, you must attach a copy of your *Notice of New Employer Identification Number Assigned* from the Department of the Treasury or the IRS, or a tax coupon.
- If you entered an SSN or sole proprietor FEIN, the form must be signed by the practitioner. If you entered a FEIN, the form must be signed by an owner, CEO, CFO, or similar official.
- The form can either be signed traditionally and then scanned or it can be signed electronically using DocuSign or Adobe Sign. There are two types of electronic signature that are accepted: A signer can either draw their signature using a mouse or finger if working from a touch screen device, or upload a picture of their wet signature. The typed text of a signature is not an acceptable form of electronic signature.

