Tips for Completing the Massachusetts Substitute W-9 Form

All providers enrolled in MassHealth, including individual practitioners affiliated with group practices, 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 Web site. Go to www.mass.gov/masshealth. Click on MassHealth Provider Forms in the lower-right corner of the screen. The form is listed under the list of forms for All Providers.

Below are tips for ensuring correct completion of this required form.

- You must check the appropriate box to indicate the type of entity completing the form: Individual/Sole Proprietor, Corporation, Partnership, or Other. If “Other” is checked, indicate what “Other” represents.

- Provide the applicant’s legal name and address exactly as that information is known to the Internal Revenue Service (IRS). Please attach, if possible, a tax coupon or other documentation from the IRS. This address must match the legal address on the application.

- Provide the remittance address where indicated on the form, if the address differs from the legal entity address. This address must match the check mailing address on the application.

- Individuals must complete Part I with the appropriate social security number (SSN). All others must use a federal employer identification number (FEIN). If an FEIN is entered, you must attach a copy of your Notice of New Employer Identification Number Assigned from the Department of the Treasury, IRS, or a tax coupon.

- If you entered an SSN, the form must be signed by the practitioner. If you entered an FEIN, the form must be signed by an owner, CEO, CFO, or similar official.

- Only an original ink signature is acceptable. Photocopied or stamped signatures will not be accepted. It is recommended that the signature be applied in an ink color other than black.

- Group practices must complete a separate Massachusetts Substitute W-9 form for the group using the appropriate tax identification number. Each individual practitioner within the group must complete a separate Massachusetts Substitute W-9 form containing the individual’s SSN.

- The legal name and address on the Massachusetts Substitute W-9 form must match the legal name and address listed on the application.

- If enrolling as an individual, you must complete the Legal Address field with the individual’s home address. In Part I, you must enter only the SSN of the individual.

- You must submit original Massachusetts Substitute W-9 forms. No sections may be crossed out or otherwise altered.