

Join the Provider Network

Thank you for your interest in joining the First Sun EAP Provider Network. We take every precaution to properly qualify providers for the network to ensure they meet the growing needs of our clients and that they will have a positive experience working with us.

QUALIFICATIONS

Face-to-face counselor

- Master's Degree
- Fully licensed in the state you provide services
- Malpractice insurance in an amount of not less than one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) per aggregate
- Minimum of three-years' experience in a clinical setting post full licensure

Video counseling

- Master's Degree
- Fully licensed in the state you provide services
- Malpractice insurance in an amount of not less than one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) per aggregate
- Minimum of three-years' experience in a clinical setting post full licensure
- HIPPA compliant video counseling platform
- Business Associate Agreement from a platform verifying the platform is HIPAA compliant
- Malpractice insurance that includes video counseling

CREDENTIALING

Credentialing is the process we use to verify your professional credentials in conjunction with our criteria. Here's what you need to begin. *Fillable form supplied in this document.

- A copy of your curriculum vitae
- A copy of your license(s)
- A copy of certification(s), if applicable
- A copy of your malpractice insurance
- Practice Information*
- Malpractice Questionnaire*
- Provider Payment Checklist*
- W-9*
- Billing Procedures*
- ACH authorization form*
- Business Associate Agreement (If accepted, this form will be sent to you.)

Sending in your credentials

You've made it this far. Now it's time to send them to us.



Electronically to Nancy.Swanson@firstsuneap.com



Mail to 2700 Middleburg Drive, Suite 208 Columbia, SC 29204



Fax to 803-799-3722

Submission of credentials is for consideration only and does not ensure acceptance into the First Sun EAP Provider Network. We will carefully review your application and contact you when the review is completed.

FIRST SUN EAP PROVIDER PRACTICE INFORMATION SHEET

Date _____

Counselor's Name _____

Credentials _____

Practice/Group Name (dba) _____

National Provider # _____

Practice Mailing Address _____

City _____ State _____ ZIP Code _____

Practice Address _____

City _____ State _____ ZIP Code _____

Additional Practice Address _____

City _____ State _____ ZIP Code _____

Phone Listings: Office _____ Cell _____

Fax _____ Emergencies _____

E-mail _____ Website _____

Please check the presenting problems for which you have unique credentialing or targeted and current training for assessment and treatment.

- | | | | |
|---|--|---|---|
| <input type="checkbox"/> Abuse Issues | <input type="checkbox"/> Childhood Conduct Disorders | <input type="checkbox"/> Housing/Shelter | <input type="checkbox"/> Psychological Evaluation |
| <input type="checkbox"/> ACOA | <input type="checkbox"/> Children | <input type="checkbox"/> Impaired Professionals | <input type="checkbox"/> Rape/Sexual Assault |
| <input type="checkbox"/> ADHD/ADD | <input type="checkbox"/> Christian Counselor | <input type="checkbox"/> Insomnia | <input type="checkbox"/> Runaways |
| <input type="checkbox"/> Adolescent Disorders | <input type="checkbox"/> Codependency | <input type="checkbox"/> Internet Addiction | <input type="checkbox"/> Schizophrenia/Psychosis |
| <input type="checkbox"/> Adolescents | <input type="checkbox"/> Critical Incident Response | <input type="checkbox"/> Learning Disabilities | <input type="checkbox"/> School Problems |
| <input type="checkbox"/> Adoption Issues | <input type="checkbox"/> Depression | <input type="checkbox"/> Marital/Relationship | <input type="checkbox"/> Self-Help - Alcohol |
| <input type="checkbox"/> Adults | <input type="checkbox"/> Development Disorder | <input type="checkbox"/> Mediation | <input type="checkbox"/> Self-Help - Cocaine |
| <input type="checkbox"/> AIDS/HIV | <input type="checkbox"/> Disability Management | <input type="checkbox"/> Medical Issues | <input type="checkbox"/> Self-Help - Gambling |
| <input type="checkbox"/> Alternate Lifestyles | <input type="checkbox"/> Domestic Violence | <input type="checkbox"/> Men's Issues | <input type="checkbox"/> Self-Help - Mental Health |
| <input type="checkbox"/> Anger Management | <input type="checkbox"/> Eating Disorders | <input type="checkbox"/> OCD | <input type="checkbox"/> Sex Therapy |
| <input type="checkbox"/> Anxiety Disorders/Panic | <input type="checkbox"/> Elder Issues | <input type="checkbox"/> Pain Management | <input type="checkbox"/> Sexual Abuse Therapy |
| <input type="checkbox"/> Autism/Asperger's | <input type="checkbox"/> Ethnicity/Minority Issues | <input type="checkbox"/> Parenting Issues | <input type="checkbox"/> Sleep Disorders |
| <input type="checkbox"/> Behavioral Problems | <input type="checkbox"/> Family Counseling | <input type="checkbox"/> Performance Problems | <input type="checkbox"/> Stress Management |
| <input type="checkbox"/> Bipolar Disorders | <input type="checkbox"/> Family of Origin Issues | <input type="checkbox"/> Personality Disorders | <input type="checkbox"/> Substance Abuse - Alcohol |
| <input type="checkbox"/> Blended Families | <input type="checkbox"/> Gambling | <input type="checkbox"/> Phobias | <input type="checkbox"/> Substance Abuse - Other Drug |
| <input type="checkbox"/> Borderline Personality Disorders | <input type="checkbox"/> Gay/Lesbian Issues | <input type="checkbox"/> Physical Abuse | <input type="checkbox"/> Suicide |
| <input type="checkbox"/> Career Counseling | <input type="checkbox"/> Grief & Loss | <input type="checkbox"/> Play Therapy | <input type="checkbox"/> Trauma |
| <input type="checkbox"/> Child Abuse | <input type="checkbox"/> Group Therapy | <input type="checkbox"/> PTSD | <input type="checkbox"/> Women's Issues |

Of the above list, what would you say are your three (3) main areas of interest?

Is your practice: Adult Only _____ Children Only _____ Both _____ Number of years in clinical practice _____

Do you work with clients who have been referred to EAP due to job performance issues? Yes _____ No _____

Do you work with perpetrators? Yes _____ No _____

Do you provide marriage counseling? Yes _____ No _____

Do you work with sex addiction? Yes _____ No _____

Do you have an interest in becoming a network trainer for First Sun EAP? Yes _____ No _____

FIRST SUN EAP PROVIDER PRACTICE INFORMATION SHEET – continued

Do you have any of the following special abilities/certifications? Please attach a copy of certificate(s).

Alcohol/Drug Assessment Yes _____ No _____
What substance use screening tool(s) do you use? _____
Do you use ASAM criteria to determine level of care? Yes _____ No _____
Are you able to provide a brief (4 – 5 sessions) curriculum of sobriety maintenance education at the ASAM Early Intervention level of care? Yes _____ No _____
Do you have the ability to drug test clients? Yes _____ No _____
If not, do you refer to another agency for drug tests? If so, who? _____
What treatment facilities have you found to be most helpful? _____
Substance Abuse Professional Yes _____ No _____
Critical Incident Response Yes _____ No _____
Certified Employee Assistance Professional (CEAP) Yes _____ No _____
EAS-C Certification Yes _____ No _____
Speak a second language fluently? Please list _____ Yes _____ No _____
Work with returning military, Guards, Reservists and their families Yes _____ No _____
Work with children? Please list age ranges _____ Yes _____ No _____
Life Coach Yes _____ No _____ Are you a certified Life Coach? Yes _____ No _____
Workplace Coach Yes _____ No _____ Are you a certified Workplace Coach? Yes _____ No _____

Do you provide on-site critical incident response? Yes _____ No _____
Are you affiliated with a national critical incident response group? Yes _____ No _____

If so, which group? _____

Do you participate in a video counseling network? Yes _____ No _____

If so, which network? _____
Is the network HIPAA compliant? Yes _____ No _____

Do you provide a sliding scale or reduced fee schedule if needed? Yes _____ No _____
Are there clinical issues you prefer not working with? Yes _____ No _____

If so, please list _____

Please list treatment orientation(s) _____

How do you prefer authorizations be sent to you? Mail _____ Fax _____ Secure email _____

Do you use a billing service/individual to submit billing? Yes _____ No _____
If so, please list name of service or individual.

Phone _____

The following information assists our assessment staff in completing the referral process by matching clients with resources based on client request/expectation and presenting problem:

Your Gender _____ Your Age _____ Your Ethnicity _____

Is your office handicapped accessible? Yes _____ No _____

Days/Hours available to see clients _____

Insurance Panels (Please list panels you are on.) _____

FIRST SUN EAP MALPRACTICE INSURANCE QUESTIONNAIRE

While we try to minimize paperwork demands on our network providers, our insurance carrier requires we ask you to respond to these questions. Since we are required to keep responses on file, we ask that you return the completed form to First Sun EAP. We appreciate your continuing support and thank you for assisting us in this way.

- 1. Have you ever been convicted of a crime involving sex-related or child/elder abuse related offenses? Yes _____ No _____
- 2. Have you ever been convicted of any other crime? (other than minor traffic violations) Yes _____ No _____
- 3. Do you have any pending misdemeanor or felony charges? Yes _____ No _____
- 4. In the past three years, has your license to practice in any jurisdiction ever been voluntarily or involuntarily denied, restricted, suspended, challenged, revoked, conditioned or otherwise limited? Yes _____ No _____
- 5. In the past three years and up to and including the present, have you had any ongoing physical or mental impairment or condition that would make you unable, with or without reasonable accommodation, to perform the essential functions of a practitioner in your area of practice, or unable to perform those essential functions without a direct threat to the health and safety of others? Yes _____ No _____
- 6. Considering the essential functions of a practitioner in your area of practice, in the past three years and up to and including the present, have you suffered from any communicable health condition that could pose a significant health and safety risk to your clients? Yes _____ No _____
- 7. Have you ever had an incident that resulted in an allegation of sexual, child or elder abuse? Yes _____ No _____
Was a claim made against you? Yes _____ No _____
(If yes, please submit details at the end of the document.)
Was the case settled? Yes _____ No _____
Taken to trial? Yes _____ No _____
- 8. Have you ever been sanctioned for an ethical violation? Yes _____ No _____
(If yes, please submit details at the end of the document.)
Was a claim made against you? Yes _____ No _____
(If yes, please submit details at the end of the document.)
Was the case settled? Yes _____ No _____
Taken to trial? Yes _____ No _____
Were there any recommendations or restrictions made for you? Yes _____ No _____
- 9. In the past three years, have you had a history of chemical dependency or substance abuse that might affect your ability to competently and safely perform the essential functions of a practitioner in your area of practice? Yes _____ No _____
- 10. In the past three years, have you had or do you have any mental or physical condition or do you take any medications that might affect your ability to competently and safely perform the essential functions of a practitioner in your area of practice? Yes _____ No _____
- 11. In the past three years, has any malpractice carrier ever made an out-of-court settlement or paid a judgment of a medical malpractice claim on your behalf or have you ever been named in a malpractice suit, settled, active or dismissed? Yes _____ No _____
- 12. In the past three years, has your professional liability insurer placed conditions or restrictions on your coverage of ability to obtain coverage? Yes _____ No _____
- 13. Are you aware of any potential malpractice suits that may be filed against you?© Yes _____ No _____

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 28% 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.

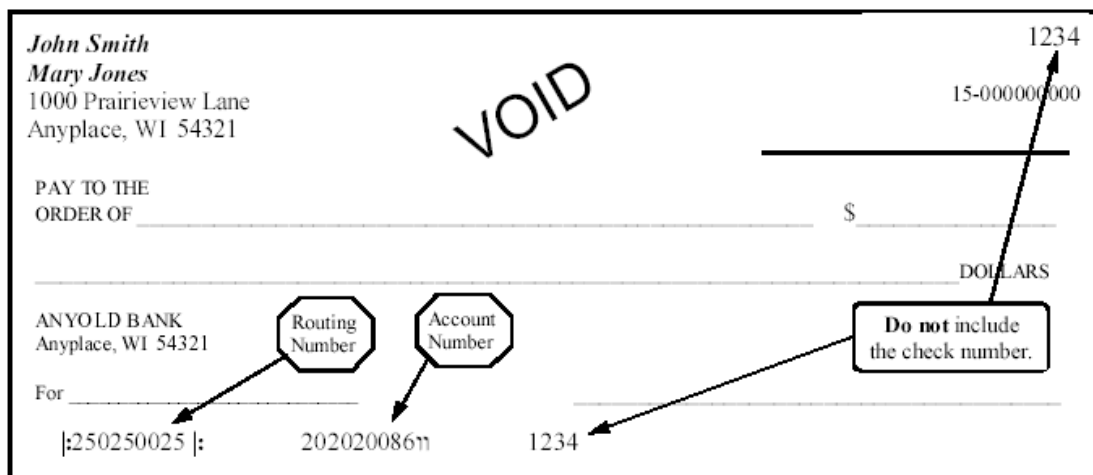
**First Sun EAP Alliance, Inc.
ACH Authorization**

Check one of the following: <input type="checkbox"/> Start <input type="checkbox"/> Stop <input type="checkbox"/> Change		Effective Date: <input type="checkbox"/> As Soon As Possible <input type="checkbox"/> Future Paydate ___/___/___											
Provider Name		Employer ID Number (SS# or FEID# - as shown on W9)											
Financial Institution Name (Bank, Savings Institution, Credit Union, etc.)													
Transit Routing Number (Must be 9 numbers)			Account Number										
<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													
Type of Account <input type="checkbox"/> Checking <input type="checkbox"/> Savings													
I authorize First Sun EAP Alliance, Inc. (First Sun EAP) to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to the Bank indicated, and to credit and/or debit the same to such bank account indicated above. This authority is to remain in full force and effect until First Sun EAP has received written notification from me of its termination in such time and in such manner as to afford First Sun and the Bank a reasonable opportunity to act on it. I understand that the authorization may be rejected or discontinued by First Sun EAP at any time. If any of the above information changes, I will promptly complete a new authorization agreement. If the authorization is not stopped before closing an account, funds payable to me will be returned to First Sun EAP for distribution. This will delay a payment by check.													
Furthermore, I understand that participation in this program requires my acceptance of the monthly First Sun EAP Affiliate Payments Report via secure email. I understand that this report will not be sent by fax or U.S. mail at any time while participating in the electronic payment program.													
Date (Mo/Day/Yr)	Provider Signature		Phone Number										
E-Mail Address (the First Sun EAP Provider Payments Report will be sent to this address):													

If you select to have your payment sent to your:

- **Checking account:** Attach a voided or canceled check to the bottom of this form.
- **Savings account:** Contact your financial institution to obtain its transit routing number.

Attach a voided check. Please do not attach a deposit slip. Please contact your financial institution if there are questions about routing or account numbers.



Return this form to First Sun EAP Alliance, Inc:

2700 Middleburg Drive
Ste 208

Columbia, SC 29204

Or by fax:

803-799-3772