



KERN COUNTY
Public Health Services
DEPARTMENT

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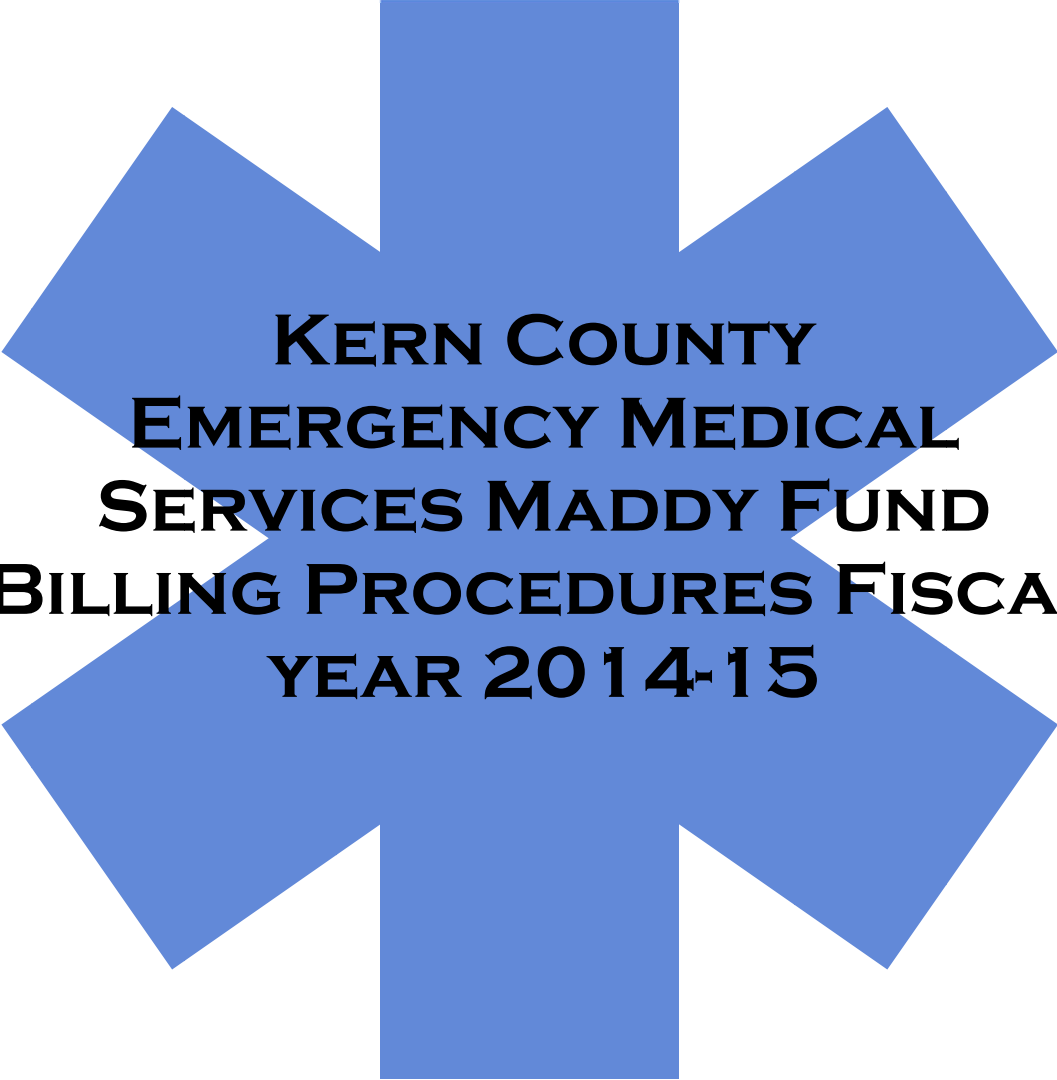
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Emergency Medical Services Division



**KERN COUNTY
EMERGENCY MEDICAL
SERVICES MADDY FUND
BILLING PROCEDURES FISCAL
YEAR 2014-15**

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Contents

Introduction	1
Physician Services Covered.....	2
Emergency Services	2
Statement of Non-Discrimination	3
Eligible Physician Claims.....	3
Physician Claims Submission and Payment.....	4
Electronic Claims Submission	5
Paper Claims” Documentation	6
Terminology.....	6
Confidentiality	7
Rate of Reimbursement.....	7
Schedule of Payment.....	8
Availability of Funds	9
Repayments to the EMS Fund	9
Maintenance of Physician Records.....	10
Record Keeping.....	10
Inspection and Audit	10
Fraud	10
Physicians Ineligible for Reimbursement.....	11
Contact Information.....	11
Physician Forms Section	
Claim for Physician Services	12
Physician Personal Data and W-9 Forms.....	13
Hospitals Eligible for Compensation.....	19
Hospital Claims Submission and Payment.....	19
Hospital Claim Form	20

Kern County Maddy Emergency Medical Services Fund

Billing Procedures

Introduction

The Emergency Medical Services (EMS) Fund was established by the Kern County Board of Supervisors under terms and conditions specified in Senate Bill (SB) 12, and follow-up legislation SB 612. Also known as “anti-dumping” legislation, the laws were enacted with the intent of preventing inappropriate transfer of patients with emergency medical needs, by providing “limited funding to partially offset the losses providers incur . . .” Funds are derived from assessments on various fines, penalties and forfeitures imposed and collected by local courts.

Physician Services Covered

Services eligible for reimbursement are on-site emergency medical services provided by a physician in a clinical setting, including, but not limited to, radiology and pathology settings.

Emergency Services

Payment shall be made for medical screening examinations required by law to determine whether an emergency condition exists, notwithstanding the determination after the examination that a medical emergency condition does not exist.

Emergency services eligible for reimbursement are those provided to patients who are initially screened, evaluated, treated or stabilized in **any** of the following:

- A basic or comprehensive emergency department of a licensed general acute care hospital
- A site which was approved by Kern County prior to January 1, 1990 as a paramedic receiving station for the treatment of emergency patients
- A standby emergency department that was in existence on January 1, 1989
- For the 1991 Fiscal Year and each Fiscal Year thereafter, a facility which contracted prior to January 1, 1990 with the National Park Service to provide emergency medical services

Payment shall be made for emergency services to an inpatient only when the inpatient has been admitted to a hospital from one of the facilities specified above.

Payments shall be made only for emergency services provided on the calendar day on which emergency services are first provided and on the immediately following two (2) calendar days.

If it is necessary to transfer a patient to a second facility providing a higher level of care for the treatment of an emergency condition, reimbursement shall be available for services provided at the new facility on the calendar day of transfer, and on the immediately following two (2) days.

Statement of Non-Discrimination

A participating physician may not discriminate in the provision of services because of race, color, religion, national origin, ancestry, sex, age, or condition of physical or mental handicap, in accordance with all applicable requirements of state and federal law.

Eligible Physician Claims

Physicians may seek reimbursement from the Kern County EMS Fund for the uncompensated costs of providing emergency services to patients who cannot afford to pay for those services, and for whom payment will not be made through any private coverage, or by any program funded in whole or in part by the federal government (e.g. Medi-Cal, Medicare).

Eligibility means that all the following conditions have been met:

- The physician has inquired if there is a responsible third party source of payment; **and**
- The physician has billed for payment of services; **and**
- Either of the following:
 - At least three (3) months have passed from the date the physician billed the patient or third party, during which time the physician has made two (2) attempts to obtain reimbursement and has not received reimbursement for any portion of the of amount billed; **or**
 - The physician has received actual notification from the patient or responsible third party that no payment will be made for the services rendered; **and**
- The physician has stopped any current, and waives any future, collection efforts to obtain reimbursement from the patient, upon receipt of moneys from the Kern County Maddy Emergency Medical Services Fund.

The physician is not required to make any other eligibility determinations.

Physician Claims Submission and Payment

All claims must be submitted to the Kern County Public Health Services Department, Emergency Medical Services Division, 1800 Mount Vernon Avenue, Bakersfield, CA 93306.

Electronic Claims Submission

Electronic claims submission is MANDATORY for providers submitting ten (10) or more claims for any one month period.

Electronic claims submission is AVAILABLE to all providers.

- Claims should be submitted to the EMS Division's secure ftp site, and should be prepared in the "Medicare X12" format. More technically, this format is "ASC X 12N (004010X098) doc."
- Filing electronically with us has several advantages over filing a paper claim:
 - Your claims will be processed faster.
 - Data entry errors on our part will be entirely eliminated.
 - You will receive immediate notification of any claim errors or rejected claims, via email or fax.
 - You will have a record (as will we) of all claims that have been submitted and processed.
- Contact EMS Coordinator Chris Niswonger at (661) 868-5214 to get set up with electronic claims filing.
 - You will be provided a password to the EMS sftp site.
- Each physician submitting electronic claims for reimbursement must have a completed **Physician Personal Data Form** on file with the Kern County Public Health Services Department, EMS Division, and must advise the Division of any changes in that data.
- If you should require some minor technical assistance with initial submissions, help will be provided.

“Paper Claims” Documentation

- Paper claims submission is permitted only for providers submitting fewer than ten (10) claims per month.
- Each physician submitting paper claims for reimbursement must have a completed ***Physician Personal Data Form*** on file with the Kern County Public Health Services Department, EMS Division, and must advise the Division of any changes in that data.
- Each individual claim must be submitted on a ***CMS (nee HCFA)-1500*** claim form. Each claim form must be **complete**, and legible. **(For emergency services claims, the physician should consider including supplementary documentation, e.g. “History and Physical” or “Report of Operation,” if the emergency nature of the services provided is not clearly evident by the CMS-1500 form alone.)**
- Each submission of claims must have attached a copy of ***Claim for Physician Services***, signed and dated by the physician, and indicating the total number of CMS-1500 claim forms attached.

Physicians may refer to the table below for a summary of documentation requirements.

FUNDING SOURCE	ELIGIBLE SERVICES	RATE OF PAYMENT	REQUIRED DOCUMENTATION	SERVICE PERIOD
MADDY EMS FUND				
Portion of fines and penalties collected by local courts	Emergency (first 3 days)	Prorated % of Fee Schedule	<i>Physician Personal Data Form</i> (on file) <i>Electronic:</i> <i>Medicare X12 Format submitted to sftp site</i> <i>Paper:</i> <i>Claim for Physician Services</i> <i>CMS-1500, each claim</i>	As per billing schedule

All documents required for submission of claims are contained in the Forms Section, and may be photocopied as needed. All documents are also available on the EMS Division website:

<http://www.co.kern.ca.us/ems/emsfund.asp>

Terminology

For the purposes of submission and reimbursement of claims, the physician is required to use the current version of the *Physician's Current Procedural Terminology (CPT)*, published by the American Medical Association, or a similar procedural terminology reference.

Confidentiality

Patient names will be given full confidentiality protections by the EMS Division.

The EMS Division is required by statute to compile a quarterly, semi-annual, and year-end summary of EMS Fund reimbursements paid to physicians. The summary must include, as a minimum, the total number of claims submitted by physicians, in aggregate from each facility, and the amount paid to each physician. The EMS Division is required to provide copies of the summary, and forms and instructions related to making claims for reimbursement, to the public, as requested.

The EMS Division is also required to compile an annual report for submission to the branches of the California State Legislature. The report is aggregate in nature, quantifying funds expended and number of patient claims processed, and contains no patient demographic or identifying information.

Rate of Reimbursement

All claims accepted and found eligible for reimbursement will be reimbursed at a prorated percentage—or multiple—of the par rates of the 2002 Northern California Locality 99 Physicians Medicare Fee Schedule. Payments will be prorated based on amount of claims submitted and funds available for payment period. Initial reimbursements will not exceed 50 percent of the amount claimed.

Schedule of Payment

- Claims may be filed beginning in the fourth month following the month of service.
- Claims will be paid according to the following schedule:

Claim and Payment Schedule			
Service Period	Reporting Deadline	Payments Processed	Payments Made
July 1 - September 30	March 31	April	Last week of April
Oct. 1, 2013 - December 31	June 30	July	Last week of July
January 1, 2014 - March 31	September 30	October	Last week of October
April 1, 2013 - June 30	December 31	January	Last week of January

A schedule of claims submission deadlines is available on the EMS Division website:

<http://www.co.kern.ca.us/ems/emsfund.asp>

Availability of Funds

Payment of any claim is contingent upon the availability of funds. EMS Fund monies are deposited directly from local courts.

Repayments to the EMS Fund

If, after receiving payment from the fund, a physician is reimbursed by a patient or responsible third party, the physician must do **one** of the following:

- Notify the EMS Division and, after notification, the physician's future payment of claims from the fund will be reduced accordingly. In the event there is not a subsequent submission of a claim for reimbursement within one year, the physician must reimburse the EMS Fund in an amount equal to the amount collected from the patient or third party payer, but not more than the amount of reimbursement received from the EMS Fund.
- Notify the EMS Division of the payment and reimburse the EMS Fund in an amount equal to the amount collected from the patient or third party payer, but not more than the amount of the reimbursement received from the fund for that patient's care. **In making a repayment, physician must clearly identify a patient by name and date(s) of service.**

To simplify record keeping for both providers and the EMS Division, it is recommended that physicians make repayments directly to the EMS Fund, rather than await adjustment of future submissions.

Maintenance of Physician Records

Record Keeping

Each physician who receives payment from the Kern County EMS Fund must keep and maintain records of the services rendered, the person to whom services were rendered, the date of services, and any additional information the EMS Division, by regulation, requires, for a period of three (3) years from the date the service was provided.

Reimbursements requested and reimbursements made that are not supported by records may be denied to and recouped from physicians. Physicians found to submit requests for reimbursement that are inaccurate or unsupported by records may be excluded from submitting future requests for reimbursement.

Any physician who submits an inaccurate claim, or a claim not supported by records may be excluded from reimbursement of future claims.

Inspection and Audit

The EMS Division as administering agency may, as necessary, request records and documentation to support the amounts of reimbursement requested by physicians and may review and audit such records for accuracy.

Fraud

A provider who has knowingly submitted a false request for reimbursement shall be guilty of civil fraud.

Physicians Ineligible for Reimbursement

The EMS Fund may not be used for reimbursement of physician services provided by physicians employed by county hospitals.

A physician who provides physician services in a primary care clinic which receives funds from the California Health Care for Indigents Program (CHIP) is not eligible for reimbursement from the EMS Fund for provision of those services.

Contact Information

Billing procedures, forms and current payment information may be found on the Kern County Public Health Services Department website:

co.kern.ca.us/ems

For other questions about the Maddy EMS Fund, please contact the Emergency Medical Services Division:

Telephone	-	(661) 321-3000
Fax	-	(661) 868-0225
E-mail	-	chantrya@co.kern.ca.us

CLAIM FOR PHYSICIAN SERVICES

The undersigned physician (hereinafter called "Physician") submits the attached claim(s) for medically necessary emergency services.

PLEASE INDICATE TOTAL NUMBER OF CLAIMS ATTACHED:

Physician acknowledges receipt of a copy of Billing Procedures for Kern County Maddy Emergency Medical Services Fund, the terms and conditions of which are incorporated herein by reference.

Physician hereby certifies that he/she has complied fully with the claiming conditions stated therein in submitting the attached claim(s), and that in conjunction with the attached claim(s), all other physician billing requirements, duties, and obligations, including but not limited to, the preparation, maintenance, and retention of service and financial records, and their availability for audit, will be observed.

Physician expressly acknowledges and understands that the attached claim(s) and any County liability thereon is subject to those conditions defined in the billing requirements, including, among others, the results of audits and adjustments.

In conjunction with the attached claim(s), and in accordance with instructions defined in Billing Procedures for Kern County Maddy Emergency Medical Services Fund:

- Physician has on file with the Kern County Public Health Services Department, EMS Division, a current and completed *Physician Personal Data Form*.
- Physician has completed and attached an *CMS (nee HCFA)-1500* claim form for each paper claim submitted.

The undersigned Physician further certifies that for each claim submitted for reimbursement, he/she:

- 1) Has inquired if there is a responsible third party source of payment; and
- 2) Has billed for payment of services; and
- 3) Either of the following:
 - At least three (3) months have passed from the date the physician billed the patient or third party, during which time the physician has made two (2) attempts to obtain reimbursement and has not received reimbursement for any portion of the amount billed; or
 - The physician has received actual notification from the patient or responsible third party that no payment will be made for the services rendered; and
- 4) Will stop any current, and waive any future, collection efforts to obtain reimbursement from the patient, upon receipt of funds from the Kern County Maddy Emergency Medical Services Fund.

The claim information submitted herewith is true, accurate, and complete to the best of my knowledge.

Physician Name (please type or print)

Physician Signature

Date

PHYSICIAN PERSONAL DATA FORM

MADDY EMERGENCY MEDICAL SERVICES FUND PARTICIPANTS

5. Name:

6. Professional license number:

7. License expiration date:

8. Physician primary specialty:

9. Tax identification number: **COMPLETE AND RETURN ATTACHED
FORM W-9**

10. Address (location of practice):

11. Mailing address (if different than above):

12. Business telephone:

9. Fax:

10. E-mail address:

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requestor's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

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).

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 on page 4.

Sign Here

Signature of U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 Part II instructions on page 3 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 the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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 \$600 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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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, and payments for services paid by a federal executive agency.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), 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 the chart on page 4 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 Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ The actual owner ¹
5. Solo proprietorship or disregarded entity owned by an individual	The owner ⁴
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(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 on page 1.

*Note. 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, social security number (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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. 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, payors must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

Hospitals Eligible for Compensation

A portion of the Maddy Emergency Medical Services is to be distributed “only to hospitals providing disproportionate trauma and emergency medical care services.” The following Kern County hospitals are currently eligible to receive compensation from the Maddy EMS Fund:

- Bakersfield Heart Hospital
- Bakersfield Memorial Hospital
- Delano Regional Medical Center
- Kern Medical Center
- Kern Valley District Hospital
- Mercy Hospital
- Mercy Southwest Hospital
- Ridgecrest Regional Hospital
- San Joaquin Community Hospital
- Tehachapi Hospital

Hospital Claims Submission and Payment

Available funds will be distributed quarterly based upon the number of hospital emergency department visits which occurred during the prior quarter. **Hospitals must provide the number of hospital emergency department visits to the EMS Division no later than the last day of the month following the end of a quarter (Reporting Deadline), in order to be eligible to receive payment.** If all hospitals do not provide the information in a timely manner, funds will be distributed among the hospitals who have provided timely data.

Fiscal Year Claim and Payment Schedule		
Service Period	Reporting Deadline	Payments Processed
July 1- September 30	October 31	November
October 1- December 31	January 31	February
January 1- March 31	April 30	May
April 1- June 30	July 31	August

Please use the form provided on the following page (Page 19) for reporting. The form is also available on the EMS Division website at co.kern.ca.us/ems/emsfund.asp. Return the completed form to the Kern County Public Health Services Department, EMS Division, 1800 Mount Vernon Avenue, Bakersfield, CA 93306; fax to (661) 868-0225, or; e-mail to chantrya@co.kern.ca.us.

Kern County Maddy Emergency Medical Services Fund

Quarterly Hospital Report

Please report Emergency Department visits on a monthly basis.

Please check quarter:



Jul. - Sep. 2013

Oct. - Dec. 2013

Jan. - Mar. 2014

Apr. - Jun. 201

Month	Number of Visits
1.	
2.	
3.	

TOTAL FOR QUARTER _____

Hospital Reporting:

Person Completing Form

(Please Print): _____

Phone: _____

Signature: _____

Date: _____

RETURN COMPLETED FORM TO
KERN COUNTY PUBLIC HEALTH SERVICES DEPARTMENT, EMS DIVISION
MAIL: 1800 Mount Vernon Avenue, Bakersfield, CA 93306

FAX: (661) 868-0225

E-MAIL: chantrya@co.kern.ca.us