

OMB Approval No. 0938-0685

SECTION 3: INDIVIDUAL PRACTITIONER IDENTIFICATION

This section is to be completed for each individual practitioner who is reassigning (or terminating reassignment) of his or her Medicare benefits to the provider/supplier shown in Section 2 of this form.

- Furnish the individual's full given name, social security number, Medicare identification number or National Provider Identifier (NPI), and specialty.
- Indicate what income reporting form the individual receives from the provider/supplier based on his/her employment with the provider/supplier.

NOTE: Prior to the reassignment of benefits to this provider/supplier, both the individual practitioner **AND** the provider/supplier must be enrolled (or concurrently enrolling) in the Medicare program. If the individual practitioner's or the provider/supplier's initial enrollment application is being submitted concurrently with this reassignment application, write "**pending**" in the Medicare identification number block.

Payroll Agent - If the provider/supplier utilizes an IRS approved Payroll Agent to pay the salaries of W-2 employees reassigning their benefits, the provider/supplier must submit copies of the completed IRS Form 2678 (Employer Appointment of Agent), and the letter (IRS Form 1997C) authorizing the appointment of a payroll agent signed by the IRS Service Center Director. These IRS forms will be used as documentation to establish the employer-employee relationship required under § 3060.1 of the Medicare Carriers Manual.

If the individual practitioner receives a form other than those listed in this section, check "Other" and identify the form.

In situations where a provider/supplier contracts with an organization (e.g., a physician group practice) for physician/practitioner services and there is no direct payment to the physician/practitioner from the provider/supplier, the "Other" block for income reporting should be used and the description should indicate **indirect contractual arrangement (ICA)**.

NOTE: To reduce the burden of furnishing some types of supporting documentation, we have designated specific types of documentation to be furnished on an "as needed" basis. However, the carrier may request, at any time, documentation to support or validate information that is reported in this application. Some examples of documents that may be requested for validation are IRS W-2s, pay stubs, or employment contracts.