

DEPARTMENT OF SOCIAL SERVICES

CHILDREN'S DIVISION

P. O. BOX 88

JEFFERSON CITY, MISSOURI

December 22, 2008

**What's Inside:**

Discontinue use  
of the W-9

**M E M O R A N D U M**

**TO:** REGIONAL EXECUTIVE STAFF, CIRCUIT MANAGERS, AND  
CHILDREN'S DIVISION STAFF

**FROM:** JAMES C. HARRISON, ACTING DIRECTOR

**SUBJECT:** DOCUMENTATION TO VALIDATE TAX IDENTIFICATION  
NUMBERS.

**DISCUSSION:**

Effective immediately, Children's Division Staff should discontinue use of the Request for Taxpayer Identification Number and Certification, W-9. According to the Internal Revenue Service, their form is not an appropriate document to validate tax identification numbers.

The Children's Division does require other tax documentation to be received when assigning a Departmental Vendor Number, DVN. This information is located in the [CSIPS Payment Handbook](#).

All DVN's are to be assigned locally. When assigning a DVN for any vendor, you must have the following documentation from the vendor:

**For Individuals:**

- Completed SS-60, and
- A memo attached to the SS-60 with an explanation of what service is going to be provided and name and DCN, if applicable.

AND one of the following:

- Copy of vendor's updated and correct Social Security Card, or
- Copy of recent official correspondence from IRS with TIN/SSN and legal name printed by IRS

**For Business entities:**

- Completed SS-60, and
- A memo attached to the SS-60 with an explanation of what service is going to be provided and the name and DCN, if applicable.

AND one of the following:

- Copy of form 941 Employer’s Quarterly Federal Tax Return with barcode, or
- Copy of form 8109 Federal Tax Deposit Coupon, or
- Copy of letter 147C (This letter may be obtained from the IRS)

The above documentation should be collected for all vendors (including foster parents, relative and kinship placements, etc.) opened by the local offices and should be maintained locally and filed in the forms section of the resource provider’s file.

<b>NECESSARY ACTION</b>	
<ol style="list-style-type: none"> <li>1. Review this memorandum with all Children’s Division staff.</li> <li>2. Review revised Child Welfare Manual chapters as indicated below.</li> <li>3. All questions should be cleared through normal supervisory channels and directed to:</li> </ol>	
<b>PDS CONTACT</b> Elizabeth Tattershall 573-522-1191 <a href="mailto:Elizabeth.Tattershall@dss.mo.gov">Elizabeth.Tattershall@dss.mo.gov</a>	<b>PROGRAM MANAGER</b> Melody Yancey 573-751-3171 <a href="mailto:Melody.Yancey@dss.mo.gov">Melody.Yancey@dss.mo.gov</a>
<b>CHILD WELFARE MANUAL REVISIONS</b> <a href="#">SAFE-CARE (Sexual Assault Forensic Examination- Child Abuse Resource and Education, Section 2 Chapter 4 Attachment A</a> <a href="#">Working With Contracted Treatment Providers / Listing of Purchased Services, Section 3 Chapter 5 Attachment B</a>	
<b>FORMS AND INSTRUCTIONS</b> NA	
<b>REFERENCE DOCUMENTS AND RESOURCES</b> <a href="#">CSIPS Payment Book</a>	
<b>RELATED STATUTE</b> NA	
<b>ADMINISTRATIVE RULE</b> NA	

<b>COUNCIL ON ACCREDITATION (COA) STANDARDS</b> NA
<b>CHILD AND FAMILY SERVICES REVIEW (CFSR)</b> NA
<b>PROTECTIVE FACTORS</b> NA
<b>FACES REQUIREMENTS</b> NA