

**Aged & Disabled Medicaid Waiver  
and  
Social Services Block Grant**

# **Chore Services**

## **Provider Handbook**



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Medicaid Long term Care  
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P.O. Box 95026  
Lincoln, NE 68509-5026**



**Nebraska Department of Health  
and Human Services**

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# Section 1

## Introduction

Welcome and congratulations! You are now a provider of chore services for the Aged and Disabled Medicaid Waiver program and/or the Social Services Block Grant program.

As a Department of Health and Human Services (DHHS) -approved service provider, you'll have an important role in your community. You'll be helping persons who are aged or have disabilities to have choices in how to live and where to live.

Some persons who are aged or have disabilities want to live in their own home or apartment. However, they may need some help with chores. You'll be helping these persons with their chores.

As a DHHS-approved service provider you're not an employee of the State. Rather, you're an "independent contractor"—an individual or agency that contracts with the client to do certain tasks. You're paid a reasonable rate by DHHS -- on behalf of the client.



## Section 2

### How to Become a Chore Service Provider for DHHS

Working for a person who is aged or has disabilities is a serious responsibility. These clients will depend on you to help them with their daily needs and safety. To be approved by DHHS, a provider must:

1. Agree to background checks, including:
  - ◆ Criminal history
  - ◆ Adult protective services registry
  - ◆ Child central registry
  - ◆ Sex offender registry
  - ◆ License Information System
2. Meet the standards listed in the Service Provider Agreement and the chore provider agreement. The Services Provider Agreement is a legally binding document describing the services you are to provide, the maximum rate you are allowed, your responsibilities and the responsibilities of Department staff. The Chore Provider Agreement is a legally binding document that describes the specific qualifications necessary to become a chore service provider for the Department.

A “Resource Developer” will explain these requirements to you. Resource Developers recruit and monitor service providers. You can find a Resource Developer at a local DHHS office, an Area Agency on Aging, an Independent Living Center, or a League of Human Dignity office.

Every DHHS-approved service provider must meet “general standards.” These standards are found in the Service Provider Agreement. Your Resource Developer will provide this form, and talk through the standards with you.

#### **To be a DHHS-approved service provider you must agree with the following statements:**

1. I’ll follow all DHHS regulations.
2. I’ll bill only for services which DHHS authorized, and which I have actually provided.
3. I’ll submit my bill only after the service is provided. I’ll submit my bill within 90 days after I’ve provided the service.
4. I’ll accept payment as payment in full. I will not charge the client more than the rate that DHHS authorized. I will not charge the HHS client a rate that is more than what I charge private-pay customers.
5. I must not bill for services if I’m the legally responsible relative:
  - ◆ Spouse of a client
  - ◆ Parent of a minor child who is a client

6. I must not discriminate against any employee, applicant for employment, or program participant or applicant because of race, age, color, religion, sex, handicap, or national origin.
7. I'll keep records for six (6) years from the date I provided the service. The records must support and document all my claims.
8. If federal, state, or local officials want to review my service records, I must allow it.
9. I'll keep current any license or certificate required for my service.
10. I'll provide services as an "independent contractor." I understand that I'm not an employee of DHHS or the State of Nebraska.
11. I understand that any false claim, statement, document, or concealment of material fact may be prosecuted under applicable state or federal laws.
12. I respect every client's right to confidentiality. I must safeguard confidential information. I understand that if a client's confidentiality is violated, my provider agreement may be terminated immediately.
13. I understand and accept responsibility for the client's safety and property.
14. I will not transfer this agreement to anyone else. I'm the only person authorized to provide service under this provider agreement. I must not authorize someone else to provide service under my agreement with DHHS.
15. I must operate a drug free workplace.
16. I must not use any federal funds received to influence agency or congressional staff. (Your resource developer can explain this.)
17. I must not engage in criminal activity that may be harmful to my client or put my client in danger. I do not have a record of a criminal conviction.
18. I will allow DHHS to conduct registry checks on me. That includes the Adult Protective Services Central Registry, the DHHS Child Central Register of Abuse and Neglect, the Nebraska Sex Offender website, and the License Information System.
19. I have the knowledge, experience, skills, and/or abilities necessary to perform the task(s) authorized.
20. I must report changes to appropriate DHHS staff. That is, I'll tell my client's DHHS worker if I'm no longer able, or willing, to provide service. I'll tell DHHS if I know about any changes in my client's well-being.
21. I must report any suspected abuse or neglect of the client to law enforcement and/or DHHS staff.

22. I must submit a completed and signed IRS Form W-9. (That's the form that lets the IRS know your correct tax identification number.)

### **Chore providers must meet requirements**

In addition to the general standards for all service providers, chore service has its own requirements. These requirements are found in the Chore Provider Agreement. Your resource developer will provide this form, and talk through the requirements with you. You must certify that:

1. I'm free of any communicable diseases.
2. I can physically do the work required to provide the authorized services.  
I am willing to provide a physician's verification, if requested.
3. I know basic first aid and know how to get medical help if the client has an emergency.
4. If using and storing any of the client's equipment, appliances, tools or supplies, I will use reasonable caution and care.
5. I will provide my own tools and equipment necessary to do my authorized tasks and duties if the client does not provide them.
6. I'm able to recognize signs of distress or illness in clients.
7. I'm willing to talk with the client and/or family about emergency procedures in the client's home
  - ◆ Such as the location of medical supplies, emergency phone numbers, etc.
8. If I am younger than age 18, I must:
  - ◆ Provide two references from adults (not relatives)
  - ◆ Parent or legal guardian gives permission and co-signs the Service Provider Agreement

### **Chore agencies have additional standards**

#### **Agency providers must:**

1. Employ chore staff based upon their qualifications, experience, and demonstrated abilities;
2. Provide training to ensure that chore staff is qualified to provide the necessary level of care;
3. Agree to make training plans available to the Department; and
4. Ensure adequate availability and quality of service.

If you are a chore service agency, as opposed to an "individual" service provider, you should review the complete regulations on DHHS chore service providers. These regulations are available, on-line, at the DHHS public website.

- ◆ Title 473 – Social Services for Aged and Disabled Adults

Go to <http://www.hhs.state.ne.us/reg/t473.htm>

You can find the regulations on Chore Service in Chapter 5.

- ◆ Title 480 -- Home and Community-Based Waiver Services and Optional Targeted Case Management Services

Go to <http://www.hhs.state.ne.us/reg/t480.htm>

You can find the regulations on Chore Service by clicking on Chapter 5. Then, scroll down to 480 NAC 5-004.05.

## Section 3

### Chore Services and Provider Responsibilities

Each client may need help with a different set of chore tasks. Your Resource Developer or the client's Services Coordinator or DHHS Worker will explain the specific tasks you'll do for each client. The services you provide may be a range of activities including general household tasks necessary for maintaining and running a person's home when that person is unable to perform some or all of them. They allow persons who are aged or have disabilities to maintain the highest possible degree of independence in the least restrictive environment. The client's Services Coordinator or DHHS Worker will determine the appropriate funding source and authorize appropriate services for each client. Based on program guidelines and the assessed needs of the client, the potential services include:



- ◆ Bill paying (AD Waiver only) – assisting in organizing and/or paying bills
- ◆ Essential shopping – getting food, clothing, or personal care items
- ◆ Food preparation – prepare meals necessary to maintain the independence of the client with supplies provided by the client
- ◆ Housekeeping activities – cleaning and caring for household equipment, appliances, or furnishings, using supplies provided by the client
- ◆ Laundry - washing, drying, ironing, folding, and storing laundry in the client's home; or using laundromat services for the client. The client will provide the soap and money for the laundromat
- ◆ Personal care – (AD Waiver only) - Assistance with activities of daily living including bathing, shaving, grooming, eating, mobility, toileting , and transfers. For Social Services Block Grant assistance is limited to activities of daily living including bathing, grooming, shaving and shampooing, eating, mobility, transfers and toileting
- ◆ Simple home repairs and maintenance (AD Waiver only) – making minor repairs to the house, furnishings or household equipment, removing snow or ice, and cleaning water drains.
- ◆ Supervision (AD Waiver only) – Staying with the client for part of the day when s/he would otherwise be alone and performing non-medical activities which are necessary for the health and safety of the client
- ◆ Specialized Procedures (AD Waiver only) – performing tasks such as insertion and care of catheters, irrigation of any body cavity, application of dressings involving prescription medication and sterile techniques, giving injections into veins, muscles or skin, drawing up insulin syringes, administration of oxygen, or other health maintenance activities covered by the Nebraska Nurse Practice Act (Neb Rev. Stat. §71-1, 132.30) ONLY when under the direction of a competent adult client or the direction of a caregiver of an incompetent adult.



The client's Services Coordinator (AD Waiver only) may authorize full time or live-in housekeeping when the client is living alone or living alone with minor children, or when the circumstances of eligible individuals living together require that level of assistance. As a full time housekeeper you may provide any or all of the above services as determined appropriate by the Services Coordinator/DHHS Worker.

If you are a full-time or live-in housekeeper, you must provide:

- ◆ service to only one household at a time,
- ◆ be available 24 hours a day to provide the authorized chore activity, and
- ◆ bill only for the days services are actually provided.

### **The 'Service Authorization'**

For DHHS to pay you for a service, a worker must first "authorize" you to do the service. You'll receive a written, service authorization for each client. It will state what type and how much service you're authorized to provide. Don't start providing service until you have a written service authorization in-hand! Be sure the services you provide are within the authorization dates.

### **Can an individual provider 'subcontract' a service authorization?**

No. You are the person who passed the background checks and signed the provider agreement. Only you must provide the service under that agreement. You cannot pay someone else to provide the contracted service.



## Section 4

### Billing DHHS for Services

#### What rate will I get paid as a DHHS-approved chore provider?

If you are providing services for an AD Waiver client, rates shall be established by DHHS Central Office Staff based on available funding. Rates may be by the hour, partial day, day or occurrence. HHSS Central Office has the authority to set maximum Chore rates, based upon available funding.

If you are providing services for a Social Services Block Grant client, rates are set by the Department and they are not negotiable. Rates are by the hour day or occurrence.

#### How do I get paid?

Your Resource Developer will explain how you'll bill for services.

Basically:

1. You'll record your services – dates, times, and tasks performed -- on a form provided by your Resource Developer. Submit a separate time sheet for each client.
2. Your client must also sign that you did the service as billed.
3. You'll submit your billing along with your time sheet. Your Resource Developer will tell you where to submit it.
4. Department staff will check the billing to assure there are no errors, and process it for payment.
5. When the billing is approved, you'll receive a check in the mail. (You may also opt for a direct deposit to your bank account or a debit card.)
6. A payment takes about 14 days from when the local office receives it.



#### Does DHHS withhold Social Security tax?

DHHS withholds Social Security taxes (Federal Insurance Contribution Act, FICA) from provider payments in some situations. Individual providers (not associated with an agency) who provide in-home services and are paid a federally determined amount for services provided to one client are subject to FICA taxes.

DHHS acts on behalf of the client as an agent to withhold the mandatory taxes from the provider's earnings and pays the client's matching share to the Internal Revenue Service (IRS). DHHS withholds the tax from all affected providers. If the provider's earnings, payments do not reach the mandatory annual amount, the amount that has been withheld is refunded to the provider.

## Will I have to keep records?

Yes. As a DHHS-approved service provider you must retain the following material for six years:

1. Copies of your time sheets and billings that support what services you provided, for each client you served.
2. Your Service Provider Agreement with DHHS.



## Section 5

### My Rights and Responsibilities

Service provider rights and responsibilities

DHHS-approved service providers have certain rights and responsibilities, depending on the program. For example, providers of AD Waiver services are Medicaid providers and have the following rights and responsibilities:

1. The responsibility to maintain compliance with all applicable provider standards and to report any changes that may effect this compliance;
2. The right to have provider standards correctly and consistently applied;
3. The responsibility to provide correct and current information about the Social Security number or federal identification number;
4. The right and responsibility to inform Services Coordination or Resource Development staff when there is a change in the client's situation which may require a change in the client's Plan;
5. The responsibility to provide quality services;
6. The responsibility to treat the client with respect, to be dependable, and to schedule service delivery with the client and to notify the client of any changes;
7. The right to receive information needed to do the job;
8. The responsibility to keep client-specific information confidential;
9. The responsibility to provide services according to the authorization provided by the client's Services Coordinator and to bill only for services authorized and provided.
10. The right to receive notice when service authorization will end before the originally-stated end date.
11. The right to complain or to file an appeal if the provider agreement is denied or terminated.

### What if I need to change my service provider agreement?

Providers must report/request changes to existing service agreements. Minor changes, such as an address change which does not affect the service location, may be changed manually and initialed by Resource Development staff on the original agreement.

A change in provider name, FID number, or Social Security number requires a new agreement and signature.

A provider and Resource Developer must sign and date a modification to the agreement or a written amendment to change the existing service agreement to:

1. Add a service; or
2. Change a rate.

### Where can I find regulations governing home care/chore?

If you want to learn more about being a DHHS service provider, you can read the regulations on-line. Several programs offer the chore service. Two such programs are:

- Title 473 – Social Services for Aged and Disabled Adults

Go to <http://www.hhs.state.ne.us/reg/t743.htm>

You can find the regulations on Chore Service in Chapter 5.

- Title 480 -- Home and Community-Based Waiver Services.

Go to <http://www.hhs.state.ne.us/reg/t743.htm>

You can find the regulations on Chore Service by clicking on Chapter 5. Then, scroll down to 480 NAC 5-004.05.

## Section 6

### Attachments

DHHS Service Provider Agreement .....	Section A
Chore Provider Agreement.....	Section B
W-9 .....	Section C
Form 13 .....	Section D
Provider Authorization .....	Section E
Blank DHHS Billing Document .....	Section F
Preprinted DHHS Billing Document.....	Section G
Provider Time Sheet.....	Section H

# Attachment A - Service Provider Agreement



## SERVICE PROVIDER AGREEMENT

Nebraska Department of Health and Human Services

Agreement Number

**Section I:**

Check Appropriate Box and Write Provider Number  
 Agency FID  
 Name FID issued to

Agency Medicaid Provider Number  
 Individual Provider Social Security Number

**Section II:**

Provider Name (First)	(Middle)	(Last)	Birthdate
Provider Street Address		City	State Zip
Mailing Address if Different from Location			
Business Telephone		Home Telephone	
Appropriate Licensure			
Location of Service Provision if different than above			

**Par. 1** This Agreement between the Nebraska Department of Health and Human Services (hereinafter the Department) and \_\_\_\_\_, a service provider, governs the provision of the following service(s) checked below as defined in the **Nebraska Department of Health and Human Services Program Manual, Nebraska Administrative Code (NAC) Titles 404, 465, 471, 473, 474 and 480**. Appropriate checklist(s) marked "Provider Addendum (name of service)" and other appropriate additions to the agreement marked "Attachment (A, B or C)" for contracted service is/are attached and by this reference are made part of this agreement as if included in the contract word for word and the provider agrees to abide by all regulations as outlined in the attachment(s).

**Par. 2** Agreement Effective Date from \_\_\_\_\_ through \_\_\_\_\_

- Par. 3** Service(s) to be provided. (See corresponding service addendum.) DD = Developmental Disabilities
- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Adult Day Care                    | <input type="checkbox"/> Family Support        | <input type="checkbox"/> Independence Skills Man.     |
| <input type="checkbox"/> Adult Day Health                  | <input type="checkbox"/> Habilitative Day Care | <input type="checkbox"/> Nutrition Service            |
| <input type="checkbox"/> Assisted Living                   | <input type="checkbox"/> Homemaker             | <input type="checkbox"/> PERS                         |
| <input type="checkbox"/> Assisted Technology-DD            | <input type="checkbox"/> Homemaker DD          | <input type="checkbox"/> PERS-DD                      |
| <input type="checkbox"/> Child Care                        | <input type="checkbox"/> Home Care/Chore       | <input type="checkbox"/> Personal Assistance-Medicaid |
| <input type="checkbox"/> Community Living & Day Support-DD | <input type="checkbox"/> Home Delivered Meals  | <input type="checkbox"/> Respite Care                 |
| <input type="checkbox"/> Congregate Meals                  | <input type="checkbox"/> Home Modification-DD  | <input type="checkbox"/> Transportation               |
|  |  | <input type="checkbox"/> Vehicle modifications-DD     |

**Section III:**

**Terms of Agreement**

- Par. 1** If the provider violates or breaches any of the provisions of this Agreement, then this Agreement may be terminated immediately, at the election of the Department. If there are any damages arising from such violation or breach, legal remedies may be pursued to recover such damages. Any money due to the provider which accrued prior to such violation or breach may be offset against the damages.
- Par. 2** Under the terms of this Agreement:  
 1. Staff will determine eligibility for services and authorize appropriate services for the individuals.  
 2. Staff will notify provider if the service(s) being provided for a specific client is to be terminated or changed before the end of the authorization period.  
 3. The Department will honor claims and make payments for services that were authorized and provided in accordance with the Department's policies and standards.
- Par. 3** This Agreement may be terminated by either party at any time by giving at least thirty days advance written notice to the other party to allow for arrangement of alternate service provision for clients. The notice requirement may be waived in case of emergencies such as illness, death, injury, or fire. Only such payments as have already accrued for services rendered prior to the effective date of termination shall be made to the provider upon such voluntary termination.
- Par. 4** Subcontracting by an individual provider is not allowed under this Agreement.
- Par. 5** Service(s) will be provided using the following unit rate(s) within the maximum number of units authorized by the service area staff on a case-by-case basis.



## Attachment A - Service Provider Agreement Continued

Service Code	Service	Maximum Rate	Units

Attach documentation of basic or specialized status of medicaid Personal Assistant

**Par. 6** The above terms of this Agreement, Paragraphs 1 through 5 may be renegotiated upon agreement of both parties. The party requesting a change in the above terms must notify the other party at least sixty (60) days before the date the proposed change is to be implemented, except for rate changes due to minimum wage changes, rates regulated by governmental agencies, or other changes required by law.

### Section IV:

#### General Provider Standards

By signing this agreement, the service provider agrees to:

1. Follow all applicable Department policies and procedures (Nebraska Administrative Code Titles 404, 465, 471, 473, 474, and 480).
2. Bill only for services which are authorized and actually provided.
3. Submit billing documents after service is provided and within 90 days.
4. Accept payment as payment in full (payment from the Department plus the client's obligation) and assure that the rate negotiated or charged does not exceed the amount charged to private payers.
5. Not provide services if s/he is the legally responsible relative (i.e., spouse of client or parent of minor child who is a client).
6. Not discriminate against any employee, applicant for employment, or program participant or applicant because of race, age, color, religion, sex, handicap, or national origin, in accordance with 45 CFR Parts 80, 84, 90; and 41 CFR Part 60.
7. Retain financial and statistical records for six years from date of service provision to support and document all claims.
8. Allow federal, state, or local offices responsible for program administration or audit to review service records, in accordance with 45 CFR 74.20 - 74.24; and 42 CFR 431.107. Inspections, reviews, and audits may be conducted on site.
9. Keep current any state or local license/certification required for service provision.
10. Provide services as an independent contractor, if the provider is an individual, recognizing that s/he is not an employee of the Department or of the State.
11. Agree and assure that any false claims (including claims submitted electronically), statement, documents, or concealment of material fact may be prosecuted under applicable state or federal laws (42 CFR 455.18).
12. Respect every client's right to confidentiality and safeguard confidential information.
13. Understand and accept responsibility for the client's safety and property.
14. Not transfer this agreement to any other entity or person.
15. Operate a drug free workplace.
16. Not use any federal funds received to influence agency or congressional staff.
17. Not engage in or have an ongoing history of criminal activity that may be harmful or may endanger individuals for whom s/he provides services. This may include a substantiated listing as a perpetrator on the child and/or adult central registries of abuse and neglect, and/or the sex offender registries.
18. Allow Central Registry checks on himself/herself, family member if appropriate, or if an agency, agree to allow the Department staff to review agency policies regarding hiring and reporting to ensure that appropriate procedures regarding abuse, neglect, and law violations are in place.
19. Have the knowledge, experience, and/or skills necessary to perform the task(s).
20. Report changes to appropriate Department staff (eg., no longer able/willing to provide service, changes in client function).
21. Agree and assure that any suspected abuse or neglect will be reported to law enforcement and/or appropriate Department staff.

I certify that I have read and understand the standards as stated and referenced above and agree to comply with all the terms of this Agreement.

### Section V:

Provider/Agency Representative

Date

Parent or Legal Guardian Signature (If required)

Date

Signature of Authorized Representative - Nebraska Department of Health and Human Services

Date

# Attachment B - Chore Provider Agreement



## CHORE PROVIDER AGREEMENT Nebraska Department of Health and Human Services

### Section I

Provider Name	Date of Birth (under 18)
---------------	--------------------------

Social Security or FID Number \_\_\_\_\_

I am willing and able to provide the following components of homecare service (check all if applicable).

- |  |  |
|--|--|
| <input type="checkbox"/> Bill paying (A.D. Waiver)                   | <input type="checkbox"/> Laundry (A.D. Waiver & SSAD)                |
| <input type="checkbox"/> Essential Shopping (A.D. Waiver & SSAD)     | <input type="checkbox"/> Personal Care (A.D. Waiver)                 |
| <input type="checkbox"/> Food Preparation (A.D. Waiver & SSAD)       | <input type="checkbox"/> Supervision (A.D. Waiver)                   |
| <input type="checkbox"/> Full Time/Live-in Housekeeper (A.D. Waiver) | <input type="checkbox"/> Simple Home Repair (A.D. Waiver)            |
| <input type="checkbox"/> Housekeeping (A.D. Waiver & SSAD)           | <input type="checkbox"/> Yard Maintenance/Snow Removal (A.D. Waiver) |

### Section II

I certify that I:	Please Check
1. Am free of a communicable disease	<input type="checkbox"/>
2. Am physically capable of providing services and willing to provide a physician's verification statement if requested by staff	<input type="checkbox"/>
3. Have knowledge of basic first aid skills and available emergency medical resources.	<input type="checkbox"/>
4. Will exercise reasonable caution and care in use and storage of client's equipment, appliances, tools and supplies	<input type="checkbox"/>
5. Will provide any tools and equipment necessary to perform authorized tasks or duties if the client does not provide them	<input type="checkbox"/>
6. Am able to recognize distress or signs of illness in clients	<input type="checkbox"/>
7. Am willing to talk with family/client about emergency procedures in their home	<input type="checkbox"/>

### Section III

1. I will meet all provider standards and conditions of provision of service	
2. I will bill only for services authorized by the Department.	<input type="checkbox"/>
3. I will bill according to the standards explained to me by Department staff	<input type="checkbox"/>
3. I will observe and report all changes	<input type="checkbox"/>

### Section IV

1. Complete if age 18 or younger (A.D. Waiver and SSAD only)	
a. I will provide two references from adults (not relatives), if requested, as to my responsibility and/or reliability to provide chore services	<input type="checkbox"/>
b. I have parental permission and will have my parent or legal guardian sign the Service Provider Agreement along with me	<input type="checkbox"/>

### Section V

**COMMENTS:**

### Section VI

I have read and understand the above standards as explained by the worker. I certify that I will meet all the above standards while providing chore services.

Sign _____	Date _____
Here Provider/Agency Representative	

Sign _____	Date _____
Here Parent	

I have explained the above standards to this provider and s/he meets all the standards to provide chore services.

Sign _____	Date _____
Here Authorized Representative Nebraska Department of Health and Human Services	



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 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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.

## 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

### Name

If you are an individual, you must generally enter the name shown on your social security card. 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 social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**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" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; 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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). 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/](http://www.irs.gov/businesses/) and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.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.** Writing "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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<sup>1</sup>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.

<sup>2</sup>Circle the minor's name and furnish the minor's SSN.

<sup>3</sup>You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup>List first and circle the name of the legal 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.)

**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.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



**INSTRUCTIONS**

**WHO MAY ISSUE A RESALE CERTIFICATE.** Form 13, Section A, is to be issued by persons or organizations making purchases of property or taxable services in the **normal** course of their business for the purpose of resale either in the form or condition in which it was purchased, or as an ingredient or component part of other property.

**WHO MAY ISSUE AN EXEMPT SALE CERTIFICATE.** Form 13, Section B can only be issued by persons or organizations exempt from payment of the Nebraska sales tax by qualifying for one of the six enumerated **Categories of Exemption** (see below). Nonprofit organizations that have a 501(c) designation and are exempt from federal and state income tax are **not** automatically exempt from sales tax. Only the entities listed in the referenced regulations are exempt from paying Nebraska sales tax on their purchases when the exemption certificate is properly completed and provided to the seller. Organizations claiming a sales tax exemption may do so only on items purchased for their own use. Items purchased by an exempt organization that will be resold must be supported by a properly completed Nebraska Resale Certificate, Form 13, Section A.

Indicate the category which properly reflects the basis for your exemption. Place the corresponding number in the space provided in Section B. If category 2 through 6 is the basis for exemption, you must complete the information requested in Section B.

Nebraska Sales and Use Tax Reg-1-013, Sale for Resale – Resale Certificate, and Reg-1-014, Exempt Sale Certificate, provide additional information on the proper issuance and use of this certificate. These and other regulations referred to in these instructions are available on our Web site: [www.revenue.ne.gov/legal/regs/slstaxregs](http://www.revenue.ne.gov/legal/regs/slstaxregs).

**Use Form 13E for purchases of energy sources which qualify for exemption. Use Form 13ME for purchases of mobility enhancing equipment on a motor vehicle.**

**CONTRACTORS.** Form 13, Section C, Part 1, must be completed by contractors operating under Option 1 or Option 3 to document their tax-free purchase of building materials or fixtures from their suppliers. Section C, Part 2, may be completed to exempt the purchase of building materials or fixtures pursuant to a Purchasing Agent Appointment, Form 17. See the contractor information guides on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov) for additional information.

**WHERE TO FILE.** The Form 13 is given to the seller at the time of the purchase of the property or service or when sales tax is due. The certificate must be retained with the seller's records for audit purposes. Do not send to the Department of Revenue.

**WHEN NO NUMBER IS REQUIRED.** A purchaser who completes Section A and is engaged in business as a wholesaler or manufacturer is not required to provide an identification number. Section B does not require an identification number when exemption category 1, 2, or 5 is indicated.

**PROPERLY COMPLETED CERTIFICATE.** A purchaser must complete a certificate before issuing it to the seller. To properly complete the certificate, the purchaser must include: (1) identification of the purchaser and seller, (2) a statement as to whether the certificate is for a single purchase or is a blanket certificate, (3) a statement of basis for exemption including

completion of all information for the basis chosen, (4) the signature of an authorized person, and (5) the date the certificate was issued.

**PENALTIES.** Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the **normal** course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, shall be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse.

Any purchaser, or the agent thereof, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

**CATEGORIES OF EXEMPTION**

1. Purchases made directly by certain governmental agencies identified in Nebraska Sales and Use Tax Reg-1-012, Exemptions; Reg-1-072, United States Government and Federal Corporations; and Reg-1-093, Governmental Units, are exempt from sales tax. A list of specific governmental units are provided in the above regulations. Governmental units are not assigned exemption numbers.

Sales to the United States government, its agencies, and corporations wholly owned by the United States government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the United States government for the benefit of the public, generally are taxable.

Purchases that are NOT exempt from Nebraska sales and use tax include, but are not limited to, governmental units of other states, sanitary and improvement districts, urban renewal authorities, rural water districts, railroad transportation safety districts, and county historical or agricultural societies.

2. Purchases when the intended use renders it exempt as set out in paragraph 012.02D of Reg-1-012, Exemptions. Complete the description of the item purchased and the intended use as required on the front of Form 13. Sellers of **repair parts** for agricultural machinery and equipment cannot accept a Form 13 to exempt such sales from tax.

3. Purchases made by organizations that have been issued a Nebraska Exempt Organization - Certificate of Exemption are exempt from sales tax. Reg-1-090, Nonprofit Organizations; Reg-1-091, Religious Organizations; and Reg-1-092, Educational Institutions, identify such organizations. These organizations will be issued a Nebraska state exemption identification number. This exemption number must be entered in Section B of the Form 13.

4. Purchases of common or contract carrier vehicles and repair and replacement parts for such vehicles.

5. Purchases of manufacturing machinery or equipment by a manufacturer for use predominantly in manufacturing. This includes the installation, repair, or maintenance of such qualified manufacturing machinery or equipment.

6. A sale that qualifies as an occasional sale, such as a sale of depreciable machinery and equipment productively used by the seller for more than one year and the seller previously paid tax on the item. The **seller** must sign and give the exemption certificate to the purchaser. The certificate must be retained by the purchaser for audit purposes. See Reg-1-014.01.

# Attachment E - Provider Authorization

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
CHADRON OFFICE  
P.O. BOX 310  
1201 WEST 8TH STREET  
CHADRON NE 69337

Office Number - 112  
Worker Name - KATY BARTHEDOR  
Phone Number - (308)432-6151  
Toll Free Number - (800)559-9718  
Date of Notice - 08-25-2008  
Mail Date - 08-25-2008

CHARLES HERMSEN  
865 MAIN ST  
LINCOLN NE 68507

**AUTHORIZATION NOTICE UPDATE**  
**Social Services Aged and Disabled**  
UPDATED ON 08-25-2008 AT 2:20pm

This is to notify you that we have authorized the provider you selected as detailed below.

HANDY, HAL  
Provider Telephone -

Authorized Service: CHORE

Authorized Clients  
HERMSEN, CHARLES

Client ID#  
96248626

Authorization#  
69756514

Authorized Period: 01-01-2008 through 12-31-2008

Authorized Units:  
1460.00 Hours

Authorized Rate:  
5.000 per Hour effective 01-01-2008  
6.550 per Hour effective 07-01-2008

VACUUMING, LAUNDRY, AND MEAL PREPARATION UP TO 4 HOURS PER DAY.



**N-FOCUS BILLING DOCUMENT**  
**\* All billings must be received within ninety (90) days of service provision**

Claim Number:

1. PROVIDER INFORMATION														
(A) Office No.: <b>155</b>		(B) Office Name:			(C) DHHS Provider ID			(D) Owner Tax No.:						
(E) Provider Name					(F) Phone Number:			Ext.						
2. Ln	3. Client Name	4. Client ID Number	5. Authoriz. Number	6. Service Code	7. Service From Date	8. Service Thru Date	9. Service Freq	10. Units	11. Rate	12. Total Charge	13. Cust Oblig	14. DHHS Charge		
1														
2														
3														
4														
5														
6														
7														
8	PIEPMAME, DANIBLUE													
9														
10														
11														
12														
13														
14														
15														
15. Provider/Preparer Signature (see notice on reverse side)			16. Signature Date			17. Service Approval Signature			18. Approval Date		19. Total DHHS Charge			



**N-FOCUS BILLING DOCUMENT**

Claim Number:  
**94964535**

\*All billings must be received within ninety (90) days of service provision

FOR BILLING 11/12/07 TO 11/18/07 SERVICES															1. PROVIDER INFORMATION			
(A)Office No.: 155		(B)Office Name: OMAHA-5211 SO 31 ST				(C)DHHS Provider ID:20402825				(D)Owner Tax No.:								
(E)Provider Name		(F)Phone Number: - -													Ext.			
OLD MAN TIME OLD MAN LANE LINCOLN NE 68509																		
2. Ln	3. Client Name	4. Client ID Number	5. Authoriz. Number	6. Service Code	7. Service From Date	8. Service Thru Date	9. Freq	10. Units	11. Rate	12. Total Charge	13. Cust Oblig	14. DHHS Charge						
1	GROVNAME, JACOBBLUE	91374159	2273311	1691			HR											
2	MARINAME, AMY BLUE	17259931	60127093	1691			HR											
3	PETENAME, TRENBLUE	67092095	99758097	1691			HR											
4	PETENAME, TRENBLUE	67092095	57312228	7395			HR											
5	PETENAME, TRENBLUE	67092095	41027052	1691			HR											
6	PETENAME, TRENBLUE	67092095	41246802	9040			OC											
7	PETENAME, TRENBLUE	67092095	69941458	5390			HR											
8	PIEPNAME, DANIBLUE	33052453	88791775	1691			HR											
9																		
10																		
11																		
12																		
13																		
14																		
15																		
15. Provider/Preparer Signature (see notice on reverse side)										16. Signature Date			17. Service Approval Signature		18. Approval Date		19. Total DHHS Charge	

# Attachment H - Provider Time Sheet



Medicaid and Long Term Care Services/Servicios de Medicaid y Cuidado de Largo Plazo

## Individual Provider Record of Services Registro del Proveedor Individual de Servicios

This Record of Services is a legal document completed by you to record the dates and units of service provided. Both the provider and the client must sign and date this record verifying the accuracy of this information. A description of services provided must be recorded daily and the total units noted. This Record of Services with the billing document must be submitted within 90 days of service and can be submitted bi-weekly or monthly. Return this Record of Services with the billing document to your specified worker. The Provider is responsible for keeping records for six years.

Este registro de servicios es un documento legal completado por usted para registrar las fechas y unidades de servicios proporcionados. Tanto el proveedor como el cliente tienen que firmar y fechar este registro verificando la exactitud de esta información. Una descripción de los servicios proporcionados tiene que estar anotada diariamente junto con el total de las unidades. El Registro de Servicios con la hoja de facturación se tienen que someter dentro de 90 días del servicio y pueden ser sometidos por quincena o mensualmente. Regrese este Registro de Servicios con la hoja de facturación a su trabajador específico. El Proveedor se obliga a mantener los registros por seis años.

Client's Name Nombre del Cliente	Client's ID Number # de Identificación del Cliente	Provider Name Nombre del Proveedor
-------------------------------------	---	---------------------------------------

Service Provided: Servicio Proporcionado:  
Child Care/Cuidado Infantil (9704)  
In-Home Child Care/Cuidado Infantil en el Hogar (2500)  
Chore/Quehaceres (1691)

Independence Skills Building/Desarrollo de  
Destrezas para la Independencia (8382)  
In-Home Independence Skills Building/Desarrollo de  
Destrezas para la Independencia en el Hogar (9233)

Personal Assistance/Ayuda Personal (4475)  
Respite/Cuidado Infantil Temporal (7395)  
In-Home Respite/Cuidado Infantil Temporal  
en el hogar (1113)

Month/Mes \_\_\_\_\_

Year/Año \_\_\_\_\_

Date Fecha	Service Code Código del servicio	Time in and out Tiempo de inicio y de fin	Description of Services Provided Descripción de los Servicios Proporcionados	Hourly Units/ PAS: in quarter hours Unidades de hora PAS: en fragmentos de 15 min.	Partial Day Units Unidades de Día Parciales	Daily Units Unidades diarias	Occurance units Unidades de frecuencia
		In: Inicio:					
		Out: Fin:					
		In: Inicio:					
		Out: Fin:					
		In: Inicio:					
		Out: Fin:					
		In: Inicio:					
		Out: Fin:					
		In: Inicio:					
		Out: Fin:					
PLEASE ATTACH ANY NOTES OR INFORMATION AS NEEDED. Haga favor de adjuntar cualquier nota o información si es necesario.				<b>TOTAL</b>			

I hereby certify that the above hours/days are correct and accurate and understand that fraudulent claims may result in prosecution.  
Con esto doy fe que las horas y días están correctos y entiendo que las reclamaciones fraudulentas pueden resultar en una acción penal.

Provider Signature/Firma del Proveedor \_\_\_\_\_

Date/Fecha \_\_\_\_\_

Provider Number/Número del Proveedor \_\_\_\_\_

Client/Guardian Signature/Firma del Cliente/Guardián \_\_\_\_\_

Date/Fecha \_\_\_\_\_



DISTRIBUTION: WHITE: attach to billing document  
DISTRIBUCIÓN: Copia Blanca: adjunte a la factura

YELLOW: Provider  
Copia Amarilla: Proveedor

PINK: Client  
Copia Rosada: Cliente

MC-37-ES Rev. 1/08 (52037)



The Nebraska Department of Health and Human Services is committed to affirmative action/  
equal employment opportunities and does not discriminate in delivering benefits or services.