Michigan Department of Human Services CSA Children's Services Administration Communication Issuance	**Type:** ☒ Informational Memorandum (IM) ☐ Program Instruction (PI) ☐ Policy Guide (PG)	
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	Contact: Michelle McGuire; mcguirem2@michigan.gov	
	Originating Office: Office of Adult Services	
	Subject/Title: W2 and 1099 Correction Instructions	
	Distribution: ☐ DHS Child Welfare Staff ☐ Private Agency Child Welfare Staff ☐ CSA Central Office Managers/Staff ☐ Native American Tribes ☐ Data Management ☐ DHS County Directors ☒ Adult Services Staff ☐ Other:	☐ BCAL ☐ CWTI ☐ SACWIS

The purpose of this communication is to provide Adult Services staff instructions for obtaining a W-2 correction. The directions described in ASM 145 will be updated at the next manual release to reflect these changes.

Non-Receipt of W-2

When a Home Help provider reports non-receipt of their W-2 refer them to the Provider Hotline at **800-292-2550, option 2.** Phone representatives are available to answer calls between 8:00am-5:00pm. Providers are no longer able to leave a voice message.

W-2 Corrections

W-2 corrections are required when a home help provider reports inaccurate earnings on their W-2 or when earnings were attached to an incorrect social security number.

1) Complete the following steps when a provider reports inaccurate earnings on their W-2:

- Verify the provider's period of employment with both the client and provider.

- Determine the total amount of gross wages that were **issued** in the calendar year.

  - Exclude warrants that were canceled or overpayments recouped by MDCH Medicaid Collections. Outstanding warrants from 2012 in 'issue' status must be canceled or rewritten so earnings are determined accurately.
  - If there is a dispute over total earnings, the ASW may need to order copies of the warrant(s) to verify signatures.
  - If an overpayment was determined, follow recoupment procedures in ASM 165.
  - If fraud is determined, make a referral to the Office of Inspector General (OIG) as noted in ASM 165.

- Request a W-2 correction to Denise Morrow at MDCH via email at Morrowd@michigan.gov. Insert W-2 Correction in the subject line of the email.

- Furnish Ms. Morrow with the following:

- Provider name and SSN.
- Provider's current address.
- Client's name and recipient ID number.
- Client's current address.
- A summary describing the error, the time period when the error occurred and the correct amount of gross wages earned.

2) When a home help provider reports earnings were attached to an incorrect social security number refer to the Provider Hotline at **800-292-2550, option 2**.

   All requests for W-2 corrections will be processed within **10 business days** of receipt. If additional information is required by MDCH, the adult services worker will be contacted by Denise Morrow.

   Non-Receipt of 1099

   1099s are issued to all agency providers of home help and Adult Foster Care/Home for the Aged providers. When a home help agency provider or AFC/HA provider reports non-receipt of their 1099, refer the provider to the Provider Hotline at **800-292-2550, option 2**.

   1099 Corrections

   1099 corrections are required when an agency provider reports inaccurate earnings on their 1099 or when earnings were attached to an incorrect federal tax ID number.

3) For 1099 corrections with **inaccurate earnings**, the ASW should follow the same process as the W-2 corrections:

- Verify the agency provider's period of employment.

- Determine the total amount of earnings **issued** in the calendar year. Exclude warrants that were canceled or overpayment amounts recouped by MDCH. Outstanding warrants from 2012 in 'issue' status must be canceled or rewritten so earnings are determined accurately.

- Send the request for the 1099 correction to Charisse Sanders at MDCH via email to SandersC@michigan.gov. Insert 1099 Correction in the subject line.

- Furnish Mrs. Sanders with the following information:

- Name and telephone number of the agency contact person.
- Agency name and Federal Tax ID number. (Some AFC owner use their SSN)
- Current mailing address.
- Summary describing the error, the time period and the correct amount of wages earned.

4) For 1099 corrections with **incorrect Federal Tax ID** numbers, the ASW should:

- Verify the correct Federal Tax ID number with the agency. AFC/HA providers tax id number should be the SSN or FEIN attached to their license (**see ASM 160, pages 11-12**).

- The tax ID number in Bridges should match the Federal Tax ID number on the provider's W-9. Instruct the agency provider to submit a corrected W-9 to Vendor Registration at 888-734-9749 or online at www.mi.gov/cpexpress (**see ASM 160, pages 11-12**).

- Send an email requesting a federal tax ID correction to Provider Management at DHS-Provider-Management@michigan.gov . AFC/HA Federal Tax ID corrections AFC/HA tax ID corrections must first be rectified by licensing if the information on the Bureau Information Tracking System (BITS) is different (**see ASM 160, pages 11-12**).

- Send the request for the 1099 correction to Charisse Sanders at MDCH via email to SandersC@michigan.gov. Insert 1099 Correction in the subject line.

- Furnish Mrs. Sanders with the following information:

  - Name and telephone number of the agency contact person.
  - Agency name and **correct** federal tax ID number.
  - Incorrect Federal Tax ID number listed on 1099.
  - Summary describing the error and the time period it occurred.

  Questions regarding the above process can be sent to the Adult Services Policy mailbox at DHS-Policy-Adult-Services@michigan.gov. Insert W-2 or 1099 in the subject line.