

TAX EXEMPT FORM

I, _____ hereby acknowledge that I am an Independent Contractor. Therefore, I am responsible for my social security and other taxes, and will receive an IRS 1099 Form for the preceding year by February of each year which is also sent to the Internal Revenue Services (IRS).

Signature

Date

Social Security number

Position

Your Company Name

www.pnsystem.com

INDEPENDENT CONTRACTOR AGREEMENT

This Agreement is made and entered into this day _____, by and between our Home Health Agency, a Florida Corporation, (hereinafter referred to as 'Corporation'), and _____, S.S.# _____ a Florida resident at _____ (hereinafter referred to as 'Contractor'), for the purpose as _____.

PARAGRAPH I

Whereas, corporation desires to hire contractor to perform work in _____ accordance with the terms of this Agreement (**see attached Job Description**). WHEREAS, contractor is willing to perform services in accordance with the terms hereinafter set forth, and adhering to our Agency Policies and Procedures, Now therefore in consideration of the mutual covenants and agreements herein contained, it is hereby agreed as follows:

PARAGRAPH II

Corporation shall not be liable for any withholding tax, social security taxes, workmen's compensation or other expense or liability attributable to an employer/employee relationship.

PARAGRAPH III. RELATIONSHIP BETWEEN PARTIES.

Contractor is retained and employed by the Corporation only for the purposes and to the extent set forth in this agreement, and his relation to the Corporation and its subsidiary companies shall, during the period or periods of his employment and services hereunder, be that of an independent practitioner.

Contractor shall not be considered as being entitled to participate in any plans, arrangements, or distribution by the Corporation or its subsidiary companies pertaining to or in connection with any pension, stock, bonus, profit-sharing or similar benefits for their regular employees.

Both parties agree that the Contractor shall be paid an hourly rate of \$ _____ or per visit rate of \$ _____.

PARAGRAPH IV. PROFESSIONAL RESPONSIBILITY.

Nothing in this Agreement shall construed to interfere with or otherwise affect the rendering of services by Contractor in accordance with his independent and professional judgment. This Agreement shall be subject to our Policies and Procedures, the rules and regulations of any and all professional organizations or associations to which Contractor may from time to time belong and the laws and regulations governing said practice in this State.

Our Agency has full responsibility over all contracted services.

Our Agency has full responsibility to retain and maintain all clinical records of patients served by this Contract.

The second party must submit evidence of liability and insurance coverage.

Both parties agree that the Employee shall submit clinical notes and progress reports to the Director of Nursing once a week, and shall conform with prescribed scheduling of visits and, periodic patient evaluation. All Patient's health information must maintained as CONFIDENTIAL as HIPAA requirements.

Both parties agree that this Agency shall coordinate all job-related activities of the Employee, control all job-related activities of the Employee, and shall evaluate the Employee's job performance just as we do that of other employees.

Both parties agree that the contractor participate in our Performance Improvement Program, by

suggest according they daily practices, ways to improve our services, treatment, relationship with patients/family/physicians, report needs and expectations of patients and families. Both parties agree that patients are accepted for care only by our Agency, must comply with all scheduling of visits according Physician order and initial admission assessment, and report any need of schedule change to the Agency immediately identified the need. Participate in periodic patient evaluation to improve our services and the goals of the Patient Plan of Care compliance, including but no limited to Participate in Case Conference, create progress/deterioration reports, periodic communication with the Agency's Supervisor and Care Managers. Participate in the Developing of the Plan of Care, suggest any change needed to achieve the treatment goals, make suggestion for improving services and patient care and safety.

PARAGRAPH V. SUSPENSION AND TERMINATION. CONTINGENT SERVICES

The initial term of this Agreement shall be for a period of () months, and shall automatically continue thereafter for successive terms of () months unless or until terminated as hereinafter provided. Corporation shall have the right to terminate this agreement if Contractor fails to comply with all the rules and regulations provided to Contractor by the Corporation. Our Home Health Care agency adopt and implement timeframes for placement of contract staff and contingence backup staffing, by stabling that these services will be rendered as back-up/contingent services.

A written statement of this back-up/contingent service will be done by the Contractor and filed with this contract. All contract employees is oriented to the agency policy and procedures. If the clients designee has agreed to provide back-up/contingent services, the agency will have the designee sign a written agreement to be the backup/contingent service provider. The agency will keep the agreement in the clients file. The agency will not coerce a client to accept backup/contingent services.

PARAGRAPH VI. ENTIRE AGREEMENT.

This Agreement (including any attachments, exhibits, and amendments hereto) constitute the entire understanding between the parties hereto and cancels and supersedes all prior negotiations representations, understandings and agreements, either written or oral, with respect to the subject matter hereof.

Executed as of the day and year first above written.

(Corporate seal)

Attest:

BY: _____
Witness

BY: _____
President/Administrator/DON

Attest:

BY: _____
Witness

BY: _____
Contractor

W-9

Form (Rev. October 2007) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return) Business name, if different from above Check appropriate box: Individual/Sole proprietor Corporation Partnership Limited liability company... Other (see instructions) Exempt payee Address (number, street, and apt. or suite no.) City, state, and ZIP code List account number(s) here (optional) Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 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. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number or Employer identification number

Part 11 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,