

**Louisiana Department of Children and Family Services  
Child Care Assistance Program**

**PROVIDER DIRECTORY CHECKLIST  
School Child Care Program Provider (E)  
Renewal**

**Please complete this checklist to ensure that all required information is being returned with the packet. Please return this checklist with your packet.**

\_\_\_\_\_  
Provider's Name

\_\_\_\_\_  
Provider Number

\_\_\_\_\_  
Provider Tax ID Number

- ☐ Provider Agreement (completed in full, signed and dated)
- ☐ W-9 (Tax ID number, taxpayer reporting status, physical address, signature and date) if there has been a change.
- ☐ BESE Regulation verification as verified via internet at [www.doe.state.la.us](http://www.doe.state.la.us).
- ☐ Brumfield vs. Dodd Approval verification (if private school) as verified at [www.doe.state.la.us](http://www.doe.state.la.us).
- ☐ Direct Deposit Authorization Form, if there is a change or you would like to begin having CCAP payments made by Direct Deposit.
  - ☐ Checking Account – A voided check imprinted with your name and address OR a statement from your financial institution showing your name, address, account number, and routing number.
  - ☐ Savings Account – Statement from bank indicating account and routing numbers.

Rate changes should be promptly reported to the Provider Directory. A Provider Rate Agreement (CCAP 15R) is available on the DCFS website to submit any time your center wants to change the rates charged for child care services.

**For Office Use Only**

- |   |   |
|---|---|
| <input type="checkbox"/> No Record found on TIPS 301/305                  | <input type="checkbox"/> Record Found TIPS Number |
| <input type="checkbox"/> BESE Regulated                                   | <input type="checkbox"/> Not Regulated by BESE    |
| <input type="checkbox"/> Private school – Brumfield vs. Dodd Approved     |   |
| <input type="checkbox"/> Private school – Not Brumfield vs. Dodd Approved |   |

\*\*\*Print verification from [www.doe.state.la.us](http://www.doe.state.la.us) and file in provider file.

Provider Name: \_\_\_\_\_  
 Initials of Provider: \_\_\_\_\_

CCAP 18B  
 Rev. 08/12  
 09/11 Issue Obsolete

**Louisiana Department of Children and Family Services  
 Child Care Assistance Program**

TIPS \_\_\_\_\_  
 Worker Name \_\_\_\_\_  
 Worker # \_\_\_\_\_  
 Parish # \_\_\_\_\_  
☐ Renewal ☐ Change

**School Child Care Program Provider Agreement  
 (Class E)**

**Provider Information:**

|                                       |   |   |                                    |
|---------------------------------------|---|---|------------------------------------|
| Name of Facility:                     |   |   |                                    |
| Employer Identification Number:       |   |   |                                    |
| Street Address:                       |   | Mailing Address (if different from Street Address): |                                    |
| City:                                 | Zip:  | City:   | Zip:                               |
| Parish:                               |   | Telephone:  |                                    |
| E-mail:                               |   |   |                                    |
| <b>School Year Hours of Operation</b> |   | <b>Summer Hours of Operation</b>                    |                                    |
| Monday                                | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Monday  | _____ a.m./p.m. to _____ a.m./p.m. |
| Tuesday                               | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Tuesday   | _____ a.m./p.m. to _____ a.m./p.m. |
| Wednesday                             | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Wednesday   | _____ a.m./p.m. to _____ a.m./p.m. |
| Thursday                              | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Thursday  | _____ a.m./p.m. to _____ a.m./p.m. |
| Friday                                | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Friday  | _____ a.m./p.m. to _____ a.m./p.m. |
| Saturday                              | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Saturday  | _____ a.m./p.m. to _____ a.m./p.m. |
| Sunday                                | _____ a.m. to _____ a.m. _____ p.m. to _____ p.m. | Sunday  | _____ a.m./p.m. to _____ a.m./p.m. |

**Agreement:**

The Louisiana Department of Children and Family Services (hereinafter referred to as "Department"), and the child care provider named above (hereinafter referred to as "Provider") enter into the following agreement:

**Regulations:**

1. Provider will comply with all applicable state and federal laws, regulations and other standards and requirements in providing services under this agreement.
2. Provider must abide by all laws, rules, and regulations for any programs for which federal or state funds are received.
3. Providers of child care must be at least 18 years of age.
4. Provider understands and agrees that it is entering into this agreement in an independent capacity and that none of its owners, officers, directors or employees are hereby made employees of the state or federal government nor entitled to government benefits.
5. Provider agrees to reporting requirements with respect to suspected child abuse/neglect.

Provider must maintain documentation of a satisfactory criminal record check from Louisiana State Police as required by R.S. 15:587.1. This check shall be obtained prior to the individual being present on the child care premises. No person with a criminal conviction of a felony, or a plea of guilty or nolo contendere to a felony, or conviction of or a plea of guilty or nolo contendere to any offense included in R.S. 15:587.1, R.S. 14:2, R.S. 15:541 or any offense involving a juvenile victim, shall be present in any capacity on the child care premises.

6. Provider is prohibited from the use of corporal punishment such as, but not limited to, spanking, whipping with a switch or belt, arm twisting, or washing out mouth with soap or other foul tasting substances.
7. Provider must have access to email or electronic communication, and keep this information current, as the Department will now be communicating information to providers by this medium. Any action taken on your CCAP agreement will continue to be sent by original correspondence. However, in order to stay current with any changes or departmental information, the Department will now be communicating electronically. Provide a valid email address below:

Primary email address: \_\_\_\_\_  
(PLEASE PRINT)

Secondary email address: \_\_\_\_\_  
(PLEASE PRINT)

#### **Services/Payments:**

8. Provider will furnish care at the address given above to children for whom the Department makes payment. Provider will permit parents to see and be with their children at all times.
9. This agreement does not guarantee the placement of any child in provider's facility. Department does not recommend any child care center; it is the right of parents/caretakers to make this choice from among all participating providers in their area.
10. Provider must participate in the Tracking of Time Services (TOTS) to capture time and attendance and possess the minimum equipment necessary to operate the system which includes a landline telephone. An employee of the facility cannot be a Household Designee for a child in the facility other than their own children.
11. Provider will charge no more than the maximum rate charged to any other child in care for the same service. Provider must not charge any more or any less than amount shown on CCAP Rate and Availability Verification form (CCAP 7B) in order to become or remain an eligible CCAP provider. Provider may not collect payment from the Child Care Assistance Program for any portion of the child care expense paid by a third party. **Provider must charge the parent/guardian and collect the difference between the total charged and the Department payment.**
12. Payment to the provider will be based on a percentage of either the provider's actual charge or the state maximum rate for the authorized services, whichever is less.

Payment will not be made for absences of more than two days for a child in any calendar month or for an extended closure by a provider of more than two days in any calendar month. A day of closure, on a normal operating day for the provider, is counted as an absent day for the child(ren) in the provider's care. If a child authorized for full-time care attends child care less than four hours in one day, this will be counted as a half day absent and half the daily rate will be paid to the provider. No absences will be paid for part-time care.

Payments will not be made for any days after the last day that authorized care was provided. Days when the provider is unable to provide care will count as days of absence for the children in the provider's care.

In cases of a federal/state/locally declared emergency situation, or other special circumstances, the Department may at the discretion of the Deputy Secretary of Programs waive the absence policy.

13. Provider agrees to report problems with the Interactive Voice Response (IVR) System that prevents check in or check out for children to the ACS Provider Help Desk AND the DCFS local office within 48 hours of failure.
14. Provider agrees to notify Department promptly when provider rates change. A new Provider Rate Agreement form and appropriate verification of change (notice to parents of change such as newsletter, bulletin, memo, etc.) will be required at that time. Department agrees to provide a new CCAP Rate and Availability Verification Form (CCAP 7B) for each CCAP eligible child for whom the provider's rate has changed. Provider agrees to complete and ensure return of the CCAP 7B to the Department. Department agrees to change the payable rate, subject to the state maximum rate, effective the first of the month following receipt of the new Provider Rate Agreement and verification of the new rates to Provider Directory, if the new CCAP 7B is postmarked or received timely.
15. DCFS requires that all payments to a School Child Care Program be made by direct deposit into the provider's checking or savings account. Therefore, the provider must submit a complete form OFS DD2, Direct Deposit Authorization Form, and all account information necessary for direct deposit. A School Child Care Program is ineligible to receive DCFS payments if required direct deposit information is not provided.

**Monitoring/Recordkeeping:**

16. Provider will keep a required daily attendance log for children, including arrival and departure times, for each child participating in the program, anytime TOTS is unavailable or not used to track the arrival and departure time of a child in care. The daily attendance log must contain the minimum required information as outlined on the CCAP 15ICP (Invoice Completion Packet and Provider Reporting Responsibilities) and the CCAP 15PR (Provider Payment and Reporting Responsibilities). If transportation is provided, a daily transportation log is also required. If you do not have a daily attendance log, you may go to [www.dcfs@louisiana.gov](http://www.dcfs@louisiana.gov) and print a copy.

Provider will notify the Department immediately of the removal of any child from its care so that payment from the Department for that child can be discontinued.

In the event that a manual invoice or CCAP 40 (Child Care Provider Manual Payment Request Remittance Advice) is required the provider is responsible for completing the document accurately and correctly, and reporting any discrepancy in payment to the Department. Any invoice or request for manual payment of attendance not tracked through TOTS must be accompanied by the corresponding attendance log(s). Provider agrees to submit the invoice or CCAP 40 within 7 calendar days of receipt. Falsifying an invoice or CCAP 40 constitutes a violation of this Agreement. Payment will be made to the Provider by Department from state and federal funds by state warrant.

17. Designated Department staff or representatives may make unannounced inspections of provider's facility at any time during normal working hours. Provider will cooperate and participate fully in any such inspection, and provider's director, acting director, or other person responsible for the operation of the facility will make the facility and physical plant fully accessible to Department representatives.
18. Department and provider will carry out the requirements to monitor and conduct fiscal or program audits at reasonable times and provide consultation and technical assistance for the development of provider's facility. Department's authority to monitor and conduct fiscal or program audits applies to provider to the extent of the services furnished under the terms of this agreement. Provider will promptly admit representatives of all regulatory and/or funding agencies during any hours when children are in care and fully cooperate with said representatives in the performance of their duties.
19. Provider will retain supporting fiscal documents (invoices and remittance advices) adequate to insure that claims for matching federal funds are in accord with federal requirements. Provider shall retain such documents for 3 years after close of fiscal year in which services are provided.

20. Provider will give representatives of Department and of the U. S. Department of Health and Human Services (DHHS) access at reasonable times to all books, records and supporting documents kept by provider for purposes of inspection, monitoring, auditing, or evaluation by Department or DHHS personnel.

**Agreement Timeframes:**

21. This agreement shall become effective upon execution by the parties hereto. Department shall incur no liability for payment for child care for any child until provider has received from Department a notification of eligibility and payment for that child.
22. This agreement:
- A. Shall be terminated:
1. Immediately and without necessity of advance notice by written mutual agreement of both parties; or
  2. If the school fails to meet BESE regulations; or
  3. If the school is no longer Brumfield vs. Dodd approved; or
  4. In thirty (30) days upon either party giving written notice to the other party of its intent to terminate, or
  5. At the close of business on the license end date or closure date entered in the TIPS Provider Directory, which may be due to termination of eligibility as a CCAP provider.
  6. Concurrent with the date that provider is permanently disqualified from CCAP.
  7. At the close of business on the date participation in CCAP is refused or terminated.
  8. At close of business following expiration of a 13-day advance notice if the provider fails to submit required information requested such as, but not limited to, documentation required for Direct Deposit.
23. By executing this agreement, neither of the parties incurs an obligation, either express or implied, to renew this agreement or execute a new agreement between the parties after the termination of this one.
24. The Provider shall be disqualified from receiving CCAP payments if the Department determines that certain acts or violations have been committed. Depending upon the act or violation, the disqualification may be permanent, or it may last for a period of three months to 24 months for reasons such as, but not limited to:
- A. A condition or situation exists that places the lives, safety, or physical, mental, or emotional well-being of any child entrusted to the Provider's care in imminent danger, regardless if such a condition or situation results from an act or from omission by the Provider.
  - B. The provider is in violation of the terms of the Provider Agreement and/or the Provider Rate Agreement, if false information or documentation is furnished to obtain or maintain certification, or if specified changes are not reported as required. Specified changes are listed on form CCAP 15ICP (Invoice Completion Instructions) and CCAP 15PR (Provider Payment and Reporting Responsibilities).
  - C. A provider has allowed improper check in and/or check out or has submitted invoices for payment when the provider knew or should have known that the electronic information or information contained in such invoices was false.
  - D. A condition or situation exists that places the lives, safety, or physical, mental, or emotional well-being of any employee of provider in imminent danger, regardless if such a condition or situation results from an act or from omission by the Provider.
  - E. A provider has prevented or, through the use of force, violence or threats, has attempted to prevent any DCFS officer or employee from performing any of his/her official functions.

Provider Name: \_\_\_\_\_  
Initials of Provider: \_\_\_\_\_

- F. A condition or situation exists that places the lives, safety, or physical, mental, or emotional well-being of any government officer or employee performing official duties involving or concerning provider in imminent danger, regardless if such a condition or situation results from an act or from omission by the Provider.

25. Under no circumstances will payment be made outside of the effective dates of this agreement.

Neither the federal government nor the State of Louisiana provides appeal rights for providers whose participation in the Child Care Assistance Program is refused or terminated. There is no right to a State contract, which is what a CCAP Provider Agreement is. The decision to deny appeal rights was made by the State Legislature and the Department does not have the authority to overrule State law.

**Recovery:**

26. If the Department determines that any amounts paid to the provider exceed the amount to which the provider is entitled, the Department shall have the right to recover or recoup those amounts.

**Signatures:**

27. By signing this agreement, Provider agrees to abide by the foregoing provisions.

This agreement shall commence on \_\_\_\_\_ and terminate on provider's certification expiration date \_\_\_\_\_ or upon the revocation of the provider's certification, or termination of eligibility as a CCAP provider, whichever occurs first.

\_\_\_\_\_  
Provider Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Provider Name (printed)

\_\_\_\_\_  
Department Signature

\_\_\_\_\_  
Date

## Louisiana Department of Children and Family Services

### Information about Direct Deposit & the Stored Value Card

The Department of Children and Family Services (DCFS) makes payments using Direct Deposit or a Stored Value Card (SVC) for child care payments. This process will ensure that you receive your payments in a safe, easy, and effective manner.

Child care payments will be deposited directly into your checking or savings account or credited to an SVC. If you do not have a checking or savings account, an SVC will be issued to you automatically if you are a Family Child Day Care Home or In-Home Provider. Class A, Class M, and School Child Care Providers (Class E) must have Direct Deposit or they will **not** be eligible to receive payments from the Department of Children and Family Services.

#### Direct Deposit

Direct Deposit is the electronic transfer of funds to your checking or savings account. All Class A, Class M, and School Child Care Providers (Class E) must have Direct Deposit to receive payments.

You may participate in Direct Deposit if you meet the following criteria:

- Have an active checking or savings account in your name or the center's name.
- Complete and submit the Direct Deposit Authorization Form (OFS DD 2) with required documentation for the account type selected as listed below.
  - For checking accounts, submit a voided check imprinted with your name and address or a statement from your financial institution showing your name, address, account number, and routing number.
  - For savings accounts, submit a statement from your financial institution showing the account number and the routing number.

Once the completed OFS DD 2 has been received, it will be processed and your account information will be verified with your financial institution. If the account information is rejected, payments will not be issued through Direct Deposit until you provide the correct account information.

#### Making Changes to Direct Deposit

To change the account into which Direct Deposit is made, you must notify the Provider Directory in writing by completing a new OFS DD 2. If you cancel Direct Deposit, you will be given the choice of either providing new account information or being issued an SVC only if you are an In-Home or Family Child Day Care Home provider. **If you have any questions about making changes to Direct Deposit, contact the Provider Directory at P.O. Box 260034, Baton Rouge, LA 70826, FAX at (225) 663-3167 or call 1-888-LAHELPU (1-888-524-3578).**

#### Stored Value Card

A Stored Value Card is a card with access to an account called Chase Direct Payment. This account is another method of direct deposit where payments are placed on a card for use at businesses that accept VISA. Cash can be withdrawn from any Chase or All Point ATM with the card free of charge. Other ATMs may be used to withdraw cash, for a small fee. You must request a replacement card from Chase Bank if your card is lost or stolen.

#### Availability of Funds

Once Direct Deposit or SVC has been activated, payments should be available within 48 hours after the parish/district office authorizes the payment. Despite our best efforts, delays in payment may occur. You should plan and budget for necessary expenses in the event that an unplanned and unavoidable delay in payment occurs. You may contact your financial institution to verify funds deposited into your account by direct deposit. For funds credited to your SVC account, you may contact Chase Bank.

Louisiana Department of Children and Family Services  
Child Care Assistance Program

**DIRECT DEPOSIT AUTHORIZATION FORM**

**Return to:**

**Provider Directory  
P.O. Box 260034  
Baton Rouge, LA 70826  
FAX: (225) 663-3167**

Please **TYPE** or Legibly **PRINT** all information in **INK**.

| Section 1: PARTICIPANT CASE INFORMATION |                                |
|---|--------------------------------|
| Name: _____                             | Date of Birth: _____           |
| Mailing Address: _____                  |                                |
| City/State/ZIP: _____                   |                                |
| Daytime Telephone #: (____) _____       | Home Telephone #: (____) _____ |
| Social Security Number: _____           | Provider Number: _____         |

| Section 2: FINANCIAL INSTITUTION INFORMATION   |                       |
|--|-----------------------|
| Name of Financial Institution: _____   |                       |
| Mailing Address: _____   |                       |
| City/State/ZIP: _____  |                       |
| Telephone #: (____) _____  |                       |
| Routing Number: _____  | Account Number: _____ |
| <b>Account Type (Check One):</b> <input type="checkbox"/> Checking* <input type="checkbox"/> Savings*  |                       |
| Check One: <input type="checkbox"/> New Request <input type="checkbox"/> Change Account <input type="checkbox"/> Cancel Direct Deposit   |                       |
| <small>*Note: Be sure to include a voided check for checking accounts. For savings accounts, submit a statement from your financial institution showing the account number and routing number.</small> |                       |

| Section 3: AUTHORIZATION AGREEMENT FOR DIRECT DEPOSIT OF PAYMENTS  |
|--|
| <p>I authorize the Department of Children and Family Services (DCFS) to deposit my payments directly into my checking account or savings account as specified above. DCFS is also authorized to adjust any over/under deposit it has made to my checking account or savings account. I understand the deposits/adjustments will be made electronically by Automated Clearing House Network (ACH) transactions and I must allow the Federal Reserve two work days from the disbursement date to have the funds available to my financial institution. I also understand the following: It is my responsibility to provide correct routing and account information for ACH transmissions by attaching a voided check for a checking account or a statement from my financial institution showing the account number and the routing number for a savings account. The voided check must be imprinted with my name and address. If my voided check does not include this information, a statement from my financial institution showing my name, address, account number and routing number must be provided. I will immediately notify DCFS if my banking information changes. I must submit a new Direct Deposit Authorization form to change or cancel my direct deposit. I must notify DCFS of any changes to my address. I must include my name and provider number on all correspondence regarding direct deposit. To verify when a payment is posted to my account and funds are available, I will have to contact my financial institution.</p> <p><b>By signing below I signify that I have read and agree to all of the conditions listed above.</b></p> <p>Signature: _____ Date Signed: _____</p> |

| Office Use Only                       |
|---------------------------------------|
| Date Entered: _____ Entered By: _____ |

## **DO NOT COMPLETE THIS FORM IF YOU WANT A STORED VALUE CARD**

### **Direct Deposit Form Instructions**

This form authorizes the Department of Children and Family Services (DCFS) to deposit payments directly into your account. If you choose to have your child care payments sent to your financial institution, you must complete this form to authorize this action. The financial institution may be any bank, savings and loan association, or federal or state chartered credit union or similar institution. If you do not have an account in one of these institutions contact the financial institution of your choice to establish an account.

Deposits will be made by an electronic funds transfer (EFT) from the Department of Children and Family Services to your account, provided your financial institution is a member of the Automated Clearing House (ACH) system. In the event your financial institution is not a member of the ACH System, a Stored Value Card will be issued for Family Child Day Care Home and In-Home Providers only. Class A, Class M, and School Child Care Providers (Class E) must have Direct Deposit or they will not be eligible to receive payments through DCFS.

### **Section 1-Provider Case Information**

**Name:** Name of the provider. This is the name of the facility, In-Home provider, or Family Child Day Care Home Provider. The name of the bank account must be in the name of the facility for Class A, Class M, and School Child Care Providers (Class E). A personal account for these facilities is not acceptable.

**Date of Birth:** Enter the date of birth of the Family Child Day Care Home or In-Home Provider.

**Mailing Address:** The complete mailing address of the provider, including an apartment number (where appropriate). This address must be kept current with the Provider Directory.

**You must notify the Provider Directory when your address changes.**

**Telephone Numbers:** Area code and daytime telephone number of the provider.

**Social Security Number:** Social Security number of the In-Home or Family Child Day Care Home provider. The Social Security number is used to identify the provider's records and payments.

### **Section 2-Financial Institution Information**

**Name of Financial Institution:** Complete the name, address and telephone number of the financial institution to which the payment will be sent (bank, savings and loan association, credit union, etc.) and the branch designation.

**Routing Number:** The routing number is the bank's federal identification number.

**Account Number:** The account number is a group of numbers assigned to an individual at a particular financial institution for tracking purposes.

**Account Type:** Identify the type of account in which the payments are to be deposited. The account may be either a checking or savings account. Attach a voided personal check for a checking account or a statement from your financial institution showing the account number and routing number for a savings account.

**Reason for Completing this Form:** Indicate if this is a new request, if you would like to make a change in account information, or if you would like to cancel direct deposit.

### **Section 3- Authorization Agreement for Direct Deposit**

**Signature:** Sign and date the form. The signature must be that of the provider.

## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line 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

|  |  |  |   |  |  |   |  |  |  |  |
|--|--|--|---|--|--|---|--|--|--|--|
|  |  |  | - |  |  | - |  |  |  |  |
|--|--|--|---|--|--|---|--|--|--|--|

#### Employer identification number

|  |  |  |   |  |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|--|
|  |  |  | - |  |  |  |  |  |  |  |
|--|--|--|---|--|--|--|--|--|--|--|

### Part II 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,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
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 a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt 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,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
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.

Also see *Special rules for partnerships* on page 1.

## **Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## **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 income tax return. 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 income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

**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/disregarded entity name" line.

## Exempt Payee

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

The following payees are exempt from backup withholding:

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

| IF the payment is for . . .  | THEN the payment is exempt for . . .                              |
|--|---|
| Interest and dividend payments   | All exempt payees except for 9                                    |
| Broker transactions  | Exempt payees 1 through 5 and 7 through 13. Also, C corporations. |
| Barter exchange transactions and patronage dividends                                   | Exempt payees 1 through 5   |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 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 and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, 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.ssa.gov](http://www.ssa.gov). 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 Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://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.** Entering "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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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)<br>b. So-called trust account that is not a legal or valid trust under state law  | The grantor-trustee <sup>1</sup><br>The actual owner <sup>1</sup>                                       |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))   | The grantor <sup>*</sup>  |
| For this type of account:   | Give name and EIN of:   |
| 7. Disregarded entity not owned by an individual  | The owner   |
| 8. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553   | The corporation   |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization  |
| 11. Partnership or multi-member LLC   | The partnership   |
| 12. A broker or registered nominee  | The broker or nominee   |
| 13. 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   |
| 14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))   | The trust   |

<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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the 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.) Also see *Special rules for partnerships* on page 1.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

**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.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.