



3425 N Dries Ln
Peoria IL 61604
1-800-421-4371 FAX: 309-686-3850 TTY: 309-686-3695
www.salccc.org

Dear Licensed Child Care Center Director,

Thank you for your interest in accepting payments from the Child Care Assistance Program (CCAP). Enclosed in this packet are information pieces and forms needed to get started.

Information for the Provider:

✓ **Child Care Rate Certification (required)**

A licensed child care center must notify the Department or its Agents of their published payment rates by completing this form. This form is also required whenever there is a change in rate or a change in licensing status.

✓ **Child Care Payment Rates** – The latest reimbursement rates for providers accepting clients on the CCAP.

✓ **Payment Info**

To sign up for direct deposit, please call (217) 557-0930. To view information on issued payments, please visit the Office of the Comptroller website at: www.ioc.state.il.us, click on **Vendors** and follow the instructions listed on the page. You may also call the Provider Info Line at 800-804-3833 to check on the status of a payment.

✓ **New Health, Safety and Child Development Training requirements (required)**

The federal government is now requiring that child care providers complete specific health, safety and child development training, have current CPR/First Aid certification and complete annual training hours. All providers participating in CCAP will have minimum training requirements as a result of the federal legislation.

Effective October 1, 2017, any provider that has not already completed the minimum required training must do so **before approval** as a qualified CCAP Provider. See attached handout for more information.

✓ **W-9 Request for Taxpayer Identification Number and Certification (required)**

Complete and sign the form. Be sure to return this form along with a copy of your IRS EIN assignment letter. This information can be faxed.

✓ **IRS EIN assignment letter**- This form is provided to you by the IRS.

✓ In addition to these forms a **copy of your DCFS Child Care License is required.**

Do not send original license. If you have a permit, please submit a copy of the permit until your license arrives.

If you are not currently providing care, but decide at a later time to do so, and the parent is using the Child Care Assistance Program, you will need to also fill out the provider sections of the Child Care Application.

If you have questions about the information or how to complete any of the forms, please call the SAL Child Care Connection CCAP Department at 1-800-421-4371 – Option 2.

Thank You!

SAL Child Care Connection Staff



Child Care Rate Certification Form

Please complete this form and **return to your Child Care Resource and Referral Agency (CCR&R)**. A listing of the counties served by each CCR&R, their address and phone number is on the back of this page.

Child Care Provider Information

Name: _____

Doing Business As: _____

Address: _____

City, State, Zip: _____

Provider Social Security Number (SSN) or
Federal Employer Identification Number (FEIN): _____

County in which care is provided: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

Type of Care: ☐ 760 Licensed Center ☐ 762 Licensed Home
☐ 761 Licensed-Exempt Center ☐ 763 Licensed Group Home

DCFS Day Care License Number: _____ (Not Foster Care License Number)

License Expiration Date: _____ Hours of Operation: From _____ To _____

License Capacity: Day: _____ Night: _____ Extended: _____

Daily Rates

Effective Date of Rates Below: _____

☐ Check if you have a separate rate sheet. A copy of your rate sheet must be attached. This can be done to accommodate different rates.

	<u>Under Age 2</u>	<u>Age 2</u>	<u>Age 3 and Older</u>
Full-Day Rate (5-12 hours per day)	_____	_____	_____
Part-Day Rate (less than 5 hours per day)	_____	_____	_____
School Age Rate (for centers only)			_____

Do you have any discounts (such as multiple child discounts, staff discounts, full-week discounts, pre-pay discounts, or sliding fee scales)? If yes, list the type and amount of your discounts.

I certify that the information provided is true, correct, and complete. I also certify that the rates charged to the State of Illinois do not exceed the maximum allowed by the State and do not exceed the rates I charge to the general public for similar services. This includes discounts such as multiple child discounts, staff discounts, full-week discounts, pre-pay discounts, and sliding fee scales. I understand giving false information or failure to provide correct information can result in referral for prosecution for fraud.

Signature _____ Date _____



Child Care Rate Certification Form

IDHS Child Care Assistance Program - CCR&R List

Counties Served & CCR&R

Cook Action for Children Child Care Assistance Program 1340 S. Damen Ave. Chicago, IL. 60608 (312) 823-1100
Boone, Jo Daviess, Stephenson & Winnebago YWCA Child Care Solutions Child Care Assistance Program 4990 E. State St. Rockford, IL. 61108 (815) 484-9448 or (800) 872-9780
Carroll, DeKalb, Lee, McHenry, Ogle & Whiteside Community Coordinated Child Care (4-C) 155 N. Third St., Suite 300 DeKalb, IL. 60115 (800) 848-8727 Ex. 225
Lake YWCA of Lake County Child Care Resource & Referral Service 2133 Belvidere Rd. Waukegan, IL. 60085 (847) 662-6129
DuPage & Kane YWCA Child Care Resource & Referral Child Care Assistance Program 55 E. North Ave. Glendale Heights, IL 60139 (630) 790-8009
Grundy, Kankakee, Kendall & Will Child Care Resource & Referral 801 N. Larkin, Suite 202 Joliet, IL. 60435 (800) 641-4622
Bureau, Fulton, LaSalle, Marshall, Peoria, Putnam, Stark, Tazewell & Woodford SAL Child Care Connection 3425 N. Dries Lane Peoria, IL. 61604 (800) 421-4371
Alexander, Franklin, Gallatin, Hamilton, Hardin, Jackson, Johnson, Massac, Perry, Pulaski, Pope, Saline, Union, White & Williamson Child Care Resource & Referral John A. Logan College Carterville, IL. 62918 (800) 548-5563

Counties Served & CCR&R

Coles, Clark, Cumberland, Edgar, Moultrie & Shelby Child Care Resource & Referral Eastern Illinois University 600 Lincoln Charleston, IL. 61920 (800) 643-1026
Adams, Brown, Calhoun, Cass, Greene, Hancock, Jersey, Pike & Schuyler West Central Child Care Connection 510 Maine, Room 610 P.O. Box 610 Quincy, IL. 62306 (217) 222-2550
Christian, Logan, Macoupin, Mason, Menard, Montgomery, Morgan, Sangamon & Scott Community Child Care Connection, Inc. 919 S. Spring St. Springfield, IL. 62704 (217) 525-2805
Henderson, Henry, McDonough, Mercer, Knox, Rock Island & Warren Community Child Care Resource & Referral 500 East 59th St. Davenport, IA. 52807 (800) 923-7844
Bond, Clinton, Madison, Monroe, Randolph, St. Clair & Washington CHASI-Child Care Resource & Referral 2133 Johnson Rd. Suite 100A Granite City, IL. 62040 (800) 847-6770
Clay, Crawford, Edwards, Effingham, Fayette, Jasper, Jefferson, Lawrence, Marion, Richland, Wabash & Wayne Project CHILD Rend Lake College P.O. Box 827 Mt. Vernon, IL. 62864 (800) 362-7257
DeWitt, Ford, Livingston & McLean Child Care Resource & Referral Network 207 W. Jefferson, Suite 301 Bloomington, IL. 61701 (800) 437-8256
Champaign, Douglas, Iroquois, Macon, Piatt & Vermillion Child Care Resource Service Child Care Assistance Program 314 Bevier Hall, 905 S. Goodwin Urbana, IL. 61801 (800) 325-5516

Child Care Homes - Licensed 762, 763**Peoria, Tazewell, Woodford**

Age of Child	Part-Day	Full-Day
Under 2	\$15.79	\$31.57
Age 2	\$14.67	\$29.34
Age 3 and older	\$13.47	\$26.93

Bureau, Marshall, Stark, LaSalle, Putnam, Fulton

Age of Child	Part-Day	Full-Day
Under Age 2	\$14.70	\$29.39
Age 2	\$13.63	\$27.25
Age 3 and older	\$12.48	\$24.96

Child Care Homes - License Exempt All Counties 764, 765, 766, 767

Age of Child	Part-Day	Full-Day
All Ages	\$8.11	\$16.22

Child Care Centers - Licensed 760**Peoria, Tazewell, and Woodford**

Age of Child	Part-Day	Full-Day
Under 2	\$23.25	\$46.49
Age 2	\$18.37	\$36.73
Age 3 and older	\$13.78	\$27.55

Bureau, Marshall, Stark, LaSalle, Putnam, Fulton

Age of Child	Part-Day	Full-Day
Under Age 2	\$16.77	\$33.53
Age 2	\$14.23	\$28.46
Age 3 and older	\$11.89	\$23.77

Child Care Centers - License Exempt 761**Peoria, Tazewell, and Woodford**

Age of Child	Part-Day	Full-Day
Under 2	\$20.25	\$40.50
Age 2	\$16.00	\$32.00
Age 3 and older	\$12.00	\$24.00

Bureau, Marshall, Stark, LaSalle, Putnam, Fulton

Age of Child	Part-Day	Full-Day
Under Age 2	\$14.60	\$29.20
Age 2	\$12.40	\$24.80
Age 3 and older	\$ 10.35/(10.74 SA)	\$20.70

The rates listed are the maximum rates that the Department will pay per day.

For care provided less than 5 hours per day, use the part-day rate.

For care provided from 5 through 12 hours per day, use the full-day rate.

For care provided more than 12 hours but less than 17 hours per day, use the full-day rate for the first 12 hours and the part-day rate for the remainder.

For care provided from 17 through 24 hours per day, use the full-day rate for the first 12 hours and the full-day rate for the remainder.

Providers cannot charge the State of Illinois rates that exceed the maximum allowed by the State and rates that are higher than those charged by the provider to the general public for similar services. This includes discounts such as multiple child discounts, staff discounts, full-week discounts, pre-pay discounts, and sliding fee scales.



Bruce Rauner, Governor

Illinois Department of Human Services

James T. Dimas, Secretary

IMPORTANT ANNOUNCEMENT

September 2017

Revised deadlines for completing the Health and Safety required trainings

To all licensed and license-exempt providers participating in the Child Care Assistance Program (CCAP):

The deadline for completion of the required Health and Safety trainings has been extended. An orientation period for new providers has also been established.

Current CCAP Providers: Providers approved for CCAP payments before 10/1/17 will now have an extended period to complete the required Health and Safety trainings in order to remain eligible for CCAP payments. The due date for this training is still to be determined; however, your prompt completion of all required training is appreciated.

New Providers: Individuals hired for a licensed or license-exempt center must complete all required trainings within 90 days of hire in order for the center to maintain CCAP eligibility.

***If you are a Licensed Home Based Provider, the 90-day orientation period begins on the date you are approved for CCAP payments.

- All Health and Safety trainings must be completed within the 90-day orientation period in order to continue receiving payments from CCAP. This includes any assistants that may be hired per IDCFS parameters.
- To be able to work with children unsupervised, providers and assistants **must complete** the CPR/First Aid and the Child Abuse and Neglect/Mandated Reporter trainings. Providers who have not completed these trainings cannot be approved for CCAP unless they are supervised.
 - Only providers who completed all of the required Health and Safety trainings can supervise new providers and assistants while they complete their trainings, and still receive CCAP payments.

***If you are a License-Exempt Home Provider you must complete the CPR/First Aid training and Child Abuse and Neglect/Mandated Reporter before you can receive CCAP approval. You will then

have 90 days from CCAP approval date to complete the remainder of the required trainings or be canceled from all active cases until the trainings have been completed.

All providers must complete the additional Child Development training. The due date for this training is still to be determined; however, your prompt completion of all required training is appreciated.

Completion of the mandatory training will **only** be tracked from the Gateways to Opportunity Registry and you **will not** be required to submit any trainings documents to IDHS. IDHS will check the Registry to ensure compliance. Keep copies of your current training documents in your file for 5 years. You must be able to produce a copy when requested by IDHS as proof of training completion.

Please note that for the purposes of the CCAP, a **school age child** is a child ages 5-13 (or through the age of 18 if approved for CCAP due to a special need or court order) who is enrolled in school. A five year old child is considered school age **only when** enrolled in a school based kindergarten. This enrollment does not include a before/after school program. Keep this definition in mind when reviewing the trainings that you are required to complete.

Please visit the IDHS web site for additional information on the training requirements at <http://www.dhs.state.il.us/page.aspx?item=87061>

If you need specific information about the required Health and Safety and the Child Development trainings, or how to register in the Gateways to Opportunity Registry to self-report your training, please contact your local CCR&R.

If you have any questions regarding this notice, please send them to dhs.ccap-reauth@illinois.gov



Bruce Rauner, Governor

Illinois Department of Human Services

James T. Dimas, Secretary

IMPORTANT ANNOUNCEMENT

CCAP Center Providers Must Complete Training

The Illinois Department of Human Services (IDHS) partners with child care providers to serve low income families through the Child Care Assistance Program (CCAP). To help ensure the health and safety of children, the Federal government is now requiring that providers complete specific health, safety and child development training, have current CPR/First Aid certification, and complete annual training hours.

Who is required to complete training?

In Illinois, all current licensed and license-exempt centers participating in CCAP will have minimum training requirements. In order for a current provider to continue receiving CCAP payments, trainings listed on the back page must be completed by the specified dates.

Who benefits from this training?

Trainings will give providers important and up-to-date information about the best health, safety and child development practices to be used in a child care setting. All children in a child care setting can benefit from a safer and healthier environment, and parents can feel more confident about their child's care.

Where can providers get the training?

The chart on the back of this sheet details where centers can access their trainings, who must complete the trainings and when the trainings must be completed. Much of the required training is available online. CPR/First Aid training and re-certification must be completed face-to-face and be provided by an approved training organization. Providers can contact their local Child Care Resource and Referral (CCR&R) Agency for more information.

How is training completion tracked?

All centers participating in the Child Care Assistance Program must register with the Gateways to Opportunity Registry. This allows required training to be tracked. Go to <https://registry.ilgateways.com/> to become a member.

What if caregivers have already completed some or all of the training?

Training on specific health, safety and child development topics has already been available in Illinois. You have achieved the ECE Credential Level 1 if you completed all of the trainings on the back side of the page and completion is documented in the Gateways Registry. If you have taken some of the modules on the back side of this notice in the last five years, you will be given credit for those modules and you do not have to take them again as long as all are documented in the Gateways Registry. It's important that all training is completed by the specified dates on the back side of this page.

Several Gateways Credentials align with the required training. If you hold one of the following Credentials, and it is current, you have met the requirements of the ECE Credential Level 1 training: ECE Credential Level 3-6; Infant Toddler Credential Level 3-5; IDC Levels I-III; and FCC Credential Levels 2-5. This list and additional resources can be found at www.ilgateways.com. Remember, training completion and credential attainment must be recorded in the Gateways Registry in order to get credit.

IDHS Child Care Assistance Program Training Requirements

Note: *Licensed child care providers MUST be members of the Gateways Registry to track training completion. Providers should register at: <https://registry.ilgateways.com/>.*

Licensed and License-Exempt Child Care Centers	
Who must complete training? <ul style="list-style-type: none"> Director(s): Individuals who has primary responsibility for the daily operations management of the center Teacher(s): Includes lead teachers, teachers, teacher assistants or teacher aides who are employed by a child care provider for compensation on a regular basis To continue receiving CCAP payments, all center directors and teachers must complete the following modules by September 30, 2017. 	
Must complete	Where to find the Training
Directors and teachers at child care centers serving children of all ages: 1) The following modules of the Illinois ECE Credential Level 1 Tier 1 – a) 1, Child Growth and Development b) 2A, Health Issues in Group Care c) 2B, Nutrition Issues in Group Care d) 2C, Safety Issues in Group Care	Online training is available through Gateways Registry at https://registry.ilgateways.com or contact local CCR&R for face-to-face training.
2) CPR/First Aid Certification	Contact your local CCR&R for training or a list of organizations that offer approved training.
3) Child Abuse and Neglect/Mandated Reporter Training (For Licensed Centers, this is monitored by IDCFS.)	Visit: https://mr.dcfstraining.org/
4) What is CCAP? – Directors Only	Online training is available through Gateways Registry or contact local CCR&R for face-to-face training.


<ul style="list-style-type: none"> To continue receiving CCAP payments, all center directors and teachers must complete the following modules by September 30, 2018. 	
Must complete	Where to find the Training
5) The following modules of the Illinois ECE Credential Level 1: Tiers 2 and 3- Tier 2 e) 3, Observation and Guidance f) 4, Learning Happens in Relationships g) 5, Family and Community Relationships h) 6, Personal and Professional Development Tier 3 i) 7A, Child Growth & Development (Birth-8 months) j) 7B, Child Growth & Development (8-18 months) k) 7C, Child Growth and Development (18-36 months) l) 8A, Preschool Child, Social & Emotional Development m) 8B, Preschool Child, Physical Development n) 8C, Preschool Child, Language Development o) 8D, Preschool Child, Cognitive Development p) 9, School Age Development	Online training is available in English only, through Gateways Registry at https://registry.ilgateways.com or contact local CCR&R for face-to-face training in English & Spanish.

Questions and Comments should be directed to dhs.ccap-reauth@illinois.gov.

Important Payment Information

W-9

The Comptroller's Office is requiring all child care providers to have a W-9 on file before payments can be made. If you have not done so already, please complete the enclosed W-9 form and return it to the Child Care Connection office. Please be sure to sign your name **EXACTLY** as you have printed your name.

Example: (Incorrect) Linda K. Jones 

(Correct) Linda K. Jones 

We must receive the original signed form. You cannot fax or email this form.

You will not receive payments until a W-9 is completed and on file.

Direct Deposit (Family Child Care only)

Should you consider direct deposit of your child care payment?

Absolutely! Payments can be deposited directly into your bank account. This can be especially helpful if you have been having trouble with your mail. Call **217-557-0930** to set up direct deposit. For purposes of recordkeeping, you may want to ask the bank what kind of receipt information they can pass on, as you will not receive payment information from IDHS or the Comptroller's office when using direct deposit.

Toll Free # For Payments (Family Child Care only)

The IL Department of Human Services has established a toll free number for you to check on the status of your IDHS Child Care Assistance payment. You will need to have your Social Security number available when calling. **1-800-804-3833**

Website for Payments (Child Care Center only)

The Comptroller's Office has set up a method to check on the status of your Child Care Assistance payment.

Go to: www.comptroller.state.il.us and click on Vendor Payments. You will need to enter your FEIN #.

Overpayments

The IL Department of Human Services has made a change that may affect the child care payments that you receive. If we find that we have overpaid you for providing child care, we will send you an overpayment letter. The letter will say how much you owe us and give you a choice about how to pay it. You can:

- Pay all the money right away, or
- Send in payments each month, or
- Have us take money out of your child care payment each month before you receive it.

After you receive an overpayment letter, you will have **30 days** to respond. **We will stop paying you for all of the child care services you provide if you**

- Do not tell us how you will pay back the money, or
- Agree to send in payments and don't do it, or
- Stop sending payments before the debt is paid off.

If you owe \$500 or less, you will have one year to pay it off. If you owe between \$500 and \$2500, you will have 2 years to pay it off. If you owe \$2500 or more, you will have 3 years to pay it off. **Payments you send us must be in a personal check or money order payable to the Illinois Department of Human Services.**

If you receive an overpayment letter and you think it is wrong, you will have the right to file an appeal and have a fair hearing. The letter will tell you how to file an appeal. At the hearing you will be asked for written proof that you were not overpaid or that the amount in the letter is wrong. Therefore, it is very important for you to keep accurate records of the child care you provide and the payments you receive.

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional) SAL CHILD CARE CONNECTION 3425 N DRIES LN PEORIA, IL 61604
6 City, state, and ZIP code	
7 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 line 1 to avoid backup withholding. For individuals, this is generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-				-	
or									
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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, payments made in settlement of payment card and third party network transactions, 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

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 this page), 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 SSA office or get this form online at 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 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 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, apply for a TIN and 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 U.S. 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, or 5 below 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 ⁴
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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

³ 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.

⁴ 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 2.

*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, 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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. commonwealths and 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.

¹ 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.

² Circle the minor's name and furnish the minor's SSN.