

Louisiana Department of Education  
Child Care Assistance Program

CHECKLIST  
Class A Day Care Center

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

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

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

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

- Provider Agreement (completed in full, signed and dated)
- Verification of identity (government issued picture ID) and copy of Social Security card for all owners and directors.
- W-9 (Tax ID number, taxpayer reporting status, physical address, signature and date)
- Rate Verification (notice to parents, newsletter, bulletin, memo, etc.)
- Copy of License
- Direct Deposit Authorization Form
  - Checking Account – Voided imprinted check
  - Savings Account – Statement from bank indicating account and routing numbers.
- Louisiana CCAP Provider Time and Attendance Equipment Agreement (Agreement must be completed in full, signed and dated. All pages must be

Rate changes should be promptly reported to the Department of Education. A Provider Rate Agreement (CCAP 15R) is available on the LDE website to submit any time you want to change the rates charged for child care services.

**CLASS A CHILD CARE CENTER APPLICATION LETTER**

Date: \_\_\_\_\_

Dear Child Care Provider:

**PLEASE READ CAREFULLY BEFORE COMPLETING APPLICATION**

To receive payments from the Child Care Assistance Program (CCAP) for providing child care, you must be a licensed Class A child care center as determined by the Licensing Section and certified with the Department of Education as a CCAP eligible provider.

All forms must be completed with accurate information. Failure to provide truthful information may result in termination of your eligibility as a CCAP provider. You must complete all forms using the name in which your business is listed with the Internal Revenue Service.

LDE uses an electronic time and attendance process called Tracking of Time Services (TOTS) which automatically transmits to LDE the times of arrival and departure of each eligible child in your care. You must participate in TOTS to receive payments from LDE for child care services provided. Parents or guardians, and persons they designate as Household Designees (HD), are responsible for checking children in and out of care each time care begins and ends. An owner of a center cannot be a Household Designee for a child in their center. An employee of the center cannot be a Household Designee for a child in the center other than their own children. LDE will NOT PAY for any time that the child was in care when the child was not properly checked in and out of care or on or off of an approved child care vehicle except in circumstances such as equipment failure that was timely reported. Any invoice or request for manual payment of attendance not tracked through TOTS must be accompanied by the attendance log(s).

Information listed in numbers 1 - 6 below must be returned to the Provider Directory at the address listed at the end of this form.

1. Provider Agreement for Class A Child Care Center form (CCAP 19), with all items including current email address completed and signatures of owners and directors, including their title and date.
2. Verification of identity (government issued picture ID such as a driver's license).
3. Copy of Social Security card for all owners and directors.
4. Request for Taxpayer Identification Number and Certification (Form W-9) properly completed.
5. Provider Rate Agreement (CCAP 15R)

6. Verification of rates charged for care such as a notice to parents, newsletter, bulletin or memo to parents.
7. Completed Direct Deposit Authorization Form (OFS DD2) and a voided check from the checking account into which payments are to be deposited OR a statement from your facility's financial institution showing the account number and routing number of the savings account into which payments are to be deposited. The voided check must be imprinted with your facility's name and address. If your facility's voided check does not include this information, a statement from your facility's financial institution showing your facility's name, address, account number, and routing number must be provided. DCFS requires that all CCAP payments are made by Direct Deposit for all Class A centers. Your facility will be ineligible to receive CCAP payments if accurate information is not provided. The facility's name entered in Section 1 of Form OFS DD2 must match the facility's provider record with the department or the bank will reject the Direct Deposit and payment will not be issued.
8. Louisiana CCAP Provider Time and Attendance Equipment Agreement (CCAP 14EA). Agreement must be completed in full, signed and dated. All pages must be returned.

For information about case status, certification/registration and licensing requirements, and maximum daily rates, you may call 1-877-453-2721. You may also e-mail [earlychildhood@la.gov](mailto:earlychildhood@la.gov) if you have any questions or need assistance in obtaining the information listed above or to report any changes.

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Worker

Return to:

**CCAP Provider Certification**  
**P.O. Box 2510**  
**Baton Rouge, LA 70821**  
**FAX: (225) 342-4180**

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

CCAP 19  
Rev. 12/14

**Louisiana Department of Education**

*Child Care Assistance Program*

**OFFICE USE ONLY**

- New Provider
- Change of Ownership
- Change of Location
- Rate Change
- New License Issued/Other Reason

**Provider Agreement for Class A Child Care Center**

Licensed Name of Center: _____	Provider Number (TIPS): _____  License No.: _____
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Employer Identification Number or Social Security Number: \_\_\_\_\_

The Employer Identification Number (EIN) is issued by the Internal Revenue Service. If you do not have an EIN, then you may use your Social Security Number. The EIN and the name of your center should match what has been reported to the Internal Revenue Service. If the name which is on file with the Internal Revenue Service is different from the licensed name of the center, please provide the name on file with IRS:

**WARNING:** Failure to provide the above information may result in a 28% reduction from your payments.

<b>Street Address:</b>  City: _____ State: _____ Zip Code: _____ Parish: _____ Telephone: (    ) _____ E-mail: _____	<b>Mailing Address (if different from Street Address):</b>  City: _____ State: _____ Zip Code: _____ Parish: _____ Telephone: (    ) _____
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**CHILD CARE SERVICE DESCRIPTION**

Licensed Capacity: _____	<b>Hours of Operation:</b> Monday _____ a.m./p.m. to _____ a.m./p.m. Tuesday _____ a.m./p.m. to _____ a.m./p.m. Wednesday _____ a.m./p.m. to _____ a.m./p.m. Thursday _____ a.m./p.m. to _____ a.m./p.m. Friday _____ a.m./p.m. to _____ a.m./p.m. Saturday _____ a.m./p.m. to _____ a.m./p.m. Sunday _____ a.m./p.m. to _____ a.m./p.m.
Ages Served: _____	

**GENERAL PROVISIONS:** The Louisiana Department of Education (hereinafter referred to as "Department") and the child care provider named on this Agreement (hereinafter referred to as "Provider") agree that the Provider will furnish child care subject to the following general provisions:

1. Provider will comply with all applicable state and federal laws, regulations, and other standards and requirements in providing services under this agreement including but not limited to:

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

- a. State licensing requirements for Class A licensed child care centers.
  - b. All applicable laws concerning the use of child safety devices (car seat belts, child restraining seats, infant carrier seats, etc.) in the transporting of a child receiving child care from a Provider under this Agreement, including Louisiana R.S. 32:295, the Occupant Protection Enforcement Information Law. This provision applies to all types of vehicles used for transportation as part of the child care services furnished by the Provider. Provider also agrees to use only safe children's products in accordance with R.S. 46:2701, Children's Product Safety Act (baby beds, playpens, high chairs, etc.) which have not been recalled.
  - c. State and federal laws and regulations concerning confidentiality of information about the children for whom care is provided and their families.
  - d. The Federal Civil Rights Act of 1964, as amended, including, but not limited to, those provisions guaranteeing equal opportunity to all seeking access to services without regard to race, color, religion, sex or national origin.
  - e. Reporting requirements with respect to suspected child abuse/neglect.
  - f. Provider will comply with Public Law 103-227, part C-Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994. This act requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by federal programs either directly or through State or local governments. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug and alcohol treatment. Failure to comply with the provisions of law may result in the imposition of a civil monetary penalty of up to \$1,000 (one thousand dollars) per day.
  - g. Provider must abide by all laws, rules, and regulations for any programs for which federal or state funds are received.
2. Provider understands and agrees that he/she is entering into this Agreement in an independent capacity and that none of the owners, officers, directors or employees are hereby made employees of the state or federal government nor entitled to government benefits.
  3. Provider will furnish care at the address for which the facility is licensed to children for whom the Department makes payment. **This Agreement shall not be transferred to another provider or to another location of the same Provider.** It is a violation of this Agreement for eligible children to be cared for at any other address than the one given on this form (example: summer camp operated at a different location) and will result in the center not being eligible to receive any payments from the Department of Education. Provider will permit parents to see and be with their children at all times.
  4. Provider will not enter into any subcontract for the furnishing of child care for any child pursuant to this Agreement.
  5. This Agreement does not guarantee the placement of any child in the Provider's facility. Department does not recommend any child care provider; it is the right of parents/caretakers/custodians to make this choice from among all participating providers in their area.
  6. Provider will charge Department of Education children no more than the maximum rate charged to any other child in care for the same service.

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

- a. Child Care Assistance Program Providers must not charge any more or any less than the amount shown on the 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 CCAP for any portion of the child care expense paid by a third party. **The Provider must charge the parents/caretakers/custodians and collect the difference between the total charged and the Department payment.**
- b. Child Welfare Providers – Parents and/or foster parents will not be obligated to pay the difference between the state payment (up to 100% of the state maximum rate) and any higher rates charged by child care centers; however, Child Welfare parents and/or foster parents are permitted to choose a Class A or Class M child care provider who charges greater than the state maximum rate and voluntarily enter into an agreement separate and apart from this Provider Agreement for Class A Child Care Centers (CCAP 19). If the Child Welfare parent and/or foster parent enters into an agreement separate from this Provider Agreement, LDE is in no way a party to, or responsible for, any part of any supplemental financial arrangements made. CCAP providers can never charge a Child Welfare client for absences.

7. Department is not responsible for registration fees or transportation fees which are not included in the rate stated on the Provider Rate Agreement (CCAP 15R).

Payment to the Provider will be based on a percentage of either the Provider's actual charge or the state maximum rate for 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 waive the absence policy.

8. Rate increases must be reported promptly to the Department. A new Provider Rate Agreement and appropriate verification of the increase (notice to parents of increase such as newsletter, bulletin, memo, etc.) will be required at that time.

- a. Child Care Assistance Program Providers - Once notified of the rate increase, the CCAP agrees to provide a new CCAP Rate and Availability Verification Form (CCAP 7B) for each child eligible for CCAP payments. Provider agrees to complete and ensure return of the CCAP 7B to the appropriate office. Payment rates for these children will be increased, if indicated, beginning the first of the month following receipt of the new Provider Rate Agreement and verification of the new rates to the Department, if the new CCAP 7B is postmarked or received timely.
- b. Child Welfare Providers - The Department agrees to increase rates effective the first of the month following receipt of the new Provider Rate Agreement and acceptable verification information, subject to state maximum rates.

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

9. 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 working internet connection at the center. A landline analog telephone can be substituted only if internet connection is unavailable due to no provider of service at the level required. Owner cannot be a Household Designee for a child in their center. An employee of the center cannot be a Household Designee for a child in the center other than their own children.
10. Provider agrees to report equipment problems with a Point of Service (POS) device or finger image scanner to the ACS Provider Help Desk AND the Department within 48 hours of failure.
11. Provider will keep a required daily attendance log for children, including arrival and departure times, for all children as required by the Licensing Section. The daily attendance log must contain the minimum required information as outlined on 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.louisianabelieves.com/early-childhood/CCAPProviderCertification](http://www.louisianabelieves.com/early-childhood/CCAPProviderCertification) 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 seven (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.

12. Department requires that all payments to a Class A child care facility 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 Class A facility is ineligible to receive Department payments if required direct deposit information is not provided.
13. Provider will furnish the Department with such reports as are required by the Department in such format as is prescribed by the Department.
14. Designated Department staff or representatives may make unannounced inspections of the Provider's facility at any time during normal working hours. Provider will promptly admit representatives of all regulatory and/or funding agencies during any hours when children are in care. Provider will cooperate and participate fully in any such inspections, and the 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 the Department staff/representatives.
15. Department staff/representatives and the Provider will carry out the requirements to monitor and conduct fiscal or program audits at reasonable times. Department's authority to monitor and conduct fiscal or program audits applies to the Provider to the extent of the services furnished under the terms of this Agreement.
16. Provider will retain supporting fiscal documents (invoices, remittance advices, attendance logs, etc.) adequate to insure that claims for matching federal funds are in accordance with federal requirements. Provider will retain such documents for three (3) years after close of the state fiscal year (July 1 through June 30) in which services are provided.
17. Provider will give representatives of the Department and of the U.S. Department of Health and Human Services (HHS) access at reasonable times to all books, records, and supporting documents kept by the Provider for purposes of inspection, monitoring, auditing, or evaluation by Department or HHS personnel.

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

18. This Agreement will become effective upon execution by the parties hereto on the date listed. Department shall incur no liability for payment for child care for any child until the Provider has received from the Department a notification of eligibility and payment amount for that child.
19. All payments by the Department to the Provider under this Agreement shall cease immediately upon termination of this Agreement.
20. a. This Agreement shall be terminated:
  - i. Immediately and without necessity of advance notice by written mutual agreement of both parties; or
  - ii. In thirty (30) days upon either party giving written notice to the other party of its intent to terminate; or
  - iii. At close of business on the license end date or closure date entered in the TIPS Provider Directory, which may be due to revocation of license because of suspected abuse or neglect or because of cited deficiencies or withdrawal of appeal; or
21. Concurrent with the date that provider is permanently disqualified from CCAP.
22. At the close of business on the date participation in CCAP is refused or terminated.
23. At close of business following expiration of a 13-day advance notice or the current license end date, whichever occurs first, if the center fails to submit information required for Direct Deposit.
24. Provider agrees to notify the Department immediately of the closure of its facility, any change in ownership or change in the location of its facility. If there is a change in ownership, the new provider, or if a change in location, the current provider must submit a new Agreement.
25. By executing this Agreement, neither of the parties incurs an obligation, either expressed or implied, to renew this Agreement or execute a new Agreement between the parties after the termination of this one.
26. 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, health, safety, or physical, mental, or emotional well-being of any child entrusted to the Provider's care in imminent danger, regardless if such 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 Provider Rate Agreement, if false information or documentation is furnished to obtain or maintain CCAP payments, 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 an 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.

Name of Center: \_\_\_\_\_

Initials of Owner or Director: \_\_\_\_\_

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.

27. If a facility's application is denied or a license is revoked, not renewed, or surrendered to avoid adverse action due to the provider's failure to comply with state statutes and licensing rules, the Department may not accept a subsequent application for that facility or any new facility for a minimum period of two years after the effective date of revocation, denial, non-renewal, or surrender for a minimum period of two years after all appeal rights have been exhausted, whichever is later. The licensing disqualification period shall include the owner director and any affiliate of the provider.

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. If the Department determines that any amounts paid to the provider exceeded the amount to which the provider was qualified, the Department shall have the right to recover or recoup those amounts.

28. Provider will furnish verification of identity (must be a government issued picture ID) and copy of Social Security card for all owners and directors.

29. By signing this Agreement, the Provider agrees to abide by the terms and provisions stated herein.

30. 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)

This Agreement shall commence on \_\_\_\_\_ and terminate on the Provider's license termination date or upon revocation of the Provider's license , whichever occurs first.

NOTE: State Law prohibits the Department of Education from paying unlicensed child care centers. If your license expires at any time, it is your responsibility to discontinue serving children paid for by the Department of Education.

_____ Signature of Owner	_____ SSN	_____ Signature of Co-Owner	_____ SSN
_____ Print Name	_____ Date	_____ Print Name	_____ Date
_____ Signature of Director	_____ SSN	_____ Signature of Co-Director	_____ SSN
_____ Print Name	_____ Date	_____ Print Name	_____ Date



\_\_\_\_\_ New Provider  
 \_\_\_\_\_ Rate Change  
 \_\_\_\_\_ CHOW  
 \_\_\_\_\_ CHOL  
 \_\_\_\_\_ New license/other

**Provider Rate Agreement**

Name of Provider	TIPS Provider No.	License No. If Applicable
Physical Street Address	City, State	Zip Code
Mailing Address, If Different From Above	City, State	Zip Code
Phone Number	Cell Phone Number	

- Class A     
  Military Provider     
  FCDCH Provider     
  Provider in Child's Home     
  School Program Provider

Rate changes should be promptly reported to the address below.

Please complete the following and include verification of your rates (notice to parents, such as newsletter, bulletin, memo, etc.)

A CCAP Rate and Availability Form will be sent for each child in your case and must be completed and returned in order for you to be paid.

Do you have a Class A license?  Yes  No      Are you a Head Start Program?  Yes  No  
 Do you have special rates for more than one child in a family?  Yes  No      Rate: \_\_\_\_\_

Do you serve children with special needs ages 13 - 17?  Yes  No

Do you serve children under age 18 who have special care needs because of a mental, physical, or emotional disability, requires specialized facilities, lower staff ratio, or specially trained staff to meet his/her developmental and physical needs?  Yes  No

If yes, is the rate for this child higher, lower, or the same for other children for whom you provide care?  
 Higher       Lower       Same

Do you participate in the Child and Adult Care Food Program?  Yes  No

**Rates Charged Per Child**

You must complete both sections below, even if you do not currently care for a child in each age group.

Under 3 Years of Age:

3 Years of Age and Over:

Full-Time Care \$ \_\_\_\_\_ per Day

Full-Time Care \$ \_\_\_\_\_ per Day

Complete part-time care rates only if you provide part-time care.

Part-Time Care \$ \_\_\_\_\_ per Hour

Part-Time Care \$ \_\_\_\_\_ per Hour

\_\_\_\_\_  
PROVIDER SIGNATURE AND TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
CAPS/TIPS REPRESENTATIVE

\_\_\_\_\_  
DATE

RETURN TO:

**CCAP Provider Certification**  
**P.O. Box 2510**  
**Baton Rouge, LA 70821**  
**FAX: (225) 342-4180**

## Information about Direct Deposit & the Stored Value Card

The Department of Education (LDE) 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 LDE at P.O. Box 2510, Baton Rouge, LA 70821, FAX at (225) 342-4180 or call 1-877-453-2721.**

### 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 Education  
Child Care Assistance Program

DIRECT DEPOSIT AUTHORIZATION FORM

Return to:

CCAP Provider Certification  
P.O. Box 2510  
Baton Rouge, LA 70821  
FAX: (225) 342-4180

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 Education (LDE) to deposit my payments directly into my checking account or savings account as specified above. LDE 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 LDE if my banking information changes. I must submit a new Direct Deposit Authorization form to change or cancel my direct deposit. I must notify LDE 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>	
<b>By signing below I signify that I have read and agree to all of the conditions listed above.</b>	
Signature: _____	Date Signed: _____
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 Education (LDE) 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 Education 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 LDE.**

**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 LDE.**

You must notify the LDE 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.**

**LOUISIANA CCAP PROVIDER TIME AND ATTENDANCE EQUIPMENT AGREEMENT**

FOR INTERNAL USE ONLY  
Agreement Number: LADAYC-00-

CCAP Provider ID: \_\_\_\_\_

Effective Date: \_\_\_\_\_

This **Agreement** is made by and between ACS State & Local Solutions, Inc. a New York Corporation, having an office at 8260 Willow Oaks Corporate Drive, Fairfax, VA 22031 (hereinafter "**ACS**") and \_\_\_\_\_

\_\_\_\_\_, a  \_\_\_\_\_ corporation,  
 individual(s),  partnership,  other \_\_\_\_\_ ; organized and existing

Under the Laws of the State of \_\_\_\_\_, and having

a  business,  Residence at \_\_\_\_\_  
(hereinafter "**Provider**").

ACS is under contract with the State of Louisiana (hereinafter "**State**") to provide an automated e-Child Care system that provides timekeeping and recording of attendance of State authorized Child Care attendees. As part of that contract with the State, ACS is also required to furnish equipment for the use of Class A, R and M. child care providers and maintain that equipment.

**Article 1: ACS STATE AND LOCAL SOLUTIONS RESPONSIBILITIES**

- 1.1 ACS will furnish Provider with Point of Service (POS) and biometric finger image reader equipment (hereinafter "**Equipment**") and related services: installation, training, repair, and help desk support.
- 1.2 Equipment. Equipment shall be a VeriFone model VX 570 (POS) and MSO300 (Biometric reader). ACS reserves the right to change the Equipment's brand, model or features at any time without prior notification to Provider.
- 1.3 Equipment Ownership. Equipment shall at all times remain the property of ACS.
- 1.4 Equipment Usage. Equipment shall be used by Provider solely in connection with the Louisiana Child Care Assistance Program (hereinafter "**CCAP**").
- 1.5 Equipment Allocation. Guidelines for Equipment allocation are established under a separate contract between ACS and the State. Equipment will be allocated at a ratio of 1 unit of Equipment to 40 State authorized Child Care attendees (hereinafter "Active Participants"), with the following two exceptions: (1) Class A, R, and M Providers who provide services for 39 or less authorized Child Care attendees will receive, at a minimum, one unit of Equipment; (2) Providers will receive an additional unit of Equipment if there is a "remainder" after dividing the highest number of authorized Child Care attendees by 40. Examples: (1.) A Provider with 1-40 Active Participants would receive 1 unit of Equipment; (2.) A Provider with 41-80 Active Participants would receive 2 units of Equipment; (3.) A Provider with 85 Active Participants would receive 3 units. If a single Child Care Provider operates more than one facility, these guidelines apply to each of the facilities.

ACS reserves the right to remove Excess Equipment on demand during Provider's normal business hours. Excess Equipment is defined as any equipment that exceeds the equipment allocation pursuant to the Guidelines for Equipment allocation described above and in the contract between ACS and the State of Louisiana.

- 1.6 Installation. ACS shall provide for Equipment installation at a time mutually agreed to between ACS (or its designated installer) and the Provider.
- 1.7 Training. At the time of installation, the Provider or authorized person will be trained and provided one (1) *Quick Reference Guide* and one (1) *Louisiana Child Care Provider Operations Manual*. This reference material will be made available on the Child Care Provider Web. Amendments to the Quick Reference Guide and the Louisiana Child Care Provider Operations Manual will be provided in hard copy.
- 1.8 Help Desk. ACS shall provide a toll free telephone number for Provider use 24 hours per day/7 days per week. The Help Desk will be staffed by customer support representatives. The Help Desk will also be staffed on all major holidays except New Year's Day, Independence Day, Thanksgiving, and Christmas Day. During non-staffed time, Help Desk calls will be handled through an Interactive Voice Response Unit (IVR). Telephone calls from pay phones will not be accepted.
- 1.9 Equipment Repair. ACS shall be solely responsible for repair of Equipment. For Equipment repair, Provider shall promptly notify ACS using the telephone number(s) separately furnished to Provider by ACS. Repair calls will be accepted during normal help desk hours listed above or the Provider may leave a message on the IVR regarding the nature of the problem. Telephone calls from pay phones will not be accepted. At ACS discretion, Equipment may either be repaired or replaced. If the equipment issue cannot be resolved by phone with the Customer Service Representative nor NEMC, and replacement equipment is required, the equipment is replaced within 24 hours of notification of the problem and is received by the provider the following business day.
- 1.10 Supplies. ACS will provide the initial supply of paper. After the initial supply, Providers will be responsible for purchasing paper for the equipment. ACS will be responsible for financially reimbursing the Provider for paper used in the Equipment. The amount of reimbursement is based on an algorithm of Equipment usage, not supplies actually expended. Reimbursement shall be made monthly via electronic funds transfer only.

**Article 2: PROVIDER RESPONSIBILITIES**

- 2.1 Equipment Use and Care. The Provider agrees that it shall follow the instructions of any manuals accompanying the Equipment, as amended from time to time, in the care, use and installation requirements of the Equipment as specified by the manufacturer or ACS.
- 2.2 Equipment Security. Provider agrees that it shall provide reasonable security measures to protect the Equipment from damage, theft or unauthorized use.
- 2.3 Equipment Environmentals. Provider agrees that it shall provide suitable electric current (standard 120 volt outlets) to operate the Equipment, a suitable place for Equipment installation, a suitable environment for the Equipment and telephone service for use by the Equipment (shared or dedicated at Provider discretion). Provider agrees to be solely responsible for and bear all onetime and recurring expenses and fees, of all electrical and telephone services necessary for the operation of the Equipment.
- 2.4 Provider and Bank Data. Provider agrees that at all times it shall provide accurate and current data for Exhibit A (Louisiana CCAP Provider Reimbursement and Settlement Authorization Form). Provider acknowledges that failure to immediately notify ACS in writing of changes to Exhibit A data may result in delay in equipment installation and/or reimbursement for POS printer paper. Provider acknowledges and agrees that banking information can be used to credit, debit, and/or make adjustments to credits or debits, required to fulfill the terms of this agreement.
- 2.5 Equipment Control and Location. Provider agrees that it will at all times keep the Equipment in its sole possession and control. The Equipment shall not be moved from the Provider address(es) reflected on record with the State without prior authorization from State.
- 2.6 Equipment Liens. Provider agrees that it shall keep the Equipment free and clear of all liens and encumbrances.

- 2.7. Equipment Access. Provider agrees that ACS or its designee shall have free and clear access to the Equipment at all reasonable times for the purpose of maintenance, repair, inspection or removal.
- 2.8. Equipment Repair. Provider agrees that it shall not make or attempt to make any repairs to the Equipment.
- 2.9. Equipment Supplies. ACS will provide the initial supply of paper. After the initial supply, Providers will be responsible for purchasing paper for the equipment. ACS will be responsible for financially reimbursing the Provider for paper used in the Equipment. The amount of reimbursement is based on an algorithm of Equipment usage, not paper actually expended. Reimbursement shall be made monthly via electronic funds transfer only

**Article 3: TERM AND TERMINATION**

- 3.1. Term. The term of the Agreement shall commence on the Effective Date and continue through Provider's State determined term of agreement for CCAP participation, as well as the existence of assigned Active Participants.
- 3.2. Renewal Periods. Unless the Agreement is terminated or expires in accordance with the terms of this Agreement, this Agreement shall automatically renew without further action for the duration of authorization assignment and active participation.
- 3.3. Termination. Either party may terminate this Agreement without cause upon giving fifteen (15) days prior written notice to the other party, citing this Section 3.3.

This Agreement shall terminate immediately upon the instance of one or more of the following: Provider is no longer authorized under the State Child Care Assistance Program or Provider ceases its business operations in the State for any reason.

- 3.4. Effect of Termination – Equipment. Within five (5) business days of Agreement termination, Provider shall return all Equipment to ACS at ACS expense and in the manner agreed to by ACS, or make the Equipment available for ACS pickup at a mutually agreed time from 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding Federal holidays. Upon termination of the Agreement pursuant to the provisions herein, Provider will immediately return the Equipment to ACS or purchase the Equipment from ACS at a price to be mutually agreed upon between ACS and Provider. Failure of the Provider to return equipment within ten (10) business days of the effective termination date will result in a debit to the Provider's financial institution account in an amount consistent with the schedule below. If the Provider does not have an account with a financial institution, the Provider will be billed in accordance with the schedule below.

	Year One	Year Two	Year Three	Year Four	Year Five
VeriFone Model VX 570 (POS)	\$338.00	\$270.00	\$202.80	\$135.20	\$67.60
MSO300 (Biometric Reader)	\$435.00	\$348.00	\$261.00	\$174.00	\$87.00
Complete Set	\$773.00	\$618.00	\$463.80	\$309.20	\$164.60

**Article 4: CARE OF EQUIPMENT**

- 4.1. Provider agrees to follow the instructions of any Manuals accompanying the Equipment, as amended from time to time, in the use and care of the Equipment and agrees to advise ACS or its authorized representatives of any conditions that may require servicing. Provider will take all reasonable security measures to protect the Equipment from damage and/or unauthorized use. Provider will not make or attempt to make any repairs to the Equipment. Provider will ensure that Provider's existing insurance covers the Equipment against casualty loss. Provider agrees to bear the expense of repairing damage to the Equipment which occurs while the Equipment is in Provider's care, unless such damage is caused by Equipment malfunction which did not result from Provider's improper use of the Equipment.

**Article 5: LIMITATION OF LIABILITY**

- 5.1 ACS and the State will not be responsible or liable for any cost, expense or damage arising out of the use of the Equipment by Provider including, but not limited to, lost profits or damages to persons or property. Provider will bear all risks including the entire risk of loss, theft, damage or destruction of the Equipment and all liability for the use, possession, operation, storage and condition of the Equipment; provided, however, that Provider will not be liable for personal injury and/or damages to property resulting from the negligence or willful acts of ACS, its employees, subcontractors or agents.

**Article 6: INDEMNIFICATION**

- 6.1 Provider will indemnify and hold ACS, its parent corporations, affiliates, employees, subcontractors and agents harmless from all losses, costs, expenses and damages, including attorneys' fees, incurred because of or incident to the Equipment or the use, possession, operation, storage and condition thereof; provided, however, that Provider's obligation to indemnify and hold harmless will not apply in cases in which ACS will be found liable for personal injury and/or damage to property resulting from the negligence or willful acts of ACS, its employees, contractors or agents.

**Article 7: WARRANTIES**

- 7.1 ACS WARRANTS THAT SERVICES PROVIDED UNDER THIS AGREEMENT WILL BE PERFORMED IN ACCORDANCE WITH INDUSTRY STANDARDS BY QUALIFIED PERSONNEL IN A QUALITY MANNER AND WILL CONFORM TO THE SPECIFICATIONS AS DESCRIBED HEREIN.
- 7.2 THE EXPRESS WARRANTIES SET FORTH IN THIS SECTION ARE THE ONLY WARRANTIES GIVEN BY ACS WITH RESPECT TO THE SERVICES AND EQUIPMENT PROVIDED PURSUANT TO THIS AGREEMENT. ACS MAKES NO OTHER WARRANTIES EXPRESSED OR IMPLIED, OR ARISING BY CUSTOM OR TRADE USAGE AND SPECIFICALLY MAKES NO WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE.

**Article 8: GOVERNING LAW**

- 8.1 This Agreement will be governed by and construed in accordance with the Laws of the State of Louisiana and any action commenced hereunder shall be brought in State of Louisiana. Further, Provider consents to the jurisdiction of the courts located in State of Louisiana.

**Article 9: ASSIGNMENT**

- 9.1 Neither this Agreement, nor any right or obligation there under, shall be assigned to third parties by the Provider without the prior written consent of ACS.

**Article 10: AMENDMENTS OR ADDENDA**

- 10.1 The amendments, addenda, exhibits or attachments listed below, are incorporated herein by reference:

Exhibit A: Louisiana CCAP Provider Reimbursement and Settlement Authorization Form

**Article 11: INDEPENDENT CONTRACTOR**

- 11.1 The parties shall, at all times, be independent contractors, and nothing contained herein shall be deemed to create any association, partnership, joint venture, or relationship of principal and agent or employer and employee between the parties.

**Article 12: ENTIRE AGREEMENT AND MODIFICATIONS**

- 12.1 This Agreement supersedes any and all prior representations, conditions, warranties, understandings, proposals, or previous agreements between the parties hereto, either oral or written relating to the matters of this Agreement hereunder and constitutes the sole, full and complete agreement between the parties.
- 12.2 Further, this Agreement shall not be modified, changed, amended, or waived except by means of a written instrument signed by an authorized representative of each party.

**IN WITNESS WHEREOF**, the parties hereto have through duly authorized officials, executed this Agreement.

**ACS STATE & LOCAL SOLUTIONS, INC.**

**CHILD CARE HOME OR CENTER**

By:



\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

**Michael Langenohl**

\_\_\_\_\_  
(Name, type or print)

\_\_\_\_\_  
(Name, type or print)

**VP, Electronic Payment Services**

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Title)

**4/26/2010**

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

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**Exhibit A**



**LOUISIANA CCAP PROVIDER REIMBURSEMENT AND SETTLEMENT AUTHORIZATION FORM**

CCAP Provider ID #: \_\_\_\_\_

**(Legal Business Name)**

authorizes ACS and its designated financial institution Bank of America and the financial institution listed below to deposit reimbursement funds to and debit from (equipment) the indicated business account for activity related to the State of Louisiana's Child Care Assistance Program subject to the terms of the Provider Agreement.

Choose  One:

First Submission     Change in Banking Info

**Fill in information for the account funds will be deposited in to:**

**Business Information:**

Authorized Individual Name \_\_\_\_\_  
Title \_\_\_\_\_  
DBA (Business Name) \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone Number \_\_\_\_\_  
Authorized Signature \_\_\_\_\_

Checking Account Number:

\_\_\_\_\_

Savings Account Number:

\_\_\_\_\_

Bank Routing Number (ABA Number):

\_\_\_\_\_

**Please return completed form to:**  
ACS State and Local Solutions  
National Retail Management Center  
P.O. Box 80469, Austin TX 78708

Contact us at: [ebt.retailoperations@acs-inc.com](mailto:ebt.retailoperations@acs-inc.com) or (866) 217-1076

Louisiana Provider \_\_\_\_\_ 2372  
123 Main St  
Louisiana City, LA 12345 Date \_\_\_\_\_  
Pay to the Order of \_\_\_\_\_ \$ \_\_\_\_\_ Dollars  
XYZ Bank of Louisiana  
City, XY  
For \_\_\_\_\_  
:123789789:987654321:2372

**VOID**



**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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<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 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](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, 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 <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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner <sup>1</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The owner <sup>3</sup>
	The grantor <sup>4</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 Regulations 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 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](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 (TIGTA) 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 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.