

Out of State Provider Application Checklist

Please return all documents to your local community agency:

Required information for every application:

- Out of State Child Care Provider Form (*Eligibility Specialist/CIS Child Care Coordinator are responsible for completing section titled "For Office Use Only"*)
- Provider Agreement Form - Part 1 (Financial Services)
- W-9 Form
- ACH Direct Deposit Form
- Copy of providers current license, registration, or certification

Required Documentation for Specialized Child Care Services:

This documentation is required if the child has a service need of protective service, family support or child with special health need)

- Provider Agreement Form - Part 3 - Specialized Child Care Agreement
- Documentation of Regulatory History with Licensing for the past 24 months
- Documentation of Professional Development/Training History for the past 12 months, including Mandated Reporting
- Name of Social Worker/Region _____

Community Agency _____

Eligibility Specialist/CIS Child Care Coordinator _____

Phone Number _____



Child Care Financial Assistance Program Out of State Child Care Provider

The Child Care Financial Assistance Program can pay a child care provider from another US State. To pay child care providers from another state the parent must:

- Provide the required documents and information
- Provide a copy of the child care provider's current license, registration or certification

For CIS Child Care Coordinators requesting Out of State Specialized Child Care, please submit in addition the following information:

- Documentation of Child Care Providers: Regulatory History-Past 24 months
- Documentation of Child Care Providers: Professional Development/Training History-past 12 months

For Office Use Only

BFIS Start Date: _____

Agency: _____

Eligibility Specialist: _____

CCFAP Case ID: _____



Please make a copy for your records and send this form to:

**** Attach a copy of the current license, registration or certification ****

Family Information

Child(ren)'s Name(s): _____

Parents Names: _____

When did the child start attending this program? _____

Child Care Provider Information

Contact Person (Owner or Director)

Last Name: _____

First Name: _____ Middle Initial: _____

Other names used: _____

EIN #: _____ and/or SS#: _____

Gender: Female Male Date of Birth: _____

Place of Birth: _____

Mailing Address: _____

City/Town: _____

State: _____ Zip Code: _____

Physical Address (if different): _____

Phone (including area code): _____

If you have questions about this form, please contact the eligibility specialist at:



Provider Agreement, Part 1 Supplemental Instruction Sheet

The Provider Agreement, Part 1 Financial Services form must be completed to receive payments from the the Department for Children and Families, Child Development Division.

It is very important that you fill out this form completely and as accurately as possible. Please complete, sign and return sections A, B and C of this agreement to the address provided.

Incomplete forms will be returned and may delay your payments.

Section A - Provider Information

Enter Your Provider Information. The information you provide must match the information provided to Vermont Child Care Licensing.

Section B - Rate Information

Either Check the Box stating you presently have active rates and would like to keep them the same - **OR** - Enter Your Rate Information completely. CDD pays a weekly rate therefore regardless of the way you charge families; you must convert your rates to a weekly rate.

Part-Time Weekly is 1 to 25 hrs

Example: If you charge \$4.00 per hour, your Part-Time Weekly rate would be \$4.00 multiplied by 25 hours, equals \$100.00.

Full-Time Weekly is 26 to 50 hrs

Example: If you charge \$4.00 per hour, your Full-Time Weekly rate would be \$4.00 multiplied by 50 hours, equals \$200.00.

Extended Care Weekly is 51 hrs or more

Example: If you charge \$4.00 per hour, your Extended Care Weekly rate could be \$4.00 multiplied by 55 hours, equals \$220.00. (extended care is not your late fee)

Section C - Provider Responsibilities

Read, Sign and Date.

Important Things To Remember:

- CDD pays based on a weekly rate.
- Any rates not in a weekly rate format will result in your Provider Rate Agreement being returned and may delay your payments.
- Any age category left blank or if you have entered a zero will result in no payment.
- No back payment will occur for any age category left blank or where a zero has been entered.
- If you are a school aged program please complete both preschool and school age rates to cover kindergarten age children.
- Extended care weekly is not a late fee.
- The Provider Rate Agreement, Part 1 Financial Services is a legal agreement between you and CDD that once completed, signed and processed ensures the money is used as intended and enables us to pay you.

Provider Agreement, Part 1 Financial Services

The Provider Agreement, Part 1 Financial Services form must be completed to receive payments from the the Department for Children and Families, Child Development Division.

It is very important that you fill out this form completely and as accurately as possible. Please complete, sign and return sections A, B and C of this agreement to the address provided. Incomplete forms will be returned and may delay your payments.

The Provider Agreement, Part 1 Financial Services provides information required by federal law in order for CDD to receive federal funds and provides state and local market rate information.

For State Use Only	
Requested Start Date:	_____
VISION Vendor ID:	_____
Date Entered:	_____
Entered By:	_____



Please make a copy for your records and send this completed agreement to:

Child Development Division
280 State Drive, NOB 1 North
Waterbury, VT 05671-1040
(Fax) 802-241-0850

Section A Provider Information

Director/Owner Name: _____ License Certificate #: _____

Facility/Program Name: _____

Program Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Check one: Applicant Licensed Center Registered Home

Check if you have active rates in Bright Futures Information System and would like to keep them the same.



If you do not have rates, or wish to change your rates, you must complete the table below.

CDD pays a weekly rate therefore regardless of the way you charge families, you must convert your rates to a weekly rate to complete the table. Fill in all the rates in the age categories you are willing to serve (Infant, Toddler, Preschool, School Age) even if you do not currently have children enrolled in that category.

No payments will be issued for ANY category that contains a zero or is left blank. In order to receive future payments for that category, you must submit a revised Provider Rate Agreement. The Provider Rate Agreement will be effective the pay period following the date received by CDD.

NO back payments will occur.

Section B Rate Information

If you need help determining how your rates should be entered in this table please call the CDD at: 1-800-649-2642

	Infant <small>(Birth to 24 months)</small>	Toddler <small>(2 to 3 years)</small>	Preschool <small>(3 to 5 years)</small>	School age <small>(5 to 12 years)</small>
Part-Time Weekly <small>(1 - 25 hrs)</small>	\$ _____	\$ _____	\$ _____	\$ _____
Full-Time Weekly <small>(26 - 50 hrs)</small>	\$ _____	\$ _____	\$ _____	\$ _____
Extended Care Weekly <small>(51 hrs or more)</small>	\$ _____	\$ _____	\$ _____	\$ _____



Sign and date page 2, and send both pages to CDD



Provider Agreement, Part 1

Financial Services

Section C Provider Responsibilities

In order to receive Child Care Financial Assistance Program payments and/or other grant awards from CDD for child care services the child care provider named in Section A agrees to:

1. Provide child care to children of families eligible for Vermont's Child Care Financial Assistance Program.
2. Read and comply with the Vermont Child Care Financial Assistance Program Regulations.
3. Accept compensation for child care services provided to families, who receive Child Care Financial Assistance Program at the rates established by CDD.
4. Collect directly from the family the difference between CDD rate and the provider rate (if any). Families receiving Child Care Financial Assistance cannot be charged more than the provider's established rate.
5. Develop a record keeping system for each child's attendance, record dates and hours of service provided, and maintain these records for three years.
6. Provide access to all records as may be requested by CDD or other authorized State and Federal agencies. Records are subject to surrender to CDD upon request.
7. Comply with all applicable state licensing, registration and Legally Exempt Child Care approval requirements for child care.
8. Allow access to the child care premises as requested by CDD. Access may be for the purpose of determining whether the provider is in compliance with all laws and regulations or in connection with particular children authorized for care by CDD.
9. Refrain from subcontracting or assigning any part of the services performed under this agreement without obtaining prior written approval from CDD.
10. Provide parents of children in care with the child care provider's tax ID number or social security number for income tax credit purposes.
11. Respect a parent's, family's and child's right to privacy and keep all matters related to children and families enrolled in child care confidential, including the financial assistance status of families.
12. Submit accurate invoices for payment and only for services actually provided or for reimbursement allowed by Child Care Financial Assistance Program law, regulation or policy. Submit claims for payment within 60 days of services provided in the manner required by CDD.
13. Inform the Child Care Financial Assistance eligibility agency when a child eligible for Child Care Financial Assistance is no longer enrolled and if the child's certificate for payment is still viewable in Bright Futures Information System (BFIS).
14. Immediately inform CDD if an employee (licensed) or member of your household (Registered and LECC) is convicted of fraud, a felony, a crime of violence, or has a report of abuse or neglect substantiated against them.
15. Provide unlimited access to the child care home or facility without delay by parents while their children are in care.
16. Prohibit all smoking where care for children routinely occurs.
17. Meet all state and federal tax obligations.
18. Report incidents of suspected child abuse and neglect, as required by law, within 24 hours.

By signing this agreement, the provider understands or certifies that:

- Corporal punishment is prohibited by law and a parent's consent cannot override or negate this prohibition.
- Filing a false claim to a state agency is a criminal act. The crime is a felony under 33 V.S.A. §143, 141, with a maximum penalty of up to 10 years in prison or a fine up to \$1,000 or twice the amount wrongfully obtained. The crime is also a felony under 13 V.S.A. § 3016 with a maximum penalty of 5 years in prison or a fine of up to \$10,000, or both.
- CDD may withhold from future payment any amount wrongfully paid.
- CDD may immediately suspend or cancel this agreement for cause. The term "for cause" includes a determination by CDD that the provider has provided false information to CDD, or had filed a false claim, or failed otherwise to meet the terms and conditions of this agreement.
- The provider organization and its principals are not suspended or debarred, proposed for disbarment, declared ineligible, or voluntarily excluded by any federal agency from federal procurement and non-procurement programs. You certify that you have not been excluded by the federal government to receive federal funds.
- No payments will be issued for any category that contains a zero or is left blank. No back payments will occur.

I have read Section C and understand my responsibilities and agree to the terms and conditions of the Financial Provider Agreement.

Name (print) _____ Title _____

Signature _____ Date _____

Specialized Child Care Application and Agreement

The Specialized Child Care (SCC) Program Part 3 Agreement is for programs who have agreed to provide high quality child care to specific populations of children. The Director/FCCP signing the Part 3 Agreement is responsible for ensuring that all staff have completed the Family Services Division's Online Mandated Reporter Training, and understand their individual responsibilities as they pertain to being a Specialized Child Care Program.

*For this document, "Program" refers to both registered and licensed home providers and licensed center staff.

Section A: Child Care Program Expectations:

Specialized Child Care programs understand that children with high needs and their families benefit from additional individualized supports and resources. High quality programs provide a safe haven for young children living in stressful situations and a place for parents and caregivers to feel secure and connect with others. Children with identified specialized child care needs may have experienced trauma, have ongoing stress or other risk factors, and may benefit from social experiences to support their developmental needs. Specialized Child Care Programs provide vulnerable children and families with high needs quality child care and specific supports that help relieve the effects of toxic stress, strengthen families, and promote children's development.

Specialized Child Care serves three populations:

1. Children and families with open Family Support or custody cases with the Family Services Division of the Department for Children and Families (called Protective Services Child Care);
2. Families experiencing significant stress (called Family Support Child Care); and
3. Children with special physical, medical, behavioral, or development needs (called Child with Special Health Needs Child Care).

Child Care Information:

Site Director/FCCP Name:	Check all that apply: <input type="checkbox"/> Licensed <input type="checkbox"/> Registered <input type="checkbox"/> New Director
Name of Program:	<input type="checkbox"/> New Program Location <input type="checkbox"/> Pre-existing SCC (prior to 1/1/17)
Name on Licensing Certificate:	BFIS License Certificate #: STARS rating:
Program Mailing/Physical Address:	
Email Address:	Phone #:

Section B: Your program must meet all the following requirements before submitting this form to the Child Development Division:

- Program has 3 or more STARS
- Site Directors/FCCP have completed the (BSC) Basic Specialized Child Care Training within the last five (5) years or will complete it within three (3) months of the date of this signed Part 3 Agreement.
- Site Directors/FCCP and their staff have completed the Family Services Division (FSD) Online Mandated Reporter Training <https://goto.webcasts.com/starthere.jsp?ei=1087433> or Agency of Education (AOE) equivalent approved Department for Children and Families (DCF) training after 2014.
- Program has had an on-site visit from the CIS Child Care Coordinator to review the Part 3 Application, offer resources and supports, and learn more about your program.
- Program is in good regulatory standing with Vermont Child Care Regulations and has not exhibited a pattern of non-compliance. **Non-compliance is defined as "When there is an increased number of licensing visits with repeated systemic violations with immediate and/or direct impact on the health, safety, and development of children OR three or more violations with similarities that indicate a systemic pattern of non-compliance over time.*

Section C: Program Responsibilities:

*For this document "Program" refers to both registered home providers and licensed center staff

As a specialized child care provider, I will:

Develop Nurturing and Responsive Relationships by:

- a. Ensuring that my program takes the lead in developing respectful, non-biased and supportive partnerships with families that are sensitive to family composition, language and culture;
- b. Ensuring that my program has written policies and guidance outlining preventative steps that help reduce challenging behaviors and support the needs of children and families;
- c. Ensuring that my program provides families with information in a language that they can understand;
- d. Ensuring that my program understands the different resources available and can provide the necessary information to engage families in making referrals.
- e. Ensuring that my program provides information and communicates with parents about developmental milestones, screening, assessments, and other resources, including community programs, to support children's enrollment
- f. Ensuring that my program maintains confidentiality regarding a child or family's information and records, including holding all related conversations with families, staff or service providers in private; and
- g. Collaborating with community and state partners to improve program quality and support the needs of individual children.

Provide Individualized Instruction by:

- h. Ensuring that all children are treated with consideration and respect and given equal opportunities to participate in all developmentally appropriate activities;
- i. Ensuring that my program works with families to obtain relevant information to include children who have individualized plans (such as IEP, 504, One Plan, Medical Plan) and that staff actively participate and collaborate with other professionals (such as CIS or Mental Health providers) that may be involved with the child's plan;
- j. Ensuring that my program has developmentally appropriate schedules and routines that are predictable and posted for children and families;
- k. Ensuring that my program uses positive and calm tones when working with children; and
- l. Ensuring that my program classroom(s) offer a quiet and safe space for children to retreat.

Provide Program Supports by:

- m. Ensuring that my program understand the value of self-care and that there are written policies, procedures, and resources in place for staff, including professional development opportunities, that teach strategies and skills for working with children and families with high needs;
- n. Ensuring that lead teachers take the BSC training and document it in BFIS within the first 12 months of their employment;
- o. Ensuring that my program understands it is best practice that no more than one third (1/3) of the children enrolled in my program have specialized child care needs;
- p. Ensuring that my program contacts the CIS Child Care Coordinator and/or appropriate social worker if there are more than three (3) consecutive absences for any child with a Protective Services Child Care need;
- q. **For Site Directors/FCCP Only:** Ensuring that 6 hours out of the mandatory annual professional development required by licensing regulations is identified as Specialized Advanced training and is in my BFIS credentialing account

I have read this agreement and understand and agree to my responsibilities.

Signature of Site Director/FCCP

Date

I conducted an on-site visit, reviewed the application and completed the observation form on this date:

CIS Child Care Coordinator

Date

If your program closes or moves, then reopens, or if a new director is hired you must submit a new Specialized Child Care Provider Agreement within two weeks of the date of the change.

This application will be reviewed by the Child Development Division, Children's Integrated Services Administrator. If the application is approved, the decision will be documented in the Bright Futures Information System (BFIS), and you will be notified through BFIS that you are an approved Specialized Child Care program.

To receive payment, you must also have a Financial Provider Agreement, Part 1 on file with the CDD.

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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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

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.

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*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

DIRECT DEPOSIT AUTHORIZATION FORM

Action Requested: (check one)

 NEW CHANGE* CANCEL

Please mail, fax, or email completed form to:

Child Development Division
280 State Drive, NOB 1 North
Waterbury, VT 05671-1040
Fax: 802-241-0846

STATE OF VERMONT Use Only

VISION Vendor ID:

VISION Process Date:

Processed By:

If you have questions when completing this form, contact the Child Development Division at 800-649-2642.

Section 1: Vendor Identification

NAME		
MAILING ADDRESS		
CITY	STATE	ZIP CODE
CONTACT PERSON	TELEPHONE	
TAXPAYER IDENTIFICATION NUMBER (EIN or SSN)	VERMONT VENDOR ID NUMBER (if available)	

Section 2: Banking Information

BANK NAME	
ROUTING NUMBER (9 digits)	ACCOUNT NUMBER
ACCOUNT TYPE (check one) <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
*CHANGE Request - <u>Previous</u> Bank Account Number:	

@ ANY BANK
City, State Zip Code

MEMO _____
①: 123456789 ②: 1002345678 " 102
Routing No. Account No.

Section 3: Vendor Authorization

I authorize the State of Vermont to initiate/change/cancel ACH credit entries to the above bank account, I further authorize the State of Vermont to reverse any payment made to this account in error.

SIGNATURE	PRINTED NAME
TITLE	DATE



Agency of Human Services