



**SHAWNEE TRIBE CHILD CARE DEVELOPMENT FUND
PROGRAM (CCDF)**

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cindy@shawnee-tribe.com

Please address all correspondence to:

**Shawnee Tribe CCDF Program
c/o Diana Baker, Sean Graham or Cindy Chandler
21 N. Eight Tribes Trail Suite A
Miami, Oklahoma 74354**

Shawnee Tribe CCDF Program Requirements

The Shawnee Tribe's Department of Children and Family Services, which operates the Child Care Development Fund (CCDF) Program that subsidizes children in your child care facilities, wants to take this opportunity to remind each of you about some of the CCDF Program participation requirements.

1). Payments to providers are made once each month. Payments cover the preceding month. For example, at the very beginning of next month, you will fill out a monthly claim form for the days of attendance that you provided child care from January 1st through January 31st, 2023. A claim form must be filled out for each child on our CCDF Program under your care.

2). Completed claim forms, signed by each child's parent or guardian, can be submitted by mail, or scanning and emailing. The provider will receive full payment for each month as long as the child attends a minimum of **7 days** during the month. Payments will be made either on Part-Day or Full-Day based on the approval letter. The Shawnee Tribe CCDF Program will also pay for 6 holidays (New Year's Day, Labor Day, Independence Day, Memorial Day, Thanksgiving Day, & Christmas Day). If the holiday is on a Saturday, we will pay Friday; If the holiday is on a Sunday, we will pay Monday. In addition, the Shawnee Tribe CCDF Program will be allowing payment for inclement weather (snow days). If the child is approved for full-time (more than 4 hrs. to 10 hrs.), you will be paid at the full-time rate, and if the child is approved for part-time (4 hrs. and less) you will be paid at the part-time rate. On a case-by-case basis there may be special circumstances, which would allow for extended hours. **Time sheets filled- out in pencil will not be accepted.**

Claim Form Instructions:

Any days the child is absent please write **ABSENT** in the slot or in the event of a snow day please write **SNOW DAY** in the slot. If your facility is closed for a holiday, please write holiday. The Shawnee Tribe must be contacted immediately by email if the facility is closed. Date and reason for closure must be included in the email. Payment is NOT guaranteed for closed days and parents may NOT be charged for those days that child care is not available. Please write **CLOSED** in the slot when the facility is closed.

Please do not call each month and ask to speak to the accounting office about your check or request to stop by and pick it up. If you are concerned that something on one of your timesheets may have been incorrect, please call Diana Baker, Sean Graham or Cindy Chandler at (918-542-7232).

3). A delay in processing your check may occur if your claim forms are not completely and accurately filled out. Also, please make sure claim forms are legible. Most problems of this type have been minor and have been remedied with a quick phone call. If there is an error on the claim form, it will be sent back for correction. Repeated problems with illegible or inaccurate claim forms will result in the claim forms being returned to the provider to redo them and have the parent or guardian sign them again. Please remember to make copies of the claim forms for your records before you submit them to the Shawnee Tribe.

4). We will not accept time sheets on which dates of service exceed 60 days. Failure to submit claim forms within the 60-day timeframe will result in the loss of reimbursement from the Shawnee Tribe. Parents will also not be required to pay for amounts other than the determined "co-pay" amount. It is up to the Provider to send in the monthly claim form in order for payments of child care to be processed.

5). Mail or e-mail time sheets to the below address:

Shawnee Tribe CCDF Program

21 N. Eight Tribes Trail, Suite A

Miami, OK 74354

diana@shawnee-tribe.com

sean@shawnee-tribe.com

cindy@shawnee-tribe.com

ccdf@shawnee-tribe.com

6). Any and all monitoring reports from State and Tribal agencies should be forwarded to our office for tracking purposes. All incidents and or complaints that are to be reported to the Oklahoma Department of Human Services "MUST" be reported to the Shawnee Tribe CCDF within 3 working days as well.

PLEASE KEEP A COPY OF THIS MEMO IN YOUR FILES FOR FUTURE REERENCE.

**SHAWNEE TRIBE CHILD CARE DEVELOPMENT FUND
ATTENDANCE CLAIM FORM (Effective March 1, 2023)**

Child's Name:	Date of Birth:	Attends School Yes or No
Guardian's Name:	Name of Provider:	
Address:	Address:	
City, State, Zip:	City, State, Zip:	

I affirm under penalty of perjury that the information contained on this form is correct to the best of knowledge and belief and understand that any false statement on my part may result in prosecution for fraud.

Signature of Guardian: _____

Signature of Provider: _____

**Fill in appropriate abbreviation for each day the child is/is not in attendance at your facility.
Approved days will be based on Approval Notification letter.**

(P) Present	(ABS) Absent Day	(PSC) Present School Closed- <i>for School Age Only</i>
(V) Virtual Learning	(H) Holiday	(CL) Provider Closed (Must give reason)

******Attendance times not required. Abbreviations ONLY******

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

- ✚ Throughout the school year, all **school age children** will be approved for Part Day unless school is closed. When school is closed and child is present at daycare, all school age children will be approved for Full Day.
- ✚ The following Holidays will be paid as a full day: Memorial Day, Independence Day, Labor Day, Thanksgiving Day & the day after, Christmas Eve & Christmas Day.
- ✚ To receive full month payment facilities must be open for the whole month with exception of an approved holiday and the child must be in attendance for at least 7 days. Payment for weather and other closures will be determined by the CCDF Staff.

For the Month of: _____, 20_____

Claim forms can be emailed to:
ccdf@shawnee-tribe.com

Please put the name of your facility, circle Yes or No if child attends public school and the month and year in the subject box.

Mailed to:
Shawnee Tribe CCDF
21 N Eight Tribes Trail, Ste. A
Miami, OK 74354

***** FOR OFFICE USE ONLY *****						
Full Day		X		Per Day	=	
Part Day		X		Per Day	=	
Star Rating:			Total Monthly Charges			
			Less Co-pay			
			ADJ Total DUE			

SHAWNEE TRIBE OF OKLAHOMA
PROVIDER PAYMENT RATES (Revised 11/23/22)
(Effective 3/1/23)

ONE-STAR CENTERS

Child's Age	Daily Rates	
	FULL	PART
0 – 12 months	\$25.00	\$20.00
13 – 24 months	\$25.00	\$20.00
25 – 48 months	\$23.00	\$17.00
49 – 72 months	\$22.00	\$17.00
73 months – 13 years	\$19.00	\$15.00

ONE-STAR HOMES

Child's Age	Daily Rates	
	FULL	PART
0 – 24 months	\$25.00	\$19.00
25 - 48 months	\$23.00	\$17.00
49 - 72 months	\$22.00	\$17.00
73 months – 13 years	\$18.00	\$13.00

TWO-STAR CENTERS

Child's Age	Daily Rates	
	FULL	PART
0 – 12 months	\$27.00	\$22.00
13 – 24 months	\$26.00	\$22.00
25 – 48 months	\$24.00	\$19.00
49 – 72 months	\$23.00	\$19.00
73 months – 13 years	\$21.00	\$17.00

TWO-STAR HOMES

Child's Age	Daily Rates	
	FULL	PART
0 – 24 months	\$26.00	\$20.00
25 - 48 months	\$24.00	\$19.00
49 - 72 months	\$23.00	\$19.00
73 months – 13 years	\$19.00	\$16.00

**SHAWNEE TRIBE OF OKLAHOMA
PROVIDER PAYMENT RATES
(Effective 3/1/23)**

THREE-STAR CENTERS

Child's Age	Daily Rates	
	FULL	PART
0 – 12 months	\$48.00	\$33.00
13 – 24 months	\$43.00	\$30.00
25 – 48 months	\$41.00	\$28.00
49 – 72 months	\$32.00	\$25.00
73 months – 13 years	\$28.00	\$22.00

THREE-STAR HOMES

Child's Age	Daily Rates	
	FULL	PART
0 – 24 months	\$38.00	\$28.00
25 - 48 months	\$36.00	\$26.00
49 - 72 months	\$32.00	\$25.00
73 months – 13 years	\$28.00	\$21.00

FOUR-STAR CENTERS

Child's Age	Daily Rates	
	FULL	PART
0 – 12 months	\$54.00	\$38.00
13 – 24 months	\$51.00	\$36.00
25 – 48 months	\$47.00	\$33.00
49 – 72 months	\$35.00	\$26.00
73 months – 13 years	\$30.00	\$22.00

FOUR-STAR HOMES

Child's Age	Daily Rates	
	FULL	PART
0 – 24 months	\$48.00	\$36.00
25 - 48 months	\$45.00	\$33.00
49 - 72 months	\$36.00	\$27.00
73 months – 13 years	\$30.00	\$22.00

**SHAWNEE TRIBE OF OKLAHOMA
 PROVIDER PAYMENT RATES
 (Effective 3/1/23)**

FIVE-STAR CENTERS

Child's Age	Daily Rates	Daily Rates
	FULL	PART
0 – 12 months	\$56.00	\$40.00
13 – 24 months	\$53.00	\$38.00
25 – 48 months	\$49.00	\$35.00
49 – 72 months	\$37.00	\$28.00
73 months – 13 years	\$32.00	\$24.00

FIVE-STAR HOMES

Child's Age	Daily Rates	Daily Rates
	FULL	PART
0 – 24 months	\$50.00	\$38.00
25 - 48 months	\$47.00	\$35.00
49 - 72 months	\$38.00	\$29.00
73 months – 13 years	\$32.00	\$24.00

SHAWNEE TRIBE CCDF

OUT OF STATE RATES

Effective 3/1/2023

**CHILD CARE CENTERS

DAILY RATES

	FULL DAY	PART DAY
0 – 12 mos.	\$48.00	\$33.00
13 – 24 mos.	\$43.00	\$30.00
25 – 48 mos.	\$41.00	\$28.00
49 – 72 mos.	\$32.00	\$25.00
73 – 13 yrs.	\$28.00	\$22.00

CHILD CARE HOMES

DAILY RATES

	FULL DAY	PART DAY
0 – 24 mos.	\$38.00	\$28.00
25 – 48 mos.	\$36.00	\$26.00
49 – 72 mos.	\$32.00	\$25.00
73 mos. – 13 yrs.	\$28.00	\$21.00

FULL DAY – Over 4 hours

PART DAY – 4 hours or less

* Parents are responsible for monthly co-payment as well as any additional charges the provider may require.

**Arkansas 3 – 6 Star Better Beginning and Nationally accredited facilities qualify for additional funds. (Must submit documentation)

SHAWNEE TRIBE CCDF

ARKANSAS 3 & 4 STAR "BETTER BEGINNING"

DAILY RATES

Effective 3/1/23

**CHILD CARE CENTERS

DAILY RATES

	FULL DAY	PART DAY
0 – 12 mos.	\$54.00	\$38.00
13 – 24 mos.	\$51.00	\$36.00
25 – 48 mos.	\$47.00	\$33.00
49 – 72 mos.	\$35.00	\$26.00
73 – 13 yrs.	\$30.00	\$22.00

CHILD CARE HOMES

DAILY RATES

	FULL DAY	PART DAY
0 – 24 mos.	\$48.00	\$36.00
25 – 48 mos.	\$45.00	\$33.00
49 – 72 mos.	\$36.00	\$27.00
73 mos. – 13 yrs.	\$30.00	\$22.00

FULL DAY – Over 4 hours

PART DAY – 4 hours or less

* Parents are responsible for monthly co-payment as well as any additional charges the provider may require.

** Provider must submit current 3-4 Star documentation/certificate and/or proof of accreditation

SHAWNEE TRIBE CCDF

ARKANSAS 5 & 6 STAR "BETTER BEGINNING" DAILY RATES

Effective 3/1/23

**CHILD CARE CENTERS

DAILY RATES

	FULL DAY	PART DAY
0 – 12 mos.	\$56.00	\$40.00
13 – 24 mos.	\$53.00	\$38.00
25 – 48 mos.	\$49.00	\$35.00
49 – 72 mos.	\$37.00	\$28.00
73 – 13 yrs.	\$32.00	\$24.00

CHILD CARE HOMES

DAILY RATES

	FULL DAY	PART DAY
0 – 24 mos.	\$50.00	\$38.00
25 – 48 mos.	\$47.00	\$35.00
49 – 72 mos.	\$38.00	\$29.00
73 mos. – 13 yrs.	\$32.00	\$24.00

FULL DAY – Over 4 hours

PART DAY – 4 hours or less

* Parents are responsible for monthly co-payment as well as any additional charges the provider may require.

** Provider must submit current 5 or 6 Star documentation/certificate and/or proof of accreditation



SPECIAL NEEDS RATES

Special Needs (ages 0 – 18 years of ages) – A special needs unit type, if approved, is paid in addition to the rate paid for a typical child of the same age. The child must meet the definition of ‘special needs’ as mentally or physically handicapped as established in the Shawnee Tribe CCDF policies and procedures. Higher payment rates for providers caring for children with special needs who are mentally or physically handicapped may be made with prior approval of CCDF staff if proper documentation of child's special needs meet requirements listed in policies and procedures. Higher payment rates are for those children with mental or physical handicaps who require more care/attention as verified by a physician and/or other recognized professional within the medical and/or mental health field.

If approved, the following rates apply:

- **Moderate Special Needs Rate:** Child care providers receive an additional \$21 for a full-time day and an additional \$13 for a part-time day for a child approved for the moderate special needs rate
- **Severe Special Needs Rate:** Child care providers receive an additional \$33 for a full-time day and an additional \$20 for a part-time for a child approved for the severe special needs rate.



Dear Provider,

The Shawnee Tribe CCDF offers full monthly payment for each child as long as the child is in attendance **7 days or more**. If the child is there LESS than 7 days, you will only receive payment for the days attended. All children will be approved based on their notification letter. When filling out the Shawnee Tribe monthly claim forms, please be mindful of the following sections:

Section ONE:

- Input the child's information, including the child's parent/guardian, address and date of birth.
- The signature from the parent/guardian must be one of the names listed on the Shawnee Tribe notification letter. Any other signatures will not be accepted and the claim for will be returned.
- Ensure to circle Yes or NO if child is attending school or not.

Section TWO:

- Your facilities information and the owner/director's signature as listed on your provider contract. Any other signature will not be accepted.

Please remember that under no circumstance should a parent or provider sign a blank claim form.

Section THREE:

- Fill in the appropriate abbreviation for each day the child is or is not in attendance at your facility. Approval days will be based off the child's notification letter.
- **SCHOOL AGE CHILDREN** will be approved for a PART DAY through out the school year, this includes holidays if the child is NOT in attendance at your facility. If the child IS in attendance at your facility, you will be paid for a FULL DAY.

For Example: Fall, Spring, Thanksgiving and Christmas breaks or any day school is not in session:

- You will be paid a full day for any day the child IS in attendance at your facility.
- If your facility is CLOSED or if the child is NOT in attendance, you will be paid a part day.

- When school is out for the summer, all school age children will be approved for FULL DAY. This will include summer holidays such as Fourth of July and Memorial Day
- Attendance times are not required. Abbreviations ONLY! If you fill in the box using a check in and check out times, your claim form will be returned.
- Fill in the Month and Year located below the attendance time.

Section Four:

- This section is for OFFICE USE ONLY. DO NOT fill out this section. If you fill out this section, your claim for will not be accepted and will be returned to you.

When turning in claims for the month, please send all claims together at the same time to ensure timely processing. This will help keep claims being reimbursed as quickly as possible. Thank you for your attention to this matter.

If you have any questions, please feel free to call Diana or Sean at 918-542-7232.

Thank You,

Diana Baker
Director of Children & Family Services
Shawnee Tribe
21 N. Eight Tribes Trail, Suite A
Miami, OK 74354
Phone: 918-542-7232
Fax: 918-542-4138

**SHAWNEE TRIBE CHILD CARE DEVELOPMENT FUND SERVICE
ATTENDANCE CLAIM FORM**

Child's Name:		Date of Birth:		ATTENDS SCHOOL Yes or No	
***** FOR OFFICE USE ONLY *****					
Guardian's Name:		Name of Provider:			
Full Day	X	Per Day	=	Address:	
Part Day		Per Day	=	City, State, Zip:	
Star Rating:		Total Monthly Charges			
I affirm under penalty of perjury that the information contained on this form is correct to the best of knowledge and belief and understand that any false statement on my part may result in prosecution for fraud.					
Signature of Guardian:		ADJ Total DUE		Signature of Provider:	

Fill in appropriate abbreviation for each day the child is not in attendance at your facility.
Approved days will be based off notification letter.

(P) Present (ABS) Absent Day (PSC) Present School Closed- *for School Age Only*
(V) Virtual Learning (H) Holiday (CL) Provider Closed (Must give reason)

****Attendance times not required. Abbreviations ONLY****

- Throughout the school year, all **school age children** will be approved for Part Day unless school is closed. When school is closed and child is **present** at daycare, all school age children will be approved for Full Day.
- The following Holidays will be paid as a full day: Memorial Day, Independence Day, Labor Day, Thanksgiving Day & the day after, Christmas Eve & Christmas Day.
- To receive full month payment facilities must be open for the whole month with exception of an approved holiday and the child must be in attendance for at least 7 days. Payment for weather and other closures will be determined by the CCDF Staff.

For the Month of: _____, 20____

Claim forms can be emailed to:
ccd@shawnee-tribe.com

Please put the name of your facility, circle Yes or No if child attends public school and the month and year in the subject box.

Mailed to:
Shawnee Tribe CCDF
21 N Eight Tribes Trail, Ste. A
Miami, OK 74354

***** FOR OFFICE USE ONLY *****					
Full Day	X	Per Day	=		
Part Day	X	Per Day	=		
Star Rating:		Total Monthly Charges			
Less Co-pay					
ADJ Total DUE					

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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	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.