

## **Colorado Child Care Assistance Program (CCCAP) FISCAL AGREEMENT INSTRUCTIONS**

Welcome to the Colorado Child Care Assistance Program. We are excited that you are interested in providing quality child care for a program that assists families in meeting their child care expenses. These families need child care in order to move towards self-sufficiency. As a child care provider, you will be working in partnership with Larimer County to assist these families.

All providers that provide child care for a family that is receiving CCCAP will be required to sign a Fiscal Agreement. A Fiscal Agreement is a contract between you and Larimer County Department of Human Services. Larimer County has the right to refuse to enter into a fiscal Agreement with a provider or terminate an agreement. The only time a Fiscal Agreement will be changed is when your status changes from unlicensed to licensed or the reverse, when the State authorizes a change in rates or when a provider is closed by State licensing staff. The beginning and ending date of the contract will vary depending on when the county office received the Fiscal Agreement. A new Fiscal Agreement will be mailed to you prior to the ending date therefore it is very important you inform the county office of any changes to your address. Since we cannot change your contract it is very important that you read it carefully and provide all information requested.

If you agree with the requirements and restrictions that are set forth in the enclosed information, please sign the Fiscal Agreement and return it along with all of the requested information to Larimer County Department of Human Services. Once the signed agreement is received, a pre-printed billing form and a Child Care Certificate will be sent to you. We will not pay any billing requests until the signed Fiscal Agreement and all of the requested information has been returned to the county office and entered into the payment system.

You can terminate services with CCCAP children in your care as you would with a private pay family if they are not meeting the rules set forth in their contract with you. Terminating service with one family does not prevent you from being a provider for another family. You are required to notify the child care worker within 30 days if the parent is not keeping current on any parental fees. You cannot charge the CCCAP families the difference between your normal private pay rate and the maximum amount that can be charged to CCCAP families.

### **As a child care provider, you must return the following:**

- FISCAL AGREEMENT (specific to your circumstance: licensed center, licensed home or not licensed)
- Payment choice letter
- ACH Form for Colorado Providers (if you chose Direct Deposit as your payment choice)
- W-9 Form
- Complete copy of your handbook listing current charge policies on rates, transportation, activity, registration fees, payment policies and days/hours of operation.
- Copy of current Childcare License

If you have any questions regarding the [fiscal agreement or the billing process](#), please call 498-7623.

**Return forms to: Child Care Accounting**  
Human Services  
2601 Midpoint Drive, Suite 112  
Fort Collins, CO 80525

(970) 498-7625 FAX

**LARIMER COUNTY | Human Services, Child Care Assistance Program**

1501 Blue Spruce, Fort Collins, Colorado 80524, 970.498.6300, Larimer.org/dhs/ccap

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**Licensed Center Provider Child Care Services Fiscal Agreement**

**Provider Type:** \_\_\_\_\_ Child Care Center      \_\_\_\_\_ Preschool      \_\_\_\_\_ School Age Center/Day Camp  
**Tax ID. No (SSN/FEIN):** \_\_\_\_\_ **Provider Id** \_\_\_\_\_  
 This Agreement shall be in effect from \_\_\_\_\_ to \_\_\_\_\_.

This Agreement is entered into and between LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES, herein referred to as "Department" and \_\_\_\_\_, herein referred to as "provider", who will provide child care at the following address:

\_\_\_\_\_

**COLORADO SHINES RATING LEVEL**

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4	LEVEL 5	EXEMPT

**Provider Agrees to:**

1. Maintain a valid child care license as required by Colorado Statute and conform to all applicable State and Federal Regulations and local law.
2. Comply with the provisions of the Illegal-Aliens-Public-Contract for Services-Act found at C.R.S Section 8-17.5-101 et. Seq. By execution of the agreement, provider certifies that it does not knowingly employ or contract with an illegal alien who will perform work under the Agreement and that provider will participate in either the E-verify program or Department Program in order to confirm eligibility of all employees who are newly hired for employment to perform work under the agreement.
3. Acknowledge that the county will use the State system of record related to provider's license status being revoked, suspended or denied and will take appropriate action to recover any payments made as of the effective date of closure.
4. Sign the child care Fiscal Agreement and all other state required forms.
5. Allow parents or adult caretakers immediate access to the child(ren) in care.
6. Accept referrals for child care without discrimination with regard to race, color, national origin, age, sex, religion, or physical, intellectual or mental health disability.
7. Provide children with adequate food, shelter and rest.
8. Ensure that care is provided only by the authorized person or business listed above. Provide care for children under this agreement only if authorized by the Department.
9. Collect the full parent fee due within each month from the parent/adult caretaker in accordance with, and not to exceed, the amount on the most current Child Care Authorization. Report (via FAX, email or mail) non-payment of parent fee or failure to make satisfactory arrangements to pay the fee no later than sixty (60) calendar days after the end of the month the parent fees are due (unless county policy requires earlier). County will not take action on report of unpaid parent fees if it is outside the required reporting time frame.
10. Offer free age-appropriate alternatives to voluntary activities. Shall not charge parents rates in excess of the rates in this agreement (including registration, activity and transportation fees as set by Department policy). The rate in the fiscal agreement is the maximum allowable rate of reimbursement for the care provided and includes any portion for which the parent or adult caretaker is responsible. Providers may not receive payments for days in which they were not open or available for use.
11. Notify the Department if a child is no longer in your facility (for reasons other than termination by the Department) within 1 working day.
12. Maintain as strictly confidential all information concerning children and their families. Use the CDHS Attendance Tracking System as instructed and maintain principles of confidential access. Child care providers shall not hold, transfer or use an adult caretaker or teen parent's individual attendance credentials. If intentional misuse is founded by any county or state agency, the child care provider will be subject to fiscal agreement termination.

13. Protect children from abuse/neglect and report any suspected child abuse and neglect to the Department (1-844-CO-4-KIDS (1-844-264-5437).
14. Acknowledge that the CDHS Attendance Tracking System (ATS) is the billing mechanism for care provided . Maintain internet service or access to internet service/wi-fi to ensure ATS is able to transmit attendance information to the Department for payment. Non-use of ATS must be approved.
15. Bill the department on the State prescribed manual claim form for authorized services provided. Manual bills are only accepted under certain rare circumstances or exceptions for pre-approved providers not reimbursed automatically based on approved ATS transactions. County policy may require submission of attendance records to support requests for manual payment. Forfeit payment for services when the original manual claim form is submitted to the Department more than sixty (60) days following the month of care. Understand the automated process allows for use of system and entry of corrections within nine (9) days of care. Forfeit payment for care that could have been paid through the automated process if actions were not taken to enter corrections within nine (9) days of care. The provider shall not hold any parent or adult caretaker responsible for the cost of care if the transactions are not transmitted timely by the provider. ATS must be uploaded at least within 9 days of care for payment.
16. Maintain daily attendance records in accordance with the Division of Early Care and Learning licensing rule, payment records, and fee-collection records for a minimum of three (3) years plus current and make these records available upon request to county, state and federal officials. .Allow county and/or licensing staff the authority to inspect the provider's facility for the presence of CCCAP individual-attendance-credentials or other fraudulent or suspicious billing information. Upon discovery of these materials, the provider understands either of these entities have the right to seize these materials/evidence of materials. Violations will be reported to CDHS licensing staff and county CCCAP and will result in provider being subject to termination of this fiscal agreement.
17. Hold the Colorado Department of Human Services, the State of Colorado and the County Department of Social/Human Services harmless for any loss or actions caused by the performance of this Agreement.
18. Up to \$465 of registration, activity and transportation fees, as well as six paid holidays (New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day) and nine absences per year are included in the CCAP daily rates paid to licensed child care providers. You may not charge the adult caretaker ANY additional annual registration, activity or transportation fees. You may ONLY chare for additional holidays or absences if it exceeds the number paid by the County.
19. Attach a copy of your current charge policies on rates, transportation, activity, registration fees, payment policies and all policies distributed to parents or adult caretakers. These rates cannot be more than rates the provider charges the public. Allowable rates and other associated charges shall be in accordance with State Rules for the Colorado Child Care Assistance Program. **The provider acknowledges that rates will be paid and amended based on the provider's Colorado Shines Quality level to pay either the county rate limit per tier or the provider's private pay rate, whichever is less**, taking into account the County Policy for High Quality Provider reimbursement. Amendments based on changes in quality level will become effective in a month following the officially reported change. A copy of the change will be made available to provider from the county. The Department has the following approved tiered-rate maximums based on the Colorado Shines Quality Rating:

Tier	0 to 6 mos.	6 to 12 mos.	12 to 18 mos.	18 to 24 mos.	24 to 30 mos.	30 to 36 mos.	36 mos. to 5 yrs	School Age	Before School	After School	B/A School
1 FT	\$53.57	\$54.40	\$51.14	\$50.97	\$50.65	\$48.59	\$35.94	\$31.73			
1 PT	\$29.46	\$29.92	\$28.13	\$28.03	\$27.86	\$26.72	\$19.77	\$17.45	\$18.42	\$18.42	\$18.42
2 FT	\$53.57	\$54.40	\$51.14	\$50.97	\$50.65	\$48.59	\$35.94	\$31.73			
2 PT	\$29.46	\$29.92	\$28.13	\$28.03	\$27.86	\$26.72	\$19.77	\$17.45	\$18.42	\$18.42	\$18.42
3 FT	\$64.97	\$65.19	\$59.14	\$57.90	\$56.58	\$55.51	\$49.95	\$46.50			
3 PT	\$35.73	\$35.85	\$32.53	\$31.84	\$31.12	\$30.53	\$27.47	\$25.58	\$18.42	\$18.42	\$18.42
4 FT	\$72.53	\$71.35	\$67.08	\$65.62	\$63.39	\$62.26	\$55.25	\$52.19			
4 PT	\$39.89	\$39.24	\$36.89	\$36.09	\$34.86	\$34.24	\$30.39	\$28.70	\$18.42	\$18.42	\$18.42
5 FT	\$74.30	\$73.08	\$67.08	\$65.80	\$63.39	\$62.26	\$56.58	\$53.45			
5 PT	\$40.86	\$40.19	\$36.89	\$36.19	\$34.86	\$34.24	\$31.12	\$29.40	\$18.42	\$18.42	\$18.42

## Provider Rights

1. When a provider contends that the county has not made adequate payment based on program rules for care provided, the provider has the right to an informal conference with county staff pursuant to 9 CCR 2503-9 at section 3.914.1.G (effective 12/31/2017 at section 3.914.1. H)
  - Providers may request a conference in writing within 15 calendar days of the date of the action.
  - Provider request should be addressed to the county director of the county department of social/human services responsible for the action.
  - Provider may request that state program staff participate in the conference. That participation may be by telephone conference.
  - The conference shall be held within two (2) weeks of the date that the written request is received by county.
  - The purpose of the conference will be limited to discussion of the payments in dispute and the relevant rules regarding payment.
  - The final decision of the county shall be mailed to the provider within 15 business days of the conference date.
  
2. A provider may request an informal conference if s/he disputes the termination of a fiscal agreement pursuant to 9 CCR 2503-9 at Section 3.914.5
  - Providers may request a conference in writing within 15 calendar days of the date of the action.
  - Provider request should be addressed to the county director of the county department of social/human services responsible for the action.
  - The conference shall be held within two weeks of the date the request for a conference is received by the county.
  - The purpose of the conference is limited to discussion to termination of agreement pursuant to 9 CCR 2503-9 at section 3.914.5.A B.
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**County Department Agrees to:**

1. Reimburse the provider for authorized attended and properly recorded and transmitted child care in accordance with Colorado Child Care Assistance Program rules. Payment to the licensed provider is the total cost of the lesser of authorized and attended care based on rates set by this Agreement minus the parental fee (if applicable).
2. Enter the Fiscal Agreement into the Childcare Automated Tracking System (CHATS) within five (5) business days of receipt of the completed Fiscal Agreement and all supporting documentation.
3. Determine client's eligibility for child care services within fifteen (15) calendar days of receiving the complete application packet including verification.
4. Send Child Care Authorization notices (or make them available electronically) to the provider within seven (7) business days of the Department's initial approval or of changes in eligibility for each child such as parental fees, authorized amount of care, added or deleted children, and/or any other changes to child care arrangements.
5. Provide an informal conference within 2 weeks of the provider's written request to discuss the basis for any denial or termination of this agreement or to discuss any payment dispute.
6. Provide access to the most recent CCCAP rules and information at [www.coloradoofficeofearlychildhood.com](http://www.coloradoofficeofearlychildhood.com)

This Agreement may be terminated by either party by giving the other party fifteen (15) days' notice) This Agreement may be terminated without advance notice if : 1) a child's health or safety is endangered; 2) if the provider is under a negative licensing action; 3) the Department has concerns involving the provider, an employee, or a resident in the provider's home; 4) the Department or CDHS verifies the provider possesses or use any CCCAP Individual Attendance Credentials(s).

By signing this agreement, the provider acknowledges receipt of information regarding the rules and policies of the Colorado Child Care Assistance Program. The provider shall receive a copy of the signed Fiscal Agreement & any subsequent amended rates based on quality level during the term of the agreement.

**CHILD CARE PROVIDER**

\_\_\_\_\_  
Authorized Representative Date

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City, State Zip Phone Number

\_\_\_\_\_  
Email address (unique to license )

**DEPARTMENT OF SOCIAL/HUMAN SERVICES**

**Keith Bainer**  
\_\_\_\_\_  
Authorized Representative Date

\_\_\_\_\_  
Authorized Representative Signature

**1501 Blue Spruce**  
\_\_\_\_\_  
Address

**Fort Collins, Co 80524** **970-498-6300**  
\_\_\_\_\_  
City, State Zip Phone Number

# Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**or**

Employer identification number									

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.



**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a) 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.



## DEPARTMENT OF HUMAN SERVICES

### Child Care Assistance Program

1501 Blue Spruce Drive  
Fort Collins, CO 80524  
(970) 498-6300  
Fax: (970) 498-7987

#### PAYMENT OPTION

Dear Qualified Exempt Non-Licensed Child Care Provider,

You have a choice of how you will receive your child care payments. Below are your options and a little information about each choice.

#### **Direct Deposit**

- Your payment will go directly into your checking or savings account. The first month's deposit would probably be a check (which could take as long as four weeks to receive), your next payment would be sent directly to your bank account. With direct Deposit your payment should be available to you the Wednesday or Thursday after payroll closes. Although some people are concerned about the safety of their money using Direct Deposit, this is the safest choice available. By choosing this option, **no one can take your money out of your account**. Thousands of providers successfully receive payments every month through this method.

#### **KeyBank Prepaid Card**

- This card would be issued to you and your child care payments would be deposited directly onto the card. The card works like a debit card, you can withdraw cash, make purchases at grocery stores and some department stores (Wal-Mart and Kmart), and withdraw cash from ATM machines (remember ATM's charge a fee, which would reduce your amount). You would have access to your money within three days after payroll closes and this is the fastest way to get your payment.

#### **PLEASE SELECT ONLY ONE OF THE FOLLOWING PAYMENT OPTIONS:**

- I currently receive direct deposit and would like to continue.
- Direct Deposit
- New Colorado KeyBank Prepaid Card

Based on your choice above, the proper payment form will be sent to you with your CCCAP fiscal agreement draft. Both forms will need to be completed and returned to your CCCAP county office.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Provider Name (PLEASE PRINT)

\_\_\_\_\_  
Social Security Number or Provider ID#

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## Provider Direct Deposit Enrollment Form For Colorado Cash Assistance Benefits

<b>***PROVIDER NUMBER REQUIRED FOR ENTRY***</b> (if you are unsure of your provider number please reach out to your local county office)		
Child Care (CC)	Foster/Adoptive (CW) (5+ digits)	CBMS CW/TANF & AF-Burial (9 digit EFT Number)
LEAP (LE)	CORE, CASE (CW3) (5+ digits)	CBMS Nursing Home (NH) (5+ digits)
Name of person completing this section:		Phone (include area code) (____) _____ - _____

I am completing this form to: (please check one option only)

- Enroll in ACH Direct Deposit into my personal bank account
- Change my Direct Deposit banking information or  Cancel Direct Deposit

I (we) hereby authorize Colorado Department of Human Services (CDHS), to initiate credit entries, and if necessary, reverse any incorrect EFT credit entries made in error to the bank account indicated below, in accordance with standard banking procedures, for payments related to the Colorado Electronic Benefit Transfer (EBT) Programs.

Provider Name (or Business Name) \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone Number (including area code) (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Federal E.I.N. Number \_\_\_\_ - \_\_\_\_\_

OR

Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Bank Account Information (please check one option only):  Checking Account or  Savings Account

Bank Account Number \_\_\_\_\_

Bank Name \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Bank Routing Number (9-digit) \_\_\_\_\_

(Check with your bank to ensure that this number is correct for direct deposit)

This agreement is to remain in effect until CDHS, has received written notification of its termination in such time and manner to afford CDHS a reasonable opportunity to act on it. It is the responsibility of the vendor/provider to fill out and submit a new Authorization Agreement to CDHS if the vendor/provider changes or closes the account.

\_\_\_\_\_  
Provider/Vendor Signature

\_\_\_\_\_  
Date

Please return the completed form and voided check or bank letter to the State EBT Program using one of the methods below to begin receiving payments by direct deposit. Please keep a copy of this form for your records.

- Email: [cdhs\\_ebt\\_policy@state.co.us](mailto:cdhs_ebt_policy@state.co.us) (preferred method)
- Fax: (303)866-4403
- Mail: CDHS/EBT Program, 1575 Sherman St., 3<sup>rd</sup> Floor, Denver, Colorado 80203



## Formulario de inscripción de depósito directo del proveedor para beneficios de ayuda en efectivo de Colorado

<b>***SE REQUIERE EL NÚMERO DE PROVEEDOR ***</b> (si no está seguro del número de su proveedor comuníquese con la oficina local de su condado)		
Cuidado infantil (CC)	Tutelar/adoptivo (CW) (5+ dígitos)	CBMS CW/TANF y AF-Burial (entierro) (Número EFT de 9 dígitos)
LEAP (LE)	CORE, CASE (CW3) (5+ dígitos)	Residencia de ancianos de CBMS (NH) (5+ dígitos)
Nombre de la persona que llena esta sección:		Teléfono (incluir el código de área) (____) _____ - _____

Lleno este formulario para: (marque solo una opción)

- Inscribir el depósito directo ACH en mi cuenta bancaria personal
- Cambiar mi información bancaria de depósito directo    o     Cancelar el depósito directo

Autorizo/autorizamos por este medio al Departamento de Servicios Humanos de Colorado (CDHS) a dar crédito, y si fuera necesario, reversar cualquier crédito incorrecto, mediante transferencia electrónica de fondos, (Electronic Funds Transfer, EFT) a la cuenta bancaria que se indica más abajo, de conformidad con los procedimientos bancarios convencionales, para pagos relacionados con los programas de transferencia electrónica de beneficios (Electronic Benefit Transfer, EBT) de Colorado.

Nombre del proveedor (o nombre comercial) \_\_\_\_\_

Dirección \_\_\_\_\_ Ciudad \_\_\_\_\_ Estado \_\_\_\_\_ Código postal \_\_\_\_\_

Número de teléfono (incluir el código de área) (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

E.I.N. (N.º de ident. el empleador) federal \_\_\_\_\_ - \_\_\_\_\_

O

Número del seguro social \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Información de la cuenta bancaria (marque solo una opción):  Cuenta bancaria    o     Cuenta de ahorros

Número de cuenta bancaria \_\_\_\_\_

Nombre del banco \_\_\_\_\_ Ciudad \_\_\_\_\_ Estado \_\_\_\_\_ Código postal \_\_\_\_\_

Número de ruta y tránsito (9-dígitos) \_\_\_\_\_

(Consulte a su banco para asegurarse de que este número sea correcto para depósito directo)

Este acuerdo seguirá vigente hasta que CDHS haya recibido la notificación por escrito de su terminación en tiempo y manera que dé a CDHS una posibilidad razonable de obrar en consecuencia. El proveedor/la empresa proveedora será responsable de llenar y presentar un nuevo acuerdo de autorización a CDHS si el proveedor/la empresa proveedora cambia o cierra la cuenta.

\_\_\_\_\_  
Firma del proveedor/empresa proveedora      Fecha

Devuelva el formulario completado y un cheque anulado o una carta del banco al programa de EBT estatal mediante uno de los métodos que se indican a continuación para comenzar a recibir pagos por depósito directo. Guarde una copia de este formulario como constancia.

- Correo electrónico: [cdhs\\_ebt\\_policy@state.co.us](mailto:cdhs_ebt_policy@state.co.us) (método preferente)
- Fax: (303)866-4403
- Correo postal: CDHS/EBT Program, 1575 Sherman St., 3<sup>rd</sup> Floor, Denver, Colorado 80203