



Early Years Scholarship Program Program Provider Application

Please fill out one application per licensed facility, print clearly and complete all sections.

Facility, Business and Licensing Information

Facility Information (Child Care Program)

Name on Child Care Facility License: _____

Facility License #: _____

Star Rating 4-star 5-star Other

License Type Center Family Child Care Home

Facility Mailing Address: _____

Facility Phone: (____) _____

Facility Fax: (____) _____

Website: _____

Facility Contact(s):

At least one person who is authorized to sign scholarship contracts, assist parents in signing and renewing scholarships, submit attendance forms and/or report changes to the program's tuition or star rating information should complete this section.

Primary Facility Contact:

Name: _____

Title: _____

E-mail: _____

Phone Ext. or Alt Phone: _____

Additional Facility Contact:

Name: _____

Title: _____

E-mail: _____

Phone Ext. or Alt Phone: _____

Text Communication:

Would you like to receive attendance and other reminders from Early Years via text? Yes No
If Yes, please complete the following:

Name: _____

Cell Phone #: (____) _____

Unless requested in writing, payment details and monthly attendance sheets will be emailed to the email addresses listed above.

Business Information

Name on Income Tax Return (top line on W-9): _____

Taxpayer ID #: _____

Note: If you are paid by any other Early Years program, you must use the same tax ID registered for that program.

Check here if business mailing address same as facility.

Business Mailing Address: _____

Business Phone: (____) _____

Business Fax: (____) _____

Business Contact(s):

At least one person who is authorized to supply and update direct deposit information and/or receive and process scholarship payments and payment details should complete this section.

Primary Business Contact:

Name: _____

Signature: _____

Title: _____

E-mail: _____

Phone Ext. or Alt Phone: _____

Additional Business Contact (if applicable):

Name: _____

Signature: _____

Title: _____

E-mail: _____

Phone Ext. or Alt Phone: _____

Direct Deposit

All child care businesses active with Scholarship that share the tax ID listed above will be paid direct deposits to **one** bank account. Please check before completing bank information.

Transit Routing Number/ ABA Number (9 Digits):

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Account Number (Up to 17 Digits):

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Please attach a VOIDED check or letter from your financial institution confirming your account number.

Your Child Care Facility Tuition

Please fill all blanks in the “Your Tuition” columns below. Use N/A if no rate applies to your facility for a specific age group. If you have a sliding fee scale, list the *highest* rate you charge for each age child. Tuition reported below as weekly will be multiplied by 4.33 to arrive at a monthly rate for the purpose of standardizing tuition reporting in our database. Please note that tuition rates will be shared with Child Care Referral Central for updating your tuition rates in your Provider Profile Portal.

Birth to Five	Your Tuition		Week / Month
Infants	\$	per	
Toddlers	\$	per	
Twos	\$	per	
Threes	\$	per	
Fours	\$	per	
Fives	\$	per	

School-Age Group	Your Tuition		Week / Month
Fulltime School-Age	\$	per	
School-Age Rates for less than fulltime care will be calculated based on a percentage of your fulltime School-Age rate:			
Before School Only	25%		
Afterschool Only	50%		
Before and Afterschool	75%		

Reimbursement Information

Reimbursement

Early Years’ Child Care Scholarship program offers reimbursement to qualifying child care providers for their service to children on scholarships. Early Years will pay you according to the rates listed below regardless of your tuition rate. Reimbursement comes in two parts:

- **Parent Fees:** based on a percentage of parent income and paid directly to providers by parents
- **Early Years’ payment:** paid by direct deposit by the second business day of the month following the service month

If, due to an income change, a family’s parent fee changes, Early Years’ payment adjusts to make up the difference.

Overage

When tuition is higher than reimbursement, the difference is called “overage.” Providers who plan to charge a family on scholarship all or part of their overage must discuss this plan with the family before the child enrolls in the facility. Please note, however, that where Early Years offers enhanced rates above state reimbursement rates (rates in bold italics below) facilities are not allowed to charge any overage (except for families on UNC scholarships).

If allowed, do you charge an overage to families No Yes, full overage Yes, set amount: _____

Early Years Child Care Scholarship Reimbursement Rate Schedule (effective October 2023)

County	Facility Type & Star Rating	Birth to Five				School-Age		
		0-52 weeks	1 year	2 years	3-5 years	Afterschool	Before & Afterschool	Track Out/ Summer FT
Durham	Center 5 Star	\$1,720.00	\$1,720.00	\$1,549.00	\$1,273.00	\$476.50	\$714.75	\$953.00
	Center 4 Star	\$1,541.00	\$1,541.00	\$1,385.00	\$1,167.00	\$422.50	\$633.75	\$845.00
	FCCH 5 Star	\$1,320.00	\$1,191.00	\$1,132.00	\$975.00	\$454.50	\$681.75	\$909.00
	FCCH 4 Star	\$1,213.00	\$1,092.00	\$1,084.00	\$915.00	\$433.50	\$650.25	\$867.00
Orange	Center 5 Star	\$1,782.00	\$1,782.00	\$1,626.00	\$1,350.00	\$487.50	\$731.25	\$975.00
	Center 4 Star	\$1,581.00	\$1,581.00	\$1,430.00	\$1,308.00	\$425.00	\$637.50	\$850.00
	FCCH 5 Star	\$1,488.00	\$1,289.00	\$1,403.00	\$1,250.00	\$520.00	\$780.00	\$1,040.00
	FCCH 4 Star	\$1,445.00	\$1,283.00	\$1,367.00	\$1,203.00	\$511.50	\$767.25	\$1,023.00
Wake	Center 5 Star	\$1,573.00	\$1,573.00	\$1,378.00	\$1,275.00	\$562.50	\$843.75	\$1,125.00
	Center 4 Star	\$1,525.00	\$1,525.00	\$1,343.00	\$1,256.00	\$505.50	\$758.25	\$1,011.00
	FCCH 5 Star	\$1,083.00	\$997.00	\$986.00	\$925.00	\$385.50	\$578.25	\$771.00
	FCCH 4 Star	\$1,056.00	\$991.00	\$975.00	\$900.00	\$379.00	\$568.50	\$758.00

Reimbursement for 4- and 5-star facilities in other counties follows state subsidy reimbursement rates. To view, visit <https://ncchildcare.ncdhhs.gov/>

Acknowledgement

My signature below certifies the following: 1.) The answers given in this application are true to the best of my knowledge. 2.) I understand that my answers will be used to help determine my child care program’s initial eligibility for and maximum reimbursement rate through Early Years Child Care Scholarship program. 3.) I understand and agree to the reimbursement practices presented in this application. 4.) **I agree to notify Early Years Child Care Scholarship program immediately if any of the facility, provider, licensing, contact or tuition information for the facility named in this application should change.** 5.) I will retain a copy of this application and all signed materials submitted to Early Years Child Care Scholarship program. 6.) By participating in this program, I agree to receive emails from Early Years related to the application status, program updates, payment information, etc. Paper correspondence will not be mailed in most cases.

Signature: _____ Date: _____

Printed Name: _____ Title: _____

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.



Early Years Scholarship Program Provider Agreement

I, *(Printed Name)* _____, attest that I have the ability to authorize the participation of the following child care program: _____

operating under the following license number: _____, in the Early Years Scholarship Program, and I agree to **notify Early Years immediately if any of the conditions for participation listed below should change:**

1. The child care program listed above has been **licensed** by the state of North Carolina's Division of Child Development and Early Education.
2. The child care program listed above is currently: *(check one)*
Licensed at a **4- or 5-star** level
OR
Other licensure status pre-approved by the Early Years Scholarship Program
3. The child care program listed above is **not under investigation** for child care abuse or neglect OR I have provided written information to the Early Years Director of Scholarship Programs about a current investigation.

As the undersigned, I understand that:

General

- The child care program listed above must maintain a discipline policy and practice that **prohibits the use of corporal punishment**.
- The child care program listed above **cannot discriminate** and must admit children for care regardless of their or their family's race, gender, religion, sexual orientation, disability, creed, color or national origin.
- The child care program listed above must keep information about children and families receiving Early Years scholarship **confidential**.
- Regardless of the approved time frame for a child's care (located in the Notice of Scholarship Award), **scholarships can only be provided as funding permits**. Providers and parents will be notified as soon as possible if there are changes in funding expected to impact children's scholarships.
- A **Notice of Scholarship Award** will be sent for any Early Years scholarship children served by the child care program listed above. This notice will detail the terms of care that have been approved. Care for such children is **only approved for the dates and the facility location specified** in these Notices, and **any error should be reported to Early Years as soon as possible**. Updated Notices will be sent based on any changes to a child's terms of care.
- A **primary facility and business contact** must be designated for the child care program listed above. The **primary facility contact** has the responsibility of reviewing any Notice of Scholarship Award for accuracy, assisting parents in renewing care plans, submitting attendance forms and/or reporting changes to the program's tuition or star rating information. The **business contact** has the responsibility of supplying and updating direct deposit information, receiving and processing scholarship payments and payment details, and verifying that correct scholarship payments have been made. The primary facility and business contacts can be the same person.

Licensing

- Facts about **regulatory compliance** and DCDEE/DSS investigations must be disclosed according to Early Years' "Licensure & Regulatory Compliance Policies and Procedures". *(signed acknowledgement of these must be attached to this agreement)*
- Any changes in current **licensure status** must be reported to Early Years immediately. Changes in license may result in changes to reimbursement rates and in some cases termination from the scholarship program.
- The child care program listed above may not enroll beyond their **licensed capacity** if the expected attendance of all children enrolled would cause the child care program to exceed license-capacity.

Reimbursement

- The reimbursement amount will be that listed in the Reimbursement Rate Schedule regardless of the facility's tuition rate *(see chart of reimbursement rates included in this packet)*. Reimbursement comes in two parts:

- **The parent fee:** based on a percentage of parent income and paid directly to providers by parents
- Early Years' Payment: paid directly to the provider by direct deposit
- **Tuition rates** must still be disclosed and changes in these rates must be reported in writing immediately. If rate eligibility changes in the middle of a month, rate changes will go into effect at the beginning of the following month.
- The Early Years Scholarship cannot cover care already being paid for in some other way (such as through a DSS subsidy or an employer reimbursement). If there is any knowledge of a child being served by another program, please contact Early Years immediately to confirm the child's scholarship eligibility.
- Early Years' reimbursement rates for some counties and some ages of children are enhanced above state reimbursement rates. As a result, facilities cannot charge an **overage** (difference between tuition and the reimbursement rate) for children who are being reimbursed at one of these enhanced rates (except for families on UNC scholarships). Enhanced rates can be found in bold italics on our Maximum Reimbursement Rate Schedule which is included in this packet. If overage is charged in cases where it is allowed, this arrangement is entirely between the provider and parent. Those providers who employ this practice must furnish parents with up-to-date tuition rates and discuss this practice before the child enrolls in the facility using a scholarship.
- Parents are responsible for any **other fees** the child care program may charge, including late fees, application fees, special activity fees and any tuition incurred after their care plan has expired or daily time not covered by the care plan. Parents using scholarships have the same rights and responsibilities as privately paying families. If a facility charges an application fee to all families, for example, this can include families using scholarships. If the facility allows privately paying families using full-time care to use a certain number of hours of care before charging extra fees, the same number of hours should be available to families using scholarships and the same fees may apply for hours beyond those allowed in full-time care. Unless otherwise reported to a Scholarship program administrator, the Scholarship program will refer to the facility operating hours recorded in Early Years' referral database.

Attendance

- **Fraudulent reporting** of attendance or rates will not be tolerated. Care plans are created for individual children and are site-specific. Moving a child without proper notice or claiming a child for an incorrect amount of days may be considered fraudulent and programs may be held liable for ineligible or incorrect payments made.
- The primary facility contact must notify scholarship program staff when a child is **absent** five or more consecutive days. Notification can be provided by phone or email (919-403-6950 OR scholarship@earlyyearsnc.org). When a child reaches 10 or more absences, a **partial payment** may be assessed depending on the circumstances.
- The primary facility contact must notify scholarship program staff by phone or email (919-403-6950 OR scholarship@earlyyearsnc.org) when a child **discontinues service** before their care plan ends. A **two-week notice** will be paid from the last day of attendance except in cases where a child did not receive any service before the care plan ended.
- Unpaid **parent fees** must be documented on the monthly attendance sheet. **Non-operational days**, or days that a program is closed for business, will qualify for payment and should be reported accurately on attendance forms. Non-operational days include holidays, teacher work days, program-specific closings, closures due to inclement weather, etc.

Payment Processing

- **Payments** are provided by direct deposit and will be available two business days following the last day of the month, following the month that care is provided. On-time payment is contingent upon timely receipt of completed attendance forms by the date indicated on the attendance worksheet calendar.
- **Changes to a program's direct deposit information** must be reported to Early Years immediately and any failure to do so may result in delayed reimbursement. This includes changes to account numbers, banks, owner information, business name, location and tax payer identification number.
- A detailed **statement of payments** indicating a breakdown of amount by child will be sent by e-mail no later than the 10th of the following month.
- If there is any **error in payment**, the business contact will notify scholarship program staff within two weeks after the payment has been received so that a payment adjustment can be made the following month or other arrangements can be made.

My signature below signifies that I have read the information provided to me and understand and agree to the terms of participation in Early Years' Scholarship Program, as stipulated in this agreement.

Signature: _____ Date: _____

Title: _____

The Early Years Scholarship Program contracts with licensed child care providers who have obtained a 4- or 5-star rating to provide care for children receiving an Early Years child care scholarship.

Temporary Licenses and Star-Rating Changes

Temporary License

1. In instances where a 4- or 5-star child care center or home is **relocating** from their current location and thus is mandated by DCDEE to obtain a temporary license, Early Years may evaluate the facility on a case-by-case basis to determine if the same standards of quality will be upheld during this temporary period, thus allowing the facility to maintain a temporary 4-, or 5-star payment level by Early Years. This would be in addition to criteria that the program be actively working with Early Years' Technical Assistance program, or a Technical Assistance program available in the facility's home county, to obtain a 4- or 5-star license at the end of their temporary status.
2. In the event that a 4- or 5-star licensed facility has a **change in ownership**, and thus is mandated by DCDEE to obtain a temporary license, Early Years may evaluate the facility on a case-by-case basis to determine if the same standards of quality will be upheld during this temporary period, thus allowing the facility to maintain a temporary 4-, or 5-star payment level by Early Years. This would be in addition to criteria that the program be actively working with Early Years' Technical Assistance program, or a Technical Assistance program available in the facility's home county, to obtain a 4- or 5-star license at the end of their temporary status.
3. In certain circumstances, **additional types of facilities awarded a temporary license** by DCDEE may be approved to participate in Early Years' scholarship program under certain conditions. Such cases will be evaluated on an individual basis. Facilities approved to participate under these circumstances may be **paid at the temporary star license rate** for the duration of time designated on the temporary license issued. If, by the expiration date of the original temporary license, the facility receives less than 4 or 5 stars or is denied their license, Early Years will cease all payments.

Change in Star-Rating

1. In the event that a facility experiences a change in star rating, they must inform Early Years of their rating change immediately, as star-rating changes affect reimbursement rates and overall eligibility for participation.
2. Should the change in licensure cause a program to no longer be a 4- or 5-star facility and the program is willing and able (up to the discretion of the Technical Assistance program at Early Years) to be an active participant in Early Years' TA program, providers may be *considered* for continued participation in the Scholarship program, as an exception, on a case-by-case basis.

Under this exception, an assessment conducted by Early Years' Technical Assistance program as to whether or not the facility in question would be able to obtain a 4- or 5-star rating within a year is required in order to be considered for continued participation. Typically, decreases below a 3-star level will not be considered for this exception.

Compliance Issues and Administrative Actions

Notification

Child care facilities participating in Early Years' Scholarship Program shall give the Early Years Scholarship Program Director written notification **within 10 days** of official notification of an **Administrative Action by DCDEE**, including, but not limited to written warnings, civil penalties or probationary or provisional licenses.

While DCDEE does not currently publicize information regarding open investigations of child maltreatment, the Early Years Scholarship Program continues to encourage participating facilities to self-report when an investigation of child maltreatment opens at the program. If information is obtained about an open investigation through other means than a provider self-report, the Early Years Scholarship Program will follow the procedural steps listed in the Range of Action section of this agreement.

Range of Action

Depending on the child care program's history and/or severity of Administrative Action, Early Years will take one or more of the following steps:

1. Remain apprised of the situation, but take **no immediate action**.
 - a. Require that **families receiving Early Years scholarships be informed** of the investigation or Administrative Action related to child maltreatment.
 - b. Programs should be prepared to provide documentation that was distributed to all families regarding the investigation or Action confirming their awareness. If this is not available, Early Years staff can contact parents directly to inform them of the investigation or Administrative Action.
2. Require the program to engage in a **Technical Assistance** contract with Early Years or another appropriate local agency to ensure that quality is being maintained at the site following the Administrative Action.
3. **Cease awarding new scholarships** during the investigation period, the period of probationary/ provisional license, or until the Action has been closed through successful completion of the DCDEE-specified Corrective Action Plan (typical in any case involving potential child maltreatment).
4. Give notice that Early Years scholarship **funding at the facility will be suspended entirely**.

The Vice-President of Child Care Resource and Referral Services, Scholarship Program Director, and Data and Provider Relations Director shall review each case on an individual basis to determine appropriate steps to be taken.

Child care programs may provide written documentation about the investigation or Action, including any refuting materials or circumstantial/contextual information, to the Early Years Scholarship Program Director within two weeks of an Action for consideration by Early Years.

Suspension of Scholarships

Early Years' Scholarship Program provider suspension policy is designed with both the concerns of parents and providers in mind. Even though Early Years does not recommend providers, parents expect that Early Years will not refer them to or offer child care scholarships for them at programs with unresolved compliance issues. On the other hand, child care providers often rely on Early Years referrals and children receiving scholarships to maintain the viability of their business and investigations often last a very long time. By considering both the issue(s) at hand and the history of violations recorded at a program, Early Years believes that program policies represent a fair compromise.

A provider may have scholarship funding suspended under the following circumstances:

1. DCDEE has issued a **License Suspension or License Revocation**. Even if the child care program appeals this action, Early Years will suspend scholarships until a regular, star-rated license is reinstated.
2. DCDEE has issued a **Special Provisional License**. Early Years will suspend scholarships until a regular, star-rated license is reinstated. In the event the provider has appealed the Special Provisional License, Early Years will wait until the appeal process is concluded to determine whether or not to maintain scholarship at the site.
3. DCDEE has issued another type of **Administrative Action**, such as a written warning, civil penalty or probationary or provisional license. Depending on the child care program's history and severity of the Administrative Action, Early Years may suspend scholarships until a regular, star-rated license is reinstated OR until the program agrees to participate in a voluntary or DCDEE-mandated Technical Assistance contract with Early Years or other appropriate local agency. Continuation of scholarships under this second condition will depend on active and satisfactory participation in the Technical Assistance contract. In the event the provider has appealed the Administrative Action, Early Years will wait until the appeal process is concluded to determine whether or not to maintain scholarship at the site.

Early Years will be in contact with child care providers under a suspension-review within ten business days. The child care provider will receive written documentation of the course of action to be taken by Early Years.

My signature below signifies that I have read the information provided to me and understand and agree to these terms of participation in Early Years' Scholarship Program.

Signature

Date

Printed Name

Title

Child Care Program Name

License Number