



**COVID-19 Child Care Stabilization Grant**  
**Funding Opportunity Round Two**  
January 3-23, 2022



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## What is the Child Care Stabilization Funding Program?

The Biden Administration released \$39 billion of American Rescue Plan (ARP) funds to states, territories, and tribes to address the child care crisis caused by COVID-19. These funds will help child care providers and early childhood educators keep their doors open. These providers have been on the frontlines caring for the children of essential workers and supporting parents who want to get back to work. To learn more about the funding program, click [here](#).

This funding opportunity constitutes the second round of Maryland's Child Care Stabilization Grant Program. The Division of Early Childhood within the Maryland State Department of Education (MSDE) is providing this funding opportunity to address the hardships faced by child care providers and to address the instability of the child care market as a whole. These funds are a critical step to pave the way for a strong economic recovery and a more equitable future.

In the fall of 2021, the Maryland State Department of Education (MSDE) released \$158 million in stabilization funding to more than 5,000 child care providers throughout the state (program round one). The MSDE will now release the remaining \$128 million to its child care providers.

## What is different about stabilization round two?

Three key differences exist between this new round of funding and the MSDE's previous round:

### PROCESS

The MSDE heard the feedback from providers and the provider community related to process questions and challenges. The MSDE hopes that a streamlined application process and additional customer support will make the funding easier to obtain and more accessible for all of the state's nearly 7,200 providers.

### FUNDING AMOUNTS/FUNDING FORMULAS

This funding round has less total money available (\$128 million compared to \$158 million) and has a different base allocation than the first round (\$10,000 compared to \$15,000). Additionally, this grant round provides supplemental dollars beyond the base allocation per-licensed child care slot. The per-slot amount will differ for each provider depending on whether the provider is licensed to enroll infants, licensed to enroll toddlers, enrolls children who participate in the Child Care Scholarship Program, is part of the Maryland EXCELS program, and/or is located in a census tract with a social vulnerability index of .6 or greater (see funding formula section for more details) and will range from \$0 to \$630 per licensed child care slot.

### ELIGIBILITY

The first stabilization program was open only to providers who were licensed on or before March 11, 2021. This funding round is also open to providers licensed by the MSDE after March 11, 2021.

## Who is eligible?

This funding opportunity is designed to stabilize existing child care programs, not fund the start-up of new child care programs that are not yet operating. Applicants may be a family child care home provider, a large family child care home provider, a child care center, or an education program under a Letter of Compliance. To be eligible for a grant payment under this funding opportunity, applicants must meet one criteria from each column below:

License / Regulation	Status
<p>My program was licensed by the Maryland State Department of Education on or before March 11, 2021</p> <p>Or</p> <p>My program was licensed by the Maryland State Department of Education after March 11, 2021</p>	<p>My program is available to provide child care services on the date of the application.</p> <p>Or</p> <p>My program is temporarily closed due to financial hardship or COVID-related reasons, but will be open to provide child care services by March 7, 2022.</p>

Additionally:

- Applicants who received funding in funding round one **are** eligible to receive funding again in round two.
- Applicants who own or operate more than one child care location must submit separate applications for each site.

## How much are grant payments?

All eligible providers will receive a base award in the amount of \$10,000. Additional funds will be provided for eligible providers who meet the following criteria :

Infants (6 weeks to 12 months)	an additional \$126.00 per licensed child care slot for providers that serve infants
Toddlers (13 months to 23 months)	an additional \$126.00 per licensed child care slot for providers that serve toddlers
Child Care Scholarship***	an additional \$126.00 per licensed child care slot for providers who enroll children that participate in the Child Care Scholarship program
Maryland EXCELS	an additional \$126.00 per licensed child care slot for all eligible providers who are participating in the Maryland EXCELS program with a rating of 1-5
Social vulnerability	an additional \$126.00 per licensed child care slot for all eligible providers located in a census tract with a Social Vulnerability Index of greater than .6

*\*The balance of any unutilized funds made available from providers not seeking a grant award will be distributed to all grant-awarded providers evenly, per licensed slot.*

*\*\*The MSDE will use the number of licensed child care slots on record at the Department as of December 15, 2021 to calculate program funding amounts.*

*\*\*\*For the purpose of the grant award, MSDE determines eligibility based on whether or not a program has invoiced the MSDE for payment between June 2021 and December 15, 2021.*

The Child Care Scholarship (CSS) Program (formerly known as Child Care Subsidy) provides financial assistance with child care costs to eligible working families in Maryland. Click [here](#) for more information about the CSS program.

The Maryland EXCELS program is a quality rating and improvement system that awards ratings from 1 to 5 to child care and early education programs based on nationally recognized standards and best practices. Click [here](#) for more information about Maryland EXCELS.

According to the Centers for Disease Control (CDC), “Social vulnerability refers to the potential negative effects on communities caused by external stresses on human health”<sup>1</sup>. The Social Vulnerability Index (SVI) tracks data by census tract and rates vulnerability based on 15 key social and demographic indicators. “Census tracts” are subdivisions of counties and are ranked on 15 social factors, including poverty, lack of vehicle access, and crowded housing. Specifically, this measure uses (see Figure 1, below):

<sup>1</sup> <https://www.atsdr.cdc.gov/placeandhealth/svi/index.html>

**SOCIAL VULNERABILITY**

<b>Socioeconomic Status</b>	<b>Below Poverty</b>
	<b>Unemployed</b>
	<b>Income</b>
	<b>No High School Diploma</b>
<b>Household Composition &amp; Disability</b>	<b>Aged 65 or Older</b>
	<b>Aged 17 or Younger</b>
	<b>Civilian with a Disability</b>
	<b>Single-Parent Households</b>
<b>Minority Status &amp; Language</b>	<b>Minority</b>
	<b>Aged 5 or Older who Speaks English "Less than Well"</b>
<b>Housing Type &amp; Transportation</b>	<b>Multi-Unit Structures</b>
	<b>Mobile Homes</b>
	<b>Crowding</b>
	<b>No Vehicle</b>
	<b>Group Quarters</b>

Source (obtained 12/23/21):

[https://www.atsdr.cdc.gov/placeandhealth/svi/documentation/SVI\\_documentation\\_2018.html](https://www.atsdr.cdc.gov/placeandhealth/svi/documentation/SVI_documentation_2018.html)

Providers can also visit this link [here](#) for more information and documentation about the Social Vulnerability Index.



## What are some examples of grant award amounts?

### SCENARIO 1

A child care provider with 50 licensed slots enrolls infants and toddlers, but does not meet any additional funding criteria:

$$\text{Base Grant} = \$10,000$$

$$\text{Per-Licensed Slot Amount} = \$126 (\text{Infant Criteria Met}) + \$126 (\text{Toddler Criteria Met}) = \$252$$

$$\text{Total Supplemental Dollars} = \$252 * 50 \text{ licensed slots} = \$12,600$$

$$\text{Total Grant} = \$10,000 + \$12,600 = \$22,600$$

### SCENARIO 2

A child care provider with 50 licensed slots does not meet any of the supplemental funding criteria:

$$\text{Base Grant} = \$10,000$$

$$\text{Per-Licensed Slot Amount} = \$0$$

$$\text{Total Supplemental Dollars} = \$0 * 50 \text{ licensed slots} = \$0$$

$$\text{Total Grant} = \$10,000 + \$0 = \$10,000$$

### SCENARIO 3

A child care provider with 50 licensed slots enrolls infants and toddlers, enrolls children who participate in the Child Care Scholarship (CCS) program, participates in the EXCELS program, and is located in a geographic area with a social vulnerability index (SVI) of .8:

$$\text{Base Grant} = \$10,000$$

$$\text{Per-Licensed Slot Amount} = \$126 (\text{Infant Criteria Met}) + \$126 (\text{Toddler Criteria Met}) +$$

$$\$126 (\text{CCS Criteria Met}) + \$126 (\text{EXCELS Criteria Met}) +$$

$$\$126 (\text{SVI Criteria Met}) = \$630$$

$$\text{Total Supplemental Dollars} = \$630 * 50 \text{ licensed slots} = \$31,500$$

$$\text{Total Grant} = \$10,000 + \$31,500 = \$41,500$$



## How do I apply for a grant payment?

This funding opportunity, including all attachments and updates, are found on [the Division of Early Childhood website](#). **The MSDE is only accepting online applications through the link. Please do not send scanned copies, faxes, or written/printed applications.** Only applications submitted online via the survey link will be considered. A PDF copy of the application is included at the end of this guide so child care providers can begin to prepare for their submission in advance. Providers without computer access can also submit their application via the weblink on their mobile device.

## What documents and information do I need to complete the application?

Before beginning the online application, providers should gather the following documentation:

- Your Provider ID number (a 6-digit number found on your inspection report)
- A digital copy of your license or certificate of registration; or letter of compliance
- Your license or registration number (found on your license or certificate of registration)
- An updated W-9 form (download a copy [here](#))
- A direct deposit form, if you wish to receive your payment via Direct Deposit (download a copy [here](#))

## What is the grant timeline?

This funding opportunity, including all attachments and updates, are found on [the Division of Early Childhood website](#). To apply for a grant payment, providers must complete the online application [here](#). A PDF copy of the application is included at the end of this guide so child care providers can prepare their submission in advance.

Date	Program Milestone
January 3, 2022	The grant application period opens and providers can submit their application online via the web submission form.
January 4, 2022	The MSDE begins concurrent customer service support sessions while the grant period is open.
January 10, 2022	The MSDE begins processing grant applications and notifying providers of award or incomplete/ineligible applications.

January 22, 2022	The MSDE holds its final customer service support session.
January 23, 2022	The grant application window closes at the end of the day on Sunday, January 23, 2022
February 4, 2022	All applications are reviewed for completeness and eligibility. The MSDE will notify applicants of incomplete applications and/or errors in applications by this date.

## What happens after I submit my application?

The MSDE will begin processing grant applications on a rolling basis. Once an application is submitted, the MSDE will review the application to confirm eligibility and match the provider to their respective award amount (award amounts determined as per the formula described in this resource and in the grant application).

If the application is complete and a provider is eligible, the MSDE will notify the provider of the award and the award amount. If the application is incomplete or the MSDE records a provider as ineligible, the MSDE will notify the provider (by no later than February 4, 2022) and give the provider one week (7 calendar days) to resolve any identified issues.

Given the rolling basis of grant application review, the MSDE anticipates that it will complete the processing of grants as early as the beginning of February. The MSDE will complete all award processing by March 4, 2022. This means: the MSDE will have submitted all awards to the Comptroller for payment issuance on or by this date. **After the MSDE sends payment information to the Comptroller for processing, providers can expect to receive funds from the state 3-4 business days for ACH (direct deposit) payment or within 30 days for checks sent via regular mail.** Please note that post office delays can result in further time between payment processing and check receipt.

### SCENARIO 1:

A provider submits their application on January 23, the final day of the application window, but it is incomplete – the provider accidentally attached the incorrect file when attempting to load a digital copy of their license. The MSDE reviews application and documentation and responds on February 4, requesting that the corrected information be provided within 7 calendar days. On February 11, the provider sends in the updated file. The additional information is reviewed by the MSDE by February 18. The MSDE then begins its internal accounting processes and completes its accounting on March 3. The MSDE sends the payment information to the Comptroller to be processed on March 4. The provider chose to receive funds as a direct deposit, which is processed and funds arrive in the provider's bank account around **3-4 business days after March 4, 2022.**

## SCENARIO 2:

A provider submits their application on January 4 – the application is complete and all documents are correct. The MSDE reviews the application and notifies the provider of award on January 15th. The MSDE then begins its internal accounting processes and completes its accounting in early February. The MSDE sends the payment information to the Comptroller who issues a check to the provider and mails the check via USPS. The check arrives at the provider's address **a few weeks later** (depending upon USPS delivery times).

## What is the payment process?

Grant funds will be disbursed in one payment on a rolling basis. Providers can indicate how they wish to receive payments (direct deposit or check via USPS) at the end of the grant application.

### Direct Deposit

If you were awarded a grant payment during the first round, you are still at the same address, you are operating under the same license, and you received your round one grant payment through direct deposit then the MSDE already has your direct deposit information. If not, and you would like to receive your grant payment through direct deposit, then you must complete a [Direct Deposit form](#) and send it via mail or fax to the Comptroller's office, which triggers an identity-verification process. Please allow 14 days from the date of verification for the Comptroller's/Treasurer's office to process your request.

### Check via USPS

If you elect to have payment sent as a check via USPS, the check will be mailed to the physical address provided in the application. Checks sent via USPS will arrive later than payments sent by direct deposit. MSDE is unable to provide tracking and delivery information for payments sent through USPS.

## What can I spend the funds on?

Category	Description
Personnel costs	Includes wages and benefits for child care program personnel; increases in compensation for any staff in a child care center or family child care providers and their employees; health, dental, and vision insurance; scholarships; paid sick or family leave; retirement contributions; ongoing professional development or training; premium or hazard pay; staff bonuses; employee transportation costs to or from work; resources to support staff in accessing COVID-19 vaccines, including paid time off for vaccine appointments and to manage side effects, and transportation costs to vaccine appointments
Rent/Mortgage, utilities, facilities, maintenance, and insurance	Late fees or charges related to late payment; facility improvements including, but not limited to, building or upgrading playgrounds, renovating bathrooms, installing railing, ramps, or automatic doors to make the facility more accessible, removing non-load bearing walls to create additional space for social distancing; maintenance and minor renovations to address COVID19 concerns; improvements that make child care programs inclusive and accessible to children with disabilities and family members with disabilities are encouraged; refer to licensing regulations to ensure compliance
Personal protective equipment, cleaning, and other health and safety practices	Costs specifically in response to the COVID-19 public health emergency and may include equipment, supplies, services, and training that support meeting state and local health and safety guidelines, including those related to the prevention and control of infection diseases, prevention of sudden infant death syndrome and use of safe sleep practices, administration of medication (consistent with standards for parental consent), prevention and response to emergencies due to food and allergic reactions, building and physical premises safety, prevention of shaken baby syndrome and abusive head trauma and child maltreatment, response planning for emergencies from a natural disaster or a man-caused event, handling and storage of hazardous materials and the appropriate disposal of biocontaminants, appropriate precautions in transporting children, pediatric first-aid and CPR, and recognition and reporting of child abuse and neglect

Equipment and Supplies	Purchases of or updates to equipment and supplies to respond to the COVID-19 public health emergency. So long as the equipment and supplies are in response to the COVID-19 public health emergency, they may include indoor and outdoor equipment and supplies that facilitate business practices consistent with safety protocols and developmentally appropriate practice, as well as business items needed to respond to new challenges, such as business software and upgrades.
Goods and services	Includes any material good or service necessary for the operation of a child care program; examples of goods are food and equipment and materials to facilitate play, learning, eating, diapering and toileting, or safe sleep; examples of services are business automation training and support services, shared services, child care management services, food services, and transportation; also includes fees associated with licensing and costs associated with meeting licensing requirements
Mental Health Services	To support the mental health of children and employees; for example, infant and early childhood mental health consultation (IECMHC), an evidence-based, prevention-based strategy that teams mental health professionals with people who work with young children and their families to improve their social, emotional, and behavioral health and development in the settings where children learn and grow; the wellbeing of caregivers is also important to stabilizing the child care sector because the mental health and wellbeing of staff impacts training, recruitment, and retention as well as the level of care provided to children; mental health consultations for staff and other types of mental health supports to staff are also allowable

## Do I need to save receipts?

Use of the grant funds is subject to audit. Be sure to keep accurate and complete accounting records. If grant funds are not spent on Allowable Expenses, or are otherwise misused, you may be required to pay those funds back.

## Questions?

If you have questions about the application or the process prior to the opening of the application window, you can contact MSDE staff via:

**EMAIL:** [childcaregrants.msde@maryland.gov](mailto:childcaregrants.msde@maryland.gov)

**FORM:** View our [inquiry form](#)

A customer service specialist will respond to all inquiries within 24 hours or the next business day. Please note: the MSDE will be closed on December 31, 2021 and January 17, 2022.

**Once the grant application window opens, the MSDE will provide a dedicated phone number for additional customer support, including a dedicated financial representative.**

## What if I need help with the application?

The MSDE will hold virtual customer service support sessions throughout the application window for providers that have questions about the application and process. Information about how to register and join a session will be provided at a later date. Check the [Office of Child Care website](#) for updates. The MSDE will host three types of support sessions and will also post recordings of each type of session on its website:

### DOCUMENTATION NEEDED

Webinar: The MSDE will provide an overview of the grant program and will walk attendees through where to find and how to complete the various documents required to finish and submit the grant application form. The MSDE will respond to questions with available time remaining.

### APPLICATION FORM

Webinar: The MSDE will walk attendees through each question of the grant application form. The MSDE will respond to questions with available time remaining.

### QUESTIONS & ANSWERS

Virtual Open Session: These sessions will be time for questions and answers so that the MSDE can provide as much tailored support for child care providers as possible.

Below is a calendar of customer service support sessions. Information about how to register and join a session will be provided at a later date. Check the [website](#) for updates.

Date	Time	Topic
Tuesday January 4	1-2pm	Documentation Needed
Thursday January 6	6-7pm	Application Form
Saturday January 8	10-11am	Questions & Answers
Tuesday January 11	1-2pm	Documentation Needed
Thursday January 13	6-7pm	Application Form
Saturday January 15	10-11am	Questions & Answers

## Grant FAQs

The MSDE will update its website with frequently-asked questions (FAQs) based on provider feedback throughout the grant application window. Please continue to check the [website](#) for FAQ updates, accordingly.



## Appendix:

GRANT APPLICATION TEMPLATE

DIRECT DEPOSIT FORM

W-9 FORM

## Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

**Application Deadline: Sunday, January 23, 2022 by the end of the day**

**Welcome to the Child Care Stabilization Grant application for round 2 of payments. This grant program is funded through the American Rescue Plan Act (ARP) of 2021. Child care providers are eligible to receive money to help keep their doors open.**

**Those who received a grant payment during round 1 may still apply for a payment in round 2.**

**To be eligible for a grant, child care providers must be:**

- **available to provide child care services on the date the application is submitted or temporarily closed due to financial hardship or COVID-related reasons, and either**
  - **licensed or regulated as of March 11, 2021 (the date of enactment of the American Rescue Plan (ARP) Act of 2021); or**
  - **licensed or regulated by the date of application**

**Grant Period: From January 3 - December 31, 2022.**

**Grant Awards Amounts: Awards will be distributed in the following ways:**

**1.) \$10,000 base award; and**

**2.) Additional supplemental funding per licensed child care slot based on the following criteria:**

- **Infants (6 weeks to 12 months): an additional \$126.00 per licensed child care slot for providers that serve infants**
- **Toddlers (13 months - 23 months): an additional \$126.00 per licensed child care slot for providers that serve toddlers**
- **Child Care Scholarship: an additional \$126.00 per licensed child care slot for providers who enroll children that participate in the Child Care Scholarship program (MSDE determines eligibility based on whether or not center has invoiced the MSDE for payment between June 2021 and December 15, 2021)**
- **Maryland EXCELS: an additional \$126.00 per licensed child care slot for all eligible providers who are participating in the Maryland EXCELS program with a rating of 1-5**
- **Social vulnerability: an additional \$126.00 per licensed child care slot for all eligible providers located in a census tract with a Social Vulnerability Index of greater than .6**

**Any unspent funds made available from providers not seeking a grant award will be distributed to all grant-awarded providers evenly, per licensed slot.**

**All grants are taxable. Please consult your tax professional.**

\* 1. Please check one:

- ☐ My program was licensed by the Maryland State Department of Education on or before March 11, 2021
- ☐ My program was licensed by the Maryland State Department of Education after March 11, 2021

\* 2. Please check one:

- ☐ My program is available to provide child care services on today's date
- ☐ My program is or temporarily closed due to financial hardship or COVID-related reasons, but will be open to provide child care services by March 7, 2022

\* 3. Contact information for Child Care Provider / Center Director

Full name:

Email:

Phone number:

\* 4. Race of Provider / Director (check all that apply)

This question is required by the US Department of Health and Human Services for reporting purposes.

- |   |   |
|---|---|
| <input type="checkbox"/> White / Caucasian        | <input type="checkbox"/> American Indian / Alaskan          |
| <input type="checkbox"/> Black / African American | <input type="checkbox"/> Native Hawaiian / Pacific Islander |
| <input type="checkbox"/> Hispanic / Latino        | <input type="checkbox"/> Other Race                         |
| <input type="checkbox"/> Asian / Asian American   |   |

\* 5. Gender of Provider / Director

- ☐ Female
- ☐ Male
- ☐ Non-binary

\* 6. Type of licensed child care program (check one)

- ☐ Family Child Care (up to 8 children in-home)
- ☐ Large Family Child Care (up to 12 children in-home)
- ☐ Child Care Center
- ☐ Letter of Compliance

\* 7. Upload a copy of your:

- program license, or
- certificate of registration, or
- letter of compliance

Choose File


Choose File

No file chosen


\* 8. Legal name of child care program as it appears on your license or registration

\* 9. License or Registration number (found on your license or registration)

POST IN CONSPICUOUS PLACE - This license or approval is not transferable to another operator, location, or address.

	State of Maryland - Department of Education Office of Child Care <b>CHILD DEVELOPMENT PROGRAM LICENSE</b>		Region: County: License Number: First License/Registration Issued: School Number: Approved Since:			
	<b>Legal Name of Business</b> <b>123 Street St. City, MD 12345</b> Operated by Legal Name of Business					
	The Office of Child Care issues this license pursuant to Education Article, Sections 9.5-101 through 9.5-110, Sections 9.5-401 through 9.5-420, and COMAR 13A.16.01-.19. In addition, an approval is issued pursuant to Education Article, Section 2-206, Annotated Code of Maryland and COMAR 13A.16.16.					
	<b>License Status:</b> Issued on: _____ Revised on: _____	<b>Rooms Approved and Capacity:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">Room</th> <th style="width: 20%;">Cap.</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>		Room	Cap.	
Room	Cap.					

POST IN CONSPICUOUS PLACE - This Certificate of Registration is not transferable to another person, address, or location.

	State of Maryland - Department of Education Office of Child Care <b>CERTIFICATE OF REGISTRATION</b>		Region: County: Registration Number: First License/Registration Issued:							
	This certifies that _____ is registered to operate a Family Child Care Home at: _____									
	The Office of Child Care issues this Certificate of Registration pursuant to Education Article, Sections 9.5-101 through 9.5-110, Sections 9.5-301 through 9.5-321 and COMAR 13A.15.01-.15.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Current Status of Registration:</td> <td style="width: 25%;">Approved Ages of Children in Care:</td> <td style="width: 25%;">Approved Hours of Operation:</td> <td style="width: 25%;">Accreditation:</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>			Current Status of Registration:	Approved Ages of Children in Care:	Approved Hours of Operation:	Accreditation:			
Current Status of Registration:	Approved Ages of Children in Care:	Approved Hours of Operation:	Accreditation:							

\* 10. Provider I.D. number (found on your inspection report)

MARYLAND STATE DEPARTMENT OF EDUCATION - Office of Child Care - Licensing

**FAMILY CHILD CARE HOME INSPECTION REPORT**

INSPECTION DATE/TIME/DURATION: 1/6/2021 12:30 PM
PROVIDER ID: 123456
REGISTRATION #: 100001
JURISDICTION:

INSPECTION TYPE
<input type="checkbox"/> Initial Application <input type="checkbox"/> Conversion <input type="checkbox"/> Mandatory Review <input checked="" type="checkbox"/> Full <input type="checkbox"/> Complaint Investigation <input type="checkbox"/> Monitoring <input type="checkbox"/> Other
<input type="checkbox"/> Follow Up

AGES	Registered for	# Enrolled	# Present	Resident Children
0-23 Months	2	1	1	0
2's	● Y N	2	2	0
3's	● Y N	1	1	0
4's	● Y N	2	2	0
5's (pre-school)	● Y N	0	0	0
5-12 (school-age)	● Y N	0	0	0
<b>TOTAL</b>		6	6	
Overnight		0	0	XXXXXX
Head Start	XXXXXX	0	XXXXXX	XXXXXX

\* 11. Physical address where child care is provided.

If your program has multiple locations, a separate application is required for each location.

House number:

Apartment number (if applicable):

Street name:

City:

Zip code:

\* 12. County/City where child care is provided

\* 13. I am currently operating:

- ☐ under 50% capacity
- ☐ over 50% capacity

\* 14. How are you planning on using these grant funds? (check all that apply) See FAQs here for a description of categories.

Note: Use of the grant funds is subject to audit. Be sure to keep accurate and complete accounting records, including receipts. If grant funds are not spent on allowable expenses, or are otherwise misused, you may be required to pay those funds back.

- ☐ Personnel costs
- ☐ Increased personnel salaries and wages
- ☐ Rent/Mortgage, utilities, facilities, maintenance, and insurance
- ☐ Personal protective equipment, cleaning, and other health and safety practices
- ☐ Equipment and supplies
- ☐ Goods and services
- ☐ Mental health services
- ☐ Paying for past expenses

\* 15. Upload an updated W-9 form. The form can be downloaded [here](#).

Complete, sign and upload. Grant recipients must have a W-9 on file to receive a grant. You will not be able to move forward in this application process without submitting an updated W-9 form.

Choose File

Choose File

No file chosen

\* 16. By checking the boxes below, the child care provider certifies throughout the grant period (from January 3, 2022 through December 31, 2022), that:

- ☐ The provider will implement policies in line with the guidance and orders from corresponding state and local authorities and, to the greatest extent possible, implement policies in line with guidance from the Centers for Disease Control and Prevention (CDC) [here](#).
- ☐ For each employee, the provider must pay at least the same amount in weekly wages and maintain the same benefits (such as health insurance and retirement, if applicable) for the duration of the grant. Child care providers may not involuntarily furlough employees from the date of application submission through the duration of the grant period. (An employee includes: lead teachers; aides; staff that are employed by the child care provider to work in transportation and food preparation; and any other staff that the provider employs.)
- ☐ The child care provider will provide relief from copayments and tuition payments for the families enrolled in the provider's program, to the extent possible, and prioritize such relief for families who are struggling to make either type of payment.
- ☐ If a provider is able to offer co-payment or tuition relief to families, to the extent possible, you must prioritize giving tuition relief to families that earn below \$34,289 per year.
- ☐ The child care provider will provide data and documentation as requested by MSDE no later than March 1, 2023, comply with any audit requests, and maintain all receipts and verification of expenses for five (5) years after receipt of grant funds.
- ☐ The child care provider agrees to comply with the above certifications and understands that non-compliance may result in the requirement to return all grant funds to the state.

\* 17. Who is submitting this form?

Name:

Title:

Email address:

Phone number:

\* 18. How do you wish to receive your payment?

- ☐ Direct Deposit
- ☐ Paper Check via USPS (checks sent via USPS will arrive later than payments sent by direct deposit. MSDE is unable to provide tracking and delivery information for payments sent through USPS.)

## Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

### Direct Deposit

\* 19. Does the State of Maryland already have your direct deposit form?

- ☐ Yes, and I received the last grant payment through direct deposit.
- ☐ No.
- ☐ I'm not sure.



## Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

### Direct Deposit form

You may download a Direct Deposit form [here](#). You must attach a voided check along with the Direct Deposit form. Follow the instructions for submitting the form.

Do not send the form and voided check to MSDE.

Send completed form and documentation to:  
State of Maryland, Comptroller of Maryland  
ACH Registration  
General Accounting Division, Room 205  
P.O. Box 746  
Annapolis, Maryland 21404-0746

or fax the form and voided check to:  
410-974-2309

Please allow 14 days from the date of your request for the Comptroller's/Treasurer's office to process your request.

If you have any questions about Direct Deposit, contact the General Accounting Division at 410-260-7813, option 7 or toll free at 888-784-0144, option 7.

## Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

### Check via USPS

You selected to receive your payment as a check via USPS. We will send the check to the address you provided in question #11.

Checks sent via USPS will arrive later than payments sent by direct deposit.

MSDE is unable to provide tracking and delivery information for payments sent through USPS.

## Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

### Terms and Conditions

**A provider who receives a grant payment must agree to operate their child care program under these conditions.**

20. I agree to the terms and conditions associated with opening and operating safely amidst the COVID-19 pandemic:

- ☐ I understand that I must have a current child care center license, letter of compliance, family child care certificate of registration, or large family certificate of registration.
- ☐ Family child care homes can ONLY care for the number of children they are licensed for, which is a max of 8 and large family child care home is 12.
- ☐ I agree to virtual or in-person inspections as needed by the Office of Child Care.
- ☐ I agree to notify the local health department (LHD) if there are any children, family members or staff with symptoms of COVID-19 and/or they receive a positive test result. I also agree to follow all guidance given by the LHD.
- ☐ I agree to practice social distancing the best way possible, within the setting.
- ☐ I agree to follow all guidance on the MSDE website.
- ☐ I agree to report all suspected cases and/or positive cases of COVID-19 to the local health department and I will follow all closing guidance given.
- ☐ I understand that not reporting suspected cases and/or positive cases of COVID-19 to the local health department could result in an action taken against my program that may include sanctions, emergency suspension and revocation.

Child Care Stabilization Grants round 2 (American Rescue Plan (ARP) Act of 2021)

**Submit My Application**

This is the end of the application! If you ready to submit, click the button below!



STATE OF MARYLAND  
ACH/DIRECT DEPOSIT  
AUTHORIZATION FOR VENDOR PAYMENTS

Type of authorization (select one only):

☐ **NEW:** Enter all banking information requested below and submit this form. (Complete lines 1-12 and 16-22)

**Note:** Student refunds, Lottery payments, DORS payments, Renters tax credits, and Restitution payments are NOT eligible for ACH.

☐ **CHANGE:** Complete this form by entering changes to the financial institution, account number, or type of account; and submit the completed form. Do not close your old bank account until electronic payments are received in your new account. (Complete all lines)

☐ **CANCELLATION (Revocation):** You may cancel (revoke) your prior Authorization by checking this box and completing and submitting this form. (Complete lines 1-7, 13-15 and 17-22)

**Please complete all sections of this Enrollment Form and attach either a voided check OR a letter signed by your bank representative, confirming account name, account number, and ABA routing number for ACH payments. Starter checks or counter checks are NOT acceptable. Online credit cards are NOT eligible for ACH transfer.**

Send completed form and documentation to: State of Maryland, Comptroller of Maryland, ACH Registration, General Accounting Division, Room 205, P.O. Box 746, Annapolis, Maryland 21404-0746 or fax the form to 410-974-2309. If you have any questions, contact the General Accounting Division at 410-260-7813, option 7 or toll free at 888-784-0144, option 7.

Please type or print legibly. <b>PAYEE INFORMATION</b>	The number below is: <input type="checkbox"/> Social Security No.(SSN) <input type="checkbox"/> Federal Employer No.(FEIN)
1. Payee Name	2. SSN or FEIN
3. Mailing Address	4. City, State, ZIP Code
5. E-mail address	
6. Contact Name and Title	7. Daytime Telephone Number
<b>NEW Complete 8 12</b>	<b>OLD BANK ACCOUNT INFORMATION Complete 13 15</b>
8. Financial Institution Name	13. Financial Institution Name
9. ABA/Routing Number	14. ABA/Routing Number
10. Account Number	15. Account Number for Deposit of Electronic Funds Transfer
11. Account Type (Select one only) <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
12. Financial Institution Telephone Number	

16. Level of Detail on Bank Statement Requested (select one only):

☐ Standard format – CCD+ (DEFAULT) ☐ Detailed format - CTX\* (multiple detail lines) ☐ Detailed format - EDI\* (full detail)

**Example: "State of Maryland"**

**"State of Maryland and Invoice Information"**

**"State of Maryland and**

**Invoice Information"**

**\*Note: You must contact your bank to receive these detailed formats. There may be a charge to you by your bank for detailed formats.**

I hereby certify that I am authorized to make the representations contained in this paragraph. I authorize the Comptroller and the Treasurer of Maryland to register the payee for automated clearing house (ACH) using the information contained in this registration form. I agree to receive all vendor payments from the State of Maryland by electronic funds transfer according to the terms of the ACH program. I agree to return to the State of Maryland any ACH payment incorrectly disbursed by the State of Maryland. I agree to hold harmless the State of Maryland and its agencies and departments for any delays or errors caused by inaccurate or outdated registration information or by the financial institution listed above.

17. Print or Type Name of Payee or Payee's Authorized Signatory	18. Title of Authorized Signatory
19. Signature of Payee or Payee's Authorized Signatory	20. Date
21. Signature of Secondary Signatory(s) – if applicable	22. Date

ADMINISTRATIVE USE ONLY

GAD Input By: \_\_\_\_\_  
GAD Reviewed By: \_\_\_\_\_

STO Input By: \_\_\_\_\_  
STO Reviewed By: \_\_\_\_\_

COT/GAD X-10 (Rev 9/20)

**STATE OF MARYLAND  
ACH/DIRECT DEPOSIT  
INSTRUCTION SHEET**

**Purpose:**

To provide information to the State of Maryland for ACH/Direct Deposit.

**Who will use the form?**

Vendors that are required to have payments made via ACH/Direct Deposit or other vendors requesting payments via ACH/Direct Deposit.

**Routing and General Instructions:**

Complete and send the form and documentation to Vendor Services in the General Accounting Division. Please retain a copy of the form for your records.

Submit to:

ACH Registration, General Accounting Division  
Room 205, P.O. Box 746  
Annapolis, Maryland 21404-0746  
(or) Fax to 410-974-2309

**Processing:**

Allow 14 days from the date of your request for the Comptroller's/Treasurer's office to process your request. Payments will be processed according to payment terms.

**Questions:** Email to [GADCSC@marylandtaxes.gov](mailto:GADCSC@marylandtaxes.gov), call 410-260-7813, option 7 or toll free at 888-784-0144, option 7.

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its 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.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

## 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 for Part II, later.

Sign Here	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.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## 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, later.*

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 <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. 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](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. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<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*, 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](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 report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.