

Guidelines & Applications

Child Care Program Quality Improvement

YWCA Northwestern Illinois Child Care Solutions
4990 East State Street
Rockford, IL 61108
815-484-9442



July 1, 2024– June 30, 2025

Illinois is committed to assisting child care providers in providing quality education and care for young children (birth through 12 years). One way to do that is with the Quality Improvement (QI) Funds. In Illinois, the quality recognition program is ExceleRate Illinois. All licensed child care programs are considered a part of ExceleRate Illinois. There are three (3) Circles of Quality above the Licensing level that programs can opt to work towards/advance to /or maintain. The QI Funds have been developed and are offered through the Child Care Resource and Referral agencies (CCR&R), to assist and support child care programs that are choosing to achieve a Circle of Quality above the Licensing level. Please read the overview and the guidelines to determine which area(s) best meets your needs. Requests may be made in multiple areas.



The QI Funds are based on available funding. The QI Funds program is administered by the YWCA Northwestern Illinois Child Care Solutions. Funds are provided by the Illinois Department of Human Services' Division of Early Childhood (IDHS-DEC).

QI Funds can assist child care programs with:

- Achieving a Bronze, Silver or Gold Circle of Quality
- Achieving National Accreditation
- Advancing to a Bronze, Silver or Gold Circle of Quality
- Maintaining a Silver or Gold Circle of Quality

Specifics on each component are noted in this Quality Improvement Funds Grant Pack.

- Section A Quality Improvement Funds Overview Chart
- Section B General Information + Quality Improvement Funds Application (required for all who apply)
- Section C ExceleRate™ IL Cohort Specific Information + ExceleRate™ IL Cohort Application
- Section D ExceleRate™ IL Training Stipend Specific Information + ExceleRate™ IL Training Stipend Application
- Section E Accreditation Specific Information + Accreditation Application

Please read the entire document before completing any application.

Section A: Overview

Basic Eligibility for all Quality Improvement Funds	The child care program must: <div><div>1. be listed on the local Child Care Resource & Referral (CCR&R) provider database</div><div>2. currently be providing child care services in Boone, Jo Daviess, Stephenson, or Winnebago counties.</div><div>3. be a current member (Provider/Staff) of the IL Gateways to Opportunity Registry.</div><div>4. have no unpaid financial obligation to the CCR&R agency or IDHS-DEC’s Bureau of Subsidy Management or Bureau of Quality Initiatives</div></div>		
Priority Programs	<div><div>1. Programs currently caring for children whose care is paid for by the IDHS-DEC’s Child Care Assistance Program (CCAP), with greater priority given to those with 50% or more of their enrollment consisting of IDHS-DEC CCAP funded children</div><div>2. Programs that are full year (at least 47 weeks)/full day (at least 8 hours)</div><div>3. Programs that are currently caring for infants and toddlers</div><div>4. For ExceleRate IL Cohort – first time applicant programs are a priority for cohort participation</div><div>5. Programs that have not received QI Funds in the last two grant years (FY24 or FY23).</div></div>		
Basic Expectations	<div><div>1. Program leadership and staff must be committed to and actively participate in the process.</div><div>2. Must agree to meet and actively work with the Quality and/or the Infant Toddler Specialist (see B9).</div><div>3. Program must develop a Continuous Quality Improvement Plan (CQIP).</div><div>4. Agree to the terms of the QI Funds as described in the Guidelines & Application document.</div></div>		
Abbreviations: • FCC = family child care • LFCC = Licensed family child care • FGH= family group home • CC = child care			
Component	ExceleRate™ IL Cohort	ExceleRate™ IL Training Stipend	Accreditation Assistance
Provider Type	Licensed CC Centers & LFCC	Licensed CC Centers & LFCC	Licensed CC Centers & LFCC
Circle of Quality	ExceleRate™ Illinois Silver, Gold	ExceleRate™ Illinois Bronze, Silver, Gold	ExceleRate™ Illinois Silver, Gold
Specific Requirements and Expectations <i>For the definition of “working towards/ maintaining” see B8</i>	<div><div>1. Centers must be working towards/maintaining ExceleRate™ IL under the child care path. LFCC/FGH must be working towards/ maintaining ExceleRate™ IL under the LFCC path.</div><div>2. Attend and participate in the cohort meetings</div><div>3. Self-assessment: If maintaining an ExceleRate Circle, must have completed within the last 6 months. If working towards ExceleRate application, must be willing to complete as part of cohort participation.</div><div>4. Must meet with a Quality and/or Infant Toddler Specialist at least four (4) times</div></div>	<div><div>1. Centers must be working towards/maintaining ExceleRate™ IL under the child care path. LFCC/FGH must be working towards/ maintaining ExceleRate™ IL under the LFCC path.</div><div>2. Training must be required for an ExceleRate™ IL Circle of Quality and must be ExceleRate™ approved.</div><div>3. A stipend is only available for the minimum staff required to take the training for ExceleRate™ IL</div><div>4. Training participants must be currently employed at the child care program</div><div>5. Must meet with a Quality and/or Infant Toddler Specialist at least two (2) times.</div></div>	<div><div>1. Programs must be applying for or maintaining an ExceleRate™ IL Silver or Gold Circle of Quality.</div><div>2. Must meet with a Quality and/or Infant Toddler Specialist at least two (2) times.</div></div>
Funding	Funding is determined based on the Continuous Quality Improvement Plan (CQIP) and provider type; in addition, for child care centers program capacity.	\$10 / contact training hour	80% of the cost of accreditation, as funding allows
Funding Range for the Fiscal Year (July - June). The allowable funding applies for any combination of QI Funds.			
Provider Type		Capacity	Funding Range
Licensed Family Child Care			Up to \$1200
Licensed Family Group Home			Up to \$1500
Child Care Center		50 or less	Up to \$3000
		51-100	Up to \$5000
		101 or more	Up to \$8000

Section B: Frequently Asked Questions

The use of the term “child care program” / “program” in this document includes child care centers and family child care

B1. WHO CAN APPLY?

- Please refer to the chart in Section A: Overview “Basic Eligibility and Provider Type”

B2. ARE THERE ANY PRIORITY PROGRAMS?

- Yes, refer to the chart in Section A: Overview “Priority Programs”

B3. WHAT ARE THE THREE AREAS OF THE QUALITY IMPROVEMENT FUNDS?

- ExceleRate™ IL Cohort – see Section C for details
- ExceleRate™ IL Training Stipend – see Section D for details
- Accreditation Assistance – see Section E for details

B4. CAN A PROGRAM APPLY FOR MORE THAN ONE AREA?

- Yes

B5. CAN A PROGRAM BE WORKING ON MORE THAN ONE CIRCLE OF QUALITY?

- Not for the purposes of the Quality Improvement Funds. A program must declare one Circle of Quality.

B6. WHAT IS THE APPLICATION PROCESS?

- Child Care programs complete and submit the application, the appropriate supplemental application and all required supporting documentation - Refer to a specific section for required supporting documentation
- As applications are received, a team of CCR&R staff will review for completeness and eligibility. Programs will be notified in writing of their approval/denial.
- Incomplete applications will be returned to the child care program.

B7. CAN AN AGENCY SUBMIT ONE APPLICATION FOR ALL SITES IF THEY HAVE MORE THAN ONE SITE?

- No. Each site (physical location) is considered a different program. Each program must submit an application with requests specific to that program. One license = one site = one program = one application

B8. WHAT IS MEANT BY “WORKING TOWARDS OR MAINTAINING” EXCELERATE™ ILLINOIS

- A program must have at a minimum completed the *Orientation to ExceleRate™ IL training* or currently hold an ExceleRate™ IL Circle of Quality (Bronze, Silver, Gold).
- For those maintaining an ExceleRate IL Circle of Quality, must have completed self-assessment within the last 6 months (from time of application). For those working towards an ExceleRate IL application, must be willing to complete as part of cohort participation.
- Must have a current, signed Consultant Agreement in place with the CCR&R Quality and/or Infant Toddler Specialist **OR for those participating in the Cohort, must be** willing to sign a Consultant Agreement during the first cohort session.

B9. WHAT IS MEANT BY “MEET AND WORK WITH THE QUALITY/INFANT TODDLER SPECIALIST”?

- Programs receiving QI Funds are required to meet and actively work with the Quality and/or Infant Toddler Specialist – for those participating in the QI component, at a minimum four (4) sessions. For the Training Stipend and Accreditation Assistance component, at a minimum two (2) sessions. During the first session the following items will be discussed: goals for the program, steps to develop a CQIP, steps to develop a professional development plan, etc., and the Consultant Agreement will be discussed, developed, and signed.

B10. WHAT IS THE DEADLINE FOR SUBMITTING AN APPLICATION/SUPPORTING DOCUMENTATION?

- See each section for application submission deadlines (C12, D15, E4)

B11. WHAT SUPPLEMENTAL APPLICATION(S) DO I COMPLETE?

- That depends - ALL applicants must complete the QI Funds application (pages 5-7). In addition, they must complete one or more of the corresponding Supplemental Applications (found in this pack). C = ExceleRate™ IL Cohort; D = ExceleRate™ IL Training Stipend; E = Accreditation Assistance
- If Supplemental applications are submitted at different times, a QI Funds application must be completed each time.

B12. WHAT ARE THE GRANT FUNDING AMOUNTS?

- Please refer to the Overview Chart in Section A
- Please note the allowable funding range is for **any combination of Quality Improvement Funds components**

B13. HOW IS PAYMENT MADE?

- Please see the specific section for payment information

B14. DO THE FUNDS NEED TO BE REPAID?

- This is a grant program, which means funds do not generally need to be paid back. However, the grant funds come from the State of Illinois, and certain policies and procedures must be followed.
- If a program goes out of business within two years of the grant award, funds received under the **cohort component** will need to be repaid at a pro-rated amount. In some cases, **YWCA Northwestern Illinois Child Care Solutions** may be able to recoup materials and equipment purchased with grant funds.
- In the event of over or improper payment or reimbursement, appropriate arrangements will need to be made with the **YWCA Northwestern Illinois Child Care Solutions** regarding return of funds.
- If payment is made for an accreditation process and the program withdraws or does not complete the process, the child care program will need to work with the **YWCA Northwestern Illinois Child Care Solutions** regarding the return of funds.

B15. DO GRANT FUNDS NEED TO BE REPORTED AS INCOME?

- Grant funds may need to be reported as income. If awarded grant funds, a completed W-9 will be required. Items purchased with grant money may be eligible to claim as business deductions. Please consult an accountant or tax preparer for further information.

B16. WHERE ARE APPLICATIONS SUBMITTED?

- **YWCA Northwestern Illinois Child Care Solutions**
ATTN: Leisha Kury
4990 E. State Street/Rockford, IL 61108
FAX: 815-484-9456 Email: LeishaK@ywcانwil.org

B17. WHAT ELSE DO I NEED TO KNOW?

- Only completed applications will be considered.
- Applicants must use the provided application for July 2024– June 2025.
- Faxed/electronic applications will be accepted.
- Funding is limited and not guaranteed.
- Partial funding may be awarded.
- Payment cannot be made until a complete application and all required documents are received.

B18. IS THERE AN INFORMATION SESSION FOR THE QUALITY IMPROVEMENT FUNDS?

- Yes, but attendance is not mandatory. We encourage first time applicants to participate. For those who have applied before, it is good to attend as a refresher and to learn about changes to the program. Information Session will be held virtually on September 30, 2024. Email LeishaK@ywcانwil.org for the link.

B19. FOR MORE INFORMATION OR TO ASK FURTHER QUESTIONS, PLEASE CONTACT:

- Leisha Kury/815-484-9442 ext. 204 LeishaK@ywcانwil.org

The QI Funds application form (pages 5 -7) must be completed by anyone applying. In addition, a supplemental application(s) must be attached. Supplemental applications follow each section.

Quality Improvement Funds Application Form

All applicants are required to complete this application **and one or more** supplemental application(s).

YWCA Northwestern Illinois Child Care Solutions
4990 East State Street
Rockford, IL 61108



July 1, 2024– June 30, 2025

- ➔ The current year application form must be used. This application may not be reformatted.
- ➔ Please type or print using black or blue ink.
- ➔ Complete **all fields**; use “NA” if not applicable – **do not leave any field blank**. ***Incomplete applications will be returned.***
- ➔ Please refer to the Quality Improvement Guidelines & Applications.

STEP 1: Child Care Program Information

1A	Program Name					
	Program (work site) Address:					
	City:		State:		Zip Code:	
	County:					
	Mailing address (if different):					
	Phone #: ()			Fax #: ()		
	Director/Administrator Name:			Email:		
	Is the program listed on the CCR&R referral database? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Is the program full year (at least 47 weeks)/full day (at least 8 hours)? <input type="checkbox"/> Yes <input type="checkbox"/> No						
1B	Program must check a provider type, list DCFS license # and expiration date, enter program capacity and if applicable, accreditation entity					
	<input type="checkbox"/> Center		<input type="checkbox"/> Family Child Care		<input type="checkbox"/> Group FCC	
	<input type="checkbox"/> Head Start		<input type="checkbox"/> School Age Program			
	DCFS License #: _____ Expiration date: _____					
If applicable, program is accredited by: <input type="checkbox"/> NAEYC <input type="checkbox"/> NAC <input type="checkbox"/> NAFCC <input type="checkbox"/> NECPA <input type="checkbox"/> Cognia <input type="checkbox"/> AMS <input type="checkbox"/> COA						
1C	Age Groups:					
	Currently providing care for: (Check all that apply)		<input type="checkbox"/> Infants 6 wks–14 months		<input type="checkbox"/> Toddlers 15–23 months	
	<input type="checkbox"/> Twos 24–35 months		<input type="checkbox"/> Preschool 3–5 years		<input type="checkbox"/> School Age K–12 years	
	Capacity					
	Current Enrollment					
1D	Indicate date attended/completed (mm/dd/yyyy):					
	CHILD CARE CENTERS ExceleRate™ IL Orientation _____ ***An Introduction to Environment Rating Scales _____			FAMILY CHILD CARE ExceleRate™ IL Orientation for LFCC: _____ * An Introduction to ERS OR Family Child Care Environment Rating Scale _____		
	*Does not apply to programs that are currently accredited or working towards accreditation					
	*** An Introduction to ERS inclusive of ECERS-3 (training offered after July 2017). ECERS-3 Update training previously offered is accepted.					

Quality Improvement Funds Application Form

1E	ExceleRate™ IL circle program is currently at: <input type="checkbox"/> Licensing <input type="checkbox"/> Bronze <input type="checkbox"/> Silver <input type="checkbox"/> Gold <input type="checkbox"/> NA	ExceleRate™ IL circle program is <input type="checkbox"/> working towards <input type="checkbox"/> maintaining: <input type="checkbox"/> Bronze <input type="checkbox"/> Silver <input type="checkbox"/> Gold
----	---	--

1F	<p>Does your program currently care for children whose care is paid for by the IDHS Child Care Assistance Program? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Have the <i>Program Administrator/Primary LFCC provider</i> complete the following formula to determine the percentage of children in your program receiving IDHS child care financial assistance. To calculate: Total Number of children with IDHS Financial Assistance DIVIDED by Current total Enrollment MULTIPLIED by 100 EQUALS Percentage of Children Receiving IDHS Assistance. (FCC providers: include your own children, under age 13, in enrollment)</p> <div style="text-align: center; margin-top: 20px;"> $\frac{\text{\# of IDHS children}}{\text{Current Total Enrollment}} \times 100 = \text{Percentage of IDHS Children} \%$ </div>
----	---

STEP 2: Funding Request

2A	<p>Request is being made for:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 33%; padding: 5px;"> <input type="checkbox"/> Cohort Participation <i>Complete Supplemental Application C</i> </td> <td style="border: 1px solid black; width: 33%; padding: 5px;"> <input type="checkbox"/> Training Stipend <i>Complete Supplemental Application D</i> </td> <td style="border: 1px solid black; width: 33%; padding: 5px;"> <input type="checkbox"/> Accreditation Assistance <i>Complete Supplemental Application E</i> </td> </tr> </table>	<input type="checkbox"/> Cohort Participation <i>Complete Supplemental Application C</i>	<input type="checkbox"/> Training Stipend <i>Complete Supplemental Application D</i>	<input type="checkbox"/> Accreditation Assistance <i>Complete Supplemental Application E</i>			
<input type="checkbox"/> Cohort Participation <i>Complete Supplemental Application C</i>	<input type="checkbox"/> Training Stipend <i>Complete Supplemental Application D</i>	<input type="checkbox"/> Accreditation Assistance <i>Complete Supplemental Application E</i>					
2B	<p>If only partial funds are available will you complete the activity? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Are you receiving additional funding from another source to assist with requested items/training/accreditation? (e.g. SAM Project, United Way, NAEYC, Smart Start Transition Grants, Smart Start Quality Supports, other, etc.)</p> <p>If yes, list the source(s), the item/activity and amount:</p> <table style="width: 100%; border: none; margin-top: 10px;"> <tr> <td style="border-bottom: 1px solid black; width: 80%;"></td> <td style="border-bottom: 1px solid black; width: 20%; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> </table>		\$		\$		\$
	\$						
	\$						
	\$						

STEP 3: Payment Information

3	<p>Requesting payment be made to:</p> <ul style="list-style-type: none"> Cohort – see question C15 for payment method Training Stipend – All payments are made directly to the child care program Accreditation Assistance <input type="checkbox"/> Child care program <input type="checkbox"/> Accrediting body 				
	<p>Check Payable To: <i>(if payment is being made to a child care program, this must match Box 1 of the W9)</i></p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>				
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Address</td> <td style="width: 15%;">City:</td> <td style="width: 15%;">State:</td> <td style="width: 20%;">Zip Code:</td> </tr> </table> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>	Address	City:	State:	Zip Code:
Address	City:	State:	Zip Code:		
	<p>(REQUIRED): Applicant <input type="checkbox"/> Social Security Number or <input type="checkbox"/> FEIN Number:</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>				

Quality Improvement Funds Application Form

STEP 4: Application Checklist and Authorization

- ☐ I completed all areas of the current application. If a question was not applicable, I inserted N/A.
Incomplete applications will be returned.
- ☐ I completed the appropriate supplemental application(s). **Incomplete applications will be returned.**
- ☐ I signed and dated the application and the supplemental application(s).
- ☐ I have attached all the required supporting documentation. (Refer to the guidelines and applications #C7, D14, E3)
- ☐ The payment information I have submitted is correct.
- ☐ I have made a copy of this application for my records.

I have completed all documentation that was requested in the instructions and requirements. I certify that the above information is true and accurate, that I have not been indicated of child abuse and neglect and that my name or the names of my employees (if applicable) are not listed on the child abuse tracking system. Further, I grant permission for a representative of the Illinois Department of Children and Family Services or their agent to release information about my pending or current Child Care Home, Child Care Group Home or Child Care Center license if applicable to my application.

 Program Administrator Signature (required)

 Date

 Agency Administrator Signature (if applicable)

 Date

CCR&R USE ONLY:

Date Received:	Reviewed by:	Complete? <input type="checkbox"/> Yes <input type="checkbox"/> No
----------------	--------------	--

Request for ☐ Cohort \$ _____ ☐ Training Stipend \$ _____ ☐ Accreditation \$ _____ TOTAL \$ _____

Approved for ☐ Cohort \$ _____ ☐ Training Stipend \$ _____ ☐ Accreditation \$ _____ TOTAL: \$ _____

☐ Pending Date/Reason

☐ Communicated with applicant Date / Message

☐ Denied Date / Reason

Section C: ExceleRate™ Illinois Cohort

A cohort is a group of individuals working towards a common goal. It not only provides an opportunity to learn and work on achieving the goal, but also provides an opportunity to develop relationships with your peers. The Child Care Resource & Referral (CCR&R) agency will offer cohort groups for programs working to improve the quality of care, working towards or maintaining an ExceleRate™ IL Silver or Gold Circle of Quality. Upon completion of the cohort requirements/expectations and the program's self-assessment, as applicable, programs may request funds to help achieve objectives noted on the program's Continuous Quality Improvement Plan (CQIP). ***Please note: first time applicant programs are given priority for cohort participation.***

C1. WHO CAN PARTICIPATE IN THE COHORT?

- A program administrator is required to attend. For agencies with more than one child care program, an administrator from each site is required to attend.
- Program Administrator is defined as: for centers the person responsible for the on-site day to day operation of the child care program (director, assistant director, director/teacher –when 50% or more time is spent in administration role); for Licensed Family Child Care (LFCC) it is the primary care provider.
- Teaching staff (teacher/assistant teacher, school age worker/assistant) from a child care program or assistants from a LFCC program that is working towards improving the quality of care, and working towards/maintaining an ExceleRate™ IL Circle of Quality.
- Based on provider applications, the CCR&R may need to limit the number of staff members attending from one program.

C2. DOES THE SAME PERSON HAVE TO ATTEND ALL THE COHORT MEETINGS?

- Yes, at a minimum the program administrator must attend all meetings. Additional program staff are welcome and encouraged to participate.

C3. WHAT ARE THE COHORT TOPICS?

- CCR&Rs will work to address the needs of the applicants. For example, assessment tools, programs completing a self-assessment, how to develop a CQIP, and/or national accreditation.

C4. WHO WILL BE LEADING THE COHORT?

- Various CCR&R system staff, depending on the cohort topic

C5. HOW WILL COHORTS BE ASSIGNED?

- A team of CCR&R staff will review applications and based on the needs will assign the cohort groups

C6. WHAT ARE THE EXPECTATIONS?

- Please review the Basic & Specific expectations in Section A: Overview.

C7. SUPPORTING DOCUMENTATION

In addition to a completed application and Supplemental Application C, the following documentation is required:

- W-9 form (included in this packet)

C8. WHAT CAN FUNDS BE USED FOR?

- Materials and equipment to meet the ExceleRate™ IL Circle of Quality standards that are documented as needs through the self-assessment/CQIP

C9. WHAT CAN'T FUNDS BE USED FOR?

- | | |
|--|---|
| • General operating expenses | • Consumable items (e.g., paint, food, cleaning supplies, etc.) |
| • Staff salaries/wages, benefits, bonuses | • Used equipment |
| • Televisions, VCR, DVR, Video gaming systems | • Screen devices for children under 2 |
| • Vehicles, vehicle repair | • Motorized riding toys |
| • Pools and pool equipment | • Items from a 3 rd party purchase |
| • Trampolines | • Items that restrict child mobility |
| • Service agreements (e.g., cell phone, internet) | • Developmentally inappropriate items |
| • On-going per child costs associated w/assessment tools | |

- Alexa or other virtual assistants
- Cosmetic improvements to the facility, decks
- Staff training
- Fire doors
- Please note: e-learning materials should be discussed with your local school district
- Consultants, Mentors, Coaches
- Appliances
- Sprinkler systems

C10. WHAT ARE THE DATES FOR THE COHORT MEETINGS?

- There will be a minimum of three (3) cohort meetings. Exact dates and times will be established once participants are selected.

C11. ARE THE COHORT MEETINGS AND SESSIONS WITH THE SPECIALIST THE SAME THING?

- No.

C12. WHAT IS THE DEADLINE FOR SUBMITTING MY APPLICATION?

- Complete Applications (including supporting documentation) for cohort **MUST BE RECEIVED BY Monday, October 7, 2024.**

C13. MAY I PARTICIPATE IN MORE THAN ONE QI COHORT GROUP PER FISCAL YEAR?

- No.

C14. WHAT ARE THE GRANT AMOUNTS?

- Please see the Overview Chart in Section A for funding ranges
- Please note that the funding range is a combination of all three Quality Improvement Fund areas

C15. HOW ARE FUNDS PAID?

- Forward up to 75% of grant award to provider and reimburse remaining percentage after receipt of expenditure documentation for total grant amount

Supplemental Application C: ExceleRate™ Illinois Cohort Application

Program Name

Program (work site) Address:

City: State: Zip Code: County:

Program Administrator:

Have you participated in an ExceleRate IL QI Cohort before? ☐ YES ☐ NO If yes, What year(s)?

What ExceleRate™ IL Circle of Quality are you ☐ working towards ☐ maintaining? ☐ Silver ☐ Gold

If **maintaining** ExceleRate Circle, have you completed a recent self-assessment of your program? ☐ YES ☐ NO

If **working towards** an ExceleRate Silver/Gold Circle, have you completed a recent self-assessment of your program OR are you willing to complete as part of cohort? ☐ YES ☐ NO

Is your program: ☐ working towards ☐ maintaining accreditation? ☐ YES ☐ NO

If yes, which accreditation: ☐ NAEYC ☐ NAC ☐ NAFCC ☐ NECPA ☐ Cognia ☐ AMS ☐ COA

To assist CCR&R staff in planning the cohort, please answer the following questions:

1. List five (5) things you hope to gain/learn by participating in the cohort:

Supporting Documentation: See # C7

As the program administrator, I agree to complete all the requirements of this program as stated in the Quality Improvement Funds guidelines.

_____ Program Administrator's Signature _____ Date

Section D: ExceleRate™ Illinois Training Stipends

Licensed child care programs working towards/maintaining an ExceleRate™ IL Circle of Quality may apply for an ExceleRate™ IL training stipend. The stipend applies only to the required training within the ExceleRate™ IL Circle of Quality that the program is working towards/maintaining and is available only to the minimum staff required to attend the training.

D1. WHO MAY APPLY FOR A TRAINING STIPEND?

- The minimum staff required to take training per the ExceleRate™ IL Circle of Quality
- Staff of licensed programs pursuing an ExceleRate™ IL Bronze, Silver, or Gold Circle of Quality
- Staff is defined as
 - for Centers: program administrator and teaching staff. Program Administrator is defined as the person responsible for the on-site day to day operation of the child care program. Includes Director, Assistant Director, Director/Teacher (when spending 50% or more time in administration role). Teaching staff is defined as Lead Teacher, Teacher, Director/Teacher (when spending 50% or more time in teaching role), teaching assistant
 - for Family Child Care (LFCC): the primary care provider and LFCC assistant

D2. ARE THERE SPECIFIC REQUIREMENTS?

- Training must occur during the current fiscal year (7/1/24-6/30/25)
- Training must be required for the Circle of Quality which the program is working towards/maintaining
- Training must be ExceleRate™ approved (face to face and on-line)
- Training participants must be a current member of the Gateways to Opportunity Registry
- Training participants must be currently employed at the program

D3. WHAT TRAINING IS APPROVED TO RECEIVE AN EXCELERATE™ IL STIPEND?

- Please refer to the training grids at <http://www.excelerateillinoisproviders.com> (select “How it Works” and then the overview for provider type) to confirm the requirements for a Circle of Quality and the minimum required staff.

D4. DOES THE EXCELERATE™ ILLINOIS TRAINING STIPEND COVER THE TRAINING NEEDED TO OBTAIN/MAINTAIN A CREDENTIAL AND/OR ADDITIONAL PROFESSIONAL DEVELOPMENT HOURS?

- No, these training sessions may be eligible for the Individual Professional Development funds.

D5. WHICH STAFF ARE REQUIRED TO ATTEND TRAINING?

- This varies per training; however, it is either the Program Administrator or the Program Administrator and a percentage of teaching staff. For LFCC it is the primary care provider and LFCC assistant(s) (when specified on the Circle of Quality Chart). Please refer to the Circle of Quality charts - <https://www.excelerateillinoisproviders.com/resources/standard-and-evidence-requirements>

D6. DOES THE SAME PERSON HAVE TO ATTEND ALL THE TRAINING?

- Program Administrator – No, but the person(s) must be in a role as described in D1.
- Teaching staff– not necessarily, but the person(s) must be in a role as described in D1.
- For LFCC it is the primary care provider and LFCC assistants (when specified on the Circle of Quality chart).

D7. IS THERE A STAFF LIMIT?

- Programs may apply for the stipend based on the **minimum** training requirements listed on the Circle of Quality chart which they are working towards/maintaining.

D8. WHAT ABOUT ON-LINE TRAINING?

- If a required ExceleRate™ IL training is offered on-line, the training is eligible for the stipend. Please note the stipend is based on the number of training contact hours.

D9. HOW DO I KNOW WHEN AND WHERE THE TRAINING SESSIONS ARE?

- Training sessions will be noted on your local CCR&R training calendar : <https://www.ywcanwil.org/childcare-home/professional-development/>
- Training information may be found at the statewide training calendar www.ilgateways.com

D10. WHAT IF A PROVIDER WANTS TO ATTEND AN EXCELERATE™ APPROVED TRAINING THAT ISN'T REQUIRED FOR THE CIRCLE OF QUALITY THEY ARE WORKING TOWARDS/MAINTAINING?

- The stipend only applies to training that is required for the Circle of Quality the program is working towards/maintaining

D11. WHAT IF A PROVIDER WANTS TO ATTEND A TRAINING THAT ISN'T REQUIRED FOR EXCELERATE™ ILLINOIS?

- The training may be eligible for Individual Professional Development Funds. Check with YWCA Northwestern Illinois Child Care Solutions for information.

D12. WHAT IS THE AMOUNT OF THE STIPEND?

- \$10.00 per contact training hour (applies to face to face and on-line courses)
- Travel time is not covered under the stipend.
- For the allowable funding ranges per program per fiscal year please see Section A: Overview Chart. Please note that the allowable funding range is a combination of all three Quality Improvement Fund areas.

D13. WHAT DOES THE STIPEND COVER?

The stipend is designed ***to assist with*** staff costs while staff are taking the required ExceleRate™ IL training including:

- staff wages while attending training outside of normal working hours
- substitute wages while staff attend training during working hours

D14. WHAT SUPPORTING DOCUMENTATION IS NEEDED?

In addition to a completed application and Supplemental Application D, the following documentation is required

- Documentation of training attendance/completion
- Proof of Gateways to Opportunity Registry Membership for each training participant
- W-9 form (included in this packet)

D15. WHAT ARE THE DEADLINES FOR ME TO SUBMIT MY APPLICATION FOR A TRAINING STIPEND?

- Complete Training Stipend Applications (including supporting documentation) may be submitted at any time during the funding cycle. However, for this funding period the final due date for applications to be received at the CCR&R is **Friday, May 16, 2025**

D16. HOW IS PAYMENT MADE?

- Payment is made directly to the child care program ***after*** training is completed and required documentation is submitted.

**Supplemental Application D: EXCELERATE™ ILLINOIS Training Stipend
For Licensed Child Care Center Staff and Licensed Family Child Care Primary Caregiver**

Program Name

Program (work site) Address:

City: State: Zip Code: County:

What ExceleRate™ IL Circle of Quality are you working towards? ☐ Bronze ☐ Silver ☐ Gold

✓ **Training stipend is available for the minimum staff required to take the training for ExceleRate™ IL based on the Circle of Quality the program is working towards/maintaining.**

✓ **Please note: Only one staff member per form, copy as needed.**

STAFF MEMBER:		REGISTRY ID #	<input type="checkbox"/> Program Administrator <input type="checkbox"/> Teaching Staff <input checked="" type="checkbox"/> Teacher <input type="checkbox"/> Assistant <input type="checkbox"/> LFCC provider <input type="checkbox"/> LFCC Assistant	
Current Credential: check all that apply – indicate level <input type="checkbox"/> IDC ____; <input type="checkbox"/> ECE ____; <input type="checkbox"/> ITC ____; <input type="checkbox"/> FCC ____; <input type="checkbox"/> Other ____; <input type="checkbox"/> NA				
TRAINING DATE	TRAINING TITLE / LOCATION	TYPE		CONTACT HOURS
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
		<input type="checkbox"/> face to face <input type="checkbox"/> on-line		
TOTAL # OF CONTACT HOURS THIS PAGE				
Requests this page: _____ total of contact hours x \$10				\$

Supporting Documentation: See #D14

As the Program Administrator, I confirm that the above staff member attended the training listed.

_____ Program Administrator's Signature _____ Date

Section E: Accreditation Assistance

Accreditation is a voluntary process that provides child care programs the opportunity to examine their services based on recognized standards of high quality. The Accreditation Assistance option is for child care programs that are applying for or maintaining an ExceleRate™ IL Silver or Gold Circle of Quality.

E1. WHAT ACCREDITATIONS ARE APPROVED FOR FUNDING?

- | | |
|---|--|
| • National Association for the Education of Young Children (NAEYC) | www.naeyc.org |
| • National Accreditation Commission for Early Care & Education Programs (NAC) | www.earlylearningleaders.org |
| • National Association of Family Child Care (NAFCC) | www.nafcc.org |
| • National Early Childhood Program Accreditation (NECPA) | www.necpa.net |
| • Cognia | www.cognia.org |
| • American Montessori Society (AMS) | www.amshq.org |
| • Council on Accreditation (COA) – Early Childhood | www.coanet.org |

E2. WHAT CAN FUNDS BE REQUESTED FOR?

- Fees associated with the accreditation process as outlined in the Supplemental Application E

E3. WHAT SUPPORTING DOCUMENTATION IS NEEDED?

In addition to a completed application and Supplemental Application E, the following documentation is required

- Proof of payment to the Accrediting Body (if paid by the child care program)
- Copy of page 1 of the application for accreditation
- W-9 form (included in this packet)

E4. WHAT IS THE DEADLINE TO SUBMIT MY APPLICATION FOR ACCREDITATION ASSISTANCE?

- Complete Accreditation Applications (including supporting documentation) may be submitted at any time during the funding cycle however, for this funding period the CCR&R must receive Accreditation Assistance applications by **Friday, May 16, 2025**.

E5. WHAT ARE THE GRANT AMOUNTS?

- Please see the Overview Chart in Section A for funding ranges
- Please note that the funding range is a combination of all three Quality Improvement Fund areas

E6. HOW IS PAYMENT MADE?

- Programs will be notified in writing if the application has been approved or denied, and if approved, the amount at which the request was funded
- Payment is done as a reimbursement to the child care program

Supplemental Application E: Accreditation Assistance Request

Program Name:		Program Capacity:	
Program (work site) Address:			
City:	IL	Zip code:	County:
What ExceleRate™ IL Circle of Quality are you working towards/maintaining?		<input type="checkbox"/> Silver <input type="checkbox"/> Gold	
Please indicate: <input type="checkbox"/> Initial Accreditation <input type="checkbox"/> Renewing Accreditation			

Accreditation Process	Actual Cost	CCR&R Max
National Association of the Education of Young Children (NAEYC)		80% of the actual cost
<input type="checkbox"/> Step 1: Enrolling in self-study	\$	
<input type="checkbox"/> Step 2: Becoming an applicant	\$	
<input type="checkbox"/> Step 3: Becoming a candidate	\$	
<input type="checkbox"/> Annual Report Fee	\$	
<input type="checkbox"/> Intent to Renew	\$	
<input type="checkbox"/> Renewal Material Form Fee	\$	
National Accreditation Commission (NAC) for Early Care & Education Programs		
<input type="checkbox"/> Self-Study Enrollment	\$	
<input type="checkbox"/> Verification Fee	\$	
<input type="checkbox"/> Annual Report Fee	\$	
National Association of Family Child Care (NAFCC)		
<input type="checkbox"/> Self-study Step	\$	
<input type="checkbox"/> Application Step	\$	
<input type="checkbox"/> Annual Renewal Fee	\$	
National Early Childhood Program Accreditation (NECPA)		
<input type="checkbox"/> Enrollment Fee	\$	
<input type="checkbox"/> Verification Fee	\$	
<input type="checkbox"/> Annual Report Fee	\$	
American Montessori Society (AMS)		
<input type="checkbox"/> Information Packet	\$	
<input type="checkbox"/> Application Form	\$	
<input type="checkbox"/> Self-Study Report/Review Fee	\$	
<input type="checkbox"/> Annual Report Fee		
Cognia (fee only, no travel expenses)		
<input type="checkbox"/> Preparation and Self-Assessment	\$	
<input type="checkbox"/> Engagement Review	\$	
Council on Accreditation (COA) Early Childhood		
<input type="checkbox"/> Application Fee	\$	
<input type="checkbox"/> Accreditation Fee	\$	
<input type="checkbox"/> Site Visit Costs	\$	
TOTAL ACTUAL COST		
TOTAL REQUEST - 80% of actual cost To calculate 80 %: actual cost _____ x 0.80		

Supporting Documentation: See #E3

As program administrator, I confirm we are actively working towards/maintaining accreditation.

Program Administrator's Signature

Date

(insert W-9 form)

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional) YWCA 4990 E State St Rockford, IL 61108
	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. See also *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
------------------	--------------------------	------

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under “*By signing the filled-out form*” 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.