



**Child Care Circuit**

A Child Care Resource & Referral Agency

(Um Recurso para os Cuidados Infantis e Agência de Encaminhamento)

**190 Hampshire Street**

**Lawrence, MA 01840**

**978-686-4288**

Caro Colega:

O Child Care Circuit administra o Programa de Vouchers de Cuidados Infantis nas áreas de Greater Lawrence, Haverhill, Cape Ann, North Shore, Tri-City e Eastern Middlesex. A brochura anexa explica o que é e como funciona o voucher de cuidados infantis.

Se pretender participar no Programa de Vouchers de Cuidados Infantis, preencha o Pacote de Acordo de Prestador em anexo. Preencha e assine todos os documentos e formulários, e inclua uma cópia da sua licença atual do Departamento de Educação e Cuidados da Primeira Infância (DEEC, na sua sigla em inglês), bem como uma cópia das suas tarifas privadas e um Manual de Pais, se aplicável. **Devolva toda a documentação por correio com assinaturas originais a TINTA para Cheyminette Garcia no endereço indicado acima ou pode enviar-lhe um e-mail diretamente para [cgarcia@childcarecircuit.org](mailto:cgarcia@childcarecircuit.org) e pedir para receber a candidatura através de DocuSign.** Para ser considerado um prestador de serviços elegível, deverá:

- 1.) Estar atualmente licenciado pelo Departamento de Educação e Cuidados Infantis ou possuir um Certificado de Elegibilidade para Financiamento de Subsídios do Fundo de Assistência e Desenvolvimento Infantil (CCDF, na sua sigla em inglês) para prestadores de cuidados isentos de licença
- 2.) Participar no Sistema de Melhoria da Classificação da Qualidade Estadual (QRIS, na sua sigla em inglês) com um Nível 1 ou superior.
- 3.) Não pode ser objeto de uma fundamentação DCF-51A ou de um litígio de licenciamento com o DEEC. O Child Care Circuit não avalia um programa ou um prestador de serviços e não assume quaisquer responsabilidades de licenciamento.

Após a receção de toda a documentação necessária, as suas informações serão revistas para garantir que todos os formulários, etc., foram preenchidos e assinados por si e será estabelecida uma tarifa de vale (tarifas baseadas nas suas tarifas privadas e na tarifa de reembolso limitada definida pelo DEEC). Assim que o seu acordo estiver completo e aprovado pelo Child Care Circuit, as suas informações serão adicionadas à nossa base de dados de referência de vouchers e ser-lhe-á enviada uma cópia do pacote de Acordo de Vouchers para o seu arquivo. O tempo necessário para processar um acordo de vouchers dependerá da apresentação de todas as informações necessárias e do preenchimento adequado de toda a documentação.

Em caso de dúvidas ou questões relacionadas com o pacote do Acordo de Vouchers, não hesite em contactar-me através do número indicado acima, posso ser contactada através da extensão 547.

Atenciosamente,

*Cyndi Doucette*

Cyndi Doucette

Gestora de Serviços de Prestadores

[CDoucette@childcarecircuit.org](mailto:CDoucette@childcarecircuit.org)

978-686-4288 ext.547



# O Que é um Voucher de Cuidados Infantis?

## ♦ O que é o programa de Vouchers de Cuidados Infantis?

O Voucher de Cuidados Infantis é um processo através do qual o Child Care Circuit celebra contratos com o Estado para tornar os cuidados infantis acessíveis a participantes autorizados do Departamento de Assistência Transitória, do Departamento de Crianças e Famílias e a pais com rendimentos elegíveis da lista de espera de todo o Estado.

## ♦ Posso Tornar-me um Prestador de Vouchers?

Pode participar no programa de Vouchers de Cuidados Infantis se cumprir todos os requisitos seguintes:

1. Está atualmente licenciado ou identificado como um programa isento de licença pelo Departamento de Educação e Cuidados Infantis (EEC, na sua sigla em inglês). (Os Isentos de Licença devem obter um Certificado de Programa Financiados através do EEC).
2. Participa no Sistema de Melhoria da Classificação da Qualidade Estadual (QRIS, na sua sigla em inglês) com um Nível 1 ou superior ou tem um Plano de Melhoria da Qualidade Contínua (CQIP, na sua sigla em inglês) registado.
3. Você (ou um empregado atual) não é objeto de uma investigação em curso, de uma denúncia fundamentada de abuso/negligência ou de um litígio de licenciamento do EEC.
4. Compreende e concorda com todas as condições do Acordo de Vouchers de Cuidados Infantis. Este é o acordo contratual entre um prestador e o Child Care Circuit para seguir as políticas do prestador de EEC para cuidados subsidiados.

## ♦ Por que razão devo tornar-me um Fornecedor de Vouchers?

- A inscrição nos Vouchers é flexível, uma vez que o prestador pode determinar o número de crianças aceites com subsídios.
- Ajuda as famílias a pagar cuidados infantis que, de outra forma, não poderiam pagar cuidados de qualidade para o(s) seu(s) filho(s) na comunidade dos seus programas
- Fonte estável de receitas - pagamento garantido pelos serviços
- Apoio de marketing e publicidade gratuita através do aumento da base de encaminhamento.
- Aumento das inscrições (voucher vs. vaga vazia)
- As tarifas de reembolso podem variar consoante a sua localização.
- As taxas de reembolso podem ser mais comparáveis às tarifas privadas.
- Prestamos assistência técnica em matéria de faturação, participação e políticas.
- Organizamos reuniões trimestrais e analisamos novas políticas, alterações e atualizações gerais

## ♦ Como é que os pais escolhem um programa de vouchers e como me contactam?

Após a determinação da elegibilidade dos pais, se necessário, um especialista em Informação e Encaminhamento fornecer-lhes-á os prestadores de serviços na área solicitada que aceitam vouchers de assistência de cuidados infantis. Como prestador de vouchers, o seu programa pode estar entre estes encaminhamentos que os pais podem escolher.

**Para mais informações sobre o processo de atribuição de vouchers, contacte:**

**Departamento de Serviços aos Prestadores**  
**Inglês: 978-722-2547/Espanhol: 978-722-2760**  
[billing@childcarecircuit.org](mailto:billing@childcarecircuit.org)



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### **Lista de Verificação de Novo Prestador de Vouchers de Cuidados Infantis**

Assinale os itens que está a devolver neste pacote:

**Formulários obrigatórios que DEVEM ser devolvidos** (submeta apenas os formulários obrigatórios, todas as outras informações contidas neste pacote são para o seu arquivo):

- ☐ Informações de Contacto do Prestador de Vouchers
- ☐ Declaração de Tarifas do Prestador
- ☐ Horário de Encerramento do Programa (Feriados)  
(Inclua uma cópia do calendário escolar se o programa for apenas de ano académico)
- ☐ Formulário de Reembolso de Vouchers
- ☐ Política de Recolha Tardia
- ☐ Política de Abuso e Negligência de Crianças
- ☐ Formulário W-9 Preenchido
- ☐ Acordo SharePoint (é necessário um e-mail)
- ☐ Pedido de Nome de Utilizador para Assistência Financeira para Cuidados Infantis (CCFA, na sua sigla em inglês)  
(Este é o sistema no qual a participação deve ser registada para que possa ser paga)
- ☐ Formulário de Depósito Direto (cheque invalidado deve ser anexado)
- ☐ Contrato de Serviços de Vouchers de Educação e Cuidados Infantis  
(Deve ser assinado por uma pessoa da sua agência com autoridade para celebrar um acordo)
- ☐ Ficha de informação do programa (para base de dados de encaminhamento)
- ☐ Cópia da sua licença de Educação e Cuidados Infantis (EEC, na sua sigla em inglês)
- ☐ Declaração do Sistema de Melhoria da Classificação da Qualidade Estadual (QRIS, na sua sigla em inglês)/Plano de Melhoria da Qualidade Contínua (CQIP, na sua sigla em inglês) preenchida
- ☐ Manual de Pais

**\*\* O Child Care Circuit recomenda que guarde cópias de todas as informações que nos enviar. TODOS OS ORIGINAIS DEVEM SER ENVIADOS PARA O ENDEREÇO INDICADO ACIMA.\*\***

Obrigada,

**Cynthia Doucette**  
**Gestora de Serviços de Prestadores**

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intencionalmente

**SENSIBILIZAÇÃO PARA OS CUIDADOS INFANTIS DE MASSACHUSETTS**  
**INFORMAÇÕES DE CONTACTO DO PRESTADOR DE VOUCHERS**

**Preencha as seguintes informações:**

Número de Identificação Fiscal Federal: \_\_\_\_\_

**Nome do Programa** (tal como aparece na sua Licença de Educação e Cuidados Infantis, EEC, na sua sigla em inglês) e **Endereço Postal, de Faturação e de Pagamento:**

\_\_\_\_\_  
\_\_\_\_\_

Nº. de Telefone do Programa \_\_\_\_\_ Nº. de Fax \_\_\_\_\_

Nome da Pessoa Responsável pela **Inscrição no Voucher:** \_\_\_\_\_

Telefone \_\_\_\_\_ E-Mail \_\_\_\_\_

Nome da Pessoa Responsável pela **Faturação:** \_\_\_\_\_

Telefone \_\_\_\_\_ E-Mail \_\_\_\_\_

**Localização, Nome e Endereço do Programa:**

\_\_\_\_\_  
\_\_\_\_\_

**Nome do Diretor do Programa:** \_\_\_\_\_

Telefone \_\_\_\_\_ E-Mail \_\_\_\_\_

**Nome e Endereço da Agência Matriz:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Nome e Endereço do Diretor Executivo:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Telefone do Diretor Executivo:** \_\_\_\_\_

**E-mail do Diretor Executivo:** \_\_\_\_\_

A sua organização é (assinale com um círculo)    **Com Fins Lucrativos**    **Sem Fins Lucrativos**

A sua empresa matriz tem um **Contrato de Base com a EEC?**    Sim    Não

Se **SIM**, em que **Região(ões)**?    ( ) 1    ( ) 2    ( ) 3    ( ) 4    ( ) 5    ( ) 6

O seu programa fornece transporte? (assinale com um círculo)    Sim    Não

Se **sim**, deve devolver uma cópia da política de transporte do seu programa.

O seu programa oferece algum desconto nas tarifas e, em caso afirmativo, **descreva-o:** desconto para irmãos/desconto para funcionários.

Note que estes descontos também se aplicam às tarifas dos vouchers. \_\_\_\_\_  
\_\_\_\_\_

**Assinatura:** \_\_\_\_\_ **Cargo:** \_\_\_\_\_ **Data:** \_\_\_\_\_

\*\*\*Note que é da sua responsabilidade comunicar quaisquer alterações à Agência de Recursos e Encaminhamento\*\*\*

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## DECLARAÇÃO DE TARIFAS DO PRESTADOR

Nome do Prestador (tal como aparece na sua licença de Educação e Cuidados Infantis, EEC, na sua sigla em inglês)

- Queira indicar os montantes diários que cobra às famílias pagantes privadas cujos filhos frequentam qualquer um dos seguintes programas
- Anexe também uma cópia do folheto/brochura do seu programa que dá aos pais e que mostra uma tabela das suas tarifas
- Departamento de Prestadores Contratados de Educação e Cuidados Infantis, anexe uma cópia da sua folha de tarifas elegíveis por rendimento

Programa	Custo Diário Total (6 ou mais horas)	Custo Diário Parcial (menos de 6 horas)
Inferior a 2		
Superior a 2		

Descontos oferecidos:

Sim ☐

Não ☐

Se sim, indique o montante e o tipo

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Certifico que as tarifas acima indicadas são corretas. De acordo com os termos e condições do Acordo de Prestação de Cuidados de Creche com Voucher, certifico que as tarifas dos vouchers contidas na secção III.C do presente Acordo não são superiores à minha tarifa cobrada a consumidores privados.

Reconheço que cobrar aos consumidores de vouchers uma tarifa superior à tarifa cobrada aos consumidores privados constituiria uma violação dos termos e condições do meu Contrato de Prestador de Cuidados de Creche com Voucher e pode resultar na rescisão imediata desse Contrato.

Assinatura: \_\_\_\_\_

Data: \_\_\_\_\_

Nome em Letra de Imprensa: \_\_\_\_\_

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## MEMORANDUM

To: Department of Early Education and Care (EEC) Contracted Programs/Family Child Care Systems, Child Care Resource and Referral Agencies (CCRR), and Head Start Programs

From: Sandra Fortier-Hollow, Senior Associate Commissioner for Financial Management

Re: FY2025 Approved Closure Schedule for Family Child Care Providers/Family Child Care System

Date: June 21, 2024

### Annual Submission of Closure Schedule

**FY25 Interim Contract will run July 1, 2024 through September 30, 2024; however, Contract Providers must complete the Closure Schedule form to reflect the Contract Provider's full fiscal year schedule of closures (beginning July 2024 through June 30, 2025)**

Early Education and Care Programs/Systems must annually submit a Closure Schedule to the CCRR/EEC prior to the start of each state fiscal year and/or contract. Any changes to the dates you state on the attached chart must be submitted for approval to the CCRR/EEC, at least **30** days in advance. Once approved, all closure days must be entered into CCFA. FCC Systems are responsible for entering all days for their member providers; CCRRs are responsible for entering closure days for all Independent Family Child Care Providers.

### Parental Notice

Programs/Systems must annually provide a final Closure Schedule to parents of all children receiving child care financial assistance (i.e., both voucher and contract) participating in the program by July 1, 2024. For any child that enrolls after July 1, 2024, the Closure Schedule must be provided prior to enrollment so that parents may make an informed choice about their child care options. In addition, Programs/Systems shall provide parents with at least 30 days' notice prior to making any changes to its Closure Schedule. This notice applies to all children receiving child care financial assistance.

### Union Negotiations

The current Collective Bargaining Agreement ("CBA") between EEC and SEIU Local 509 (the union representing family child care providers accepting child care financial assistance) has been ratified. The current agreement contains twelve (12) holidays and ten (10) flexible closure days and (5) professional development days. The number and type of closure days supersedes any previously negotiated number or type of days. Family Child Care Providers/Family Child Care Systems may continue to swap up to two holidays for any other day. For example, Veteran's Day may be swapped for Christmas Eve.

**DEPARTMENT OF EARLY EDUCATION AND CARE**  
**Center Based FY 2025 Closure Schedule**  
**July 1, 2024 to June 30, 2025**

**Closure Day Limitations and Requirements**

Programs/Systems will be paid only for the number of closures submitted to the CCRR/EEC as long as the closure days selected comply with the limitations and requirements set forth below:

**1. Approved Closure Day Requirements:**

- Up to twenty-two (22) closure dates may be selected and (5) professional development days.
- The program must select closure days that are responsive to the needs of the families served.
- The program must close for both private paying families and families receiving child care financial assistance.
- The program must charge private paying families for closure days.
- **Since EEC covers the cost of parent fees for child care financial assistance families on closure days, the provider must not charge these families a parent fee on closure days.**

**2. Professional Development Closure Day Requirements:**

- FCC Systems and FCC Providers receiving child care financial assistance payments from EEC designating closure days for professional development opportunities must ensure that educators and staff, including System staff if applicable, engage in professional development activities on those days. Failure to engage in professional development activities may result in denial of reimbursement requests.
- There is no requirement that professional development opportunities must be sponsored or provided by the System on such closure days. Professional development days sponsored by the System shall not require attendance on a religious holiday.

**DEPARTMENT OF EARLY EDUCATION AND CARE**  
**Center Based FY 2025 Closure Schedule**  
**July 1, 2024 to June 30, 2025**

Legal Name: \_\_\_\_\_

FY25 Interim Contract will run July 1, 2024 through September 30, 2024; however, this Closure Schedule form will reflect the Contract Provider's full fiscal year schedule of closures (beginning July 2024 through June 2025). Please list the specific dates (month/day/year), including the day of the week for each day your Program/System intends to be closed in Fiscal Year 2025.

<b>Holiday/Flexible Day</b>	<b>Month/Day/Year</b>	<b>Alternate Day (if applicable)</b>
July 4th	Thursday, July 4, 2024	
Labor Day	Monday, September 2, 2024	
Indigenous Peoples' Day	Monday, October 14, 2024	
Veterans Day	Monday, November 11, 2024	
Thanksgiving	Thursday, November 28, 204	
Christmas Day	Wednesday, December 25, 2024	
New Year's Day	Wednesday, January 1, 2025	
Martin Luther King, Jr. Day	Monday, January 20, 2025	
President's Day	Monday, February 17, 2025	
Patriots' Day	Monday, April 21, 2025	
Memorial Day	Monday, May 26, 2025	
Juneteenth Day	Thursday, June 19, 2025	
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		
Flex Day		

**DEPARTMENT OF EARLY EDUCATION AND CARE**  
**Center Based FY 2025 Closure Schedule**  
**July 1, 2024 to June 30, 2025**

Professional Develop. Day		
Professional Develop. Day		
Professional Develop. Day		
Professional Develop. Day		
Professional Develop. Day		

# CHILD CARE CIRCUIT

## REEMBOLSO DE VOUCHERS

Eu, abaixo-assinado, compreendo que o meu programa/agência não será reembolsado por serviços de cuidados infantis prestados a crianças que estejam inscritas sem um voucher assinado e atual autorizado pelo Child Care Circuit. Se eu aceitar uma criança sem um voucher assinado e atual ou sem uma autorização por escrito do Child Care Circuit, eu renuncio a todos os direitos de pagamento.

Nome do Programa\*/Agência: \_\_\_\_\_

Endereço do Prestador: \_\_\_\_\_  
Cidade

Assinatura do Prestador: \_\_\_\_\_  
Data

Nome do Prestador em Letra de Imprensa: \_\_\_\_\_

Cargo do Prestador: \_\_\_\_\_

☐ *Tenha em atenção que o nome do programa deve ser introduzido tal como aparece na sua licença de Educação e Cuidados Infantis (EEC, na sua sigla em inglês)* ☐

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## **POLÍTICA DE RECOLHA TARDIA PRESTADORES LICENCIADOS**

Nome do Programa \*: \_\_\_\_\_  
(tal como consta na sua licença da EEC)

Este programa seguirá os procedimentos abaixo indicados no caso de um pai/mãe/tutor se atrasar a ir buscar o seu filho.

1. este programa manterá uma lista atualizada de pessoas e números de telefone autorizados pelos pais/tutores como recurso de emergência.
2. Se um pai/mãe/tutor se atrasar mais de \_\_\_\_\_ minutos em relação à hora prevista e não tiver contactado o programa, os funcionários telefonarão para os nomes de reserva de emergência indicados pelo pai/mãe/tutor. Este programa pedirá a uma pessoa de contacto de emergência que venha buscar a criança e a entregará à sua guarda.
3. Se o pai/mãe/tutor não contactar o programa e se eu não conseguir contactar as pessoas de reserva de emergência durante um período de \_\_\_\_\_ horas, os funcionários notificarão o Departamento de Serviços Sociais e/ou o Departamento de Polícia de que a criança foi abandonada.
4. Os funcionários podem entregar a criança ao Departamento de Serviços Sociais ou ao Departamento de Polícia, a pedido destes. No entanto, sempre que este pedido seja feito, um funcionário (autorizado a ter contacto direto com a criança) deste programa permanecerá com a criança.
5. Os pais/tutores que não forem buscar os seus filhos à hora marcada terão de pagar uma multa de atraso de \_\_\_\_\_.

Assinatura \_\_\_\_\_

Cargo \_\_\_\_\_

Data \_\_\_\_\_

*\*Tenha em atenção que o nome do programa deve ser introduzido tal como aparece na sua licença da EEC\**

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# **POLÍTICAS E PROCEDIMENTOS EM MATÉRIA DE ABUSO E NEGLIGÊNCIA INSTITUCIONAL DE CRIANÇAS EM CENTROS DE CUIDADOS INFANTIS, CRECHES, SISTEMAS DE CUIDADOS DE CRECHE FAMILIARES, CAMPOS DE FÉRIAS**

A política abaixo descrita é implementada/seguida por:

**Nome da Agência** (*tal como aparece na sua licença da EEC*)

## **POLÍTICA**

As crianças não podem ser objeto de castigos corporais. Nenhuma criança será sujeita a castigos cruéis ou severos, humilhações ou abusos verbais, incluindo, entre outros, a recusa de alimentos.

## **DEFINIÇÃO**

Abuso Infantil é a prática não acidental de qualquer ato por um prestador de cuidados que cause ou crie um risco substancial de danos ao bem-estar físico e emocional de uma criança, incluindo o abuso sexual.

Negligência Infantil é a incapacidade de um cuidador, deliberadamente ou por negligência, de tomar as medidas necessárias para proporcionar a uma criança alimentação minimamente adequada, segurança, vestuário, abrigo, cuidados médicos, supervisão ou outros cuidados essenciais.

## **PROCEDIMENTO**

Qualquer pessoa que tenha motivos razoáveis para acreditar que um funcionário ou prestador de cuidados de creche familiares possa ter abusado ou negligenciado uma criança deve notificar imediatamente o seu supervisor e/ou o programa.

“Causa Razoável” significa que, após examinar todos os factos de uma situação específica, a maioria das pessoas com formação e experiência semelhantes também suspeitaria de abuso/negligência.

O funcionário ou prestador de cuidados de creche familiares suspeito ou alegado será imediatamente afastado do trabalho direto com crianças até à conclusão de uma investigação escrita.

O Diretor do Programa ou o supervisor deve notificar imediatamente o Diretor Executivo ou a pessoa designada. O Diretor Executivo ou a pessoa designada avaliará a situação e, se tal se justificar, comunicará o incidente suspeito ou alegado ao Departamento de Serviços Sociais e ao Child Care Circuit no prazo de 24 horas.

O diretor do programa elaborará, no prazo de vinte e quatro horas, e o mais tardar no prazo de trinta e seis horas, um relatório escrito da situação. Esse relatório deve incluir datas, horas, nomes de todas as partes (adultos e crianças), locais e uma descrição do(s) incidente(s).

O Manual de Práticas dos Funcionários (se aplicável) será seguido na abordagem de qualquer funcionário suspeito ou comprovadamente acusado de abuso ou negligência.

**ASSINATURA:** \_\_\_\_\_

**CARGO:** \_\_\_\_\_

**DATA:** \_\_\_\_\_

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**Child Care Circuit**  
A Child Care Resource & Referral Agency

**190 Hampshire Street, Lawrence, MA 01840**  
**(978) 686-4288 or (877) 823-2273**

## QRIS/CQIP Statement

☐ I certify that I have a Continuous Quality Improvement Plan (CQIP)\* on file for the program(s) located at (if additional space is needed, please attach a list of programs to this form):

Street Address	City	State	Zip
----------------	------	-------	-----

Street Address	City	State	Zip
----------------	------	-------	-----

Street Address	City	State	Zip
----------------	------	-------	-----

Street Address	City	State	Zip
----------------	------	-------	-----

Street Address	City	State	Zip
----------------	------	-------	-----

Name \_\_\_\_\_ Signature \_\_\_\_\_

Title \_\_\_\_\_ Date of Signature \_\_\_\_\_

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**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://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.	<b>1</b> 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.)	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> 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) . . . . . <b>Note:</b> 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) _____	<b>4</b> 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.)
	<b>3b</b> 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"/>	
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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.

<b>Social security number</b>											
				-				-			
<b>or</b>											
<b>Employer identification number</b>											
					-						

**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.

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

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** 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).

**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 <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 Information, 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) 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](http://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](http://www.irs.gov/EIN). 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 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 <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 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
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

<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 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.

<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.)

\* **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](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 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.

Go to [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 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.

# Child Care Circuit

Acordo de  
Utilizador do Site SharePoint/Prestador

O Child Care Circuit utiliza um Site Microsoft SharePoint de Prestador que é um armazenamento baseado na Web para documentos do prestador. Alguns destes documentos podem conter informações pessoais sensíveis. Como tal, as boas práticas de segurança são essenciais para garantir a privacidade dos documentos armazenados no site. Antes de aceder ao sistema, todos os prestadores de serviços devem ler, assinar e devolver este documento para: **Child Care Circuit, Ms. Cyndi Doucette, 190 Hampshire Street, Lawrence, MA 01840**

## **Registo no Site SharePoint:**

O Child Care Circuit enviará ao seu programa um convite para aderir ao site. Cada utilizador terá de se registar numa Conta Microsoft gratuita (se ainda não tiver uma associada ao seu e-mail) para obter acesso. O utilizador terá de aceitar o convite e solicitar o acesso para ser aprovado; certifique-se de que inclui o nome do seu programa no pedido. O Child Care Circuit aprovará o seu pedido e garantirá que o utilizador tem acesso à sua biblioteca de documentos..

## **Acesso ao Site:**

O endereço do site é <https://communitydaycare.sharepoint.com/sites/Providersite2/default.aspx>. Este sítio é protegido por uma encriptação SSL. O acesso ao site é restringido através da utilização de nomes de utilizador e palavras-passe. Uma vez registados, os funcionários podem aceder aos documentos do seu centro.

## **Recuperação/Alterações da Palavra-passe:**

Os utilizadores registados do site podem alterar as suas palavras-passe e repor as palavras-passe esquecidas através do site. O Child Care Circuit não disponibilizará este serviço de forma regular.

## **Mudanças de Funcionários:**

***É da responsabilidade do centro/sistema/agência notificar o Child Care Circuit quando os funcionários com acesso ao Site SharePoint do Prestador saírem ou deixarem de ter permissão para aceder ao site do prestador. Se um novo funcionário necessitar de acesso, contacte o departamento de serviços do prestador para obter assistência.***

## **Segurança dos Documentos:**

Uma vez que os documentos tenham sido descarregados do site do prestador, a sua segurança é da responsabilidade do centro/sistema/agência. **Note que os vouchers carregados para o SharePoint não requerem uma assinatura, são considerados válidos e serão aceites pelo Child Care Circuit. Todos os pagamentos de vouchers estão sujeitos ao financiamento disponível da Educação e Cuidados Infantis (EEC, na sua sigla em inglês).**

Nome do Prestador/Diretor: \_\_\_\_\_

E-mail do Administrador do SharePoint: \_\_\_\_\_

Nome/Endereço do Centro/Sistema/Agência: \_\_\_\_\_

LI, COMPREENDI E ACEITO AS MINHAS RESPONSABILIDADES NO ÂMBITO DO ACORDO DE UTILIZADOR DO SHAREPOINT.

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Assinatura do Prestador/Diretor

Data

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Assinatura do Diretor Executivo/Presidente/Superintendente/Diretor da Escola

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deixada!em!branco!  
intencionalmente

# **Candidatura à Assistência Financeira para Cuidados Infantis (CCFA, na sua sigla em inglês)**

## **Pedido de Utilizadores**

**(Este é o novo sistema eletrónico de presenças, através do qual é obrigado a enviar as presenças eletronicamente. Cada utilizador deve ter um endereço de e-mail único.)**

Nome da Agência: \_\_\_\_\_

Administrador da Agência:

Nome: \_\_\_\_\_

E-mail: \_\_\_\_\_

Número de Telefone: \_\_\_\_\_

Especialista de Assiduidade:

Nome: \_\_\_\_\_

E-mail: \_\_\_\_\_

Número de Telefone: \_\_\_\_\_

Especialista de Assiduidade (Reserva):

Nome: \_\_\_\_\_

E-mail: \_\_\_\_\_

Número de Telefone: \_\_\_\_\_

Outro: \_\_\_\_\_

Nome: \_\_\_\_\_

E-mail: \_\_\_\_\_

Número de Telefone: \_\_\_\_\_

\_\_\_\_\_  
Assinatura

\_\_\_\_\_  
Data

\_\_\_\_\_  
Nome em Letra de Imprensa e Cargo

Devolva este formulário ao seu Centro de Recursos de Cuidados Infantis e Encaminhamento (CCR&R, na sua sigla em inglês) local para que a sua conta possa ser criada quando o sistema de CCFA estiver disponível.

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intencionalmente

190 Hampshire Street  
Lawrence, MA 01840

## NOVA

 ALTERAÇÃO

 **CANCELAMENTO**

NOME DO PROGRAMA

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A divulgação do seu EIN e de outras informações pessoais é solicitada pela autoridade do Título 10, Código dos Estados Unidos, Seções 3012 e 8012. As informações são utilizadas para o identificar no sistema de pagamento de vouchers do Child Care Circuit e para transferir corretamente os seus fundos para a instituição financeira indicada.

NOME \_\_\_\_\_: 0000000000 |:

(INSTITUIÇÃO FINANCEIRA)

Nº DE IDENTIFICAÇÃO BANCÁRIA

CIDADE \_\_\_\_\_ ESTADO \_\_\_\_\_

☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ || • ☐ ORDEM ☐ POUPANÇA

NÚMERO DE CONTA NA SUA INSTITUIÇÃO FINANCEIRA

AUTORIZO POR ESTE MEIO O CHILD CARE CIRCUIT, OS SEUS AGENTES E A(S) INSTITUIÇÃO(ÕES) FINANCEIRA(S) INDICADA(S) A DEPOSITAR NA MINHA CONTA ACIMA INDICADA, O MONTANTE TOTAL DEVIDO POR QUALQUER PERÍODO DE REEMBOLSO COM O MESMO EFEITO QUE SE NOS TIVESSE SIDO ENTREGUE UM CHEQUE NESSE MONTANTE. SE FOREM DEPOSITADOS NA MINHA CONTA FUNDOS A QUE NÃO TENHO DIREITO, AUTORIZO A CHILD CARE CIRCUIT E OS SEUS AGENTES A INSTRUIR A(S) INSTITUIÇÃO(ÕES) FINANCEIRA(S) A DEVOLVER ESSES FUNDOS. ESTA AUTORIZAÇÃO PERMANECE EM VIGOR ATÉ QUE EU APRESENTE POR ESCRITO UMA NOVA AUTORIZAÇÃO PARA A MINHA AGÊNCIA/EMPRESA OU CANCELE A MINHA PARTICIPAÇÃO. A RESCISÃO DO CONTRATO DE VOUCHER TAMBÉM ANULA ESTE ACORDO.

PRESTADOR DE VOUCHER

ASSINATURA

DATA

CARGO

**ANEXE AQUI UM CHEQUE INVALIDADO OU RECIBO DE DEPÓSITO  
PERSONALIZADO PARA CADA INSTITUIÇÃO FINANCEIRA**

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deixada!em!branco!  
intencionalmente



The next 9 pages is your voucher agreement, please read carefully to ensure all requirements are met within the agreement.

Any questions, please contact:

**Family Child Care Programs:**

Cheyminette Garcia, Senior Provider Services Specialist – [CGarcia@childcarecircuit.org](mailto:CGarcia@childcarecircuit.org) – 978-722-2540

**Center Based Programs:**

Amarillis Mendoza, Provider Services Specialist – [Amendoza-Bentances@childcarecircuit.org](mailto:Amendoza-Bentances@childcarecircuit.org) – 978-722-2760

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intencionalmente

# Early Education and Care Voucher Services Agreement



This Agreement is between the local Child Care Resource and Referral Agency (“CCRR”) and your program<sup>1</sup>, either a licensed or license-exempt early education and care provider<sup>2,3</sup> (hereinafter referred to as “Provider”) or a Family Child Care System (hereinafter referred to as a “System”).<sup>4</sup>

## I. The Provider/System further agrees to the following terms and conditions:

### 1. Provision of Education and Care Services

The Provider/System agrees to:

- Provide/administer early education and care services for children whose families qualify for publicly funded early education and care services and who have been issued a child care voucher to the Provider/System’s program. The Provider/System understands that the child’s parent or guardian will be responsible for deciding to place the child in its care.
- Provide early education and care services in an EEC licensed space or in an EEC license-exempt space in accordance with EEC licensing regulations, EEC Funded Program Compliance Requirements, and any updates thereto.
- The Provider/System understands that neither EEC nor the CCRR will pay for the care of children in space that is either unlicensed, not an EEC-approved license-exempt space, or not compliant with EEC requirements. The Provider/System understands that any allegations of non-compliance with licensing regulations, the funded programs compliance requirements, or another guidance will be reported by the CCRR to EEC.<sup>5</sup>
- License-exempt providers agree to complete a New Funding Application through EEC’s LEAD database. License-exempt providers agree that neither EEC nor the CCRR may provide payment until an application has been received and a Certificate of Eligibility for Funding has been issued by

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<sup>1</sup> Any licensed independent family child care provider who enters into an Early Education and Care Voucher Services Agreement with a CCRR may only accept voucher referrals through the CCRR and may not accept referrals through a Family Child Care System (“System”). Family child care providers affiliated with a System cannot enter into a Voucher Agreement with a CCRR or accept voucher referrals directly from a CCRR. Family child care providers can only affiliate with one System at a time.

<sup>2</sup> The term “Provider” shall refer to all center-based programs, independent family child care providers, System affiliated providers, license exempt summer camps, and schools providing voucher early education and care services. In signing this Agreement, a System is agreeing that its affiliated providers are bound to the terms and conditions contained in this document.

Agencies that have parent companies must have the parent company enter into the Voucher Agreement. The parent company must specify on a separate attachment to the Agreement the names of each agency under it and location of each site that will be providing voucher services. Any terms or conditions agreed upon by the parent company must also be adhered to by any agencies/sites providing voucher early education and care services under the parent company’s control. The parent company must immediately notify the CCRR whenever an agency under it will discontinue its voucher services and/or a new agency under it would like to provide voucher services. The parent company must also immediately notify the CCRR of any changes to sites where voucher services are or will be provided. The CCRR must approve in advance and in writing any such changes.

<sup>3</sup> Where voucher services will be provided at more than one site, the CCRR must confirm the licensing status (licensed or license-exempt) for each site. Agencies with multiple sites must also provide annually published rate information and hours of operation that are specific to each site. Rate sheets attached to this Agreement must specify the rates for each site.

<sup>4</sup> Systems must hold an Income Eligible Contract or Priority Populations Contract (Supportive, Teen, and/or Homeless) with the Department of Early Education and Care (EEC) in each Region where they administer voucher child care services.

<sup>5</sup> See EEC Licensing Policy regarding Complaints (<https://www.mass.gov/lists/licensing-policies-for-group-and-school-age-child-care-programs>)

EEC. License-exempt providers may access the instructions at [www.mass.gov/doc/holding-a-certificate-of-eligibility-for-funding/download](http://www.mass.gov/doc/holding-a-certificate-of-eligibility-for-funding/download).

## **2. Applicable Laws, Policies and Agreements**

The Provider/System agrees to comply with all applicable Federal, State, and/or local laws or regulations, policies and agreements impacting the provision of early education and care services, unless otherwise notified by EEC, including but not limited to:

- The Child Care Development Block Grant (CCDBG) Reauthorization at 45 U.S.C. 9858 et seq.; All Providers/Systems shall adhere to and comply with applicable EEC regulations and policies that were implemented to become compliant with the federal mandates under the CCDBG Reauthorization of 2014, including the following:
  - EEC Background Record Check (BRC) regulations and policies at 606 CMR 14.00 et seq. and G.L. c., 15D, §§ 7-8;
  - EEC Enforcement and Licensing regulations and policies at 102 CMR 1.00 et seq. requiring annual unannounced visits;
  - EEC's Funded Program Compliance Requirements and Funded Program policies related to annual visits, annual health and safety trainings, emergency preparedness plans, and professional development requirements;
  - EEC Licensing regulations and policies related to annual health and safety trainings, emergency preparedness plans, and professional development requirements at 606 CMR 7.00 et seq.; and
  - EEC regulations and policies pertaining to the posting of monitoring and investigation reports to EEC's website, as well as the posting to EEC's website the aggregate number of deaths, serious injuries, and instances of substantiated child abuse occurring at funded programs.
- The Civil Rights Act of 1964 and the Americans with Disabilities Act, and any amendments thereto, which apply to the provision of early education and care services;
- All other EEC's statutes, regulations, policies and procedures not specifically identified above, which include, but are not limited to, those outlined in M.G.L. c. 15D, EEC's Financial Assistance Policy Guide, EEC Management Bulletins, EEC Subsidy Communications, 606 CMR 14.00 et seq. (BRC regulations), 606 CMR 10.00 et. seq. (EEC's subsidy regulations), and 606 CMR 7.00 (the licensing regulations); and
- 808 CMR 1.00 et. seq. (applies to Providers/Systems that have a responsibility to file an annual Uniform Financial Report with the Operational Services Divisions (OSD), as described in greater detail below.

## **3. Rates, Reimbursement, and Parent Fees**

The Provider/System agrees to the following:

- Utilize EEC's web-based Child Care Financial Assistance ("CCFA") system to accurately enter and maintain attendance in a timely manner, ensure attendance is entered accurately in accordance with EEC policies, and submit billing monthly, unless agreed to, in writing, by the CCRR.
- Agrees that EEC will not provide payment for a child on any day that the child attends without an active voucher, which shall include, but not be limited to, instances where the child attends prior to a child care voucher being issued or children who continue to attend following the expiration or termination of the child care authorization or placement.
- Agrees that, in accordance with EEC policy, a child is not considered enrolled in subsidized care until the first day the child actually attends the program, unless otherwise allowed accordance with

EEC's Financial Assistance Policy Guide. If the child is on a voucher, he/she may not be enrolled in a program before the beginning date indicated on the voucher. The child may remain eligible for enrollment until the end date of the authorization or until the subsidy is terminated, whichever comes first.

- Collect parent fees in a timely manner and in accordance with EEC policy and regulations.
- Providers will have the flexibility in the charging of private pay families and allows the offering of discounts (including employee discounts), tuition waivers, etc., without requiring restricted revenue to cover the differential cost of care. EEC will not reinstate the pricing limitation regulations<sup>6</sup> to subsidized child care. This means that EEC will not be enforcing the requirement that providers charge private families a rate equal to or higher than the state subsidized rate.

#### **4. Quality and Improvement Rating System (QRIS)**

The Provider/System agrees to:

- Participate in the Massachusetts Quality and Improvement Rating System (QRIS) in accordance with EEC's policies, procedures, timelines, and, if applicable, the terms and conditions of any direct contract with EEC. For all early education and care providers that began serving voucher children on or after July 1, 2012, participation in QRIS, for the purposes of this Voucher Services Agreement, means that the Provider completed the EEC QRIS Application and submitted it to EEC. EEC will be updating and/or amending the requirements for participation in QRIS over time.

#### **5. Transportation**

If transportation is provided to any child receiving any early education and care services subsidized through a voucher, the Provider/System agrees to:

- Provide safe transportation in accordance with EEC's Licensing Regulations and Funded Program Compliance requirements and any applicable State and/or local laws, regulations, requirements, and/or policies, including but not limited to the Massachusetts Registry of Motor Vehicles and/or the Massachusetts Department of Transportation. If transportation services are paid for by the CCRR, then the Provider/System agrees to enter into a Transportation Addendum with the CCRR and adhere to its terms and conditions. If there is a transportation incident, including but not limited to an accident or an issue requiring the filing of a 51A Report, while children are being transported, then the Provider/System agrees to notify EEC and the CCRR.

#### **6. Notification**

The Provider/System agrees to:

- Notify the CCRR in writing regarding any changes to the Provider/System's location, management, ownership, or significant financial situations (i.e., IRS tax lien, bankruptcy filings) at least thirty (30) days before the change or financial situation occurs to avoid disruption in care and avoid subsidy payments from being delayed and/or withheld;

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<sup>6</sup> The Operational Services Division's (OSD) Price Limitation law states that the Commonwealth cannot pay a rate that is higher than the lowest fee charged to any private paying clients for the same type of care, unless an exception can be sufficiently documented in accordance with the provisions of 808 CMR 1.03(4)(a) or (b), if applicable. Private rates shall include any rates based on discounts. Agencies may require all vendors to submit documentation (as specified by the agency) to substantiate the rates they charge to their privately paying clients for the same type of services and, if applicable, documentation to substantiate any discounting of private rates with restricted revenues.

- Notify the CCRR and enrolled families, in writing, at least thirty (30) days in advance of any permanent or temporary non-emergency closure. The Provider/System must work cooperatively with the CCRR to transition such families to alternate providers for the continuation of early education and care services;
- Notify the CCRR immediately after any emergency closure, including health related closures re. Payment for emergency closures will be dependent on approval from the EEC Regional Office.
- Notify the CCRR upon any incident involving child care children while in care that results in serious injury or death; and
- Notify the CCRR immediately after filing or learning that a 51A Report has been filed alleging abuse or neglect of a child while in the care of the program or during a program related activity.

## **7. Notification Regarding Substitute Care (for Systems only)**

The System agrees to:

- Pay the provider that provided the substitute care if substitute care is offered and accepted by a regularly enrolled family.
- With the exception of any EEC approved closures (as detailed on the Closure Schedule Form plus any approved emergency closures) or substitutions as permitted by the Family Child Care Collective Bargaining Agreement (“FCC CBA”) and the application of earned sick time under M.G.L. 149, § 148C and 940 CMR 33.00 et seq., FCC Systems cannot bill the CCRR for any days where its affiliated providers are not open or are unavailable to provide care.

## **8. Confidentiality**

The Provider/System agrees to:

- Keep confidential from any third party, except as indicated below, any personal/medical/financial information regarding a voucher recipient, including the parents’ and children’s names, dates of birth, social security numbers, and the fact that the family receives a subsidy. Such information may be shared with EEC, EEC’s agents, agencies of the Commonwealth, and/or other entities as directed by EEC, in accordance with applicable laws.

## **9. Closures**

Providers/Systems that hold direct contracts with EEC agree to:

- Be open and provide services in accordance with the terms and conditions outlined in their contracts with EEC.

Providers that do not hold direct contracts with EEC agree to:

- Provide care year-round except for closure periods/days approved by the CCRR.

Providers/Systems agree to:

- Annually submit to the CCRR for approval a Closure Schedule Form. Closures must be in accordance with EEC’s policies and, if applicable, the terms of any direct contract with EEC and the terms of the Family Child Care Collective Bargaining Agreement.

## **10. Financial Reporting**

Providers/Systems receiving \$750,000 or more in voucher funds agree:

- To file a Uniform Financial Report (UFR) electronically with the Operational Services Division (OSD), on or before the 15<sup>th</sup> day of the fifth month after the end of the Provider/System's fiscal year end, unless expressly exempted by OSD from having to file.<sup>7</sup>
- To adhere to 808 CMR 1.00 et seq. and Title 48 Code of Federal Regulations Part 31 which apply to any voucher funds they receive.

All Providers/Systems agree:

- To provide electronically to EEC's Associate Commissioner for Audit and Teacher Qualifications, any audit that contains material weaknesses and/or reportable conditions or disclosures along with a Corrective Action Plan ("CAP") prepared by the Provider's/System's executive officer and approved by its Board of Directors (if applicable) to address the conditions/disclosures within thirty days (30) days of issuance of the audit.

**11. Earnings/Surplus Revenue Retention Cap** (applies to Providers/Systems that have an Income Eligible Contract; and/or Providers/Systems that have a Priority Populations Contract; and/or Providers/Systems that receive \$750,000 or more in voucher funds annually).

Such For-Profit Providers/Systems agree:

- Not to exceed a commercial fee cap percentage determined by EEC. *See* 808 CMR 1.03(6).

Such Not-For-Profit Providers/Systems agree:

- Not to exceed a surplus revenue retention cap of 20%. *See* 808 CMR 1.03(7).

**12. Certifications and Indemnification**

The Provider/System agrees to the following:

- The Provider/System certifies that neither it, any of its staff, nor any affiliated provider has been debarred from any transaction with a public agency and/or has been convicted of any charge involving misuse of public funds or property, within the past three (3) years.
- The Provider/System shall indemnify and hold harmless the CCRR, EEC, and/or the Commonwealth (including their agents and employees) against any and all liability, loss, and/or damages that may occur in connection with the provision of early education and care services, including but not limited to any acts of omissions, negligence, or intentional conduct of the Provider/System, its agent(s), officers, employees or subcontractors.
- The Provider/System understands and certifies herein that the Provider/System enters into this Agreement as an independent contractor and shall not be considered an employee or agent of the CCRR, EEC, and/or the Commonwealth, except as expressly provided in the immediately following sentence. FCC System affiliated providers and FCC Providers shall not be considered employees of the CCRR, EEC and/or the Commonwealth as a result of providing voucher services, except as described in M.G.L. c. 15D, §§ 2 and 17, c. 149, § 148C and c. 175M, § 1 et seq. FCC Providers shall not be considered employees or agents of the CCRR for any purpose.
- As an independent contractor, the Provider/System will be solely responsible for obtaining any required insurance (including, without limitation worker's compensation insurance) and for the withholding and payment of all federal, state and local income taxes, Social Security and Medicare taxes, and any and all other legally-required payments on sums paid hereunder. The Provider/System understands and certifies herein that neither the Provider/System nor any individual

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<sup>7</sup> For information regarding the UFR and OSD's regulations and policies visit OSD's website: [www.mass.gov/osd](http://www.mass.gov/osd). See also OSD's Audit and Preparation Manual (also available on its website) for entities exempted from filing a UFR.

claiming through the Provider/System (including any FCC System affiliated provider) will be eligible to (a) participate in any CCRR or CCRR affiliate bonus, incentive or other compensation plan, program or arrangement of any kind or (b) participate in or receive benefits under any of the employee benefit plans, programs and arrangements maintained by the CCRR or any of its affiliates.

- The Provider/System certifies that it has been provided this Agreement and has read, understands and will comply with the terms outlined in the document.
- The Provider/System agrees to maintain a copy of this Agreement in its files for a minimum of seven (7) years.
- The Provider/System certifies that any information provided by the Provider/System to be included in this Agreement is true and accurate.

## **II. The CCRR agrees to:**

### **1. Eligibility Assessments/Parent Fees**

The CCRR agrees to:

- Conduct initial and ongoing eligibility assessments in accordance with EEC's regulations and policies.
- Assess the voucher parent's/guardian's fee in accordance with the Commonwealth of Massachusetts' Child Care Sliding Fee Scale and sign a Fee Agreement with each parent/guardian, as applicable, in accordance with EEC's policies and procedures.

### **2. Referrals**

The CCRR agrees to:

- Refer eligible parents/guardians to appropriate subsidized child care programs that have contracts with EEC or with other state and local resources, and/or voucher agreements with the CCRR, provided that the programs are in good standing with EEC's regulations, policies and/or other requirements.

### **3. Reimbursement**

The CCRR agrees to:

- Review and approve each fully completed and timely submitted request for reimbursement, utilizing EEC's web-based Child Care Financial Assistance (CCFA) application.
- Reimburse the Program for authorized and enrolled days of eligible voucher recipients as requested or inform the Program of the reason for disallowance of payment.
- Reimburse the Program within five (5) working days of receipt of reimbursement from EEC, unless EEC directs that reimbursement must be held because the Program has billing discrepancies due to the Program's failure to comply with EEC's regulations, policies, procedures, or contractual provisions. If a Program's reimbursement is withheld by EEC, then EEC will direct that payment be made when the Program provides sufficient information as determined by EEC to reconcile the billing discrepancies.

## **III. Both Parties agree to the following:**

### **1. Rates / Payments**

Both parties agree that:

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Dated: July XX, 2022



- Subject to appropriation and the availability of funds, the rate(s) specified in the attached rate sheet shall be in effect for the duration of this Agreement, unless otherwise amended.<sup>8</sup> EEC shall have the right to increase or decrease a Provider/System's rate based on the amount of available funding or budget appropriation or in accordance with the law. EEC shall provide prior notification to the Provider/System of any changes to the rates.
- All voucher payments are subject to available funding.

## **2. Improper Payments**

Both parties agree that:

- The CCRR and/or EEC shall have the right to recoup and/or demand repayment of any improper payments made by the Provider/System, including, but not limited to:
  - Payments made for attendance that was found to not have been accurately entered into CCFA or that violates EEC policies;
  - Payments made on behalf of ineligible families; or
  - Where a Provider/System double bills EEC and/or the CCRR for services.

## **3. Limiting Vouchers**

Both parties agree that:

- The CCRR and/or EEC may limit the number of vouchers a Provider/System may accept.

## **4. Access to Site/Records**

Both parties agree that:

- A Provider's/System (Non-Profit, For Profit) which has a Voucher Agreement with one or more CCRRs must keep adequate records to document the services provided, program income, and expenditures as it contributes to the delivery of services to both federal and/or state subsidized programs. Records which fully document the extent of services provided must be maintained for a minimum of seven years from the termination date of the contract/grant. Failure to maintain adequate records shall result in further review by the respective CCRR and possible recoupment.
- The CCRR, EEC, and/or any other authorized state agency, including but not limited to the State Auditor's Office, shall have in-person access to the Provider's/System's site/office, including the location of early education and care related records, at any time, upon reasonable notice for purposes of auditing the Program or otherwise inspecting the facility for compliance with EEC's regulations, policies, and contractual requirements.
- All Voucher Only providers, including Center Based programs and Independent Family Child Care Providers, will be subject to an onsite and/or desk fiscal monitoring review. Voucher Only providers must adhere to all aspects of the monitoring visit process which includes, but is not limited to, submission of an Internal Control Questionnaire, risk assessment process, and response to any findings through a Corrective Action Plan.

## **5. Termination**

Both parties agree that:

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<sup>8</sup> Upon the CCRR or EEC's request, but no less than once per year, Providers/Systems must submit their public or private pay rates that they (or their affiliated providers) charge for early education and care services before they can receive payment.

- This Agreement may be terminated by either party with two weeks written notice with or without cause. Cause may include, but is not limited to, when a Provider/System changes its days/hours of operation and consequently the needs of its enrolled families are no longer met or where a Provider/System bills the CCRR and/or EEC for services not provided.
- This Agreement may be terminated immediately if EEC and/or the CCRR finds that the health or safety of one or more child in care is at risk, there is an incident of a serious injury or death due to a substantiated health or safety violation involving a child care child, if there is insufficient funding available to pay for early education and care related services, and/or a Provider/System has undergone a substantial change, has had unapproved closures, and/or is experiencing a significant financial situation (e.g., merger, bankruptcy, IRS tax liens, major debt/ lack of operating income, etc.).
- This Agreement may end sooner than two weeks in the event the System's Contract (Income Eligible or Priority Population) with EEC ends, so that the end date of the Contract and the Voucher Agreement coincide.

## 6. Effective Dates and Amendments

Both parties agree that:

- This Agreement becomes effective when signed by both the CCRR and the Provider/System and supersedes any prior Voucher Agreement in effect between the CCRR and the Provider/System.
- Any amendments to this Agreement must be made in writing and signed by both parties.
- Amendments to this Agreement will become effective when signed by both parties, or on such later date as the parties may agree.

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Name of Child Care Center (parent entity if applicable)/FCC Provider/System/License-Exempt Provider

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Fed. ID # / Social Security #

---

Signature of Authorized Representative for Provider/System

---

Date

---

Telephone number

---

E-mail address

The CCRR has reviewed the contents of this Agreement with the Provider/System and certifies that the approved rates(s) have been verified according to EEC's regulations and policies.

---

Signature of Authorized Representative of Child Care Resource and Referral Agency

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Date

---

Printed Name of Authorized Representative of the CCRR and Title

Agency Specific Information (where a Parent Entity is signing the Agreement):

Please list the name and address of each agency that is governed by the Parent Entity and will be providing early education and care voucher services.

---

Dated: July XX, 2022

Site Specific Information:

Please list below the names and locations for each site where your program/agency will be providing early education and care voucher services:

Site #1:

---

Name of Program

---

Address of Site

Site #2:

---

Name of Program

---

Address of Site

Site #3:

---

Name of Program

---

Address of Site

Site #4:

---

Name of Program

---

Address of Site

Site #5:

---

Name of Program

---

Address of Site

Site #6:

---

Name of Program

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Address of Site

Esta!página!foi!  
deixada!em!branco!  
intencionalmente

# Programa de Cuidados Infantis Familiares

## Informações Gerais

Nome do Contacto: \_\_\_\_\_

Nome da Empresa: \_\_\_\_\_

Endereço Físico: \_\_\_\_\_

Nome da Rua e Número

Nº. da Unidade

Cidade: \_\_\_\_\_ Estado: \_\_\_\_\_ Código Postal: \_\_\_\_\_

Endereço Postal: \_\_\_\_\_

(Se diferente do endereço físico)

Nome da Rua e Número

Nº. da Unidade

Cidade: \_\_\_\_\_ Estado: \_\_\_\_\_ Código Postal: \_\_\_\_\_

Telefone Principal: \_\_\_\_\_ Telemóvel para Mensagens de Texto: \_\_\_\_\_

E-mail: \_\_\_\_\_

Website: \_\_\_\_\_

## Tipo de Programa

Somos um(a):

- ☐ Educador de Cuidados Infantis Familiares Independente ☐ Parte do Sistema de Cuidados Infantis Familiares
- ☐ Pré-escola ☐ Head Start ☐ Head Start Precoce

## Credenciais

Identificação do Programa de Massachusetts (MA): \_\_\_\_\_ Identificação da Licença: \_\_\_\_\_

Primeiros Cuidados Prestados: \_\_\_\_\_ Validade da Licença: \_\_\_\_\_

Número P: \_\_\_\_\_

## **Tipo de Licença:**

- ☐ Regulada pela Educação e Cuidados da Primeira Infância (EEC)
- ☐ Regulada pelo Departamento de Educação Primária e Secundária (DESE)
- ☐ Regulada pelo Departamento de Saúde Pública (DPH)
- ☐ Outro

## Acreditação:

Assinale todas as opções aplicáveis

- ☐ Associação Nacional de Cuidados Infantis Familiares (NAFCC)
- ☐ Associação de Desenvolvimento Infantil (CDA)

### **Certificação/Habilitações Literárias/Educação:**

Escolha as habilitações literárias mais elevadas obtidas

- |  |   |
|--|---|
| <input type="checkbox"/> Ensino Secundário/Diploma/Desenvolvimento Educacional Geral (GED) | <input type="checkbox"/> Alguma Faculdade, Relacionada com Crianças       |
| <input type="checkbox"/> Alguma Faculdade, Outra Ênfase                                    | <input type="checkbox"/> Curso Superior Técnico, Relacionado com Crianças |
| <input type="checkbox"/> Curso Superior Técnico, Outro                                     | <input type="checkbox"/> Bacharelato, Relacionado com Crianças            |
| <input type="checkbox"/> Bacharelato, Outro  | <input type="checkbox"/> Licenciatura                                     |
| <input type="checkbox"/> Outro   |   |

### **Línguas:**

Assinale todas as línguas faladas no seu programa

- |  |   |
|--|---|
| <input type="checkbox"/> Inglês                  | <input type="checkbox"/> Língua Gestual Americana (ASL) |
| <input type="checkbox"/> Amáríco                 | <input type="checkbox"/> Arménio                        |
| <input type="checkbox"/> Cambojano               | <input type="checkbox"/> Cantonês                       |
| <input type="checkbox"/> Português de Cabo Verde | <input type="checkbox"/> Croata                         |
| <input type="checkbox"/> Francês                 | <input type="checkbox"/> Grego                          |
| <input type="checkbox"/> Crioulo Haitiano        | <input type="checkbox"/> Italiano                       |
| <input type="checkbox"/> Khmer                   | <input type="checkbox"/> Loaciano                       |
| <input type="checkbox"/> Mandarim                | <input type="checkbox"/> Polaco                         |
| <input type="checkbox"/> Português               | <input type="checkbox"/> Russo                          |
| <input type="checkbox"/> Espanhol                | <input type="checkbox"/> Vietnamita                     |
| <input type="checkbox"/> Outra _____             |   |

### **Sobre o Nosso Programa:**

#### **Afiliação:**

Assinale todas as opções aplicáveis

- |                                    |   |
|------------------------------------|---|
| <input type="checkbox"/> Religiosa | <input type="checkbox"/> Cuidados Infantis Familiares (FCC) |
| <input type="checkbox"/> Outra     |   |

#### **Ambiente:**

Assinale todas as opções aplicáveis

- |  |   |
|--|---|
| <input type="checkbox"/> Casa Sem Fumo                       | <input type="checkbox"/> Sem Animais de Estimação       |
| <input type="checkbox"/> Cães                                | <input type="checkbox"/> Gatos                          |
| <input type="checkbox"/> Outros Animais de Estimação         | <input type="checkbox"/> Piscina para Adultos           |
| <input type="checkbox"/> Ar condicionado                     | <input type="checkbox"/> Quintal com Vedação            |
| <input type="checkbox"/> Equipamento Lúdico Exterior         | <input type="checkbox"/> Uso de Parque Infantil Público |
| <input type="checkbox"/> Acessibilidade por Cadeira de Rodas | <input type="checkbox"/> Assistente Aprovado            |
| <input type="checkbox"/> Visitas de Estudo                   |   |

### **Refeições:**

Assinale todas as opções aplicáveis

- |  |   |
|--|---|
| <input type="checkbox"/> Pequeno-almoço              | <input type="checkbox"/> Dieta Especial   |
| <input type="checkbox"/> Merenda da Manhã            | <input type="checkbox"/> Almoço   |
| <input type="checkbox"/> Pais Fornecem o Almoço      | <input type="checkbox"/> Merenda da Tarde   |
| <input type="checkbox"/> Jantar                      | <input type="checkbox"/> Pais Fornecem os Alimentos   |
| <input type="checkbox"/> Pedido de Refeição Especial | <input type="checkbox"/> Membro do Programa Alimentar do Departamento de Agricultura dos EUA (USDA) |
| <input type="checkbox"/> Isento de Frutos Secos      |   |

### **Transporte:**

Assinale todas as opções aplicáveis

- |  |   |
|--|---|
| <input type="checkbox"/> Transporte Fornecido                  | <input type="checkbox"/> Distância a Pé das Escolas       |
| <input type="checkbox"/> Transportes Públicos Próximos         | <input type="checkbox"/> Na Rota dos Autocarros Escolares |
| <input type="checkbox"/> Fornece Transporte para Idade Escolar |   |

### **Filosofia:**

Assinale todas as opções aplicáveis

- |   |   |
|---|---|
| <input type="checkbox"/> Programa Académico                   | <input type="checkbox"/> Abordagem Elevada/Âmbito |
| <input type="checkbox"/> Aprendizagem/Brincadeira             | <input type="checkbox"/> Montessori               |
| <input type="checkbox"/> Cooperativa Parental                 | <input type="checkbox"/> Piaget                   |
| <input type="checkbox"/> Reggio Emilia                        | <input type="checkbox"/> Orientação Religiosa     |
| <input type="checkbox"/> Recursos para Educadores de Infância | <input type="checkbox"/> Waldorf                  |

### **O Nosso Horário:**

**Dias:**   ☐ Segunda   ☐ Terça   ☐ Quarta   ☐ Quinta   ☐ Sexta   ☐ Sábado   ☐ Domingo

**Hora de Abertura:** \_\_\_\_\_ **Hora de Encerramento:** \_\_\_\_\_

### **Horário Anual:**

☐ Ano Completo   ☐ Ano Letivo   ☐ Apenas no Verão

### **Horário:**

Assinale todas as opções aplicáveis

- |   |   |
|---|---|
| <input type="checkbox"/> Tempo Inteiro                          | <input type="checkbox"/> Tempo Parcial                                    |
| <input type="checkbox"/> Centro de Acolhimento                  | <input type="checkbox"/> Antes da Escola                                  |
| <input type="checkbox"/> Depois da Escola                       | <input type="checkbox"/> Rotação  |
| <input type="checkbox"/> Aberto nos Feriados                    | <input type="checkbox"/> Temporário/Urgente                               |
| <input type="checkbox"/> 24 Horas                               | <input type="checkbox"/> Noite  |
| <input type="checkbox"/> Pernoita                               | <input type="checkbox"/> Fins de Semana                                   |
| <input type="checkbox"/> Cuidados a Doentes                     | <input type="checkbox"/> Aceita Apenas em Caso de Encerramento de Escolas |
| <input type="checkbox"/> Escola Aberta Durante Semana de Férias |   |

**Mais Opções:**

Assinale todas as opções aplicáveis

- ☐ Semana Parcial  
☐ Dia Inteiro  
☐ Semana Inteira  
☐ Sessão Matinal

- ☐ Dia Parcial  
☐ Início do Dia  
☐ Horário Flexível

**Notas de Horário:**

Fala-nos acerca do seu programa

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**Dados do Programa por Idade:****Detalhes do Custo da Criança:****Tarifas:**

FT = Tempo Inteiro /PT= Tempo Parcial

Grupo de Idade:	FT por Hora	FT Diário	FT Semanal	FT Mensal	PT Diário
<b>Menos de 2 anos de idade</b>					
<b>Mais de 2 anos de idade</b>					

**Mais Detalhes:**

Grupo de Idade: FT Vagas Capacidade Licenciada

<b>Menos de 2 anos de idade</b>		
<b>Mais de 2 anos de idade</b>		

**Cuidados para Idades:**

De: \_\_\_\_ anos \_\_\_\_ meses

A: \_\_\_\_ anos \_\_\_\_ meses

**Capacidade:**

Capacidade Desejada: \_\_\_\_\_ Capacidade Licenciada: \_\_\_\_\_

Vagas Totais: \_\_\_\_\_ Vagas a Partir de (Data): \_\_\_\_\_



**Assistência Financeira:**

Assinale todas as opções aplicáveis

- |  |  |
|--|--|
| <input type="checkbox"/> Desconto Militar no Ativo   | <input type="checkbox"/> Acampamento   |
| <input type="checkbox"/> Vagas Contratadas           | <input type="checkbox"/> Vagas de Apoio do Departamento de Crianças e Famílias (DCF) |
| <input type="checkbox"/> Head Start                  | <input type="checkbox"/> Bolsa de Estudo Privada                                     |
| <input type="checkbox"/> Desconto de Irmão           | <input type="checkbox"/> Tarifa Proporcional aos Rendimentos                         |
| <input type="checkbox"/> Vaga para Pais Adolescentes | <input type="checkbox"/> United Way  |
| <input type="checkbox"/> Voucher                     | <input type="checkbox"/> Outro   |

**Tarifas Adicionais:**

Assinale todas as opções aplicáveis

- |  |   |
|--|---|
| <input type="checkbox"/> Tarifa de Atividade | <input type="checkbox"/> Tarifa de Cuidados Prolongados |
| <input type="checkbox"/> Tarifa Tardia       | <input type="checkbox"/> Tarifa de Materiais            |
| <input type="checkbox"/> Tarifa de Matrícula | <input type="checkbox"/> Tarifa de Lista de Espera      |

**Necessidades Especiais:**

Assinale todas as opções que está disposto a aceitar e/ou que tem capacidade de satisfazer:

- |   |
|---|
| <input type="checkbox"/> Transtorno de Déficit de Atenção (ADD)/ Transtorno do Déficit de Atenção e Hiperatividade (ADHD)   |
| <input type="checkbox"/> Transtorno do Espectro do Autismo <input type="checkbox"/> Em Risco <input type="checkbox"/> Comportamento <input type="checkbox"/> Emocional/Social |

**Atrasos de Desenvolvimento:**

- |  |  |
|--|--|
| <input type="checkbox"/> Desenvolvimento | <input type="checkbox"/> Integração Social |
|--|--|

**Apoio Geral Médico/Genético:**

- |   |  |   |   |
|---|--|---|---|
| <input type="checkbox"/> Asma/Alergias      | <input type="checkbox"/> Físico          | <input type="checkbox"/> Sonda de Alimentação | <input type="checkbox"/> Deficiência Auditiva |
| <input type="checkbox"/> Deficiência Visual | <input type="checkbox"/> Condição Médica | <input type="checkbox"/> Monitores            |   |

**Notas de Necessidades Especiais:**

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**Nome do Sistema FCC**

Se aplicável

## Fiscal Year 2025 Child Care Financial Assistance Daily Reimbursement Rates

### STANDARD DAILY BASE RATES

EEC will reimburse providers up to the base daily reimbursement rate shown on the rate charts below depending on the region and type of care provided, unless the provider is also eligible for an add-on rate detailed below. All Infant, Toddler, Preschool, Family Child Care, and Full Day Rates for School Age, Head Start, and Kindergarten assume full time reimbursement for up to 10 hours of care per day. Care for 5 or fewer hours is considered part time. Reimbursement for part time care is 60% of the full-time rate.

### CENTER-BASED RATES

	Center-Based Care						
	Early Education			School Age			
	Infant	Toddler	Preschool	Before Only	After Only	Before & After	Full Day
<b>Western, Central &amp; Southeast</b> (Regions 1, 2, 5)	\$ 105.00	\$ 82.50	\$ 58.09	\$ 11.74	\$ 24.68	\$ 36.43	\$ 49.69
<b>Northeast</b> (Region 3)	\$ 110.25	\$ 85.97	\$ 59.09	\$ 12.74	\$ 27.58	\$ 40.06	\$ 51.38
<b>Metro &amp; Boston Metro</b> (Regions 4, 6)	\$ 121.31	\$ 110.09	\$ 81.33	\$ 12.81	\$ 28.31	\$ 41.12	\$ 52.81

## HEAD START PARTNER AND KINDERGARTEN RATES

For Head Start, before is up to 2 hours, after is a minimum of 4 hours, and full day is when head start is not in session.

	Head Start Partner and Kindergarten			
	Before	After	Before & After	Full Day
<b>Western, Central &amp; Southeast</b> (Regions 1, 2, 5)	\$ 11.04	\$ 32.83	\$ 43.87	\$ 58.09
<b>Northeast</b> (Region 3)	\$ 12.04	\$ 34.61	\$ 46.20	\$ 59.09
<b>Metro &amp; Metro Boston</b> (Regions 4, 6)	\$ 15.83	\$ 47.53	\$ 63.36	\$ 81.33

## INFORMAL CHILD CARE RATES

5 or fewer hours per day is considered part-time child care; more than 5 hours per day is considered full-time child care.

	Informal Child Care	
	Relative / Relative's Home	Relative or Non-Relative / Child's Home
<b>Part Time Rate</b>	\$ 14.74	\$ 10.40
<b>Full Time Rate</b>	\$ 24.57	\$ 17.33

**TRANSPORTATION RATES**

EEC will reimburse providers up to the base transportation daily reimbursement rate shown on the rate charts below depending on the type of transportation services being provided. Reimbursement applies to all program types, Income Eligible and Priority Populations.

Transportation	
One Way	Two Way
\$ 12.00	\$ 18.00

## **Fiscal Year 2024 FAMILY CHILD CARE RATES**

The rates reflected in the chart below are for Fiscal Year 2024. Fiscal Year 2025 rates for family child care providers will be finalized as soon as possible following ratification of the proposed rates by SEIU Local 509. An updated chart will be provided at that time.

	<b>Family Child Care Provider</b> <i>(Contract Reimbursement Rates)</i>	
	<b>Providers: Under 2 Years of Age</b>	<b>Providers: 2 Years of Age and Over</b>
<b>Western, Central &amp; Southeast</b> (Regions 1, 2, 5)	\$58.45	\$48.90
<b>Northeast</b> (Region 3)	\$58.45	\$46.50
<b>Metro &amp; Boston Metro</b> (Regions 4, 6)	\$87.66	\$54.33

	<b>Family Child Care</b> <i>(Voucher Reimbursement Rates)</i>			
	<b>Providers: Under 2 Years of Age</b>	<b>Providers: 2 Years of Age and Over</b>	<b>Systems: Under 2 Years of Age</b>	<b>Systems: 2 Years of Age and Over</b>
<b>Western, Central &amp; Southeast</b> (Regions 1, 2, 5)	\$58.45	\$48.90	\$75.25	\$65.62
<b>Northeast</b> (Region 3)	\$58.45	\$46.50	\$75.12	\$63.17
<b>Metro &amp; Boston Metro</b> (Regions 4, 6)	\$87.66	\$54.33	\$105.01	\$71.56