

## Child Care Services

2379 Myrtle Avenue, Eureka CA 95501  
(707) 444-8293 or (800) 795-3554  
Fax (707) 444-8298



**changing tides**  
family services

### Provider Packet – Exempt Relative, Care Out of Child’s Home (EROH-CDE)

**Welcome!** As you read through this packet, please keep in mind that child care providers are neither employees nor agents of Changing Tides Family Services and are considered independent contractors.

The following steps must be completed or documents submitted to Child Care Services by both parent and/or provider in order for child care services to be authorized. If an error is made in completing the forms, please do not use correction tape/fluid, instead please cross out the error with one line, initial, and write the correct information as close to the appropriate area as possible. Blue or black ink is preferred on all forms, pencil is not accepted. Thanks!

Provider ✓	Item	Staff ✓
	Complete the Payment Authorization Form	
	Provide proof of provider residence (copy of last month’s utility bill, etc. with name of provider and address)	
	Provide a copy of the Provider Contract that includes the rate charged and signed by the provider and parent	
	Provide a copy of one of the following forms of current photo identification for the provider: (this will be reviewed by Child Care Services staff then destroyed after care is authorized): <ul style="list-style-type: none"><li>• A valid California driver’s license</li><li>• A valid California ID issued by the DMV</li><li>• A valid Permanent Resident Card, issued by Homeland Security</li><li>• A valid numbered, photo ID issued by an agency of a U.S. State (proof of application for a DMV California ID will be required within one month)</li></ul>	
	Sign the Handbook Receipt	
	Complete the Provider Program Rules Agreement.	
	Complete the W-9 form	
	Complete the Declaration of Exemption from Trustline Registration form	
	Complete the Health & Safety Checklist	

Sample forms are included for your benefit on the proper completion of the Attendance Form and how to read a Child Care Certificate. Trainings and other support is available to you as a child care provider, please contact our Resource & Referral Services at 707-444-8293 or 800-795-3554 for more information.

EROH – 07  
Aug. 2011

Carol A. Hill, Executive Director | Donna Miller-Michaud, Deputy Director

Child Care Services/Subsidies/Referrals | Special Needs Services | Mental Health Services | Parent Supports

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**CHILD CARE PROVIDER PAYMENT AUTHORIZATION  
EXEMPT RELATIVE OUT-OF-HOME**

Provider Name: \_\_\_\_\_ Valid Photo ID # \_\_\_\_\_

Email: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
*Street or PO Box City State Zip Code*

Physical Address: \_\_\_\_\_  
*Street City State Zip Code*

Telephone Number: (\_\_\_\_\_) \_\_\_\_\_ Provider Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_

**The information I have provided on this form is true and correct. I have received, understand and agree to follow the program rules.**

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

\_\_\_\_/\_\_\_\_/\_\_\_\_  
*Date*

\_\_\_\_\_  
*Parent Signature*

\_\_\_\_/\_\_\_\_/\_\_\_\_  
*Date*

**For Office Use Only:**  
***Authorization for Child Care Services***

*Staff Name* \_\_\_\_\_

Payment is based on actual hours of care used.

Child care is authorized to start on \_\_\_\_\_.

See Certificate for Authorized Hours.

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**Proof of Residence**

*Please attach copy of most recent utility bill here  
(or other proof of physical address in provider's name)*

**Provider Rate**

*Please write down here how much the provider would charge the parent to do care:*

\$ \_\_\_\_\_

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

Parent Signature \_\_\_\_\_ Date \_\_\_\_\_

## **Photo ID**

***Please attach copy of photo ID here from list on cover sheet.***

- A valid California driver's license
- A valid California ID issued by the DMV
- A valid Permanent Resident Card, issued by Homeland Security
- A valid numbered, photo ID issued by an agency of a U.S. State (proof of application for a DMV California ID will be required within one month)

### For Changing Tides Family Services Staff Use Only:

One of the types of valid (current) was reviewed on \_\_\_\_\_

for the child care provider named \_\_\_\_\_

clearly indicating the provider is at least 18 years of age.

The photo ID reviewed was valid and current and was the (only select one):

- California Driver's License issued by DMV
- California Photo ID issued by DMV
- Driver's license from other U.S. State \_\_\_\_\_
- Alien Registration Card issued by the Department of Homeland Security

ID # \_\_\_\_\_

Signature of CCS Staff Member \_\_\_\_\_



I have received, read and understand  
The Parent & Provider Handbook  
For Subsidized Child Care Services.

Please check one:

Parent/Legal Guardian  
 Child Care Provider

Printed Name \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_

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### PROVIDER PROGRAM RULES AGREEMENT FOR ALL CHILD CARE PROVIDERS

When a provider accepts a child through a subsidized child care program, s/he is agreeing to the following terms:

- Acceptance of a child becomes the “sole right of the provider”. However, services of the provider shall be made available to all persons without regard to race, ethnic group identification, color, religion, economic status, national origin, ancestry, sex, sexual orientation (of the parents), gender, or mental or physical disability. A child may not be rejected, by the provider, for any of the above reasons.
- The provider agrees to notify Child Care Services thirty days in advance of any rate changes by submitting an unsigned parent/provider contract. Provider rate changes will be honored once per fiscal year (July 1-June 30). The provider understands that without this advance notice, payments will be based upon the old rate. Providers in all instances will only receive reimbursement up to the maximum amount that the program is allowed to pay.
- The provider will allow parents unlimited access to their children while in care, including written records concerning their children, and to the providers caring for their children, during normal hours of provider operation and whenever the children are in the care of the provider.
- The provider understands and acknowledges that Changing Tides Family Services assumes no employer responsibilities and is in no way responsible for the provider’s employment. All child care providers are independent contractors.
- Payment for services will only be made under the conditions listed on the *Child Care Certificate* and in the *Parent & Provider Handbook for Subsidized Child Care Services*, and the *CalWORKs Stage One Program Handbook*.
- The provider's rates charged to Changing Tides Family Services are the usual and customary charges for all children, whether subsidized or non-subsidized. The provider agrees not to charge Changing Tides Family Services more than what the provider charges for non-subsidized children.
- The provider understands and acknowledges that it is the responsibility of the parent to pay the provider any charges or co-payments above or beyond those paid by Changing Tides Family Services.

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Carol A. Hill, Executive Director | Donna Miller-Michaud, Deputy Director

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- Licensed providers agree to comply with all applicable licensing regulations. If the license expires or is revoked, or the provider is under temporary suspension or probation, Changing Tides Family Services will cease payment.
- The provider agrees that Changing Tides Family Services has no liability for any accidents, claims, or allegations of negligence, which may arise as a result of the provider caring for any child/ren whose care is being paid by Changing Tides Family Services.
- The provider is in good health and is at least 18 years of age.
- The provider agrees to notify Changing Tides Family Services in writing of the physical address where care will take place and the phone number of the provider. If either address and/or phone number of the provider changes, this must be reported to Changing Tides Family Services within 5 business days.
- The provider understands that Changing Tides Family Services staff from various programs (i.e., Alternative Payment, CalWORKs, Resource & Referral, Child Care Food Program, etc.) may exchange information, which has a bearing upon the health and safety of children, eligibility of families, or costs of care, or other matters.
- Changing Tides Family Services will not pay providers any late fees, interest, or other compensation based upon when providers receive their payment from Changing Tides Family Services. Any late fee, interest, or penalty incurred by a provider in the course of his/her child care business or personal needs is the sole responsibility of the provider.
- The provider understands and acknowledges that Changing Tides Family Services may choose to cease paying for child care services. The reasons for ceasing payments to providers are included, but not limited to, those reasons listed in the *Parent & Provider Handbook for Subsidized Child Care Services*, and the *CalWORKs Stage One Program Handbook*

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Please review the following statements and mark one box. One of the two boxes must be marked. This will affect payment from certain programs funded by the California Department of Education.

The provider's child care and development services do NOT include "religious instruction or worship."

The provider's child care and development services do include "religious instruction or worship".

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By serving children on any program administered by Changing Tides Family Services and based on the parent choice delivery model, providers also agree to the above listed provisions.

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Provider's Printed Name

Provider's Signature

Date

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
			-			-			

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

Employer identification number									
			-						

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

<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.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

#### Updating Your Information

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

#### Penalties

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

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

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

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

#### Specific Instructions

##### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

**Caution:** A disregarded domestic 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, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

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

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**Child Care Services**

2379 Myrtle Avenue, Eureka CA 95501

(707) 444-8293 or (800) 795-3554

Fax (707) 444-8298



**changing tides**

family services

**DECLARATION OF EXEMPTION FROM TRUSTLINE REGISTRATION AND HEALTH & SAFETY SELF-CERTIFICATION**  
For license-exempt relative providers

**INSTRUCTIONS:** As a license-exempt child care provider who is the aunt, uncle, grandmother, grandfather of a child for whom you are providing child care, you are currently exempt from TrustLine registration and must complete this form. After you have completed this form, return it promptly to **Child Care Services**.

**PART A - GENERAL INFORMATION:**

1. Name of Provider \_\_\_\_\_ Provider's Date of Birth \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Physical Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_  
Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_  
Phone ( \_\_\_\_\_ ) \_\_\_\_\_ Cell Phone ( \_\_\_\_\_ ) \_\_\_\_\_

The State of California requires providers to prove they are 18 years of age or older. A copy of the provider's valid driver's license or other acceptable proof of age (see list on cover page) must be attached.

**2. LIST THE NAME AND ADDRESS OF THE FAMILY YOU ARE WORKING FOR:**

Name of Parent/Guardian \_\_\_\_\_ Phone ( \_\_\_\_\_ ) \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

3. I understand I will only be reimbursed for child care provided in the provider's home, I do not live with the family/child for which I will provide care, and that care provided in the child's residence is not authorized and will not be reimbursed. Provider initials \_\_\_\_\_

**PART B - OTHER INFORMATION:**

1. **PROVIDE THE ADDRESSES AND TELEPHONE NUMBERS OF TWO LOCAL CHARACTER REFERENCES OTHER THAN THE PARENT.** These references should be contacted by the parent of the children to prove good character and ability to provide child care.

Name _____	Name _____
Address _____	Address _____
City/State _____	City/State _____
Phone ( _____ ) _____	Phone ( _____ ) _____

Exemption from TrustLine Aug 2011

Page 1 of 2

Carol A. Hill, Executive Director | Donna Miller-Michaud, Deputy Director

Child Care Services/Subsidies/Referrals | Special Needs Services | Mental Health Services | Parent Supports

2. **I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE UNITED STATES OF AMERICA AND THE STATE OF CALIFORNIA, FOR THE CHILD/REN FOR WHICH I PROVIDE CARE, THAT I AM BY BLOOD, MARRIAGE, OR COURT DECREE THE:**

AUNT, UNCLE, GRANDMOTHER, GRANDFATHER (WRITE IN ONE) \_\_\_\_\_ OF

Child's Name \_\_\_\_\_

Child's Name \_\_\_\_\_

Child's Name \_\_\_\_\_

Child's Name \_\_\_\_\_

Child's Name \_\_\_\_\_

Child's Name \_\_\_\_\_

**ADDITIONAL IMPORTANT INFORMATION:**

- If the PARENT/GUARDIAN, chooses child care where the child resides (in-home care), the parent/guardian is the employer and is responsible for wages, social security tax, state worker's compensation insurance, federal and state withholdings, unemployment taxes, etc.
- For more information about employer responsibilities, contact the California Franchise Tax Board and/or Internal Revenue Service. For general information about child care and development, you may call Child Care Connection toll free 800-KIDS RWE (800-543-7793) or your local Resource & Referral Services at 707-444-8293 or 800-795-3554.

**PART C - PROVIDER/PARENT STATEMENTS:**

2. **PROVIDER'S STATEMENT:** All information provided and contained on this form is true and correct to the best of my knowledge and I understand that giving false or incomplete information can result in monies owed to Changing Tides Family Services and/or legal prosecution. I understand that health and safety training information is available from the local Child Care Resource and Referral Program and other community agencies. **I also understand that I am not an employee nor agent of Changing Tides Family Services.**

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

\_\_\_\_\_  
Date

3. **PARENT'S STATEMENT:** I declare that I am the parent/legal guardian of the child/ren listed on this form, that I have read the declaration of my child care provider and that I agree with the declaration regarding the provider's relationship to my child/ren. I understand I must return this completed form to Changing Tides Family Services promptly. **I take full responsibility for the care provided by this provider.**

\_\_\_\_\_  
Signature of Parent/Guardian

\_\_\_\_\_  
Date

**HEALTH AND SAFETY FACILITY CHECK LIST**

This check list provides parents with a list of suggested questions to ask their child care provider to ensure that the home where care is to be provided is a safe and healthy place for their child(ren). This does not include all situations that may be hazardous to your child. The checklist is for your benefit and can be completed by you and your provider. There is no legal requirement for your provider to meet the health and safety items on this form. If your provider does not meet one or more of the items on this checklist and is not willing to correct the problem(s), you may want to find another provider. If you need assistance, ask your Child Care Case Manager or Resource and Referral. Please review this list with your provider in the home where care is to be provided.

**IN THE HOME**

Yes No

		Are there safety covers on all electrical outlets?
		Is tap water 120 degrees Fahrenheit or less?
		Are radiators, pipes, fireplaces, wood burning stoves and other hot surfaces covered to prevent children from being burned?
		Are safety covers on any fans small enough to keep little fingers out?
		Do all drawers and cabinets with dangerous/poisonous items have childproof latches?
		Are windows secured so they cannot be opened more than six inches?
		Is the child care setting free of lead, toxic or peeling paint?
		If the door can be locked from inside, is the bolt either taped open, removed, or a key placed outside the door?
		If you use a toy chest, have you removed the lid or installed air holes and a slow-closing latch?
		Is the provider aware of the need to wash their hands before handling food, after each visit to the bathroom or after changing a child's diaper?

**HALLWAYS & STAIRWAYS**

Yes No

		Are hallways and stairs free of objects that could cause a fall?
		Is there a gate on the stairways?
		Does the gate have small enough openings to prevent a child's head from getting stuck?

**BATHROOM**

Yes No

		Are all medicines kept out of reach of children in cabinets with childproof latches?
		Are toilet seats kept down?
		Are electrical equipment, hair dryers, shavers, curling irons, etc. kept away from water and out of reach of children?

**KITCHEN**

Yes No

		Are knives, other sharp objects and dangerous appliances kept out of the children's reach?
		Are pot handles always turned to the back of the stove?
		Are cleaning supplies and other toxic supplies kept in a secure place out of reach of children?
		Is trash stored away from food preparation and storage areas?

**OUTDOORS**

Yes No

		Is the play area fenced if it is near a dangerous area such as a busy street?
		If you have play equipment (swings, slides, etc.) does the play area have a soft surface such as sand or wood chips?
		If there is an in-ground pool, is there a five-foot see-through fence around the pool area with a self-latching gate where the latch is at the top or a covering strong enough to support the weight of an adult?
		Is there constant supervision of children around any water?
		If there is a hot tub, is it kept locked when children are present?

**VEHICLES**

Yes No

		If the provider has permission to transport a child, does the vehicle have seatbelts and car seats or booster seats, appropriate for the size and age of the child?
--	--	---

**EMERGENCIES**

Yes No

		Is the child care provider aware of any health problems your child may have?
		Is there an operating phone in the home readily accessible for emergency use?
		Is there at least one working smoke detector and fire extinguisher?
		If there are firearms, are they kept locked and is ammunition kept in a separate locked storage area?
		Is the provider aware of the right of the parent to enter the home and see their child at any time during which care is being provided?
		Is there a First Aid kit available for emergencies?
		Does the provider have an emergency evacuation plan?
		Does the provider maintain an emergency information card for each child with child's full name, telephone number and location of parent or other responsible adult named by parent to be contacted in an emergency, and the name and phone number of the child's physician and the parents authorization for the provider to consent to the emergency medical care?
		Does the provider have emergency phone numbers next to the phone, such as Poison Control, Fire Dept., Police Dept., Pediatrician, Hospital?

Please keep the forms  
and handouts  
that follow.

## HAZARDOUS MATERIALS LIST

CHILD CARE PROVIDERS SHOULD MAKE SURE ALL DANGEROUS AND POISONOUS MATERIALS AND MEDICINES ARE LOCKED UP OR OUT OF REACH OF CHILDREN.

DANGEROUS AND POISONOUS MATERIALS INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:

- \*Any pills
- \*Any medicines
- \*Plants
- \*Detergent
- \*Drain cleaner
- \*Lime remover
- \*Dishwater detergent
- \*Waxes (floor or furniture)
- \*Polishes
- \*Oils
- \*Cleaners
- \*Kerosene
- \*Gasoline
- \*Paint thinner
- \*Lighter fluid
- \*Toilet bowl cleaner
- \*Charcoal lighter fluid
- \*Illegal drugs
- \*Bleach
- \*Ammonia
- \*Lye
- \*Rodent or Insect poison
- \*Mushrooms
- \*Mothballs
- \*Perfume or aftershave
- \*Liquor, wine, beer
- \*Mouth wash
- \*Paint chips
- \*Boric acid
- \*Lotions, shampoos
- \*Hair dye
- \*Iodine
- \*Arsenic
- \*Lead paint
- \*Anti-freeze
- \*Farm, ranch chemicals

Other dangerous items to keep out of reach of children:

- \*Ammunition
- \*Firearms

**For more information, contact the California Poison Control Center**

**The Poison Action Line at 1-800-222-1222 or <http://www.calpoison.org>.**

## **INSTRUCTIONS FOR REDEMPTION OF CHILD CARE CERTIFICATE**

Please refer to the *Parent and Provider Handbook for Subsidized Child Care Services* or the *CalWORKs Stage 1 Child Care Program Handbook* for further clarification. Certificates will be mailed directly to the child care provider listed on the certificate. Reimbursements are mailed to providers, unless direct deposit is requested (for more information on direct deposit, please call 444-8293).

### **PARENTS/GUARDIANS AND PROVIDERS MUST**

- Properly complete attendance forms (see current handbook) and submit to Child Care Services by the deadline – 5 pm on the 3<sup>rd</sup> of the month following the month that the child care was provided.
- Submit required provider paperwork to Changing Tides Family Services, Child Care Services office (see list on cover page).
- Submit monthly verification to their Case Manager by the deadline, if applicable for parents.
- Report address changes to Changing Tides Family Services within 5 working days

### **NOTES TO PARENTS AND PROVIDERS**

- Certificates can be modified only by Child Care Services staff
- License Exempt child care and certificates marked “actual hours only” or “up to ## hours per week or day” will be paid for actual hours of care only; within the limits of the authorized child care schedule.
- It is the parents’ responsibility to pay any provider fees that the program does not pay.
- Upon timely receipt of properly completed attendance sheets, and program rules have been followed, the provider should be reimbursed within 30 days. See the handbook for possible reasons why payment is delayed or voided.
- A statement will be sent to the provider after each reimbursement that indicates the month of care, name of child, and total paid.
- At the end of the year, a 1099 will be sent to the provider, if appropriate.

Please call us at 707-445-9291 or 800-795-3554 if you have further questions regarding certificates for payment and attendance sheets.

**Please remember that providers are not employees of  
Changing Tides Family Services.**

Carol A. Hill, Executive Director | Donna Miller-Michaud, Deputy Director

Child Care Services/Subsidies/Referrals | Special Needs Services | Mental Health Services | Parent Supports



Changing Tides Family Services

Provider

Type of Care  
Fund

/Humboldt  
Effective Date 12/01/2010

---

### Child Care Certificate

---

Parent Name

Reason For CCS

Fund change

Child Name

Child Age

DOB

The schedule below has been approved effective 12/01/2010 through 07/31/2011 based on the parent's approved child care needs for this child. We will only pay for care between the hours listed on this schedule. If the schedule indicates a range of min/max hours or days, we will never pay for more than the maximum and may pay for less depending on the parent's documentation of need. The rate(s) listed below may be capped (based on the State-mandated payment ceiling). The parent is responsible to pay the difference between the provider's rate and the payment made by Changing Tides Family Services.

Min Days Per Week 0

Max Days Per Week 0

---

**Provider rate description**

School:

Nonschool:

**Rate allowed by State regulations**

Pay per provider's rate not to exceed:

PT \$85.68/wk or PT \$331.39/mo

FT \$144.67/wk or FT \$558.77/mo

**Comments**

Authorized Hours of Care

School: Up to 15 hrs/wk

Nonschool: Up to 42.25 hrs/wk

SAMPLE CERTIFICATE

---

Case Manager

Date

School district

School name

School track Traditional

# Changing Tides Family Services

## Child Care Services



### Sample Attendance Form

The following is a list of some of the requirements for completing an attendance form. For more details, please refer to the program handbook.

1. Please sign the child in and out of care **daily**. Per state regulation, a full signature is required from the adult dropping off or picking up the child. If the adult is not the parent listed on the certificate, please note who the person is on the attendance form. The parent must sign for each absence day. Each day the child does not use care as scheduled, enter one of the codes listed below in the "Reason Code" box on the back page. If the provider is closed, please note if the day is charged.
2. Attendance forms are due on the third of the month by 5pm during our open business days.
3. Please notify us if this child is absent for three consecutive days or more without contact.
4. Only list hours that the child **actually used** each day. Incomplete or inaccurate attendance forms will be delayed in payment.
5. Blue or black ink is preferred. No pencil. Do **not** use "white-out." Days marked with "white-out" will not be paid. Cross out your error, rewrite next to the error and initial.

Provider Closed All or Part of the Day	All Ages – Child Absent From Care or In Care for FEWER Hours		School-aged Only – Child in Care for MORE hours	
C	S	Child or family member sick, at Dr.'s appointment, or absent for other medically-related reason	S	Child sick and used more hours than usually scheduled on a school day
	A	Other absences (e.g. child/parent vacation, visiting relative, or other personal reason)	M	Minimum Day
<ul style="list-style-type: none"> <li>○ For holidays when the provider is closed, use the "C" code</li> <li>○ For holidays when the provider is open, but the child is absent, use the "A" or "S" code, whichever is applicable</li> </ul>			<ul style="list-style-type: none"> <li>○ For care used on a nonschool day, do <b>NOT</b> enter a code</li> </ul>	

#### Provider Billing:

Please fill out your billing amount in the appropriate categories. Please bill **your** rate. Do not bill the maximum ceiling or CAPS. (**Note:** All charges must also appear on your rate sheet/contract if you wish for us to consider payment.)

If this parent was full pay, my bill would be \$ 175.00 for the month because I charge:  Monthly  Weekly  Daily or  Hourly

#### Other Charges (if applicable):

The provider must record any additional charges.

In-service Days: \$ \_\_\_\_\_ / (day/hour) Specify dates: \_\_\_\_\_

Minimum Days: \$ 25 / (day/hour) Specify dates: 9/12

Registration Fee: \$ \_\_\_\_\_ Insurance \$ \_\_\_\_\_ Material Fee \$ \_\_\_\_\_ Closures \$ 20.00 for 9/5

**YOU MUST SIGN AND DATE THIS SECTION OF THE ATTENDANCE FORM ON OR AFTER THE LAST DAY OF CARE PROVIDED DURING THE MONTH OR IT WILL BE CONSIDERED INCOMPLETE.**

*I (the parent/provider) declare under penalty of perjury under the laws of the United States and the State of California that the facts contained in this attendance form are true, correct and complete for the entire month and that the provider named in this form provided the child care.*

Olga Doe  
Provider Signature

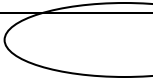
9/30/11  
Date

Jane Smith  
Parent Signature

9-30-11  
Date

#### The front of the Attendance Form must be signed and dated by **both** provider and parent.

Providers and parents should make sure to sign at the end of the month so they can accurately verify the total hours of care used. Changing Tides Family Services will not pay for days/hours that occur after the Attendance Form has been turned in or past the date of the signatures. Providers and parents should sign just as they would a check, and must sign for themselves only.

Sign in daily				Use if child has split schedule				Sign out daily			Office Use Only
	Date	Time In	Full signature of adult signing child in	Time Out	Initials	Time In	Initials	Time Out	Full signature of adult signing child out	Reason Code	
Th	9/1	7:05a	Jane Smith	8:00a	OD	2:35p	OD	5:15p	Jane Smith		
F	9/2	7:00a	Jane Smith	8:00a	OD				Jane Smith	S	
Sa	9/3										
Su	9/4										
M	9/5									C	
T	9/6	7:00a		8:00a	OD	2:35p	OD	5:00	Jennifer Smith-grandma		
W	9/7		With grandma						Jane Smith	A	
TH	9/8	10:00p	Jane Smith					11:59p	Olga Doe		
F	9/9	12:00a	Olga Doe	8:00a	OD	2:35p	OD	5:20p	Jane Smith		
Sa	9/10										
Su	9/11										
M	9/12					12:15	OD	5:30	Jane Smith	M	

**Refer to each example above by the date listed.**

The parent is Jane Smith and the provider is Olga Doe.

The child is scheduled to use care Monday through Friday from 7am-5:30pm, but may work a night shift. School hours are 8:05am-2:35pm. Each day the child is scheduled must have complete times and full signatures or have a reason code entered.

9/1	Example of school day hours.
9/3	Example of child going home sick from school.
9/5	Example of provider being closed on a holiday.
9/6	Example of missing signature, day will not be paid. Adult not on certificate has picked up child, "grandma" is written next to her signature.
9/7	Example of child with grandma in the morning and after school, no care used. Parent signs and notes "A" for absence, not illness related.
9/8 & 9/9	Example of overnight care, starts at 10pm, provider notes when midnight occurs and continues care on next day until child is dropped off at school at 8am. Child picked up from school at 2:35 by provider and signed out in the evening by the parent.
9/12	Example of no care in the morning, but child is picked up from school by provider after a minimum day (noted with "M"), then picked up by the parent.

# Financial & other help for child care providers!



## Changing Tides Family Services provides assistance with:

- Food expenses (for Trustlined or Licensed providers)
- Health & Safety training
- Small group workshops (topics include activities for kids, positive discipline, parent contracts)
- Child care reimbursements available by direct deposit
- Resources for behavior and child development concerns

**Call Resource & Referral Services Today!**  
(707) 444-8293 or (800)-795-3554

Carol A. Hill, Executive Director | Donna Miller-Michaud, Deputy Director

Child Care Services/Subsidies/Referrals | Special Needs Services | Mental Health Services | Parent Supports

2259 Myrtle Avenue, Eureka, CA 95501 | 707.444.8293 (P) | 800.795.3554 | 707.444.8298 (F) | [www.changingtidesfs.org](http://www.changingtidesfs.org)