

New Self Declaration Provider Checklist

_____ **Complete Application (SFN 865) – Front and Back**

Anyone living in the house that is 12 years or older needs to sign the middle section of the front page. To add additional household members please make a copy of the front page and add them to the middle section.

_____ **\$15.00 Fee; checks made out to NDDHS.**

_____ Fingerprint background check must be completed on the applicant, all Household members 18 years or older, and any employees or emergency backup providers. Please see enclosed procedure for fingerprinting. The fingerprint memo is good for 5 years and will need to be renewed prior to it expiring. Forms must be TYPED, not handwritten.

_____ **A copy of the applicants Pediatric CPR and AED certification**. CPR can NOT be taken on line. **A copy** of the applicants **1st Aid Certification**. There are 3 approved web sites to take first aid. Please review the list enclosed and be sure you only take 1st aid through one of the three approved sites or a face to face class.

_____ **Training Reports:** Please print and provide your licenser with a **copy** of your training report from the Growing Futures Website, www.ndgrowingfutures.org Click on the **“Reports”** tab and then the **“DHS Licensing Report”** tab to print out your official training report. Training taken within the last 3 years cannot be repeated (except the SIDS course which is required yearly). Please check your training report for the following:

_____ A Safe Sleep/SIDS course that is Growing Futures Approved shall be taken on a yearly basis if you are licensed to care for children under the age of 12 months.

_____ The “Getting Started” training must be completed within the first 3 months after you receive your Self Declaration certificate. This training can be found on the Growing Futures website: www.ndgrowingfutures.org

_____ If you **choose** to have an **Emergency Backup caregiver** please submit the following documentation:

_____ A copy of their CBCU memo (fingerprint clearance)

_____ Current copy of approved Pediatric CPR/AED and 1st Aid certification

_____ A copy of their training reports which includes the “Safe Sleep/SIDS” training (if you are going to care for children under the age of 12 months) and the “Getting Started” training needs to be completed within the first 3 months.

_____ A copy of the Child Care Evacuation Disaster Plan (SFN 517) enclosed- You will need to choose at least one alternate location and sign/date the bottom.

_____ **List of Children Enrolled** - including their date of birth, parent’s names, addresses, phone numbers, the emergency contacts name, and phone number. (form enclosed)

_____ A **copy** of any pet shot records.

_____ **A copy** of your Policies and Contract for payment. (An example is enclosed. You can choose to use this example or type up your own polices. The two things that are required are:

_____ An aquatic policy

_____ Fee policy or your contract for payment

_____ **A copy** of your written Daily Schedule of Activities (example enclosed)

_____ W-9 Form Completed every year. This form registers you with the State so they are able to pay Child Care Assistance to anyone that requires it.

- _____ One fire extinguisher per level of the home is required (At least one 2A10BC or larger.)
- _____ A smoke detector in each room used by children for sleeping/napping and one on each level of the home.
- _____ A visit from a Child Care Licensing Specialist. This visit can be scheduled when the above documentation has been submitted to the County office. 1010 2nd Ave South, Fargo ND 58103 (3rd Floor)

Reminders

- _____ A monitor is required in all rooms used for infant sleep unless a caregiver is directly in that room. (Under 12 months old.)
- _____ All items that state: **Keep out of the reach of children**, should be locked or inaccessible.
- _____ Locked storage or trigger locks for guns. Ammunition is also behind a lock, separate from the guns.
- _____ Pet food and water dishes need to be inaccessible to children.
- _____ The Self Declaration certificate needs to be posted.
- _____ Children's files should be up to date.
 - _____ Child Information Sheet
 - _____ Parent's Statement of Health form **must be updated on an annual basis.**
 - _____ Immunization records should be kept up to date
 - _____ A copy of the birth certificate or documentation that you viewed a copy should be on file

Updated 1/23/2020



APPLICATION FOR SELF-DECLARATION DOCUMENT
 NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
 CFS-EARLY CHILDHOOD SERVICES
 SFN 865 (1-2017)

			Provider Number	
Full Legal Name			Telephone Number	
Mailing Address (Street and Apartment Number)		City	State	ZIP Code
Address Where Care is Provided		City	State	ZIP Code
Social Security Number	Date of Birth	E-Mail Address		
Full Legal Name of Emergency Designee (must be at least 18 years of age)				
Languages Spoken by Provider				

The Privacy Act of 1974 (P.L. 93-579, Section 5) requires that the following information be provided when individuals are requested to disclose their social security number: Disclosure of social security number is voluntary and is requested for identification purposes. Failure to disclose this information on this application will not affect participation in this program.

Self-declare:

- I have read and agree to adhere to the standards set forth in Chapter 75-03-07.1 of the North Dakota Administrative Code (NDAC) governing child care in a residence adopted pursuant to Chapter 50-11.1 of the North Dakota Century Code (NDCC).
- I am not required by North Dakota State Law (Chapter 50-11.1) to be licensed to provide early childhood services. [A license is required if you care for six or more children or care for four or more children under the age of twenty-four months, including your own children.]
- I will notify the county social services office in the event that I am found guilty of a crime against children or found guilty of a felony. I will notify the county social service office if I am the subject of a child abuse/neglect charge resulting in a "services required" decision.

I Assure that I have have not been found to have abused or neglected a child and I give the North Dakota Department of Human Services permission to check for information involving me in the departmental child abuse and neglect files, the North Dakota Child Abuse and Neglect Information Index and any state in which I have resided.

List all other household members 12 years and older living in the home where care is provided. Signature indicates permission for the Department of Human Services to conduct check for name on the North Dakota Child Abuse and Neglect Information Index and departmental files and to share information with departmental staff and the applicant.

Full Legal Name	Date of Birth	Signature
Full Legal Name	Date of Birth	Signature
Full Legal Name	Date of Birth	Signature

I authorize the state or authorized agent that maintains records concerning child abuse or neglect in the above-named states to release to the Department of Human Services all information contained in those records related to the undersigned.

States You Have Lived in the Past 10 Years
Former Address (if any): (North Dakota/elsewhere)
Other names (if any) you have gone by in the last ten years
Hours/days of week you will most likely provide care

This agreement is limited to the individual and address listed above. Any change in name or address makes this agreement invalid and requires completion of a new self-declaration application. I must notify the county social service agency when I move.

This self-declaration document constitutes the entire agreement between Provider and the Department. No alteration, amendment, or modification in the provisions of this agreement shall be effective unless it is reduced to writing, signed by the parties and attached hereto.

I further understand that the self-declaration document I am applying for will expire on the date noted on this document and that it is my responsibility to reapply for another self-declaration document prior to its expiration date.

Provider Signature	Date
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State	County	Effective Date of Self-Declaration	Expiration Date of Self-Declaration
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Summary of Enclosures:

1. CPR/First Aid Certification
2. Training certificate for new applicants
3. Pet immunization record, if applicable
4. "Authorization for Child Abuse and Neglect Background Check" (SFN 508) for emergency designee

FOR COUNTY USE ONLY		FOR HSC USE ONLY	
Processing Fee (\$15) Collected?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Protective Service Reports?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Recommendation to approve?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Recommendation to approve?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Comments:		Comments:	
Signature	Date	Signature	Date
		Provider Number	

Childcare Licensing Fingerprint Guidelines

The SFN 829 and the SFN 60866 form **MUST BE TYPED** – no handwritten forms will be accepted. If you have lived in another State other than North Dakota in the last 5 Years please complete the additional State forms.

The forms can be found at: <http://www.nd.gov/dhs/services/childfamily/cbcu/index.html>

On the SFN 829:

The Requesting Agency: ND Department of Human Services

Contact Person: Leola Daul -email ldaul@nd.gov

Phone Number: 701-241-5928

Address: 1010 2nd Ave S.

P.O. Box 3106

Fargo, ND 58108

Who needs to be fingerprinted?

- Providers
- Staff who do not live in the home who are 14 and older
- Household members over 18 years of age
- Emergency designee (if you chose to have one)

Where to go to be fingerprinted?

Southeast Human Service Center

- Appointments only
- No Cost
- **MUST BRING** a valid photo ID. Ex: State ID Card, Driver's License, etc.

Phone: 701-298-4416

Address: 2624-9th Ave S Fargo

Fingerprinting at the Police Department

Police Departments

- Walk ins only
- Cost: \$10 (cash, check, credit/debit cards)
- **MUST BRING** a valid photo ID. Ex: State ID Card, Driver's License, etc.

Fargo Police Department Headquarters

222 4th Street N.

Fargo, ND 58102

Hours: Monday-Friday 8:30am-4pm

Fargo Police Department Substation

1230 25th Street S.

Fargo, ND 58103

Hours: Monday-Friday 9:30am-5pm

West Fargo Police Department

800 4th Ave E., Suite 2

West Fargo, ND 58078

Hours: 8am-4pm

MAIL **SEALED** FINGERPRINT CARDS AND FORMS SFN 829 AND SFN 60866 WHICH HAVE BEEN TYPED AND SFN 836 to:

Children and Family Services Division

Criminal Background Check Unit

NDDHS

600 East Boulevard Ave Dept 325

Bismarck, ND 58505-0250

REGION V

CPR/AED & First Aid Training Programs-must include Pediatric

(Rev. 3/1/18)

New American's please contact:

Abdiwali "Ibrahim" Sharif-Abdinasir (701) 541-7103

F-M Ambulance

2215 18th St. So

Fargo, ND 58103

Contact: Kelly Wanzek

(701) 364-1750

www.fmambulance.com/education

*New American's – Contact: Abdiwali "Ibrahim" Sharif-Abdinasir
(701) 541-7103*

American Red Cross

2602 12th St No

Fargo, ND 58102

Website: www.redcross.org

North Dakota State University Wellness Center

1707 Centennial Blvd.

Fargo, ND 58102

Contact: Ryan MacMaster, Aquatics Coordinator

(701) 231-5216

https://www.ndsu.edu/wellness/aquatics/safety_education/

F-M YMCA

400 1st Ave So

Fargo, ND 58103

(701) 364-4167

Fraser

2902 So University Dr.

Fargo ND 58103

Contact: Barb Grabar

(701) 232-3301

Pediatric First Aid may be taken on-line –CPR CANNOT BE TAKEN ON-LINE

www.profirstaid.com or www.cpraedcourse.com or www.lcpri.com



CHILD CARE EVACUATION DISASTER PLAN
 NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
 EARLY CHILDHOOD SERVICES
 SFN 517 (1-2017)

Child Care Provider/Program Legal Name		License Number	Today's Date	
Address		City	State	ZIP Code
Telephone Number	Cell Phone Number	E-Mail Address		

This document contains my relocation plan in the event that I am required to leave my child care address due to a natural disaster or catastrophic event.

FIRST CHOICE, WITHIN THE SAME COMMUNITY

Contact Name				
Address (Street and Apartment Number)		City	State	ZIP Code
Telephone Number	Cell Phone Number	Additional Contact Information (E-Mail Address, etc.)		

SECOND CHOICE, WITHIN THE SAME COMMUNITY

Contact Name				
Address (Street and Apartment Number)		City	State	ZIP Code
Telephone Number	Cell Phone Number	Additional Contact Information (E-Mail Address, etc.)		

OUTSIDE OF COMMUNITY

Contact Name				
Address		City	State	ZIP Code
Telephone Number	Cell Phone Number	Additional Contact Information (E-Mail Address, etc.)		

Contact information for the person with whom I will be in touch in case of an emergency, and who the agency can contact if necessary (e.g., family member or friend, living outside of the immediate area):

Contact Name				
Address		City	State	ZIP Code
Telephone Number	Cell Phone Number	Additional Contact Information (E-Mail Address, etc.)		

I understand that there are critical items I am urged to take with me when we evacuate. These may include:

- Agency contact information (e.g. agency emergency contact number)
- Contact information for currently enrolled families

I understand that in the event that I must evacuate my child care, I am required to report my location to the licensing agent or the North Dakota Department of Human Services. To contact the North Dakota Department of Human Services, I can call 1-800-245-3736 (toll-free in-state), 701-328-3591, or e-mail my location to dhscfs@nd.gov.

I understand that if any of the information included in this plan changes, I am to update the licensing agent or the North Dakota Department of Human Services within 14 days of the change.

Printed Name	
Authorized Signature	Date

Return form to your county licenser. Keep a copy in your files. A copy of this form will be shared with Child Care Aware of North Dakota to be used in emergency situations only.

Policies and Fees for:

____ Parents are responsible for payment of fees on time. A fee of \$ _____ is due weekly/bi-weekly/monthly.

____ If you have any concerns or complaints about my program, please discuss them with me as soon as possible. If you have a serious complaint that you feel that I am not addressing, you may contact my licensor at 701-239-6747.

____ Parents may request written/verbal daily reports.

____ Parents will be informed of any first aid administered to their child within twenty-four hours of the incident, and will be immediately notified of any injury that requires emergency care beyond first aid.

____ Substitute provider information is given to my licensor and a background check is completed.

____ Discipline:

Discipline must be constructive or educational in nature and may include: diversion, separation from the problem, talking with the child about the situation, praising appropriate behavior, or gentle physical restraint, such as holding. A child must not be subjected to physical harm, fear, or humiliation.

Separation, when used as discipline, must be appropriate to the child's development and circumstances. The child must be in a safe, lighted, well-ventilated room within sight or hearing range of a staff member responsible for caring for or teaching children. A staff member may not isolate a child in a locked room or closet.

____ If your child/children will be arriving at the program unaccompanied by a parent (walking from school) and fails to arrive at the expected time, I will notify you by phone so you can locate the child. If I am unable to locate either parent/guardian I will contact the emergency contact person provided by you. If all efforts fail to find a responsible party, I will notify the police.

____ Ill Child Policy- If your child becomes ill and I am unable to reach you, I will then try to contact another person authorized to pick up the child.

____ Water Hazards -There is/is not swimming/wading pool at my childcare facility.

- * I must have your parent permission and a description of your child's swimming ability in writing before I will allow your child to use the swimming/wading pool.
- * List all types of water activities provided: _____
- * I will not be involved in any activity other than directly supervising the child(ren) during water play; children will be kept in sight at all times during water play.

____ I will/will not transport children in my vehicle.

- * When I transport children, I will secure them in age appropriate child passenger safety seats as required by state law and carry required automobile insurance.
- * I will not leave children unattended in a vehicle.

____ I am mandated by North Dakota Century Code 50-25.1-03 to report any suspected cases of physical or sexual abuse or neglect. I will call Cass County Social Services to report: 701-239-6747.

Daily Schedule

Each provider must individualize the sample schedule

Welcome to our family child care home! Listed below is what your child will experience during a typical day. My philosophy is to provide a structured setting for children, so they know what to expect and feel secure. Within this structure, I allow for flexibility so that I can better meet the needs and interests of all the children.

MORNING ACTIVITIES

7:15 - 8:00	As children arrive, a variety of activities are available for them to do, such as table toys, blocks, books and story tapes. I rotate the toys every week for interest.
8:00 - 8:30	Clean up, prepare and eat breakfast, and clean up again! Each child has an opportunity to help with meal chores such as setting the table or pouring the milk.
8:30 - 9:45	Children have a choice of selecting an activity of their choice or joining in a group activity such as painting, water play or cooking.
9:45 - 10:00	Get ready to go outside: bathroom time, changing diapers, wash hands, etc.
10:00 - 11:00	Outdoor play that is a combination of free play on the swing set or sand box, and group activities such as walks in the neighborhood, a science project such as gardening or an outdoor art project.
11:00 - 1:30	Individual choice – dramatic play, blocks, board games.

LUNCH and REST

11:30 - 11:40	Clean up for lunch. Wash hands.
11:40 - 12:30	Family style lunch and conversation. Again, each child has an opportunity to help with chores. After lunch, everyone brushes teeth, uses the bathroom or diaper change, washes hands.
12:30 - 12:45	Story time. This is a time to slow down before rest time and enjoy a good book.
12:45 - 2:45	Everyone has a rest time. Preschool children who can't sleep rest quietly on their cots, looking at books for 30-40 minutes before they are allowed to get up and start a quiet activity.
2:45 - 3:00	Children wake up, put away cots, use the bathroom and wash hands.

AFTERNOON ACTIVITIES

3:00 - 3:20	Snack time.
3:20 - 4:30	Active outdoor play
4:30 - 5:30	Departure time. Children choose activities such as coloring, reading, table toys, etc., until their parents arrive. Events of the day and plans for the next day are discussed with children and parents as they leave.

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.	1 Name (as shown on your Income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number																				
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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 on page 3.

Sign Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

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

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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, 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(ii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its Instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. 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 this page), 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 SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Startling a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below 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 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), 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
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 ¹ The actual owner ³
5. Sole proprietorship or disregarded entity owned by an individual	The owner ²
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 ⁴
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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

² Circle the minor's name and furnish the minor's SSN.

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

* 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, 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

FARGO CITY CODES FOR CHILD CARES

ARTICLE 13-11 - CHILD CARE CENTERS

13-1101. - Definitions.

1. "Child Care Facility": Any facility required by the North Dakota Department of Human Services (NDDHS) to have a health inspection where children receive care and supervision for 24 hours or less per day; unaccompanied by the child's parent, guardian or custodian.
2. "Electronic Media": Media that use electronics or electromechanical energy for the end user (audience) to access the content.
3. "Family Child Care ": A private residence licensed by NDDHS to provide early childhood services for no more than seven children at any one time, except that the term includes a residence licensed to provide early childhood services to two additional school-age children.
4. "School-age children": Children who are at least five years but less than twelve years of age.

Source: 2054 (1982), 2986 (1999), 4763 (2010), 4918 (2014).

13-1102. - Application.

All child care facilities shall be subject to the requirements of this article, including applicable provisions of the Land Development Code.

Source: 2054 (1982), 2986 (1999), 4918 (2014).

13-1103. - Certificate of occupancy required.

A certificate of occupancy as required by § 20-0327 of the Revised Ordinances of 1965 of the city of Fargo shall be obtained prior to the commencement of the operation of any child care facility.

Source: 2054 (1982), 4918 (2014).

13-1104. - Operation of child care facility—permit required.

No person may operate a child care facility within the city limits of Fargo without a permit issued by the public health department. The permit required by this section shall not be required for a family child care, state licensed preschools and/or school age programs that do not prepare meals.

Source: 4763 (2010), 4918 (2014).

13-1105. - Regulation, inspection and enforcement by public health department.

In order to provide for the public health and safety, the public health department shall have authority to regulate and enforce the provisions stated herein concerning the child care facility. The public health department shall have authority to enter upon the premises of a child care facility and to inspect or cause to be inspected all child care facilities as often as is necessary to confirm compliance with the provisions of this article. In the event of a failure to comply with the provisions of this article, after due notice thereof, the public health department shall have the power to abate or cause a suspension of the permit of the child care facility until such time as the same is, in the opinion of the public health department, in compliance with the provisions of this article.

The city health officer is authorized to promulgate regulations creating minimum standards for child care facilities in order to provide for the public health and safety.

Source: 4763 (2010), 4918 (2014).

13-1106. - Display of permit—permit nontransferable.

A permit issued pursuant to this article shall be displayed in a conspicuous place at the child care facility for which the permit is issued. A permit issued pursuant to this article is non-transferable.

Source: 4763 (2010), 4918 (2014).

13-1107. - Application and fees; issuance and expiration of permits; and renewal.

- A. Application. An applicant for a permit shall submit an application for a permit to the department on a form provided by the department along with payment of the required permit fee. Permit fees and fees for renewal thereof shall be established by resolution of the board of city commissioners. The application must include the name and complete mailing address and street address of the child care facility, a scale drawing and floor plan of the proposed child care facility, and any other information reasonably required by the department for the administration of this section.
- B. Issuance of permits and expiration. Approved permits shall be issued annually by the city auditor's office effective January 1 of each year and shall expire on December 31 of each year.
- C. Renewal. Renewal statements will be sent out by the city auditor's office prior to the beginning of the New Year. Permit renewals will be issued by the city effective January 1 of each year.

Source: 4763 (2010), 4918 (2014).

13-1108. - Health and sanitation requirements.

All child care facilities shall comply with the health and sanitation requirements contained in Caring for Our Children National Health and Safety Performance Standards: Guidelines for Out-of-Home Child Care Programs 3rd edition, published in 2011, and the following requirements:

- A. Food preparation shall be conducted in a kitchen in a sanitary manner with proper equipment and cleaning facilities appropriate to the number of children in the facility, and shall be done in accordance with Fargo-Cass Public Health Requirements for Food and Beverage Establishments. Bottles and infant food/cereal may be prepared in the classroom as long as:

1. a specific sink designated for food preparation is available.
 2. if a second sink in the classroom is not available, water for drinking/eating must be obtained from another sink that is designated for food preparation, and the classroom sink/faucet/handles must be sanitized before using for preparing bottles and infant cereal/food.
- B. A specific area shall be designated for diapering.
1. This area shall include a hand sink, designated for hand washing purposes only, diapering supplies and disinfectant at the appropriate concentration.
 2. This area shall be used for no other purpose than diapering.
 3. The surface of the diapering area shall be nonporous, kept in good repair, and cleaned and disinfected after each use.
 4. An approved diapering procedure poster shall be posted at each diapering station.
 5. A covered receptacle with a step lid shall be provided in the diapering area.
- C. Sleeping areas shall include individual cribs/playpens, beds, cots, or mats for each child.
1. Cots and mats shall be sanitized after each use unless designated to each child, which shall require weekly sanitization.
 2. Cots and mats shall be in good repair and shall not be stored in restrooms. Each child's sheets, blankets, and nap items must be stored separately from the other children's.
 3. Sheets and blankets shall be laundered weekly or more frequently if needed. If shared, bedding shall be laundered after use by each child.
 4. Fitted sheets, if used, must be properly fitting so the mattress or pad maintains shape, lays flat, and meets all four corners of the frame of the crib/playpen.
- D. Children will be excluded from child care due to the following:
- fever;
 - if they are not feeling well enough to participate in care;
 - if, because of illness, they require more care than provider can provide;
 - if they are diagnosed with an illness specified in program's exclusion guidelines policy.
- If a child becomes ill while at the child care facility, that child shall be isolated from the rest of the children in attendance but kept under constant supervision, until the child is released to a parent or other authorized person.
- E. The child care facilities shall have adequate sanitary toilet and lavatory facilities available. The water temperature in sinks available to children shall not exceed 120°F.
- F. Hand washing shall be required for all staff, volunteers and children.
1. Hand washing shall be done at the following times:
 - a. Upon arrival for the day or when moving from one child care group to another.
 - b. Before and after:
 - Eating, handling/preparing bottles/food, or feeding a child;
 - Giving medication;
 - Playing in sensory tables (water, sand, etc.) or with sensory materials (play dough, modelling clay, etc.) that are used by more than one person.
 - c. After:

Children attending less than a full day program shall be limited to a proportionate amount of such viewing.

Source: 4918 (2014).

13-1.112. - Beverages.

- A. Beverages with added sweeteners, whether artificial or natural, shall not be provided to children.
- B. Juice shall only be provided to children twelve months and older, and shall not be provided in a bottle. Only 100 percent juice shall be permitted and children shall receive no more than six ounces per day.
- C. Water shall be made available and shall be easily accessible throughout the day.

Source: 4918 (2014).