

**Low Income Child & Dependent Care Tax Credit
AND
Child Care Provider's Social Security Numbers**

Do I need to have my child care provider's social security number or employee identification number (EIN) to qualify for the Child & Dependent Care Tax Credit?

Yes; to file for the Low Income Child & Dependent Care Tax Credit your child care provider will need to complete the IRS form W-10 Dependent Care Provider's Identification and Certification. This form includes the provider's taxpayer identification number. The taxpayer identification number (TIN) can be a SSN or an EIN. Tax-exempt providers do not need to supply a TIN but write 'tax-exempt' in the space for TIN.

If your child care provider does not have IRS form W-10, you can download the form from the IRS website: www.irs.gov.

What happens when a child care provider refuses to give me their social security number or Employee Identification Number?

Child care providers need to give their taxpayer identification number (TIN) to families who have paid for their services during the year and are requesting the information. The child care provider's responsibility to disclose, and the penalty for non-disclosure, is described in the instructions for IRS Form W-10.

Parents can still file for the Child & Dependent Care Tax Credit when a provider refuses to disclose their social security number or employee identification number (EIN.) The instructions to claim this credit without the provider's social security number or EIN are on "Instructions for Form 2441."

If my provider refuses to give me their social security number or employee identification number, can I call the Child Development Division for that information?

Federal law prohibits disclosure by Child Development Division of private information such as social security numbers and employer identification numbers.

If you have further questions please talk to the IRS, (IRS Toll Free Number: 1-800-829-1040 or www.irs.gov.) a tax professional, or your lawyer.

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