

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Dependent Care Provider's Identification and Certification**▶ **Do NOT file Form W-10 with your tax return. Instead, keep it for your records.**▶ **Go to [www.irs.gov/FormW10](http://www.irs.gov/FormW10) for the latest information.**

<b>Part I</b>		<b>Dependent Care Provider's Identification</b> (see instructions)	
<b>Please Print or Type</b>	Name of dependent care provider	<b>Provider's taxpayer identification number</b>	
	Address (number, street, and apt. no.)	If the above number is a social security number, check here ▶ . . . . . <input type="checkbox"/>	
	City, state, and ZIP code		

**Certification and Signature of Dependent Care Provider.** Under penalties of perjury, I, as the dependent care provider, certify that my name, address, and taxpayer identification number shown above are correct.

<b>Please Sign Here</b>	<b>Dependent care provider's signature</b>	<b>Date</b>

<b>Part II</b>	<b>Name and Address of Person Requesting Part I Information</b> (see instructions)
	Name, street address, apt. no., city, state, and ZIP code of person requesting information

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of form.** You must get the information shown in Part I from each person or organization that provides care for your child or other dependent if:

1. You plan to claim a credit for child and dependent care expenses on Form 1040 or 1040-SR, or
2. You receive benefits under your employer's dependent care plan.

If either 1 or 2 above applies, you must show the correct name, address, and taxpayer identification number (TIN) of each care provider on Form 2441, Child and Dependent Care Expenses.

You may use Form W-10 or any of the other sources listed under *Due diligence* below to get this information from each provider.

**Penalty for failure to furnish TIN.** TINs are needed to carry out the Internal Revenue laws of the United States. Section 6109(a) requires a provider of dependent care services to give to you a valid TIN, even if the provider isn't required to file a return. The IRS uses the TIN to identify the provider and verify the accuracy of the provider's return as well as yours.

A care provider who doesn't give you a correct TIN is subject to a penalty for each failure unless the failure is due to reasonable cause and not willful neglect. This penalty doesn't apply to an organization described in section 501(c)(3). See *Tax-exempt dependent care provider*, later.

**If incorrect information is reported.** You won't be allowed the tax credit or the exclusion for employer-provided dependent care benefits if:

- You report an incorrect name, address, or TIN of the provider on your Form 2441; and
- You can't establish, to the IRS upon its request, that you used due diligence in trying to get the required information.

**Due diligence.** You can show due diligence by getting and keeping in your records any one of the following.

- A Form W-10 properly completed by the provider.
- A copy of the provider's social security card.
- A recently printed letterhead or printed invoice that shows the provider's name, address, and TIN.
- If the provider is your employer's dependent care plan, a copy of the statement provided by your employer under the plan.

- If the provider is your household employee and he or she gave you a properly completed Form W-4, Employee's Withholding Certificate, to have income tax withheld, a copy of that Form W-4.

If your care provider doesn't comply with your request for one of these items, you must still report certain information on your Form 2441. For details, see the Instructions for Form 2441.

**Specific Instructions****Part I**

The individual or organization providing the care completes this part.

Enter the provider's name, address, and TIN. For individuals and sole proprietors, the TIN is a social security number (SSN). But if the provider is a nonresident or resident alien who doesn't have and isn't eligible to get an SSN, the TIN is an IRS individual taxpayer identification number (ITIN). For other entities, it is the employer identification number (EIN). If the provider is exempt from federal income tax as an organization described in section 501(c)(3), see *Tax-exempt dependent care provider* below.

**How to get a TIN.** Providers who don't have a TIN should 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. To apply for an ITIN, get Form W-7, Application for IRS Individual Taxpayer Identification Number, from the IRS. To apply for an EIN, get Form SS-4, Application for Employer Identification Number, from the IRS.

**Note:** An ITIN is for tax use only, and may expire under certain conditions. It doesn't entitle the individual to social security benefits or change his or her employment or immigration status under U.S. law. For details, see the Instructions for Form W-7.

**Tax-exempt dependent care provider.** A provider who is a tax-exempt organization described in section 501(c)(3) and exempt under section 501(a) isn't required to supply its TIN. Instead, the provider must complete the name and address lines and write "tax-exempt" in the space for the TIN. Generally, an exempt 501(c)(3) organization is one organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals.

**Part II**

Complete this part only if you are leaving the form with the dependent care provider to return to you later.