

Dependent Care Provider's Identification and Certification

Part I Dependent Care Provider's Identification (See instructions)

Please print or type	Name of dependent care provider	Provider's taxpayer identification number
	Address (number and street)	If the above number is a social security number check this box <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, as shown above, are correct.

Please Sign Here	Signature of Dependent Care Provider	Date
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Part II Name of Taxpayer Requesting Part I Information (See instructions)

Name, street address, city, state, and ZIP code of person(s) requesting information

General Information

Due to recent changes in the law, you are required to get the information in Part I from anyone who provides care for your child or other dependent if:

- you intend to claim a tax credit on your tax return for child and dependent care expenses; or
- you receive benefits from a dependent care assistance program provided by your employer

You will have to report the correct name, address, and taxpayer identification number (TIN) of the dependent care provider on the child and dependent care credit form, which is Form 2441 if you file Form 1040, or Schedule 1 if you file Form 1040A. You will have to report this information on your **1989** tax return which you will file in **1990**.

You may use Form W-10 to get this information from each provider or you may use any one of the other methods described under *If Incorrect Information Is Reported*, below. Do not file Form W-10 with your income tax return. Instead, keep it for your records.

Penalty for Failure To Furnish TIN.—This information is needed to carry out the Internal Revenue laws of the United States. Section 6109(a) of the Internal Revenue Code requires anyone providing dependent care services to you to give you this information. IRS uses the TIN for identification purposes and to help verify the accuracy of the provider's return as well as your return. Providers must give you their TIN whether or not they are required to file a tax return.

If the dependent care provider (other than a tax-exempt organization described in Internal Revenue Code section 501(c)(3)) does not furnish his or her correct TIN to you, the provider is subject to a penalty of \$50 for each such failure unless the failure is due to reasonable cause and not willful neglect.

Part I

The individual or organization providing the dependent care services completes this part.

The provider's name, address, and taxpayer identification number (TIN) should be entered in the spaces above. For individuals and sole proprietors, the TIN is a social security number. For other entities, it is the employer identification number. If the provider does not have a TIN, see *How To Get a TIN*, below.

If the provider is exempt from Federal income tax as an organization described in section 501(c)(3), see *If Dependent Care Provider Is an Exempt Organization*, below.

How To Get a TIN.—Providers who do not have a TIN should apply for one immediately. To apply for the number, they should get **Form SS-5**, Application for a Social Security Number Card (for individuals), from the local office of the Social Security Administration, or **Form SS-4**, Application for Employer Identification Number (for businesses and other entities), from the local Internal Revenue Service office.

If Dependent Care Provider Is an Exempt Organization.—If the dependent care provider is a tax-exempt organization of the type described in section 501(c)(3), the provider is not required to supply its TIN. In such cases, the organization completes the name and address part of Form W-10 and writes "tax-exempt" in the space for the TIN. Generally, the type of exempt organization described in section 501(c)(3) 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.

Income Tax Reporting Requirements for Dependent Care Providers.—The individual provider must report on his or her income tax return all income received for providing care for any person. If the

provider is a self-employed individual, the income is required to be reported on Schedule C (Form 1040). For information on reporting this income, see the instructions for Form 1040.

Part II

You only need to complete this part if you give Form W-10 to your care provider and it is to be returned to you at some later time.

Other Information

If Incorrect Information Is Reported.—You will not be allowed the tax credit or the income exclusion for employer-provided dependent care assistance if:

- you report an incorrect name, address, or TIN of the provider on your income tax return; and
 - you cannot establish, to the IRS upon its request, that you exercised due diligence in obtaining this information.
- You can show that you exercised due diligence by getting and keeping:
- a Form W-10 properly completed by the provider; or
 - a copy of the provider's social security card or driver's license (in a state where the license includes the social security number); or
 - a recently printed letterhead or printed invoice that has on it the provider's name, address, and TIN; or
 - where the employer is the provider, a copy of the statement furnished by the employer under a dependent care assistance program, showing the employer's name, address, and TIN; or
 - where the provider is your household employee and has given you a properly completed Form W-4 to have income tax withheld, a copy of that Form W-4.