

## BANANAS' Child Care Payment Statement For 2009

Dear Child Care Provider:

The form on the reverse side was prepared by BANANAS to help you give parents the information they need to take a state or federal child care tax credit. (The form is designed for use by self-employed child care providers such as family child care providers or by center-based programs. It is not intended for use by providers who work in parents' homes as employees.) We have combined the Federal W-10 form and BANANAS' payment statement so providers only have one form to complete.

The section at the top of the form is an exact copy of a W-10 from the federal government. You must complete a W-10 for every parent who requests one. Fill in the information requested in Part I: your name, your taxpayer identification number (TIN), your address, city, state and zip code. You must also sign and date the W-10. Your taxpayer identification number is usually your social security number if you are a family child care provider (family child care providers can choose to apply for a separate TIN) or your federal identification number if you are a for-profit center. Tax exempt centers don't have to supply a TIN and can simply write "tax exempt" in the space for the number. (If you use a social security number for your TIN, be sure to check the box below the TIN.) If you have additional questions about how to complete the W-10, call the IRS, (800) 829-1040. Part II requests the parent's name and address.

The information below the W-10 is the additional information which parents need in order to take the child care tax credit. Complete the name of the parent and the number of children you cared for in the family. Then complete the payment sections:

- (1) the total child care charged in 2009 (*What you charged the family, not necessarily what they paid you.*)
- (2) the total amount of the 2009 charges actually paid during tax year 2008 (*Don't include money the parent owes you for 2009.*)
- (3) any 2008 child care expenses paid to you in 2009. (*Frequently this line is blank.*)

You should prepare a form for every family whose child or children you cared for at any time during 2009. This includes children who are no longer in your care. If you cared for a child whose child care was paid for by divorced or separated parents who share custody of the child, you should prepare two forms – one for each parent showing only the amount that each individual parent paid. Only one parent may be eligible for the child care credit but both should receive a statement from you. Which parent is eligible for the credit is a question parents who use shared custody should take to a tax specialist, a lawyer, or the IRS. Obviously, the IRS is interested in checking to see if the amount of money that parents claim on the child care tax credit is the same amount you report as income on your tax records.

Do not list on these forms any money that an agency (such as BANANAS' Parental Choice Vendor Programs, Oakland Licensed Day Care Vendor Program, Berkeley-Albany Licensed Day Care Vendor Program, Child Care Links, etc.) paid you for a child's care. List only the money that a parent actually paid you for care. The form has been designed so that you can easily reproduce the copies that you need. Be very sure to keep a duplicate copy of each form for your own records.

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COMBINED W-10 & CHILD CARE PAYMENT STATEMENT FOR 2009

Form **W-10**  
(Rev. August 1996)  
Department of the Treasury  
Internal Revenue Service

**Dependent Care Provider's Identification and Certification**

Do NOT file Form W-10 with your tax return. Instead, keep it for your records.

<b>Part I</b> Dependent Care Provider's Identification (See instructions.)		
Please print or type	Name of dependent care provider	Provider's taxpayer identification number
	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	
<b>Certification and Signature of Dependent Care Provider.</b> —Under penalties of perjury, I, as the dependent care provider, certify that my name, address, and taxpayer identification number shown above are correct.		
Please Sign Here	Dependent care provider's signature	Date
<b>Part II</b> Name and Address of Person Requesting Part I Information (See instructions.)		

Name, street address, apt. no., city, state, and ZIP code of person requesting information

CHILD CARE PAYMENT STATEMENT FOR 2009

The information below is the additional information parents need in order to take the child care tax credit. Complete the name of the parent, the number of children you cared for in the family, (1) the total child care amount charged in 2009; (2) the total amount of the 2009 charges *actually* paid during tax year 2009 and (3) any 2008 expenses paid to you in 2009.

Parent's Name: \_\_\_\_\_ Number of children from the family cared for in 2009: \_\_\_\_\_

1. Total child care expenses charged to the family for 2009: \$ \_\_\_\_\_
2. Amount of 2009 child care expenses actually paid in 2009: \$ \_\_\_\_\_
3. Amount of 2008 child care expenses paid in 2009 (if any): \$ \_\_\_\_\_

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	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	
<b>Certification and Signature of Dependent Care Provider.</b> —Under penalties of perjury, I, as the dependent care provider, certify that my name, address, and taxpayer identification number shown above are correct.		
Please Sign Here	Dependent care provider's signature	Date
<b>Part II</b> Name and Address of Person Requesting Part I Information (See instructions.)		

Name, street address, apt. no., city, state, and ZIP code of person requesting information

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