



REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION IRS FORM W-9 INSTRUCTIONS (Effective 10/2016)

PURPOSE

The purpose of the Request for Taxpayer Identification Number and Certification, Form W-9, is to obtain for tax purposes the tax identification number or social security number of the child care provider who receives reimbursement from DECAL or its agent. **The provider's legal business name must be used on the form. This is the name that is listed on the child care provider's license issued from DECAL.** There is a separate line for the program's "doing business as" name that can be used if different from the legal name.

Payments issued to child care providers who care for children receiving CAPS subsidies are reported to the Internal Revenue Service (IRS). The Form W-9 is used to ensure that the provider's earnings are reported accurately to the IRS and provider annually.

Child care providers who care for children subsidized by CAPS are required to complete all applicable sections of the W-9. Child care providers who fail to submit the W-9 will have their payments withheld may be dismissed from the CAPS program.

INSTRUCTIONS FOR USE

The Form W-9 is a single copy form that should be completed by the child care provider annually. The child care provider can refer to the written instructions on the back of the Form W-9 or use the internet address (<https://www.irs.gov/pub/irs-pdf/fw9.pdf>).

Each informal child care provider must present his or her social security card for verification as part of the CAPS enrollment process. The number on the provider's social security number card should be correctly entered on the Form W-9, and their name should appear as listed on their social security card.

FILING

The W-9 is used by DECAL or its agent and should be maintained in the provider's file to serve as documentation to support payments issued for any children receiving subsidized child care from the provider.