

## YOUR INCOME REPORTING RESPONSIBILITY

The Missouri Department of Social Services is required by law to send you proof of the total amount of your child care subsidy payments at the end of each tax year. This amount is also sent to the Internal Revenue Service.

**Child care providers are self-employed individuals.** Child care providers doing business with the Missouri Department of Social Services are not employed by the state. Because you are self-employed, the State of Missouri cannot deduct any taxes from your child care payments.

You will still receive an IRS Form 1099-Misc from the Missouri Department of Social Services even when the Internal Revenue Service does not require you to file a tax return because of your qualified non-profit status.

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### THE MISSOURI DEPARTMENT OF SOCIAL SERVICES NOW OFFERS CHILD CARE SUBSIDY INVOICING THROUGH THE INTERNET

The Child Care Online Invoice System (CCOIS) is available for all child care providers who do business with the Family Support Division. If you register for this service, you receive your monthly child care invoices and submit child attendance through the internet each month.

To access the CCOIS, go to the Department of Social Services Home Page at [www.dss.mo.gov](http://www.dss.mo.gov) and click on the Child Care Online Invoicing icon at the bottom of the page. **Please read the Text Guide for using the CCOIS. You may print this guide for your own use to help you navigate through CCOIS.**

- If you register by the 19<sup>th</sup> of the month, your invoices beginning with that month are available on the CCOIS web site as of first day of the next month.
- If you register after the 19<sup>th</sup> of the month, your invoices beginning with the next service month are available on the CCOIS web site in two months.

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- **WOULD YOU LIKE TO RECEIVE YOUR CHILD CARE PAYMENT SOONER?**
  - **WOULD YOU LIKE TO AVOID THE TIME IT TAKES FOR YOUR CHECK TO ARRIVE BY MAIL?**
  - **NOW YOU CAN.....SIGN UP FOR DIRECT DEPOSIT!**

Here's what you need to do:

- Have an **active checking or savings account** in your name or your business name
- Complete a Direct Deposit Agreement Form, (IM-20) at your local Family Support Division office and give a voided check or deposit slip to your local Family Support Division Office representative. This verifies your bank's routing number and your account number.

Direct Deposit processing takes about two weeks. Once your request is approved and your account remains open, all of your child care payments will be deposited in your bank account electronically. Contact your local Family Support Division office about Direct Deposit.