

SAMPLE FAMIS CHILD CARE 1099 FORM TAX YEAR 2004

RETURN UNDELIVERABLE MAIL TO:
DEPARTMENT OF SOCIAL SERVICES
OFFICE OF EARLY CHILDHOOD
P.O. BOX 1527
JEFFERSON CITY, MO 65102-1527

STATE SEAL

CHILD CARE PROVIDER NAME
CHILD CARE PROVIDER ADDRESS
CITY, STATE, ZIP CODE

2004 FORM 1099-MISC MISCELLANEOUS INCOME OMB NO. 1545-0115
YOUR CHILD CARE PROVIDER TAX ID/SSN: 123-45-6789 YOUR CHILDCARE VENDOR NUMBER: 001234567

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

| | | | |
|-------|-------|---------------------------------------|-------|
| 1 | 6 | 7 | 14 |
| \$.00 | \$.00 | NON EMPLOYEE COMPENSATION \$23,456.78 | \$.00 |

Instructions to Recipients

The amount shown on this form may be subject to self-employment tax. If your net income is \$400 or more, you must file a return and compute your self-employment tax on Schedule SE (Form 1040). See Publication 533, Self-Employment Tax for more information. If no income, Social Security and Medicare taxes were withheld, you may have to make estimated tax payments if you are still receiving these payments. See Form 1040-ES, Estimated Tax for Individuals.

If you are an individual, report the taxable amounts shown on Form 1040, as explained below. For corporations, fiduciaries, or partnerships, report the amounts on the proper line of your tax return.

Box 7: This box shows non-employee compensation. Payments reported in this box are income from self-employment. Report this income on Schedule C, C-EZ, or F (Form 1040) and complete Schedule SE (Form 1040).

The amount shown in this box represents payments made to you from the FAMILY SUPPORT DIVISION for child care services. You received these payments in the months of January 2004 through December 2004. Income on this form is counted because it was received within the 2002 tax year. If you provided child care services in December 2003, you were paid in the 2004 tax year. This payment is included in Box 7.

You received this form because you are considered self-employed and not an employee of the Division. Income reported on this form is based on child care invoices you submitted to the Division for child care services that you provided. The amount shown above represents a total of all payments made to you in 2004. The Division did not withhold Social Security or Medicare taxes on your behalf. Contact the IRS for information about how to report any Social Security or Medicare taxes.

If you believe the amount shown in Box 7 is incorrect, **you must send an explanation and proof of the correct payment amount.** We will compare the payment information that you send to us with our records of payments made to you in the months of January through December 2004.

If your tax identification number or payee name is in error, **send proof of the correct name and/or number to:**

Missouri Department of Social Services
Children's Division/Early Childhood Section
1099 Correction
P. O. Box 88
Jefferson City, MO 65102-0088
573-522-1385
DSS FEDERAL EIN: 43-1754897