

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. You will receive proof of your 2006 child care payments no later than January 31, 2007.

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.