

**Ohio Department of Job and Family Services  
Bureau of Child Care Policy and Operational Support****Provider Technical Assistance Letter 8-2014  
Required Tax Information  
November 24, 2014****Required Tax Information Due by December 12, 2014****Background**

The Ohio Department of Job and Family Services (ODJFS) began paying providers for publicly funded child care services in May 2010. The Internal Revenue Service (IRS) requires ODJFS to issue Form 1099-MISC to providers who have received a total payment from ODJFS that is equal to or greater than \$600.

**Actions**

In January 2015, ODJFS will issue Form 1099-MISC for tax year 2014 in the “owner’s name and address” that is attached to the taxpayer’s identification number (TIN) entered in the Provider Portal. Any deductions (IRS levies, child support, union dues) that were taken from a 2014 weekly payment are considered part of the total payment received for the year and those amounts will be included on the 2014 1099-MISC form. If child care services were provided in late 2013 and the payment was received in 2014, that amount will be included on the 2014 1099-MISC form.

**Additional Provider Tax Information Needed**

Providers must log into the Provider Portal at <https://www.ccidsportal.ohio.gov> to enter additional tax information on the banking screen.

The following tax information is required:

- 1) Tax Owner’s name – this is the name as shown on your income tax return
- 2) Tax Owner’s mailing address – enter street, city, state and zip code
- 3) The tax identification number (TIN) – please verify that this number is correct
- 4) Select tax identification number type

The following tax information is optional:

- 1) Tax Owner’s phone number and email address are optional. If completed, this is the contact information that will be used if there are questions regarding your tax information.

Name/TIN combinations reported on the Form 1099-MISC are matched with the Social Security Administration and the IRS. The IRS will send ODJFS a list of providers who have reported an

incorrect Name/TIN combination. ODJFS will notify providers affected by this issue and failure to help correct this problem will require ODJFS to begin backup withholding on their publicly funded child care payments. This means that ODJFS, as directed by the IRS, will deduct an amount from the provider's payment and send it to the IRS as a tax collection. In addition, providers may be subject to a \$50 penalty by the IRS for failing to give ODJFS their correct Name/TIN combination. Here are two examples of how names are looked at by the IRS for the Name/TIN match process:

- Name matches for individuals and sole proprietors are matched against the first 4 letters of the last name.  
Example: Jane **J**ohnson
- Name matches for other organizations are generally matched to the first 4 letters of the name not including extraneous words such as "a, an, the" titles and special characters.  
Example: The **S**unshine Place

If you have questions regarding the type of tax identification number you should use or the correct name to associate with a tax identification number, please see the IRS website at <http://www.irs.gov/Help-&-Resources>, or the Social Security Administration at <http://www.ssa.gov/> if you are using a SSN, before you complete the required tax information in the Provider Portal. After your tax information is submitted in the Provider Portal, you will need to send a new W-9 to change or correct the tax owner's name, tax number and type. A new W-9 is also required if the information you enter into the Provider Portal does not match the W-9 ODJFS now has on file. Providers who fail to enter the required tax information by December 12, 2014 may be notified that their Provider Agreement for Publicly Funded Child Care Services will be terminated.

### **Multiple License Numbers**

Child care providers that have used more than one license number during 2014, please note the following:

- If there are different tax identification numbers (TIN) listed under each license number, more than one 1099-MISC form will be received. For example, for part of the year a provider listed a Social Security number (SSN) as the TIN, then received a new license number and entered an Employer Identification Number (EIN) as the TIN. In this situation, the provider will receive separate 1099-MISC forms for payments made under each TIN.
- Businesses that have multiple locations under different license numbers, but share the same TIN, will receive one 1099-MISC form with one total payment made to all locations.
- The TIN number on the Banking Form screen as of December 31, 2014 will be displayed on the 1099-MISC form.

**View Form 1099-MISC**

Providers can view and/or reprint a copy of their 2014 1099-MISC form on the Provider Portal after February 1, 2015.

Please contact the Child Care Help Desk at 1-877-302-2347, option 1, with any questions.