

STATE OF HAWAII — DEPARTMENT OF TAXATION
Dependent Care Provider's Identification and Certification

(DO NOT file with your tax return. Keep for your records)

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| Part I — Dependent Care Provider's Identification (See Instructions) | | |
| Please print or type | Name of dependent care provider | Provider's taxpayer identification number |
| | Address (number and street) | If the above number is a social security number, check this box <input type="checkbox"/> |
| | City, state, and ZIP code | Hawaii Tax I.D. No. W _____ - _____ |
| Certification and Signature of Dependent Care Provider. Under penalties set forth in section 231-36, HRS, I as the dependent care provider, certify that my name, address, taxpayer identification number, and general excise Hawaii tax identification number, as shown above, are correct. | | |
| Please Sign Here | Signature of Dependent Care Provider | Date |
| Part II — Name and Address of Taxpayer Requesting Part I Information (See Instructions) | | |
| Name, street address, city, state, and ZIP code of person requesting information | | |

General Information

You are required to get the information in Part I from anyone who provides care for your child or other dependent if:

- you intend to claim a tax credit on your tax return for child and dependent care expenses; or
- you receive benefits from a dependent care assistance program provided by your employer.

You must report the correct name, address, taxpayer identification number (TIN), and general excise Hawaii tax identification number (Hawaii Tax I.D. No.) of the dependent care provider (provider) on Schedule X, Tax Credits for Hawaii Residents.

You may use Form HW-16 to get this information from each provider or you may use any one of the other methods described under *Due Diligence*, below. A copy of federal Form W-10 may not be submitted for Form HW-16. Do not file Form HW-16 with your income tax return. Instead, keep it for your records.

Section 235-55.6, Hawaii Revised Statutes (HRS), requires anyone providing dependent care services to you to give you this information. The Department of Taxation uses the TIN and general excise Hawaii Tax I.D. No. for identification purposes and to help verify the accuracy of the provider's return as well as your return. Providers must give you their TIN and general excise Hawaii Tax I.D. No. whether or not they are required to file a tax return.

Part I

The provider completes this part.

The provider's name, address, TIN, and general excise Hawaii Tax I.D. No. should be entered in the spaces above.

For individuals and sole proprietors, the TIN is a social security number (SSN). But if the provider is a nonresident or resident alien who does not have and is not eligible to get an SSN, the TIN is an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). For other entities, it is the federal employer identification number (FEIN). If the provider does not have a TIN or a general excise Hawaii Tax I.D. No., see

How to Get a TIN and a general excise Hawaii Tax I.D. No., below.

If the provider is exempt from federal income tax as an organization described in IRC section 501(c)(3), see *If Provider Is an Exempt Organization*, below.

How To Get a TIN and a general excise Hawaii Tax I.D. No. — Providers who do not have a TIN or a general excise Hawaii Tax I.D. No. should apply for one immediately. To apply for an SSN, they should get federal Form SS-5, Application for a Social Security Card (for individuals), from their local office of the Social Security Administration. To apply for an ITIN, they should get federal Form W-7, Application for IRS Individual Taxpayer Identification Number, from their local IRS office. To apply for a FEIN, they should get federal Form SS-4, Application for Employer Identification Number (for businesses and other entities), from their local IRS office. To apply for a general excise Hawaii Tax I.D. No., they should get Form BB-1, State of Hawaii Basic Business Application, from their respective district Department of Taxation office. Form BB-1 may also be obtained by calling the Department of Taxation's Forms By Fax/Mail line at 808-587-7572 or toll-free at 1-800-222-7572, or by downloading it from the Department of Taxation's website (www.hawaii.gov/tax). **NOTE:** *An ITIN is for tax use only. It does not entitle the individual to social security benefits or change employment or immigration status under U.S. law.*

If Provider Is an Exempt Organization. — If the provider is a tax-exempt organization of the type described in IRC section 501(c)(3), the provider is not required to supply its TIN or general excise Hawaii Tax I.D. No.. In such cases, the organization completes the name and address part of Form HW-16 and writes "tax-exempt" in the space provided for the TIN and general excise Hawaii Tax I.D. No.. Generally, the type of exempt organization described in IRC section 501(c)(3) is one organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Income Tax Reporting Requirements for Providers. — The provider must report on his or her income tax return all income received for providing care for any person.

Part II

You only need to complete this part if you give Form HW-16 to your provider and it is to be returned to you at some later time.

Other Information

If No Information Is Reported. — You will not be allowed the tax credit or the income exclusion for employer-provided dependent care assistance if:

- you do not include the name, address, TIN, or general excise Hawaii Tax I.D. No. of the provider on your income tax return; and
- you cannot establish, to the Department of Taxation upon its request, that you exercised due diligence in obtaining this information.

Due Diligence. — You can show that you exercised due diligence in obtaining this information by getting and keeping:

- a Form HW-16 properly completed by the provider; or
- a copy of the provider's social security card and general excise tax license; or
- a recently printed letterhead or printed invoice that has on it the provider's name, address, TIN, and general excise Hawaii Tax I.D. No.; or
- where the employer is the provider, a copy of the statement furnished by the employer under a dependent care assistance program, showing the employer's name, address, TIN and general excise Hawaii Tax I.D. No.; or
- where the provider is your household employee and has given you a properly completed Form HW-4 to have income tax withheld, a copy of that HW-4.

If your provider does not comply with your request for one of these items, you must still furnish the name, address, and, if known, the TIN and general excise Hawaii Tax I.D. No. of the provider on Schedule X. Also, you should include a statement on Schedule X that you requested the information and that the provider did not comply with the request. This statement will show that you exercised due diligence, unless you know that the statement is incorrect.