RETURN UNDELIVERABLE MAIL TO:
DEPT OF SOCIAL SERVICES-CHILDREN'S DIVISION
EARLY CHILDHOOD & PREVENTION SERVICES SECTION
PO BOX 88
JEFFERSON CITY, MO 65102-0088

STATE OF MISSOURI
DEPARTMENT OF SOCIAL SERVICES

2009 FORM 1099-MISC MISCELLANEOUS INCOME OMB NO. 1545-0115	
YOUR CHILD CARE PROVIDER TAX ID/SSN	**YOUR CHILD CARE VENDOR #**

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 2009 General Instructions for Forms 1099, 1098, 5498, 3921, 3922 and W-2G.

1.	4. Federal Income Tax Withheld	6.	7. Non Employee Compensation	14.
$.00	$.00	$.00		$.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 334, Tax Guide for Small Business, for more information. If no income or 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 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 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 Department of Social Services for child care services. You received these payments in the months of January 2009 through December 2009. Income on this form is counted because it was received in the 2009 tax year. If you provided child care services in December 2008, you were paid in the 2009 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 Department. Income reported on this form is based on child care invoices you submitted to the Department for child care services that you provided at the request of eligible families. The amount shown above represents a total of all payments made to you in 2009. The Department 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. Failure to supply current and valid proof of your tax identification number, for the purpose of DSS to report your child care income to the IRS, may result in you being charged $50.00 by the IRS for not supplying necessary tax identification information to the Department. The Department may suspend all child care payments to you until the necessary tax information is received and validated with the IRS.

If you believe the amount shown in Box 7 is incorrect, you must send an explanation and proof of the correct payment amount to the address below. 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 2009. **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 Corrections
PO Box 88
Jefferson City, MO 65102-0088
(573) 522-1385
DSS FEDERAL EIN: 43-1754897