



CHILD AND YOUTH PROGRAM
COMMANDER NAVY REGION HAWAII
915 NORTH ROAD B161
JBPHH HI 96860

Per current Federal and State tax filing guidance, military parents, and all others utilizing military childcare programs (see note), are eligible to claim childcare tax credit when the provider is a certified military child development program. To accomplish this, if filling a Hawaii State return, filers must file a hard copy of the Hawaii State Tax Form. This requirement applies to both Hawaii residents and non-residents who wish to claim a childcare credit in the State of Hawaii.

WHY YOU CANNOT FILE ELECTRONICALLY

Federal and State Tax forms require an Employer Identification Number or EIN. This tax ID number is required from all childcare providers; however, as military programs are Federal Programs, they are tax-exempt in Hawaii and are therefore not allocated (given) a state tax EIN.

FILING A HAWAII 2020 TAX YEAR CHILD CARE CREDIT - A HARD COPY RETURN IS REQUIRED

- 1) Hawaii filers must file a hard copy return to claim a Hawaii State Child Care Tax Credit.
 - a. Non-residents must file a form **N15** with a schedule X.
 - b. Hawaii residents must file a form **N11** with a schedule X.
Instructions are on the Hawaii Department of Taxation website, <http://tax.hawaii.gov/forms>.
- 2) All filers will write in "tax exempt" on the hard copy of Schedule X, Part II, section A, in box (c), which is the box that asks for Identification number, and mail in their return.
 - a. There are two separate mailing addresses, depending on the filer's payment requirements. The addresses and contact information can be found on the Hawaii Department of Taxation website, <http://tax.hawaii.gov/contact>.
- 3) It is highly recommended to consult a tax professional or contact the Hawaii Department of Taxation to answer specific questions. The phone for the HI Dept of Taxation is 808.587.4242.

FILING A FEDERAL 2020 TAX YEAR CHILD CARE CREDIT ELECTRONICALLY

Federal childcare tax credit may be claimed using the electronic filing process and the Federal Tax EIN (FEIN) is 99-0074306. The IRS states to write in "Tax Exempt," to include program address with all other required information on Federal form 2441, Part I, section I, box c, and attach Form 2411 to your 1040/1040A/1040NR. Complete instructions are on the IRS web page <https://www.irs.gov/pub/irs-pdf/i2441.pdf>.

Note: Please read the "Notification for Civilian Sponsors utilizing Department of Defense subsidized Child Development Programs" at <https://www.greatlifehawaii.com/family-support/child-development-centers>.

If you have additional questions please contact the CYP Admin offices at 808.471.8658 directly.