



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

Per 2017 Federal and State tax filing guidance, military parents, and all others utilizing military childcare programs (see note), are eligible to claim child care tax credit when the provider is a certified military child development program. To accomplish this, 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 child care credit.

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 child care providers; however, as military programs are Federal Programs, they are tax-exempt in Hawaii and are not allocated a state tax EIN.

FILING A HAWAII 2017 TAX YEAR CHILD CARE CREDIT - A HARD COPY RETURN IS REQUIRED

The Hawaii Department of Taxation has provided CNRH CYP Management the following information;

- 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, and mail the return. There are two separate mailing addresses, depending on 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.

FILING A FEDERAL 2017 TAX YEAR CHILD CARE CREDIT ELECTRONICALLY

Federal child care tax credit may be claimed using the electronic process; Federal Tax EIN 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 your CNRH CYP Program or the Region CYP Office directly.