



STATE OF WASHINGTON  
DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES  
1115 Washington Street, SE • P.O. Box 40983 • Olympia WA 98504-0975

January 15, 2020

TO: DCYF Field Operations Staff

FROM: Kwesi Booker, Assistant Secretary

SUBJECT: 2019 Tax Season and Information for Caregivers

Foster parents and kinship caregivers may claim a tax deduction on certain foster care payments for children who have been placed in their care for more than half of the tax year. Exceptions apply for a foster child who was born within the tax year; caregivers will need to check with their tax advisor in these situations.

Staff should quickly process the application for a newborn or infant's social security number (SSN) as quickly as possible when the child enters care, if one has not already been issued. Please provide a child's SSN when requested by the caregiver for tax purposes. **A written request from the caregiver is not necessary.**

Please remember that staff cannot provide tax advice to caregivers.

If asked, please provide caregivers with the following resources:

- The Internal Revenue Service (IRS) 1-800-829-1040 or at [www.irs.gov](http://www.irs.gov). IRS publication 501 provides information on exemptions related to dependents and qualifying children.
- The DCYF Finance Office, Tax Desk (833) 725-3502 or [dcyf.taxreporting@dcyf.wa.gov](mailto:dcyf.taxreporting@dcyf.wa.gov), can help providers and vendors with:
  - Requests for copies of tax documents sent by DCYF to the provider.
  - Address changes.
  - Adjusting tax documents to reflect repayment of overpayments.
  - IRS correspondence the provider has received about DCYF payments.

Thank you for offering your support and assistance to our caregivers.