



Provider Reporting and Receipt Form

Completed by the provider each period — sample form

This form is completed by the child care provider and returned to the employer for each billing period. It supports, but does not replace, the employer's own records: the agreement, the invoices, and proof of payment. Agree the format with the provider at the start of the arrangement so the first invoice arrives in the right form.

A provider does not have to complete this form by hand if its own systems already produce the information. Most child care management systems generate enrollment, attendance, and billing reports that carry the child, the period, the rate, the amount billed, and the amount paid by the family. A provider may attach those reports instead of filling in Section B, provided the reports show the same fields — including amounts paid by the employee separately from amounts billed to the employer — and provided Section C is still signed. The certification is the part that cannot be replaced by a system report.

On invoicing: no statute or regulation requires an invoice in any particular form or frequency. Where the employer pays a fixed amount each month under a written agreement, a periodic statement or receipt confirming the children served and the amounts applied does the same job. What the employer needs is evidence of what was paid, to whom, for which child, and at what rate — not an invoice as such. Note though that Georgia is specific about what the employer must hold: Reg. 560-7-8-.38(2)(d) requires records giving the children's names and ages and the provider's name and federal identification number, so those details have to reach the employer whatever form the reporting takes.

Section A — Provider and period

Provider legal name	
Permit, license, or commission number	
Type of program	<i>[Child care learning center / Family child care learning home]</i>
Was the permit, license, or commission in effect for the entire period?	<i>[Yes / No — explain]</i>
Provider taxpayer identification number	
Reporting period, from and to	

Employer or client name	
Agreement reference	
Were amounts received through a third-party intermediary?	<i>[No / Yes — name the intermediary]</i>

Section B — Care provided this period

List each child of an employee of the employer for whom care was provided during the period.

Employee name	Child name or initials	Child under 6?	Care period	Days or weeks	Standard rate	Billed to employer	Paid by employee

	Count	Amount
Total billed to the employer this period		
Total paid by employees this period		
Children under age six included above		

Amounts paid by employees reduce the base of Georgia Credit 105, so the employer needs the figure separately rather than netted against what it was billed.

Section C — Provider certification

The undersigned certifies that:

1. The provider held a valid permit, license, or commission for the entire reporting period shown above, issued by the agency identified in Section A.
2. The care described was actually provided to the children of the employer's employees during the period stated.
3. The amounts billed do not exceed the provider's standard rate, or fair market value, for comparable care.
4. Each child identified above as under age six was under age six throughout the period reported and was enrolled at the facility.
5. Amounts shown as billed to the employer were received from the employer, or where indicated from the employer's contracted intermediary, and not from the employee.
6. Amounts shown as paid by employees were received from the employees.
7. The provider will notify the employer promptly of any change in its permit, license, or commission status.

Signatures

Provider	Employer — received by
Signature:	Signature:
Printed name:	Printed name:
Title:	Title:
Date:	Date:

For employer use only

Invoice number and date	
Amount paid	
Date paid	
Payment method and reference	
Recorded in the Expenditure Tracker?	[Yes]
Category assigned	

Sample template prepared for Quality Care for Children by MMA CPA INC. Edition — September 2026. Bracketed text is intended to be replaced. This is general educational material, not legal or tax advice, and should be reviewed against the employer's own facts before use.