Department of the Treasury Internal Revenue Service

## **Child and Dependent Care Expenses**

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form2441 for instructions and the latest information. OMB No. 1545-0074

Attachment Sequence No. 21

Name(s) shown on return Your social security number A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box. B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box. Persons or Organizations Who Provided the Care—You must complete this part. If you have more than three care providers, see the instructions and check this box (d) Was the care provider your household employee in 2022? (c) Identifying number 1 (a) Care provider's (b) Address (e) Amount paid For example, this generally includes (number, street, apt. no., city, state, and ZIP code) name (SSN or EIN) (see instructions) nannies but not daycare centers. (see instructions) Yes No Yes □No Yes No Complete only Part II below. Did you receive dependent care benefits? Complete Part III on page 2 next. Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions. **Credit for Child and Dependent Care Expenses** Part II Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box (c) Check here if the (d) Qualified expenses you incurred and paid (a) Qualifying person's name (b) Qualifying person's qualifying person was over in 2022 for the person social security number age 12 and was disabled. First Last (see instructions) listed in column (a) Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 Enter your **earned income**. See instructions . . . . . . . . 4 5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 . . . 5 6 6 Enter the **smallest** of line 3, 4, or 5 . . . . . . . . . Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . 7 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: If line 7 is: **But not Decimal But not** Decimal **But not Decimal** Over Over Over over amount is over amount is over amount is \$0-15,000 \$37,000-39,000 .35 \$25,000-27,000 .29 .23 15.000 - 17.000.34 27.000 - 29.000.28 39.000 - 41.000.22 8 Х. 17,000 - 19,000.33 .27 41,000 - 43,000.21 29,000 - 31,00019.000-21.000 .32 31.000 - 33.000 .26 43.000 - No limit .20 21,000-23,000 .31 .25 33,000 - 35,00023.000-25.000 35,000 - 37,000.24 9a Multiply line 6 by the decimal amount on line 8 . . . . . . . If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount

on Schedule 3 (Form 1040), line 2 . . . . . . . . . . . . . .

c Add lines 9a and 9b and enter the result

10

from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c . . .

Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and

Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10

9b

9с

11

Form 2441 (2022) Page **2** 

Part	Dependent Care Benefits		
12	Enter the total amount of <b>dependent care benefits</b> you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
13 14	Enter the amount, if any, you carried over from 2020 and/or 2021 and used in 2022. See instructions If you forfeited or carried over to 2023 any of the amounts reported on line 12 or 13, enter the amount. See instructions	13	(
15 16	Combine lines 12 through 14. See instructions	15	
17 18 19	Enter the smaller of line 15 or 16		
20	<ul> <li>If married filing separately, see instructions.</li> <li>All others, enter the amount from line 18.</li> <li>Enter the smallest of line 17, 18, or 19</li> <li>20</li> </ul>		
21	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$5,000 or \$2,500 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see instructions		
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership?  No. Enter -0  Yes. Enter the amount here	22	
23 24	Subtract line 22 from line 15	24	
25 26	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0	25	
20	on Form 1040, 1040-SR, or 1040-NR, line 1e	26	
To claim the child and dependent care credit, complete lines 27 through 31 below.			
27 28 29	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27 28 29	
30 31	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
	complete lines 4 through 11	31	