



## Child and Dependent Care Credit

You may be able to claim the child and dependent care credit if you paid work-related expenses for the care of a qualifying individual. The credit is generally a percentage of the amount of work-related expenses you paid to a care provider for the care of a qualifying individual. The percentage depends on your adjusted gross income. Work-related expenses qualifying for the credit are those paid for the care of a qualifying individual to enable you to work or actively look for work.

Expenses are paid for the care of a qualifying individual if the primary function is to assure the individual's well-being and protection. In general, amounts paid for services outside your household qualify for the credit if the care is provided for (i) a qualifying individual who is your qualifying child under age 13 or (ii) a qualifying individual who regularly spends at least 8 hours each day in your household.

The expenses qualifying for the credit must be reduced by the amount of any dependent care benefits provided by your employer that you exclude from gross income. The total expenses qualifying for the credit are capped at \$3,000 (for one qualifying individual) or at \$6,000 (for two or more qualifying individuals). The dollar limits may differ depending on the tax year in question. Also, generally, the expenses claimed may not exceed the lesser of your earned income or your spouse's earned income. A special rule applies if your spouse is a full-time student or incapable of self-care. For additional information, refer to [Publication 503](#), *Child and Dependent Care Expenses*.

For purposes of the child and dependent care credit, a qualifying individual is:

1. Your dependent qualifying child who is under age 13 when the care is provided,
2. Your spouse who is physically or mentally incapable of self-care and who has the same principal place of abode as you for more than half of the year, or
3. Your dependent who is physically or mentally incapable of self-care, and who has the same principal place of abode as you for more than half of the year. For this purpose, whether an individual is your dependent is determined without regard to the individual's gross income, whether the individual files a joint return, or whether you are a dependent of another taxpayer.

An individual is physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygiene or nutritional needs, or requires the full-time attention of another person for the individual's own safety or the safety of others.

For more information on who is a dependent or a qualifying child, refer to [Publication 501](#), *Exemptions, Standard Deduction, and Filing Information*.

A noncustodial parent may not treat a child as a qualifying individual for purposes of the credit, even if the noncustodial parent may claim an exemption for the child. For more information on divorced or separated parents or parents who live apart at all times during the last six months of the year, refer to the topic *Child of Divorced or Separated Parents or Parents Living Apart* in [Publication 503](#), *Child and Dependent Care Expenses*.

If a person is a qualifying individual for only a part of the tax year, only those expenses paid during that part of the year are included in calculating the credit.

In addition to paying for the care of a qualifying individual, you must meet all of the following conditions to claim the credit:

1. Your payment must be made to a care provider who is not your spouse, the parent of your child who is your qualifying individual, your child under age 19, or a dependent of you or your spouse.
2. You must file a joint return if you are married.
3. You must provide the taxpayer identification number (usually the social security number) of each qualifying individual on the return on which you claim the credit.
4. You must report the name, address, and taxpayer identification number (either the social security number, or the employer identification number) of the care provider on your return. If the care provider is a tax-exempt organization, you need only report the name and address on your return. You can use [Form W-10](#) (PDF), *Dependent Care Provider's Identification and Certification*, to request this information from the care provider. If you do not provide information regarding the care provider, you may still be eligible for the credit if you can show that you exercised due diligence in attempting to provide the required information.

If you qualify for the credit, complete [Form 2441](#) (PDF) and [Form 1040](#) (PDF) or [Form 1040A](#) (PDF). If you received dependent care benefits from your employer (this amount should be shown on your [Form W-2](#) (PDF)), you must complete Part III of Form 2441. You cannot claim the child and dependent care credit if you use [Form 1040EZ](#) (PDF).

If you pay a provider to care for your dependent or spouse in your home, you may be a household employer. If you are a household employer, you may have to withhold and pay social security and Medicare taxes and pay federal unemployment tax. For more information, refer to [Publication 926, Household Employer's Tax Guide](#), or [Topic 756](#).

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Page Last Reviewed or Updated: January 07, 2013