

**Credit for Employer-Provided Childcare
Facilities and Services**

► **Attach to your tax return.**
► **Go to www.irs.gov/Form8882 for the latest information.**

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred.	1	
2	Enter 25% (0.25) of line 1	2	
3	Qualified childcare resource and referral expenditures paid or incurred.	3	
4	Enter 10% (0.10) of line 3	4	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	
6	Add lines 2, 4, and 5	6	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9	