

## Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2023. This amount should be shown in box 10 of your federal Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of federal 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. See instructions . . . . .	13		00
14	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions . . . . .	14		00
15	Enter the amount, if any, you forfeited or carried forward to 2024. See instructions . . . . .	15		00
16	Combine line 13 through line 15 . . . . .	16		00
17	Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s). See instructions . . . . .	17		00
18	Enter the smaller of line 16 or line 17 . . . . .	18		00
19	Enter YOUR earned income . . . . .	19		00
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate tax return, see the instructions for the amount to enter; all others, enter the amount from line 19 . . . . .	20		00
21	Enter the <b>smallest</b> of line 18, line 19, or line 20 . . . . .	21		00
22	Enter \$5,000 (\$2,500 if married or an RDP filing separately <b>and</b> you were required to enter your spouse's/RDP's earned income on line 20). However, do not enter more than the maximum amount allowed under your dependent care plan . . . . .	22		00
23	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0- . . . . .	23		00
24	Subtract line 23 from line 16 . . . . .	24		00
25	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 21, line 22, or line 23 . . . . .	25		00
26	<b>Excluded benefits.</b> Subtract line 25 from the smaller of line 21 or line 22. If zero or less, enter -0- . . . . .	26		00
27	<b>Taxable benefits.</b> Subtract line 26 from line 24. If zero or less, enter -0- . . . . .	27		00
28	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	28		00
29	Add line 25 and line 26 . . . . .	29		00
30	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You do not qualify for the credit. <b>Exception</b> - If you paid 2022 expenses in 2023, see instructions for line 11 . . . . .	30		00
31	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here . . . . .	31		00
32	Enter the amount from your federal Form 2441, Part III, line 31 . . . . .	32		00
33	Enter the <b>smaller</b> of line 30, line 31, or line 32. Also, enter this amount on Side 1, Part III, line 3 and complete Part III, line 4 through line 12. . . . .	33		00

### Worksheet - Credit for 2022 Expenses Paid in 2023

1.	Enter your 2022 qualified expenses paid in 2022. If you did not claim the credit for these expenses on your 2022 tax return, get and complete a 2022 form FTB 3506 for these expenses. You may need to amend your 2022 tax return . . . . .	1.	
2.	Enter your 2022 qualified expenses paid in 2023 . . . . .	2.	
3.	Add on line 1 and line 2 . . . . .	3.	
4.	Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) . . . . .	4.	
5.	Enter any dependent care benefits received for 2022 and excluded from your income (from your 2022 form FTB 3506, Part IV, line 26) . . . . .	5.	
6.	Subtract line 5 from line 4 . . . . .	6.	
7.	Compare your and your spouse's/RDP's earned income for 2022 and enter the <b>smaller</b> amount . . . . .	7.	
8.	If filing a joint tax return, compare the amounts on line 3, line 6, and line 7 and enter the <b>smallest</b> amount. If not filing a joint tax return, enter your earned income . . . . .	8.	
9.	Enter the amount from your 2022 form FTB 3506, Side 1, Part III, line 6 . . . . .	9.	
10.	Subtract line 9 from line 8. If zero or less, <b>stop</b> . You cannot increase your credit by any previous year's expenses . . . . .	10.	
11.	Enter your 2022 federal adjusted gross income (AGI) (from your 2022 Form 540, line 13; or Form 540NR, line 13). . . . .	11.	
12.	2022 federal AGI decimal amount (from 2022 form FTB 3506, instructions for line 7) . . . . .	12.	
13.	Multiply line 10 by line 12 . . . . .	13.	
14.	2022 California AGI decimal amount (from 2022 form FTB 3506, instructions for line 9) . . . . .	14.	
15.	Multiply line 13 by line 14. Enter the result here and on your 2023 form FTB 3506, Side 1, Part III, line 11 . . . . .	15.	