

Credit for Employer-Provided Childcare Facilities and Services

▶ **Attach to your tax return.**

▶ **Information about Form 8882 and its instructions is at www.irs.gov/form8882.**

Name(s) shown on return	Identifying number
1 Qualified childcare facility expenditures paid or incurred	1
2 Enter 25% (.25) of line 1	2
3 Qualified childcare resource and referral expenditures paid or incurred	3
4 Enter 10% (.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, 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, line 1k	9