

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
 ▶ **Go to www.irs.gov/Form2441 for instructions and the latest information.**

Part I **Persons or Organizations Who Provided the Care - You must complete this part.**
 (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

 No → Complete only Part II below.
 Yes → Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. If you do, you can't file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

2	(a) Qualifying person's name <small>First Last</small>	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2017 for the person listed in column (a)

3	Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3																																																							
4	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	Enter the smallest of line 3, 4, or 5	6																																																							
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 7																																																								
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0 - 15,000</td><td></td><td>.35</td></tr> <tr><td>15,000 - 17,000</td><td></td><td>.34</td></tr> <tr><td>17,000 - 19,000</td><td></td><td>.33</td></tr> <tr><td>19,000 - 21,000</td><td></td><td>.32</td></tr> <tr><td>21,000 - 23,000</td><td></td><td>.31</td></tr> <tr><td>23,000 - 25,000</td><td></td><td>.30</td></tr> <tr><td>25,000 - 27,000</td><td></td><td>.29</td></tr> <tr><td>27,000 - 29,000</td><td></td><td>.28</td></tr> </tbody> </table> If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000 - 31,000</td><td></td><td>.27</td></tr> <tr><td>31,000 - 33,000</td><td></td><td>.26</td></tr> <tr><td>33,000 - 35,000</td><td></td><td>.25</td></tr> <tr><td>35,000 - 37,000</td><td></td><td>.24</td></tr> <tr><td>37,000 - 39,000</td><td></td><td>.23</td></tr> <tr><td>39,000 - 41,000</td><td></td><td>.22</td></tr> <tr><td>41,000 - 43,000</td><td></td><td>.21</td></tr> <tr><td>43,000 - No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0 - 15,000		.35	15,000 - 17,000		.34	17,000 - 19,000		.33	19,000 - 21,000		.32	21,000 - 23,000		.31	23,000 - 25,000		.30	25,000 - 27,000		.29	27,000 - 29,000		.28	Over	But not over	Decimal amount is	\$29,000 - 31,000		.27	31,000 - 33,000		.26	33,000 - 35,000		.25	35,000 - 37,000		.24	37,000 - 39,000		.23	39,000 - 41,000		.22	41,000 - 43,000		.21	43,000 - No limit		.20	8	X.
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9	Multiply line 6 by the decimal amount on line 8. If you paid 2016 expenses in 2017, see the instructions	9																																																							
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10																																																								
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47	11																																																							