

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

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8882 for the latest information.**

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