

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

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8882](http://www.irs.gov/Form8882) for the latest information.**

Name(s) shown on return		Identifying number
<b>1</b>	Qualified childcare facility expenditures paid or incurred . . . . .	<b>1</b>
<b>2</b>	Enter 25% (0.25) of line 1 . . . . .	<b>2</b>
<b>3</b>	Qualified childcare resource and referral expenditures paid or incurred . . . . .	<b>3</b>
<b>4</b>	Enter 10% (0.10) of line 3 . . . . .	<b>4</b>
<b>5</b>	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts . . . . .	<b>5</b>
<b>6</b>	Add lines 2, 4, and 5 . . . . .	<b>6</b>
<b>7</b>	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . 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 . . . . .	<b>7</b>
<b>8</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>8</b>
<b>9</b>	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k . . . . .	<b>9</b>