

## 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](http://www.irs.gov/form8882).**

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% (.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% (.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, 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, line 1k . . . . .  | <b>9</b> |  |  |