



## Child and Dependent Care Credit

To be eligible to claim the credit for child and dependent care expenses, you must meet all the following tests:

- **Qualifying Person Test.** Expenses paid must be for the care of one or more qualifying persons who are identified on the Form 2441, Child and Dependent Care Expenses. See **Instructions for Form 2441** at IRS.gov for more information.
- **Earned Income Test.** You (and your spouse if filing jointly) must have earned income during the year. Your spouse who is either a full-time student or not able to care for himself or herself may be treated as having earned income.
- **Work-Related Expense Test.** You must pay child and dependent care expenses so you (and your spouse if filing jointly) can work or look for work. You must make payments for child and dependent care to someone you (and your spouse) can't claim as a dependent.
- **Joint Return Test.** If you are married, you must file a joint return, unless an exception applies to you.
- **Provider Identification Test.** You must provide the name and address of the care provider on your tax return, along with the provider's taxpayer identification number unless an exception applies.

For more information about the Child and Dependent Care Credit, see **Publication 503, Child and Dependent Care Expenses**, or use the IRS Interactive Tax Assistant tool "**Am I Eligible to Claim the Child and Dependent Care Credit?**".

These resources will help you to determine if you are eligible to claim the Child and Dependent Care Credit for expenses paid for the care of an individual to allow you to work or look for work.

Visit [www.irs.gov/credits-deductions/individuals/child-and-dependent-care-credit-information](https://www.irs.gov/credits-deductions/individuals/child-and-dependent-care-credit-information) for more information or scan the QR Code:

