



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **8882**  
 (Rev. December 2026)  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

**Employer-Provided Childcare Credit**

OMB No. 1545-1809

Attach to your tax return.

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

Attachment  
 Sequence No. **131**

Name(s) shown on return		Identifying number
<b>A</b>	Are you an eligible small business as defined in section 45F(c)(4)? . . . . .	<b>A</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>B</b>	Is the facility jointly owned or operated as described in section 45F(c)(2)(C)? . . . . .	<b>B</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>1</b>	Qualified childcare expenditures paid or incurred (see instructions) . . . . .	<b>1</b>
<b>2</b>	If you checked "Yes" on item A above, enter 50%. If you checked "No" on item A above, enter 40% . . . . .	<b>2</b> %
<b>3</b>	Multiply line 2 by line 1 . . . . .	<b>3</b>
<b>4</b>	Qualified childcare resource and referral expenditures paid or incurred . . . . .	<b>4</b>
<b>5</b>	Multiply line 4 by 10% (0.10) . . . . .	<b>5</b>
<b>6</b>	Employer-provided childcare credit from partnerships, S corporations, estates, and trusts . . . . .	<b>6</b>
<b>7</b>	Add lines 3, 5, and 6 . . . . .	<b>7</b>
<b>8</b>	Enter the smaller of line 7 or \$500,000 (\$600,000 if you're an eligible small business). Estates and trusts, go to line 9. 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>8</b>
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>
<b>10</b>	Estates and trusts. Subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1k . . . . .	<b>10</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 33436Y

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