

# Child and Dependent Care Expenses

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

# 2023

Attachment  
Sequence No. **21**

Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return

Your social security number

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

**Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**  
If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits?  **No** Complete only Part II below.  
 **Yes** Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

**Part II** **Credit for Child and Dependent Care Expenses**  
**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	

<b>3</b> Add the amounts in column (d) of line 2. <b>Don't</b> enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	<b>3</b>																																																																								
<b>4</b> Enter your <b>earned income</b> . See instructions	<b>4</b>																																																																								
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>																																																																								
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>																																																																								
<b>7</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 <b>7</b>																																																																									
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7.																																																																									
<table border="1"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$25,000—27,000</td> <td></td> <td>.29</td> <td>\$37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>29,000—31,000</td> <td></td> <td>.27</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>31,000—33,000</td> <td></td> <td>.26</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>33,000—35,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>35,000—37,000</td> <td></td> <td>.24</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23	15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22	17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21	19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20	21,000—23,000		.31	33,000—35,000		.25				23,000—25,000		.30	35,000—37,000		.24				<b>8</b> X.
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<b>9a</b> Multiply line 6 by the decimal amount on line 8	<b>9a</b>																																																																								
<b>b</b> If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	<b>9b</b>																																																																								
<b>c</b> Add lines 9a and 9b and enter the result	<b>9c</b>																																																																								
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions <b>10</b>																																																																									
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	<b>11</b>																																																																								

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>
<b>13</b>	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions . . . . .	<b>13</b>
<b>14</b>	If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b> ( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions . . . . .	<b>21</b>
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2022 expenses in 2023, see the instructions for line 9b . . . . .	<b>29</b>
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here . . . . .	<b>30</b>
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>