

Sample article for organizations to use to reach customers (571 word count)

Post the following article on your websites and/or use in other communication vehicles to help your customers.

Find out if you're eligible for the child and dependent care credit

Many working parents must arrange for care of their younger children during the summer vacation period. There is a popular solution, which is a favorable tax consequence — a day camp program. Unlike overnight camps, the cost of day camp counts as an expense toward the [child and dependent care credit](#). Of course, even if your child care provider is a sitter at your home, you'll get some tax benefit if you qualify for the credit.

In general, if you pay someone to care for a child or a dependent so you can work, you may be able to reduce your federal income tax by claiming the child and dependent care credit on your federal tax return.

Here are some facts you should know about this tax credit:

- **Work-Related Expenses** — The care must have been necessary so a person could work or look for work. For those who are married, the care also must have been necessary so a spouse could work or look for work. This rule does not apply if the spouse was disabled or a full-time student.
- **Qualifying Person** — You can claim the credit for qualifying individuals. A qualifying individual includes your child under age 13. It also includes your spouse or dependent who lived with you for more than half the year who was physically or mentally incapable of self-care.
- **Earned Income** — You must have earned income for the year, such as wages from a job. If you're married and file jointly, your spouse must also have earned income. Special rules apply to a spouse who is a student or disabled.
- **Credit Percentage / Expense Limits** — This credit can be worth up to 35 percent of your qualifying costs for care, depending upon your income. When figuring the amount of your credit, you can claim up to \$3,000 of your total costs if you have one qualifying individual. If you have two or more qualifying individuals, you can claim up to \$6,000 of your costs.
- **Dependent Care Benefits** — If your employer provides dependent care benefits, special rules apply. See [Form 2441](#), Child and Dependent Care Expenses, for how the rules apply to you.
- **Qualifying Person's SSN** — You must include the Social Security number on your tax return for each qualifying individual.

- **Care Provider Information** — You must also include on your tax return the name, address and Social Security number (individuals) or Employer Identification Number (businesses) of your care provider.
- **Claim the Credit** — To claim the credit, attach [Form 2441](#) to your tax return. You can use [IRS Free File](#) to prepare and e-file your federal tax returns, including Form 2441. Free File is easy, fast and available only at IRS.gov.

To help determine if you're eligible to claim the credit, use the IRS **Interactive Tax Assistant** tool, [Am I Eligible to Claim the Child and Dependent Care Credit?](#)

For more information, see IRS [Publication 503](#), Child and Dependent Care Expenses.

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NOTE TO EDITOR: Below are links to help taxpayers find the information they need.

IRS.gov

- [IRS Tax Tip 2017-28, March 13, 2017](#) - Understanding the Child and Dependent Care Tax Credit
- [Publication 501](#), Exemptions, Standard Deduction, and Filing Information
- [Credits & Deductions](#)