



## Child and Dependent Care Tax Credit

Categories : [Children and Families](#), [Fatherhood](#), [Income Assistance](#)

The following is primarily summarized from Tax Topic – 602: Child and Dependent Care Credit ([www.irs.gov/taxtopics/tc602.html](http://www.irs.gov/taxtopics/tc602.html)) posted on the Internal Revenue Service (IRS) website.

### WHAT IS THE CHILD AND DEPENDENT CARE CREDIT?

The Child and Dependent Care Credit is a tax credit for single individuals or married couples who have incurred child or dependent care expenses in caring for qualified children, dependents or spouses while working or looking for work. People who qualify for the credit are allowed up to \$3,000 of care for one dependent or \$6,000 of care expenses for two or more qualifying dependents. The credit can be up to 35% of your qualifying expenses depending upon your adjusted gross income; and along with Form 1040.

### WHO IS ELIGIBLE FOR THE CHILD AND DEPENDENT CARE CREDIT?

To be eligible for the credit, single or married people:

- Must have provided care for one or more qualifying persons
- If care was provided at home, the qualifying person must have lived at the residence for more than half of the year
- Cannot pay someone to provide care who is a child under age 19 or that they claim as a dependent
- Must have earned income from wages or net earnings from self-employment
- Must have work-related care expenses that are not higher than the yearly earned income of the tax filer, if single or the smaller amount of a couple's earned incomes, if married
- Must have a filing status as single, head of household, married filing jointly or qualifying widow/widower with a dependent child

Individuals who qualify to be claimed for the credit are:

- Dependent children who were under age 13 when care was provided
- Dependents who are physically or mentally incapable of caring for themselves and have lived at the tax filer's principal residence for more than half of the year
- Spouses who are physically or mentally incapable of caring for themselves and have lived at the tax filer's principal residence for more than half of the year

For further information, see IRS Publication 503: Child and Dependent Care Expenses at the IRS website: <http://www.irs.gov/pub/irs-pdf/p503.pdf>

### FILING FOR A CHILD AND DEPENDENT CARE CREDIT

The Child and Dependent Care credit can be claimed by filing Form 1040.

### FORMS TO BRING TO A TAX ASSISTANCE SITE

When visiting a Connecticut Tax-Aide Assistance or VITA (Volunteer Income Tax Assistance) site, bring the following:

- All W-2 forms for household
- 1099 Forms (if any)
- Social Security Card(s) or Individual Taxpayer ID Number(s) for all household members



- Last Year's Tax Return (if you have one)
- Child care provider name, address and tax ID number
- Education expenses and student loan information
- For direct deposit, a check or savings account number with routing number
- Copies of payments to municipalities (local property taxes such as automobiles) for state tax returns
- Any other tax-related documents you have received

TO FIND PROVIDERS IN CONNECTICUT'S COMMUNITY RESOURCES DATABASE:

- Search by service name: [Federal Child and Dependent Care Tax Credit Information](#)

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SOURCES: 2-1-1 database; Tax Topic 602: Child and Dependent Care Credit posted on the Internal Revenue Service website

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