2441

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.



OMB No. 1545-0074

20

Attachment Sequence No. 21

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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You cannot 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. Part I Persons or Organizations Who Provided the Care-You must complete this part. (If you have more than two care providers, see the instructions.) (c) Identifying number (SSN or EIN) (a) Care provider's (b) Address (d) Amount paid name (number, street, apt. no., city, state, and ZIP code) (see instructions) Did you receive Complete only Part II below. No dependent care benefits? Complete Part III on the back next. Yes Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040), line 7a. Credit for Child and Dependent Care Expenses Part II Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (c) Qualified expenses you (b) Qualifying person's social (a) Qualifying person's name incurred and paid in 2020 for the security number person listed in column (a) First Last Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . 3 Enter your earned income. See instructions 4 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 5 Enter the **smallest** of line 3, 4, or 5 6 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 7 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: But not Decimal But not Decimal Over over Over amount is amount is over \$0-15,000 .35 \$29,000-31,000 .27 15.000 - 17.000.34 31.000-33.000 .26 8 Χ. 17,000-19,000 .33 33,000-35,000 .25 19.000 - 21.000.32 35.000-37.000 .24 21,000-23,000 .31 37,000-39,000 .23 39.000-41,000 23,000-25,000 .30 .22 25,000-27,000 .29 41,000-43,000 .21 27.000-29.000 .20 .28 43.000-No limit Multiply line 6 by the decimal amount on line 8. If you paid 2019 expenses in 2020, see the 9 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and 11 For Paperwork Reduction Act Notice, see your tax return instructions. Form **2441** (2020) Cat. No. 11862M

| Form | 2441 (2020) | | Page 2 |
|----------------------|--|----------|---------------|
| Par | t III Dependent Care Benefits | | |
| | Enter the total amount of dependent care benefits you received in 2020. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't 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. Enter the amount, if any, you carried over from 2019 and used in 2020 during the grace period. See instructions | 12 | |
| 15 | Enter the amount, if any, you forfeited or carried forward to 2021. See instructions | 14 15 | () |
| 18 19 20 21 | Enter the amount shown below that applies to you. 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). If married filing separately, see instructions. All others, enter the amount from line 18. Enter the smallest of line 17, 18, or 19 | | |
| 02 | No. Enter -0 Yes. Enter the amount here Subtract line 22 from line 15 | 22 | |
| | Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions | 24 | |
| 25 | Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0 | 25 | |
| 26 | Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0 Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB" | 26 | |

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

| 27 | Enter \$3,000 (\$6,000 if two or more qualifying persons) | 27 | | |
|----|---|----|--|--|
| 28 | Add lines 24 and 25 | 28 | | |
| 29 | Subtract line 28 from line 27. If zero or less, stop. You can't take the credit. Exception. If you paid | | | |
| | 2019 expenses in 2020, see the instructions for line 9 | 29 | | |
| 30 | Complete line 2 on the front of this form. Don't include in column (c) any benefits shown on line | | | |
| | 28 above. Then, add the amounts in column (c) and enter the total here | 30 | | |
| 31 | Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and | | | |
| | complete lines 4 through 11 | 31 | | |
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Form **2441** (2020)