

Form 2441 – Credit for Child and Dependent Care Expenses



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i The 2441 covers expenses paid for child care. The amount paid to the provider(s) of the child care must equal the total expenses of the dependents and any qualified person not listed on the return as a dependent. If the totals do not balance out to a difference of \$0, then there is a risk of rejection of the return.

Total Expenses	-	\$0.00
Total Amount Paid To Providers	-	\$0.00
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Difference	-	\$0.00

Step 1 - Child Care Providers ▲

Enter the required information about the child care provider you paid to care for your dependents and qualified persons. Once you have entered all providers, continue to Step 2 - Dependents.

Provider	ID Number	Amount
<div style="display: flex; justify-content: space-between; align-items: center;"> ➤ Add a Child Care Provider ← Add a Child Care Provider. </div>		

Step 2 - Dependents ←

Step 3 - Qualifying Persons

CANCEL

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Next, enter the total amount of qualified expenses paid for each dependent. Select edit next to the appropriate dependent. Remember, it's possible for one qualifying person to have 0 expenses and another qualifying person have expenses exceeding \$8,000. The \$16,000 limit applies.

The tax return can't be filed electronically without a valid Employer Identification Number or Social Security Number for the child care provider.

Only check the “qualifying person had no expenses” box if the person is both a qualifying person for the credit and had no expenses.

The child and dependent care tax credit is temporarily expanded for 2021. The expenses are increased to \$8,000 in the case of one qualifying individual and to \$16,000 if there are two or more qualifying individuals. Up to 50% of the expenses are refundable for a taxpayer who has a principal place of abode in the United States for more than one half of the taxable year. Taxpayers not eligible for the refundable child and dependent care credit can claim the credit based on the rules applicable for 2020.

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What is this page for?

The Credit for Dependent Care Expenses is for individuals who paid for child care so that they could work. For this credit to calculate, the Taxpayer and the Spouse, if applicable, must each have earned income. There are exceptions to the rule for disabled or full-time students who were unable to work. Complete the "Addition to Income" section below for the appropriate non-working spouse for the purpose of calculating this credit only.

*NOTE: Any amounts entered here are **only** used for the purposes of figuring this credit. It will not be added to your total income on your tax return.

Additions to Income for Taxpayer for this credit

NOTE: If the taxpayer was a full-time student or disabled, enter any additional income.

Figuring the amount to enter:

Step 1: Figure out how many months you were a student (or disabled) and did not work. Do not include any month in which both you and your spouse (if applicable) were both students.

Step 2: If you have just one qualifying child that you paid expenses for, multiply the number of months you figured in Step 1 by \$250. If you have more than one qualifying child, multiply the number of months by \$500. The result is what you should report as Additional Income for Taxpayer.

Additional Income for Taxpayer for purposes of this credit

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- If the taxpayer or spouse is a full-time student or disabled, enter \$250 per month (\$500 per month if more than one qualifying person was cared for during the year).
- If the person also worked during the month, use the higher of \$250 (or \$500) or his or her actual earned income for that month.
- If the taxpayer is a surviving spouse and did not remarry, add \$8,000.00 (\$16,000.00 if there is more than one qualify child).