

Subject 504

Child Care Credit

If you paid someone to care for your child, your disabled dependent, or spouse so you could work or look for work, you may use the credit for child and dependent care expenses. If you are married, both people must have worked unless one spouse was either a full-time student or was physically or mentally incapable of self-care.

If you qualify for the credit, use **Federal Form 2441** to figure your credit and attach it to your return. You are allowed to claim 20% of the federal credit.