



**- Include with Form 500 or 500X, if this schedule is applicable. -**

**Child and Dependent Care Expense Credit - Tax Credit 202**

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward. The credit is computed as follows:

1. Amount of child & dependent care expense <u>credit</u> claimed on Federal Form 1040	1.	500
2. Georgia allowable rate	2.	30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)	3.	150
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)	4.	150