

Instructions for Keep Child Care Affordable Tax Credit (Schedule ELC)

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for the relevant taxable year;
2. A person other than you claimed the eligible child as a dependent on their federal and District income tax returns for the taxable year;
3. The child was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;
4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;
5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility (unless operated by the federal government or by a private provider on federal property); or
6. Your District taxable income for the taxable year exceeds the amounts for taxable year 2025:
 - a. Single and head of household: \$180,100;
 - b. Married/Registered Domestic Partners
Filing Jointly: \$180,100;
 - c. Married/Registered Domestic Partners
Filing Separately on the same return: \$180,100;
 - d. Married/Registered Domestic Partners
Filing Separately: \$90,000

Definitions

1. "Eligible child" means a dependent who is claimed by a taxpayer and who has not reached the age of 4 years by September 30th of the taxable year.
2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year. It does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for Pre-K.
3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis. It must be licensed to operate as a childcare development facility in the District unless operated by the federal government or by a private provider on federal property. "Child development facility" does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.
4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN), an individual taxpayer identification number (ITIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child.
2. Child support payments are not qualified expenses, even if intended to be used to pay for child care services.
3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses.
4. Expenses do not include food, lodging, clothing or entertainment, even if provided for eligible child.

Line by Line Instructions for Child 1, 2 and 3:

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of 9/30/25. If under age 4, continue to Line 2. If age 4 or over, your child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered match the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. For example: son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7a: Enter the Child Development Facility License Number.

Line 7b: Check the applicable box.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a). For more information visit dcps.dc.gov/ece.

Line 10: Enter the total amount actually paid in 2025 but do not include any payments for child care services provided after August 31, 2025 of the taxable year if your eligible child meets the age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 11: The maximum credit amount that can be claimed per child is \$1,200.

Line 12: Enter the lesser of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.