New Mexico Taxation and Revenue Department
Child Day Care Credit Worksheet

Print your name (first, middle, last)	YOUR SOCIAL SECURITY NUMBER

You must answer both questions.

True ☐ The child day care expenses **were not** reimbursed or otherwise paid by another party. You may **only** claim uncompensated and unreimbursed child day care expenses.

True ☐ Public assistance **was not** received under the Temporary Assistance for Needy Families, New Mexico Works Act, or a similar program during that part of the tax year for which you are claiming the credit. You may **only** claim child day care expenses during periods when you **did not** receive assistance from one of these programs.

NOTE: The Department checks with appropriate state agencies to verify whether you are receiving public assistance.

COLUMN A Name of Child	COLUMN B Age of Child	COLUMN C Number of days of care	COLUMN D Amount paid per day not to exceed $8.00	COLUMN E Day Care Expenses Multiply Column C by Column D	COLUMN F Multiply Column E by 0.40 and enter in Column G	COLUMN G Available day care credit not to exceed $480/child
					0.40	
					0.40	
					0.40	
					0.40	
					0.40	
					0.40	
					0.40	
TOTAL day care credit available. Enter the sum of Column G. If you attach supplemental pages, enter the sum of Column G from all pages.						

Completing the Child Day Care Credit Worksheet

Column A: Enter the name of the qualified dependent child who received day care during 2018. If you need more space, attach a worksheet in the same format.

Column B: Enter the age of the child at the end of the 2018 tax year.

Column C: Enter the total number of days of qualified child day care service provided for the child.

Column D: Enter the amount paid per day for the child. The maximum is $8 per child per day. Only include amounts actually paid by you. Do not include amounts that were reimbursed or paid for by another party, such as your employer or the State of New Mexico. Even if you paid more than $8, only enter $8.

Column E: Multiply Column C by Column D and enter the result.

Column G: Multiply Column E by Column F (0.40) and enter the result, but no more than $480 per child. If the computed amount is more than $480, enter $480.

Add the amounts in Column G and enter the total on Schedule PIT-RC, line 19, but no more than $1,200. If the total amount of Column G is more than $1,200, only enter $1,200.

ATTACH THIS WORKSHEET TO FORM PIT-1