

New Mexico Taxation and Revenue Department  
**Child Day Care Credit Worksheet**

**Purpose of this worksheet:** Use the *Child Day Care Credit Worksheet* along with the PIT-CG, *New Mexico Caregivers Statement* when claiming the New Mexico Child Day Care Credit on the PIT-RC. Please print legibly using blue or black ink. Keep original forms for your records and submit copies with your PIT-1 return.

First Name, Middle Initial, and Last Name	Social Security Number (SSN)
---	------------------------------

**TAX YEAR (CCYY):** \_\_\_\_\_

**You must answer both questions:** (Required)

1. 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

2. 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.)

True

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

#### INSTRUCTIONS

This worksheet must be completed using the PIT-CG, *New Mexico Caregiver's Statement* your caregiver(s) complete. Keep in mind depending on your situation you may need to use multiple *Child Day Care Credit Worksheets* and PIT-CG's Important: **Child Day Care Credit Worksheet and PIT-CG, New Mexico Caregiver Statement must be submitted with your PIT-1 return.**

**Column A:** Enter the name of the qualified dependent child who received day care during tax year. 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 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.

**Total Day Care Available:** Add the amounts in Column G and enter the total in **SECTION V: NEW MEXICO CHILD DAY CARE CREDIT** of your PIT-RC, amount cannot be more than \$1,200. If the total amount of Column G is more than \$1,200, enter \$1,200.