

PA SCHEDULE DC

2500810052

Child and Dependent Care
Enhancement Tax CreditPA-40 DC (EX) MOD 04-25 (F1)
PA Department of Revenue**2025**

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40)	Social Security Number (shown first)
Spouse's Name	Spouse's Social Security Number

In order to claim child and dependent care expenses, you must also claim the expenses on your Federal 1040 return. Include with the PA Schedule DC a completed copy of your federal Form 2441 and 1040 Schedule 3.

You cannot claim a credit for child and dependent care expenses if your filing status is *married filed separately* unless you meet the requirements listed in the instructions under Eligibility Requirements. If you meet these requirements, check this oval

SECTION I PERSONS/ORGANIZATIONS WHO PROVIDED CARE

Provide all information for each person/organization. If more than five, submit additional schedules as needed.

1. CARE PROVIDER'S NAME	FULL ADDRESS OF PROVIDER	SSN/FEIN	ID TYPE	AMOUNT PAID
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	

SECTION II QUALIFYING PERSON(S) TO CLAIM FOR CHILD AND DEPENDENT CARE EXPENSES

Provide all information about your qualifying person(s). If you have more than five qualifying persons, submit additional schedules as needed.

1. QUALIFYING PERSON'S NAME		DOB (MM/DD/YYYY)	SSN/ITIN	ID TYPE	RELATIONSHIP	QUALIFIED EXPENSES (See instructions)
FIRST NAME	LAST NAME					
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		

SECTION III INCOME AND CALCULATION OF CREDIT

1.	Enter the total number of qualifying persons from Section II from all Schedules DC.	1.	
2.	Enter the amount as shown on Line 9a of your federal Form 2441. Enter on your PA-40, Line 23.	2.	



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Instructions for PA-40 Schedule DC

Child and Dependent Care Enhancement Tax Credit

PA-40 DC IN 04-25

GENERAL INFORMATION

PURPOSE OF SCHEDULE

The purpose of the PA-40 Schedule DC, Pennsylvania Child and Dependent Care Enhancement Tax Credit is to claim a credit for child and dependent care expenses paid.

Pennsylvania residents who receive a credit under section 21 of the Internal Revenue Code of 1986 may claim a tax credit against their Pennsylvania tax liability.

The expense amounts used to calculate the credit are capped at \$3,000 (one qualifying person) and \$6,000 (two or more qualifying persons). The credit starts at 35 percent of those expense amounts and decreases to 20 percent for higher income levels. The credit is 100 percent of that amount.

ELIGIBILITY REQUIREMENTS

The Pennsylvania credit follows the requirements of section 21 of the Internal Revenue Code (IRC) and all regulations promulgated under section 21 of the IRC. In general, married persons must file a joint return to claim the credit.

If a taxpayer is married at the close of the tax year, the child and dependent care credit is allowed only if the taxpayer and spouse file a joint return.

PERSONS DIVORCED OR SEPARATED

An individual is not considered married if the individual is legally separated from his or her spouse under a decree of divorce or of separate maintenance.

PERSONS LIVING APART

You are considered unmarried for purposes of claiming the credit if your filing status is married filing separately and *all of the following apply*:

- you are married;
- you file a separate return;
- you maintained as your home a household that is the principal abode of a qualifying individual for more than one-half of the tax year;
- you furnished over one-half of the cost of maintaining that household during the tax year; and
- your spouse is not a member of that household during the last six months of that tax year.

If you meet all of the requirements to be treated as unmarried, you can generally take the credit. However, if you do not meet all of the requirements, you cannot generally take the credit.

In order to claim the expenses on the PA Schedule DC, the taxpayer must also have claimed the expenses on their Fed-

eral 1040 return.

IMPORTANT: A completed copy of the federal Form 2441 and the 1040 Schedule 3 must be included with the filing of the PA-40 return. Failure to include these forms will result in the credit being removed or deducted from Line 23 of the PA-40.

WHO QUALIFIES

In order to claim the credit on your PA-40, you must have incurred care expenses for:

- A dependent child under age 13.
- A spouse who was physically or mentally incapable of self-care and lived with you for more than half the year.
- An individual who was physically or mentally incapable of self-care, lived with you for more than half the year, and either:
 - Was your dependent; or
 - Could have been your dependent, except that he or she received gross income of \$5,050 or more, filed a joint return, or could have been claimed as a dependent on another taxpayer's return.

This credit is refundable, meaning qualified taxpayers will receive a refund of the credit in the event the credit exceeds their tax liability.

FORM INSTRUCTIONS

IDENTIFICATION INFORMATION

Provide the name and Social Security number of the individual shown first on the PA-40.

LINE INSTRUCTIONS

SECTION I

NAME OF CARE PROVIDER

Provide the name for each care provider (up to 5).

Enter the full address for each care provider (up to 5), listing the street address on the top line and the city, state, and zip code on the bottom line.

SOCIAL SECURITY NUMBER OR FEIN

Enter the Social Security number or Federal Employer Identification Number for each care provider listed.

ID TYPE

Fill in the appropriate oval to indicate if the ID provided is a SSN (Social Security number) or FEIN (Federal Employer Identification Number).

AMOUNT PAID

Provide the amount paid to each care provider.

SECTION II

Provide all information about your qualifying person(s).

NAME OF QUALIFYING INDIVIDUAL(S)

Enter the first and last name of each qualifying person (up to 5).

DATE OF BIRTH

Provide the date of birth for each qualifying person in the format of month/day/year (MM/DD/YYYY).

SOCIAL SECURITY NUMBER OR ITIN

Enter the Social Security number or Individual Taxpayer Identification Number for each qualifying person. If the child was born and died in 2025 and didn't have a SSN, enter "Died".

ID TYPE

Fill in the appropriate oval to indicate if the ID provided is a SSN (Social Security number) or ITIN (Individual Taxpayer Identification Number). If the qualifying person only has an ATIN (Adoption Taxpayer Identification Number), fill in the oval for SSN.

RELATIONSHIP

Provide the taxpayer's relationship to each qualifying person listed.

QUALIFIED EXPENSES

Enter the amount of qualified expenses for each qualifying person per the federal Form 2441, Part II, Line 2(d).

SECTION III


INCOME AND CALCULATION OF CREDIT

LINE 1


Enter the total number of qualifying persons from Section II from all Schedules DC.

LINE 2

Enter the amount as shown on Line 9a of the taxpayer's federal Form 2441. Enter the amount on Line 23 of the PA-40. Credit cannot exceed amount shown in chart on next page, based on number of dependents and amount of PA taxable income.

 **NOTE:** The expense amounts used to calculate the credit are capped at \$3,000 (one qualifying person) and \$6,000 (two or more qualifying persons). The credit starts at 35 percent of those expense amounts and decreases to 20 percent for higher income levels. The credit is 100 percent of that amount.

	Household Income	
	\$43,000 and under	Over \$43,000
1 Dependent	\$1,050	\$600
2 or more Dependents	\$2,100	\$1,200

 **IMPORTANT:** If you have more than 5 care providers or more than 5 qualifying persons, you must submit additional schedules as needed.