

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

B If you or your spouse was a student or was disabled during 2025 and you're entering deemed income of \$250 or \$500 a month on this schedule, check this box (See rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*.) ☐

Part I **Persons or Organizations Who Provided the Care** – You **must** complete this part.
If you have more than three care providers, see the instructions and check this box ☐

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Care provider code (see instructions)	(e) Amount paid (see instructions)

Caution: If you incurred care expenses in 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include those expenses in column (d) of line 2 for 2025. See instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see instructions and check box. ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualifying person code (see instructions)	(d) Qualified expenses you incurred and paid in 2025 for the person listed in column (a)
Last	First			
				.00
				.00
				.00

3 Add the amounts in column (d) of line 2

3 .00

4 Enter the total amount of dependent care benefits excluded from your taxable wages or deducted from income on federal Schedule C, E, or F (see instructions)

4 .00

5 Subtract line 4 from line 3. If zero or less, stop. See line 13; otherwise, no credit is allowable

5 .00

6 Enter the smaller of line 5 or \$10,000 if you had one qualifying person or \$20,000 if you had two or more persons

6 .00

7 Enter your earned income. See instructions

7 .00

8 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see instructions); **all others**, enter the amount from line 7

8 .00

9 Enter the smallest of line 6, 7, or 8

9 .00

Name(s) shown on Form 1 or Form 1NPR	Social Security Number
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- 10

Enter the amount from federal Form 1040 or 1040-SR, line 11

10

.00
- 11

Enter the decimal amount from the table below that applies to the amount on line 10

11

X.
- 12

Multiply line 9 by the decimal amount on line 11

12

.00
- 13

If you paid 2024 expenses in 2025, complete Worksheet A in the instructions. Enter the amount from line 11 of the worksheet here. Otherwise, enter 0 (zero) on line 13 and go to line 14

13

.00
- 14

Add lines 12 and 13. Enter the result here and on Form 1, line 14 or Form 1NPR, line 41

14

.00

If line 10 is:											
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
	15,000	.35	21,000	23,000	.31	29,000	31,000	.27	37,000	39,000	.23
15,000	17,000	.34	23,000	25,000	.30	31,000	33,000	.26	39,000	41,000	.22
17,000	19,000	.33	25,000	27,000	.29	33,000	35,000	.25	41,000	43,000	.21
19,000	21,000	.32	27,000	29,000	.28	35,000	37,000	.24	43,000		.20

