



# **IRS Tax Tip 2015-36: Reduce Your Taxes with the Child and Dependent Care Tax Credit**

*Internal Revenue Service (IRS) sent this bulletin at 03/11/2015 09:00 AM EDT*



IRS Tax Tips

March 11, 2015

## **Useful Links:**

[IRS.gov Home](#)

[1040 Central](#)

[Help For Hurricane Victims](#)

## **News Essentials**

[What's Hot](#)

[News Releases](#)

[IRS - The Basics](#)

[IRS Guidance](#)

[Media Contacts](#)

[Facts & Figures](#)

[Around The Nation](#)

[e-News Subscriptions](#)

## **The Newsroom Topics**

[Multimedia Center](#)

[Noticias en Español](#)

[Radio PSAs](#)

[Tax Scams](#)

## **Issue Number: IRS Tax Tip 2015-36** **Inside This Issue**

### **Reduce Your Taxes with the Child and Dependent Care Tax Credit**

The Child and Dependent Care Tax Credit can reduce the taxes you pay. If you paid someone to care for a person in your household last year while you worked or looked for work, then read on for 10 facts from the IRS about this important tax credit:

- 1. Child, Dependent or Spouse.** You may be able to claim the credit if you paid someone to care for your child, dependent or spouse last year.
- 2. Work-Related Expense.** The care must have been necessary so you could work or look for work. If you are married, the care also must have been necessary so your spouse could work or look for work. This rule does not apply if your spouse was disabled or a full-time student.
- 3. Qualifying Person.** The care must have been for "qualifying persons." A qualifying person can be your child under age 13. A qualifying person can also be your spouse or dependent who lived with you for more than half the year and is physically or mentally incapable of self-care.
- 4. Earned Income.** You must have earned income

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[Armed Forces](#)

[Latest News Home](#)

---

## IRS Resources

[Compliance & Enforcement News](#)

[Contact My Local Office](#)

[Filing Options](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[News](#)

[Taxpayer Advocate](#)

[Where to File](#)

[IRS Social Media](#)

---

for the year, such as wages from a job. If you are married and file a joint tax return, your spouse must also have earned income. Special rules apply to a spouse who is a student or disabled.

**5. Credit Percentage / Expense Limits.** The credit is worth between 20 and 35 percent of your allowable expenses. The percentage depends on the amount of your income. Your allowable expenses are limited to \$3,000 if you paid for the care of one qualifying person. The limit is \$6,000 if you paid for the care of two or more.

**6. Dependent Care Benefits.** If your employer gives you dependent care benefits, special rules apply. For more on these rules see [Form 2441](#), Child and Dependent Care Expenses.

**7. Qualifying Person's SSN.** You must include the Social Security Number of each qualifying person to claim the credit.

**8. Care Provider Information.** You must include the name, address and taxpayer identification number of your care provider on your tax return.

**9. Form 2441.** You file [Form 2441](#) with your tax return to claim the credit.

**10. IRS Free File.** You can use IRS Free File to prepare and [e-file](#) your federal tax return for free. Free File is the fastest and easiest way to file your tax return. It's only available on [IRS.gov/freefile](#).

See [Publication 503](#), Child and Dependent Care Expenses, for more on this topic. You can get it on [IRS.gov/forms](#) anytime.

If you found this Tax Tip helpful, please share it through your social media platforms. A great way to get tax information is to use [IRS Social Media](#). You can also subscribe to [IRS Tax Tips](#) or any of our [e-news subscriptions](#).

## Additional IRS Resources:

- [Tax Topic 602](#) - Child and Dependent Care Credit
- [Filing Your Taxes](#)
- [IRS Tax Map](#)

## IRS YouTube Video:

- *Welcome to Free File* – [English](#)

[Back to Top](#)

---

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit [IRS.gov](#).

This message was distributed automatically from the IRS Tax Tips mailing list. **Please Do Not Reply To This Message.**

Powered by **govDELIVERY** 