

Credit for Child & Dependent Care Expenses – Screening Sheet

Can You Claim the Child and Dependent Care Credit?

step 1	Was the care for one or more qualifying persons? See prior page for definition.	YES – Go to Step 2 NO – You CAN'T claim the child and dependent care credit ²
step 2	Did you (and your spouse if applicable) have earned income ¹ during the year? Refer to the Earned Income Table in Tab I, Earned Income Credit.	YES – Go to Step 3 NO – You CAN'T claim the child and dependent care credit ²
step 3	Did you pay the expenses to allow you to work or look for work? See prior page for qualifying expenses.	YES – Go to Step 4 NO – You CAN'T claim the child and dependent care credit ²
step 4	Were your payments made to someone you or your spouse could claim as a dependent?	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 5
step 5	Were your payments made to your spouse or to the parent of your child who is your qualifying person? Answer NO if your qualifying child is a disabled person over age 13.	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 6
step 6	Were your payments made to your child who was under the age of 19 at the end of the year?	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 7
step 7	Are you single?	YES – Go to Step 10 NO – Go to Step 8
step 8	Are you filing a joint return?	YES – Go to Step 10 NO – Go to Step 9
step 9	Do you meet the requirements to be considered unmarried?	YES – Go to Step 10 NO – You CAN'T claim the child and dependent care credit ²
step 10	Do you know the care provider's name, address, and identifying number? Or did you make a reasonable effort to get this information? (See Due Diligence in Publication 503.)	YES – Go to Step 11 NO – You CAN'T claim the child and dependent care credit ²
step 11	Did you have only one qualifying person and exclude or deduct at least \$8,000 of dependent care benefits? ³	YES – You CAN'T claim the child and dependent care credit ² NO – You CAN claim the child and dependent care credit. Fill out Form 2441

Footnotes

¹ Your spouse is treated as having earned income for any month that he or she is a full-time student, or physically or mentally not able to care for himself or herself. (Your spouse also must live with you for more than half the year.) If the taxpayer's spouse died during the year and he/she files a return as a surviving spouse, the taxpayer may, but isn't required to, take into account the earned income of the spouse who died during the year.

² If you had expenses that met the requirements for 2020, except that you didn't pay them until 2021, you may be able to claim those expenses in 2021.

³ If two or more, the amount you can exclude or deduct is limited to a total of \$16,000.