

Form **2441**

Child and Dependent Care Expenses

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

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 2024 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

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) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? No Yes Complete only Part II below. Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2024 but didn't pay them until 2025, or if you prepaid in 2024 for care to be provided in 2025, don't include these expenses in column (d) of line 2 for 2024. See the 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 the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
First	Last			

3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3**

4 Enter your earned income. See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 **5**

6 Enter the smallest of line 3, 4, or 5 **6**

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0 - 15,000		.35	\$25,000 - 27,000		.29	\$37,000 - 39,000		.23
15,000 - 17,000		.34	27,000 - 29,000		.28	39,000 - 41,000		.22
17,000 - 19,000		.33	29,000 - 31,000		.27	41,000 - 43,000		.21
19,000 - 21,000		.32	31,000 - 33,000		.26	43,000 - No limit		.20
21,000 - 23,000		.31	33,000 - 35,000		.25			
23,000 - 25,000		.30	35,000 - 37,000		.24			

8 X

9a Multiply line 6 by the decimal amount on line 8 **9a**

b If you paid 2023 expenses in 2024, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**

11 Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11**

For Paperwork Reduction Act Notice, see your tax return instructions.