



**ARKANSAS INDIVIDUAL INCOME TAX  
CHILD AND DEPENDENT CARE EXPENSES**

Primary's legal name	Primary's social security number
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You cannot claim a credit for child and dependent care expenses if you're filing status 5 (married filing separately on different returns) unless you meet the requirements listed in the instructions under "Married Filing Separately on Different Returns." If you meet these requirements, check this box.

**Part I** **Persons or Organizations Who Provided the Care – You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
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Did you receive dependent care benefits?	No	→	Complete only Part II below.
	Yes	→	Complete Part III on the back next.

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

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying legal name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last	

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 30 . . . . .

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

**5** If married filing status 2 or 4, 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 . . . . .

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

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

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

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

**10** Multiply line 9 by .20. Enter this amount on line 35 and/or line 43 of AR1000F/AR1000NR . . . . .



**Part III Dependent Care Benefits**

<b>11</b> Enter the total amount of <b>dependent care benefits</b> you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.		<b>11</b>	
<b>12</b> Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions		<b>12</b>	
<b>13</b> Enter the amount, if any, you forfeited or carried forward to 2024. See instructions		<b>13</b>	( )
<b>14</b> Combine lines 11 through 13. See instructions		<b>14</b>	
<b>15</b> Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b>	<b>15</b>		
<b>16</b> Enter the <b>smaller</b> of line 14 or 15	<b>16</b>		
<b>17</b> Enter your <b>earned income</b> . See instructions	<b>17</b>		
<b>18</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing status 2 or 4, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing status 5, see instructions.</li> <li>• All others, enter the amount from line 17.</li> </ul>	<b>18</b>		
<b>19</b> Enter the <b>smallest</b> of line 16, 17, or 18	<b>19</b>		
<b>20</b> Enter \$5,000 (\$2,500 if married filing status 5 and you were required to enter your spouse's earned income on line 18)	<b>20</b>		
<b>21</b> Is any amount on line 11 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0- <input type="checkbox"/> <b>Yes.</b> Enter the amount here.		<b>21</b>	
<b>22</b> Subtract line 21 from line 14	<b>22</b>		
<b>23</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 21. Also, include this amount on the appropriate line(s) of your return. See instructions		<b>23</b>	
<b>24</b> <b>Excluded benefits.</b> If you checked "No" on line 21, enter the smaller of line 19 or 20. Otherwise, subtract line 23 from the smaller of line 19 or line 20. If zero or less, enter -0-		<b>24</b>	
<b>25</b> <b>Taxable benefits.</b> Subtract line 24 from line 22. If zero or less, enter -0-. If more than zero, see instructions		<b>25</b>	

To claim the child and dependent care credit, complete lines 26 through 30 below.

<b>26</b> Enter \$3,000 (\$6,000 if two or more qualifying persons)	<b>26</b>	
<b>27</b> Add lines 23 and 24	<b>27</b>	
<b>28</b> Subtract line 27 from line 26. If zero or less, <b>stop</b> . You can not take the credit. <b>Exception.</b> If you paid 2022 expenses in 2023	<b>28</b>	
<b>29</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 27 above. Then, add the amounts in column (c) and enter the total here	<b>29</b>	
<b>30</b> Enter the <b>smaller</b> of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 10	<b>30</b>	