

2021 Child and Dependent Care Expenses Credit

3506

Attach to your California Form 540 or Form 540NR.

Name(s) as shown on tax return	SSN or ITIN
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Part I Unearned Income and Other Funds Received in 2021. See instructions.

Source of Income/Funds	Amount	Source of Income/Funds	Amount

Part II Persons or Organizations Who Provided the Care in California – You must complete this part. See instructions.

1 Enter the following information for each person or organization that provided care in California. Only care provided in California qualifies for the credit. If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name		
b. Care provider's address (number, street, apt. no., city, state, and ZIP code)		
c. Care provider's telephone number		
d. Is provider a person or organization?	<input type="checkbox"/> Person <input type="checkbox"/> Organization	<input type="checkbox"/> Person <input type="checkbox"/> Organization
e. Identification number (SSN, ITIN, or FEIN)		
f. Address where care was provided (number, street, apt. no., city, state, and ZIP code). PO Box not acceptable.		
g. Amount paid for care provided		

Did you receive dependent care benefits? **▶▶▶▶▶** No. Complete Part III below. Yes. Complete Part IV on Side 2 before you complete Part III.

Part III Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). See instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB – mm/dd/yyyy) or disability status	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2021 for the qualifying person's care in California
First	Last				
			DOB: _____ Disabled <input type="checkbox"/> Yes		
			DOB: _____ Disabled <input type="checkbox"/> Yes		
			DOB: _____ Disabled <input type="checkbox"/> Yes		

3 Add the amounts in column (e) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Side 2, Part IV, enter the amount from line 33	3	00
4 Enter YOUR earned income. See instructions. Nonresidents: Enter only your earned income from California sources. If you do not have earned income from California sources, stop, you do not qualify for the credit. Military servicemembers, see instructions. Part-year residents: Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.	4	00
5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If you are not filing a joint tax return, enter the amount from line 4 Nonresidents: Enter only your spouse's/RDP's earned income from California sources. If your spouse/RDP does not have earned income from California sources, stop, you do not qualify for the credit. Military servicemembers, see line 4 instructions. Part-year residents: Enter the total of (1) your spouse's/RDP's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.	5	00
6 Enter the smallest of line 3, line 4, or line 5	6	00
7 Enter the decimal amount shown in the chart of the instructions for line 7	7	
8 Multiply line 6 by the decimal amount on line 7	8	00
9 Enter the decimal amount listed in the chart of the instructions for line 9	9	
10 Multiply the amount on line 8 by the decimal amount on line 9	10	00
11 Credit for prior year expenses paid in 2021. See instructions	11	00
12 Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Form 540NR, line 50	12	00

Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2021. This amount should be shown in box 10 of your federal Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of federal 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	13		00
14	Enter the amount, if any, you carried over from 2020 and used in 2021 during the grace period	14		00
15	Enter the amount, if any, you forfeited or carried forward to 2022	15		00
16	Combine line 13 through line 15	16		00
17	Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s). See instructions	17		00
18	Enter the smaller of line 16 or line 17	18		00
19	Enter YOUR earned income	19		00
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate tax return, see the instructions for the amount to enter; all others, enter the amount from line 19	20		00
21	Enter the smallest of line 18, line 19, or line 20	21		00
22	Enter \$5,000 (\$2,500 if married or an RDP filing separately and you were required to enter your spouse's/RDP's earned income on line 20)	22		00
23	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	23		00
24	Subtract line 23 from line 16	24		00
25	Deductible benefits. Enter the smallest of line 21, line 22, or line 23	25		00
26	Excluded benefits. Subtract line 25 from the smaller of line 21 or line 22. If zero or less, enter -0-	26		00
27	Taxable benefits. Subtract line 26 from line 24. If zero or less, enter -0-	27		00
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		00
29	Add line 25 and line 26	29		00
30	Subtract the amount on line 29 from the amount on line 28. If zero or less, stop . You do not qualify for the credit. Exception – If you paid 2020 expenses in 2021, see instructions for line 11	30		00
31	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here	31		00
32	Enter the amount from your federal Form 2441, Part III, line 31	32		00
33	Enter the smaller of line 30, line 31, or line 32. Also, enter this amount on Side 1, Part III, line 3 and complete Part III, line 4 through line 12	33		00

Worksheet – Credit for 2020 Expenses Paid in 2021

- Enter your 2020 qualified expenses paid in 2020. If you did not claim the credit for these expenses on your 2020 tax return, get and complete a 2020 form FTB 3506 for these expenses. You may need to amend your 2020 tax return 1. _____
- Enter your 2020 qualified expenses paid in 2021 2. _____
- Add the amounts on line 1 and line 2 3. _____
- Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) 4. _____
- Enter any dependent care benefits received for 2020 and excluded from your income (from your 2020 form FTB 3506, Part IV, line 26) 5. _____
- Subtract amount on line 5 from amount on line 4 and enter the result 6. _____
- Compare your and your spouse's/RDP's earned income for 2020 and enter the **smaller** amount 7. _____
- If filing a joint tax return, compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount. If not filing a joint tax return, enter your earned income 8. _____
- Enter the amount from your 2020 form FTB 3506, Side 1, Part III, line 6 9. _____
- Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, **stop** here. You cannot increase your credit by any previous year's expenses 10. _____
- Enter your 2020 federal adjusted gross income (AGI) (from your 2020 Form 540, line 13; or Form 540NR, line 13) 11. _____
- 2020 federal AGI decimal amount (from 2020 form FTB 3506, instructions for line 7) 12. _____
- Multiply line 10 by line 12 13. _____
- 2020 California AGI decimal amount (from 2020 form FTB 3506, instructions for line 9) 14. _____
- Multiply line 13 by line 14. Enter the result here and on your 2021 form FTB 3506, Side 1, Part III, line 11 15. _____