

2100510001

Enter name(s) as shown on Form 740 or 740-NP, page 1.

Your Social Security Number

SSN input boxes

Part I—Persons or Organizations Who Provided the Care—You must complete this part. (see Federal instructions for Form 2441 if you have more than two care providers) You must attach the federal Form 2441.

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Amount Paid

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

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 federal instructions for Form 2441.

Table with 3 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Qualified expenses

3 Add the amounts in column (c) of line 2. Don't 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 34.
4 Enter your earned income from federal Form 2441, line 4.
5 Enter amount from federal Form 2441, line 5.
6 Enter the smallest of line 3, 4, or 5.
7 Enter amount from federal Form 2441, line 7.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.
9 Multiply line 6 by the decimal amount on Line 8. If you paid 2020 expenses in 2021 enter amount from federal Form 2441, line 9.
10 Tax liability limit. Enter amount from the Credit Limit Worksheet (see instructions).
11 Enter the smaller of line 9 or line 10.
12 Multiply line 11 by 20 percent (.20). Enter here and on Form 740, line 24 or on Form 740-NP Child and Dependent Care worksheet.

Part III—Dependent Care Benefits

Table with 3 columns: Line number, Description, and Input field. Rows 13-29 cover dependent care benefits calculations including federal Form 2441 lines, qualified expenses, earned income, and taxable benefits.

To claim the child and dependent care credit, complete lines 30 through 34

Table with 3 columns: Line number, Description, and Input field. Rows 30-34 cover the calculation of the child and dependent care credit.

Purpose of Form— To calculate and claim 2021 Kentucky Child and Dependent Care Credit. You must attach completed federal Form 2441.

Note: Kentucky does not conform to the federal American Rescue Plan (ARP) of 2021, which enhanced the federal child and dependent care credit. The ARP increased the amount of child and dependent care credit, made the credit refundable, increased the percentages of employment-related expenses for qualifying care considered in calculating the credit, and modified the phase-out of the credit for higher income earners. Since Kentucky conforms to the Internal Revenue Code as of December 31, 2018, Kentucky did not adopt these federal changes. A new form 2441-K was created to calculate the allowable Kentucky child and dependent care credit. If you do not meet the filing requirements to file a federal income tax return but would have been entitled to the federal child and dependent care credit, you may claim the child and dependent care credit for Kentucky purposes. Complete and enclose federal Form 2441, state on the form "did not meet federal filing requirements" and complete Form 2441-K to determine Kentucky child and dependent care credit.

Caution: You cannot claim a credit for child and dependent care benefits if your filing status is married filing separate returns unless you meet the federal requirements listed in the federal instructions. If you checked the box on the federal Form 2441, then you can complete Form 2441-K.

Parts I, II and III— Use federal Form 2441 and instructions to complete Kentucky 2441-K. Use federal definitions for qualifying person(s), qualified expenses, and dependent care benefits when completing Form 2441-K.

Line 10—Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on 2441-K, line 10.

- 1) Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 _____
- 2) Enter the amount from Schedule 3 (Form 1040), line 1 _____
- 3) Subtract line 2 from line 1. Also enter this amount on Form 2441-K, line 10. But if zero or less, stop; you cannot take the credit..... _____

Part-year Residents

Part-year residents may be entitled to a credit for child and dependent care expenses paid while a resident of Kentucky. To determine this credit, complete the Child and Dependent Care Credit Worksheet for Part-year Residents. **Full-year nonresidents are not entitled to this credit.**

Child and Dependent Care Credit Worksheet for Part-year Residents

- 1) Enter total child and dependent care expenses entered on Form 2441-K, line 2(c) _____
- 2) Enter the amount paid while a Kentucky resident..... _____
- 3) Divide line 2 by line 1. Enter result . ____ . ____
- 4) Enter the amount from Form 2441-K, line 12..... _____
- 5) Multiply the line 4 by line 3. Enter here and on Form 740-NP, line 24..... _____

For part-year residents, if you and your spouse are filing separate Kentucky returns, the child and dependent care credit calculated for Kentucky must be divided based on the percentage of each spouse's adjusted gross income to total Kentucky adjusted gross income (line 9).