

FORM

KENTUCKY
CHILD AND DEPENDENT CARE CREDIT
Enclose with Form 740 or 740-NP

202	1

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

alth of Kentuck Department of Revenue

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You	r Soc	cial S	Secur	ity N	lumb	er	

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.

)1*

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)
	dep	Did you receive No Hereits? Yes	 Complete only Part II be Complete Part III on net 	

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.

	(a Qualifying pe First	-	(b) Qualifying perso security nur		incurred	l ified expenses you l and paid in 2021 for on listed in column (a)
3	Add the amounts in column	n (c) of line 2. Don't enter more	than \$3,000 for one	e qualifying		
	person or \$6,000 for two or	more persons. If you complete	ed Part III, enter the	amount from	n	
	line 34				3	
4	Enter your earned income f	rom federal Form 2441, line 4			4	
5	Enter amount from federal I	Form 2441, line 5			5	
6		4, or 5				
7	Enter amount from federal I	Form 2441, line 7	7			
8		amount shown below that app		on line 7.		
	If Line 7 is:	If Line 7 is	s:			
	But not Over over	Decimal amount is Over	But not Decir over amor	nal ınt is		
	\$0 - 15,000	.35 \$29,000 -	- 31,000 .27			
	15,000 — 17,000		- 33,000 .26			
	17,000 — 19,000 19,000 — 21,000		- 35,000 .25 - 37,000 .24			
	21,000 — 23,000	.31 37,000 -	- 39,000 .23		8	X .
	23,000 — 25,000		- 41,000 .22			
	25,000 — 27,000 27,000 — 29,000	- ,	– 43,000 .21 – No limit .20			
9		al amount on Line 8. If you pa				
5		2441, line 9	•			
10					9	
10	Tax liability limit. Enter amo Worksheet (see instructions	s)	10			
11		r line 10			11	
12		nt (.20). Enter here and on For				
		worksheet				

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FORM 2441-K (2021)

Part III-Dependent Care Benefits

13	Enter amount from federal Form 2441, line 12	13	
14	Enter amount from federal Form 2441, line 13	14	
15	Enter amount from federal Form 2441, line 14	15	()
16	Combine lines 13 through 15. (See federal instructions)	16	
17	Enter the total amount of qualified expenses incurred in 2021		
	for the care of the qualifying person(s), enter from federal		
	Form 2441, line 16 17		
18	Enter the smaller of line 16 or 17 18		
19	Enter your earned income from federal Form 2441, line 18		
20	Enter amount from federal Form 2441, line 19 20		
21	Enter the smallest of line 18, 19 or 20 21		
22	Enter \$5,000(\$2,500 if married filing separately and you were		
	required to enter your spouse's earned income on line 20 of		
	federal Form 2441) 22		
23	Is any amount on line 13 from your sole proprietorship		
	or partnership?		
	□ No . enter -0		
	Yes. Enter the amount here	23	
24	Subtract line 23 from line 16 24		
25	Deductible Benefits. Enter the smallest of line 21, 22 and 23	25	
26	Excluded Benefits. If you check "No" on line 23, enter the		
	smaller of line 21 or 22. Otherwise, subtract line 25 from the		
	smaller of line 21 or line 22. If zero or less enter -0	26	
27	Kentucky Taxable Benefits. Subtract line 26 from line 24. If zero or less enter -0		
28	Federal Taxable Benefits. Enter from federal Form 2441, line 26		
29	Subtract line 28 from 27 and enter difference. If positive enter an an other addition		
	on Schedule M, line 5 and enter "DCB" on the line. If negative enter as an other		
	subtraction on Schedule M, line 14. For NP filers include in Kentucky wages on		
	740-NP, page 4, Column B	29	

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

30	Enter \$3,000 (\$6,000 if two or more qualifying persons)	30	
31	Add lines 25 and 26	31	
32	Subtract line 31 from line 30. If zero or less, stop. You can't take the credit.		
	Exception. If you paid 2020 expenses in 2021, see the federal instructions for line 9	32	
33	Complete line 2 on the front of this form. Don't include in column (c) any benefits		
	shown on line 31 above. Then, add the amounts in column (c) and enter the total here	33	
34	Enter the smaller of line 32 or 33. Also, enter this amount on line 3 on the front of this		
	form and complete lines 4 through 12	34	

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 gualifying 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.

- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18
- 2) Enter the amount from Schedule 3 (Form 1040), line 1
- 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 Partyear 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 line2 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
Ear	part year residents, if you and your analyse are filing

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).