

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

FORM

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Department of Revenue

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

2021

	Your	Social S	Securi	ity N	umb	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 (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)
Did you receive dependent care benefits?			 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 person's name First Last		Qualifying person's social incu		incurre	c) Qualified expenses you curred and paid in 2021 for person listed in column (a)		
			1				
3	Add the amounts in column	(c) of line 2. Don't enter more	than \$3,000 fo	or one qualifying			
	person or \$6,000 for two or	more persons. If you complete	ed Part III, ente	er the amount fro	m		
	line 34				3		
4	Enter your earned income fr	rom federal Form 2441, line 4			4		
5	Enter amount from federal l	Form 2441, line 5			5		
6	Enter the smallest of line 3,	4, or 5			6		
7	Enter amount from federal l	Form 2441, line 7	7				
8		amount shown below that app					
	If Line 7 is:	If Line 7 is					
	But not Over over	Decimal amount is Over		Decimal amount is			
	\$0 — 15,000	.35 \$29,000 -		.27			
	15,000 — 17,000 17,000 — 19,000	.34 31,000 - .33 33,000 -		.26 .25			
	19,000 — 19,000	.32 35,000 -		.25			
	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	.29 41,000 -	– 43,000 – No limit	.21 .20			
9		al amount on Line 8. If you pa					
		2441, line 9					
10	Tax liability limit. Enter amo			1			
10	•)	10				
11	Enter the smaller of line 9 o	r line 10			11		
12	Multiply line 11 by 20 percer	nt (.20). Enter here and on For	m 740, line 24	or on Form 740-N	IP		
		vorksheet					

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FORM 2441-K (2021)

Part III-Dependent Care Benefits

13	Enter amount from federal Form 2441, line 12		
14	Enter amount from federal Form 2441, line 13		
15	Enter amount from federal Form 2441, line 14		()
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	