



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

Your Social Security Number

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**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?	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.

(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
	:	
	:	

3 Add the amounts in column (c) of line 2. <b>Don't</b> 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 32.....	3																																																											
4 Enter your <b>earned income</b> from federal Form 2441, line 4 or line 18.....	4																																																											
5 Enter amount from federal Form 2441, line 5 or line 19.....	5																																																											
6 Enter the <b>smallest</b> of line 3, 4, or 5.....	6																																																											
7 Enter amount from federal 1040, 1040-SR, or 1040-NR, line 11.....	7																																																											
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	X.																																																										
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9(a) Multiply line 6 by the decimal amount on Line 8.....	9a																																																											
9(b) If you paid 2020 expenses in 2021, see instructions.....	9b																																																											
9(c) Add lines 9(a) and 9(b).....	9c																																																											
10 Tax liability limit. Enter amount from the Credit Limit Worksheet (see instructions).....	10																																																											
11 Enter the smaller of line 9(c) or line 10.....	11																																																											
12 Multiply line 11 by 20 percent (.20). <b>740 Filers:</b> Enter here and on Form 740, line 24. This is your <b>Child and Dependent Care Credit</b> . <b>740-NP Filers:</b> Enter here and on line 4 of the <b>Child and Dependent Care Credit Worksheet for Part-Year Residents</b> in the instructions.....	12																																																											



Part III—Dependent Care Benefits

Table with 3 columns: Line number, Description, and Amount. Rows 13-27 cover dependent care benefits including federal Form 2441 lines, qualified expenses, earned income, and Kentucky taxable benefits.

To claim the child and dependent care credit, complete lines 28 through 32

Table with 3 columns: Line number, Description, and Amount. Rows 28-32 cover the child and dependent care credit calculation, including federal Form 2441 lines 25 and 26.

Part IV—Kentucky and Federal Differences

Table with 3 columns: Line number, Description, and Amount. Rows 33-38 cover the differences between Kentucky and federal benefits, including deductible and taxable benefits.

**Purpose of Form**—To calculate and claim 2021 Kentucky Child and Dependent Care Credit. This form may also be used to calculate additions or subtractions to taxable income due to Kentucky and Federal differences. You must attach completed federal Form 2441.

**Note:** Kentucky does not conform to Section 9631 of 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 Form 2441-K, while taking into consideration that Kentucky does NOT conform to the changes made in the American Rescue Plan that 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. Use federal definitions for qualifying person(s), qualified expenses, and dependent care benefits when completing Form 2441-K.

**Lines 4 and 5**—If you did not complete Part II of federal Form 2441 use the amounts from federal Form 2441 on lines 18 and 19 for Part II of Form 2441-K.

**Line 9(b)—Credit for Prior Year’s Expenses**—If you had qualified expenses for 2020 that you didn’t pay until 2021, you may be able to increase the amount of credit you can take in 2021. To figure the credit, see Worksheet A (Worksheet for 2020 Expenses Paid in 2021), in federal Form 2441 instructions. Enter on line 9(b) the amount from line 13 of Worksheet A.

**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).

**Line 16**—Add the amounts on lines 13 and 14 and subtract from that total the amount on line 15. Enter the result on line 16.

**Line 25**—This is your Kentucky deductible benefits. You may have differences in Kentucky deductible benefits and federal taxable benefits. Federal deductible benefits are included on Schedule C (Form 1040), line 14; Schedule E (Form 1040), line 19 or line 28; or Schedule F (Form 1040), line 15 which ever applies. You should complete Part IV to determine if there are differences in the Kentucky and federal deductible benefits and follow instructions for line 35 for reporting requirements.

**Line 27**—This is your Kentucky taxable benefits. You may have differences in Kentucky deductible benefits and federal taxable benefits. If line 27 is more than zero, you have taxable dependent care benefits. Federal taxable benefits are included in the total on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, which ever applies. You should complete Part IV to determine if there are differences in the Kentucky and federal taxable benefits and follow instructions for line 38 for reporting requirements.

**Part IV—Kentucky and Federal Differences**—Complete lines 33 through 38 if there are differences in the amounts reported for Kentucky and federal deductible benefits and Kentucky and federal taxable benefits.

**Line 35**—If Kentucky deductible benefits exceed federal deductible benefits, enter the difference on Kentucky Schedule M, line 14 and enter “Kentucky deductible benefits” on the line. If Kentucky deductible benefits are less than federal deductible benefits, enter as an addition on Kentucky Schedule M, line 5. **For 740-NP filers** use the Kentucky deductible benefits from line 33 when calculating Kentucky amounts on 740-NP, page 4, Column B.

**Line 38**—If Kentucky taxable benefits exceed federal taxable benefits, enter the difference on Kentucky Schedule M, line 5 and enter “DCB” on the line. If Kentucky taxable benefits are less than Federal taxable benefits, enter the difference as a subtraction on Kentucky Schedule M, line 14. **For 740-NP filers** include the Kentucky taxable benefits from line 36 in Kentucky wages on 740-NP, page 4, Column B.