

Subject 604

Child Care Credit

If you paid someone to care for your child, your disabled dependent, or spouse so you could work or look for work, you may use the credit for child and dependent care expenses. If you are married, both people must have worked unless one spouse was either a full-time student or was physically or mentally incapable of self care.

If you qualify for the credit, use Federal Form 2441 to figure your credit and attach it to Form AR1000 or AR1000NR. If you qualify and file Form AR1000S, use Schedule 2 of the Federal Form 1040A to figure the credit. You are allowed to claim 20% of the federal credit.