

2023 Child Care Expenses Tax Credit

For Tax Year	

You MUST submit this form with your complete Colorado Individual Income Tax Return, including forms DR 0104 and DR 0104CR. You must also submit a copy of your federal income tax return and IRS form 2441 with your Colorado return.

Thoroughly read the instructions to be certain you are eligible for this credit. Be sure to complete all required information. Failure to do so may result in a denied credit or delayed refund.

Taxpayer Name	SSN or ITIN

Part I – Persons or Organizations Who Provided the Care – You must complete this part.
 If you have more than two care providers or if the provider is non-profit, see the instructions.

1(a) Care Provider's First Name or Business Name	Last Name	Middle Initial	(b) SSN, ITIN or FEIN
(c) Address	City	State	ZIP
(d) Amount Paid			
\$			
(e) Care Provider's First Name or Business Name	Last Name	Middle Initial	(f) SSN, ITIN or FEIN
(g) Address	City	State	ZIP
(h) Amount Paid			
\$			

Part II – Qualifying Child Information – You must complete this part.
 If you have more than four qualifying children, see the instructions.

2(a) Child's First Name	Last Name	Middle Initial	Year of Birth
SSN or ITIN			
Qualified expenses you paid in 2023 for the person listed in 2(a)			\$
2(b) Child's First Name	Last Name	Middle Initial	Year of Birth
SSN or ITIN			
Qualified expenses you paid in 2023 for the person listed in 2(b)			\$

Taxpayer Name		SSN or ITIN	
● 2(c). Child's First Name	● Last Name	● Middle Initial	● Year of Birth
● SSN or ITIN	Qualified expenses you paid in 2023 for the person listed in 2(c)		● \$
● 2(d). Child's First Name	● Last Name	● Middle Initial	● Year of Birth
● SSN or ITIN	Qualified expenses you paid in 2023 for the person listed in 2(d)		● \$
2(e). Enter the sum of all qualified child care expenses		●	\$
2(f). Enter your earned income		●	\$
2(g). If filing a joint return, enter the earned income of the other person		●	\$
3. Enter the smallest of line 2(e), 2(f) [or 2(g) only if filing a joint return]		● 3	\$
4. Enter your adjusted gross income from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR		● 4	\$
If the amount of line 4 is greater than \$60,000 STOP – you do not qualify for this credit.			
5. Enter the amount from line 9a of federal form 2441, child and dependent care expenses. If you did not complete federal form 2441, enter \$0.		● 5	\$
6. Enter your tax from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR line 18		● 6	\$
<i>If you claimed a credit on federal form 2441, continue to Part III. Otherwise, go to Part IV.</i>			
Part III – Child Care Expenses Credit – Complete this part if line 6 is greater than \$0 AND line 4 is \$60,000 or less			
7. Allowable percentage of federal credit.		7	0.50
8. Enter the amount from line 11 of federal Form 2441, child and dependent care expenses		● 8	
9. Multiply line 8 by the decimal on line 7. Full-year residents, enter this amount on DR0104CR line 2, Part-year residents, continue to Part V.		9	
Part IV – Low-Income Child Care Expenses Credit – Complete this part if line 6 is \$0 AND line 4 is \$25,000 or less.			
10. Allowable percentage of low-income child care expenses.		10	0.25
11. Multiply line 3 by the decimal on line 10		● 11	
Table A			
One qualifying child		\$500	Two or more qualifying children.....\$1,000
12. Enter the smaller of line 11 or the appropriate amount from Table A. Full-year residents, enter this amount on DR 0104CR line 2, Part-year residents, continue to Part V.		● 12	
Part V – Part-Year Resident Limitation			
13. Part-year residents ONLY – Enter the percentage from DR 0104PN line 34. If the percentage exceeds 100%, enter 100%.		13	%
14. Multiply the amount from line 9 or line 12 by the percentage from line 13. Enter the result on line 2 of DR 0104CR.		● 14	\$