

Form **IND-CR 202**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2023** (Rev. 08/30/23) (Approved software version)

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YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

**Child and Dependent Care Expense Credit - Tax Credit 202**

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward. The credit is computed as follows:

1. Amount of child & dependent care expense credit claimed on Federal Form 1040. 1.
2. Georgia allowable rate ..... 2. 30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... 3.
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)..... 4.