

Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if your adjusted gross income is \$29,000 or less, and you are claiming the Nebraska refundable child and dependent care credit.
- Complete the reverse side of this form if you received dependent care benefits.
- Attach this form to Form 1040N.

Name on Form 1040N

Your Social Security Number

BEFORE YOU BEGIN – Please see [Federal Form 2441](#) instructions for definitions of the following terms:

- **Dependent Care Benefits**
- **Qualifying Persons**
- **Qualified Expenses**

Part I — Persons or Organizations Who Provide the Care

• You *must* complete this part. (Paper filers, please attach a schedule if you need more space.)

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 Federal Form 2441 instructions)
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Did you receive
dependent care benefits?

_____ No _____ → Complete only Part II below.

_____ Yes _____ → Complete Part III on the back first, and then complete Part II.

Part II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying persons**. (Paper filers, please attach a schedule if you have more than three qualifying persons.)

	(A) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2023 for the Person Listed in Column (A)
	First	Last		

3 Add the amounts in Column (C) of line 2. **Do not** 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 35

3

4 Enter your **earned income** (see Federal Form 2441 instructions)

4

5 If married, filing jointly, enter your spouse's earned income. If you or your spouse was a student or was disabled, see instructions; **all others**, enter the amount from line 4

5

6 Enter the **smallest** of line 3, 4, or 5

6

7 Enter federal AGI from Nebraska Form 1040N, line 5. If the amount is over \$29,000, **do not** file this form, you are not eligible for the refundable child care tax credit.

7

8 Enter the federal decimal amount shown below that applies to the dollar amount on line 7.

If line 7 is:			If line 7 is:			Federal decimal amount is		
Over	But not over	Federal decimal amount is	Over	But not over	Federal decimal amount is			
\$ 0	– 15,000	.35	\$21,000	– 23,000	.31			
15,000	– 17,000	.34	23,000	– 25,000	.30			
17,000	– 19,000	.33	25,000	– 27,000	.29			
19,000	– 21,000	.32	27,000	– 29,000	.28			

8

9 Enter the state decimal amount below that applies to the dollar amount on line 7.

If line 7 is:			If line 7 is:			State decimal amount is		
Over	But not over	State decimal amount is	Over	But not over	State decimal amount is			
\$0 or less	– 22,000	1.00	\$25,000	– 26,000	.60			
22,000	– 23,000	.90	26,000	– 27,000	.50			
23,000	– 24,000	.80	27,000	– 28,000	.40			
24,000	– 25,000	.70	28,000	– 29,000	.30			

9

10 Multiply line 6 by the decimal amount on line 8 and enter the result. If you paid 2022 expenses in 2023, see instructions on Federal Form 2441

10

11 Multiply line 10 by the decimal amount on line 9. Residents enter result here and on line 33, Form 1040N

11

12 Partial-year residents multiply line 11 by the ratio from line 4, Schedule III: Enter this result here and on line 33, Form 1040N

12

13 Part III, dependent care benefits, begins on the next page.

Name as Shown on Form 1040N

Your Social Security Number

Part III — Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in box 10 of your Federal Form W-2, but do not include amounts reported as wages in box 1 of Form W-2. If you were self-employed or a partner in a partnership, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	14		
15	Enter the amount, if any, you carried over from 2022 and used in 2023. See instructions on Federal Form 2441.	15		
16	If you forfeited or carried over to 2024 any of the amounts reported on line 14 or 15, enter the amount (see instructions).	16		
17	Subtract line 16 from total of line 14 and line 15.	17		
18	Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying persons	18		
19	Enter the smaller of line 17 or 18	19		
20	Enter your earned income (see instructions)	20		
21	Enter the amount shown below that applies to you: • If married, filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see instructions); • If married, filing separately, see instructions for the amount to enter; or • All others, enter the amount from line 20	21		
22	Enter the smallest of line 19, 20, or 21	22		
23	Enter \$5,000 (or enter \$2,500 if married, filing separately, and you were required to enter your spouse's earned income on line 21). If you entered an amount on line 15, add it to the \$5,000 or \$2,500 amount you enter on line 23. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see federal instructions.	23		
24	Enter the amount from line 14 or 15 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-.	24		
25	Subtract line 24 from line 17	25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 24.	26		
27	Enter the smaller of line 22 or 23	27		
28	Enter the amount from line 26	28		
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Taxable benefits. Subtract line 29 from line 25. If zero or less, enter -0-.	30		
To claim the child and dependent care credit, complete lines 31-35 below.				
31	Enter \$3,000 (or enter \$6,000 if two or more qualifying persons)	31		
32	Add lines 26 and 29 and enter result here	32		
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception: If you paid 2022 expenses in 2023, see instructions on Federal Form 2441	33		
34	Complete line 2 on the front of this form. Do not include in Column (C) any benefits shown on line 32 above. Then, add the amounts in Column (C) and enter the total here	34		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4-12	35		