

PA SCHEDULE DC
Child and Dependent Care
Enhancement Tax Credit

2300810054

PA-40 DC (EX) MOD 03-23 (F1)
 PA Department of Revenue

2023

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40)	Social Security Number (shown first)
Spouse's Name	Spouse's Social Security Number

In order to claim child and dependent care expenses, you must also claim the expenses on your Federal 1040 return. Include with the PA Schedule DC a completed copy of your federal Form 2441 and 1040 Schedule 3.

SECTION I PERSONS/ORGANIZATIONS WHO PROVIDED CARE

Provide all information for each person/organization. If more than five, submit additional schedules as needed.

1. CARE PROVIDER'S NAME	FULL ADDRESS OF PROVIDER	SSN/FEIN	ID TYPE	AMOUNT PAID
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	
			SSN <input type="checkbox"/> FEIN <input type="checkbox"/>	

SECTION II QUALIFYING PERSON(S) TO CLAIM FOR CHILD AND DEPENDENT CARE EXPENSES

Provide all information about your qualifying person(s). If you have more than five qualifying persons, submit additional schedules as needed.

1. QUALIFYING PERSON'S NAME		DOB (MM/DD/YYYY)	SSN/ITIN	ID TYPE	RELATIONSHIP	QUALIFIED EXPENSES (See instructions)
FIRST NAME	LAST NAME					
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		
				SSN <input type="checkbox"/> ITIN <input type="checkbox"/>		

SECTION III INCOME AND CALCULATION OF CREDIT

1.	Enter the total number of qualifying persons from Section II from all Schedules DC.	1.	
2.	Enter the amount as shown on Line 9a of your federal Form 2441. Enter on your PA-40, Line 23.	2.	



2300810054

2300810054

Instructions for PA-40 Schedule DC

Child and Dependent Care Enhancement Tax Credit

PA-40 DC IN 03-23

GENERAL INFORMATION

PURPOSE OF SCHEDULE

The purpose of the PA-40 Schedule DC, Pennsylvania Child and Dependent Care Enhancement Tax Credit is to claim a credit for child and dependent care expenses paid.

Beginning tax year 2022, Pennsylvania residents who receive a credit under section 21 of the Internal Revenue Code of 1986 may claim a tax credit against their Pennsylvania tax liability. In order to claim the expenses on the PA Schedule DC, the taxpayer must also have claimed the expenses on their Federal 1040 return.

⚠ IMPORTANT: A completed copy of the federal Form 2441 and the 1040 Schedule 3 must be included with the filing of the PA-40 return. Failure to include these forms will result in the credit being removed or deducted from Line 23 of the PA-40.

FORM INSTRUCTIONS

IDENTIFICATION INFORMATION

Provide the name and Social Security number of the individual shown first on the PA-40. If married, provide the name and Social Security number of the spouse, regardless of filing status.

LINE INSTRUCTIONS

SECTION I

NAME OF CARE PROVIDER

Provide the name for each care provider (up to 5).

Enter the full address for each care provider (up to 5), listing the street address on the top line and the city, state, and zip code on the bottom line.

SOCIAL SECURITY NUMBER OR FEIN

Enter the Social Security number or federal employer identification number for each care provider listed.

ID TYPE

Fill in the appropriate oval to indicate if the ID provided is a SSN (Social Security number) or a FEIN (federal employer identification number).

AMOUNT PAID

Provide the amount paid to each care provider.

SECTION II

Provide all information about your qualifying person(s).

NAME OF QUALIFYING INDIVIDUAL(S)

Enter the first and last name of each qualifying person (up to 5).

DATE OF BIRTH

Provide the date of birth for each qualifying person in the format of month/day/year (MM/DD/YYYY).

SOCIAL SECURITY NUMBER OR ITIN

Enter the Social Security number or individual taxpayer identification number for each qualifying person. If the child was born and died in 2023 and didn't have a SSN, enter "Died".

ID TYPE

Fill in the appropriate oval to indicate if the ID provided is a SSN (Social Security number) or a ITIN (individual taxpayer identification number). If the qualifying person only has an ATIN (Adoption Taxpayer Identification number), fill in the oval for SSN.

RELATIONSHIP

Provide the taxpayer's relationship to each qualifying person listed.

QUALIFIED EXPENSES

Enter the amount of qualified expenses for each qualifying person per the federal Form 2441, Part II, Line 2(d).

SECTION III


INCOME AND CALCULATION OF CREDIT

LINE 1


Enter the total number of qualifying persons from Section II from all Schedules DC.

LINE 2

Enter the amount as shown on Line 9a of the taxpayer's federal Form 2441. Enter the amount on Line 23 of the PA-40. Credit cannot exceed amount shown in chart on next page, based on number of dependents and amount of PA taxable income.

 **NOTE:** The expense amounts used to calculate the credit are capped at \$3,000 (one qualifying person) and \$6,000 (two or more qualifying persons). The credit starts at 35% of those expense amounts and decreases to 20% for higher income levels. The credit is 100% of that amount.

	Household Income	
	\$43,000 and under	\$43,001 and above
1 Dependent	\$1,050	\$600
2 or more Dependents	\$2,100	\$1,200

 **IMPORTANT:** If you have more than 5 care providers, or more than 5 qualifying persons, you must submit additional schedules as needed.