

2019 Schedule ELC
Keep Child Care Affordable Tax Credit



Complete and attach to Form D-40 only if you have an eligible child.

SOFTWARE DEVELOPER USE ONLY VENDOR ID # **1234**

Name(s) shown on return

Your first name M.I. Last name Taxpayer Identification Number
 ABCDEFGHIJKL M NOPQRSTUVWXYZABCDEFGH 123456789

Before you begin:

- See the instructions to make sure that 1) you can take the **Keep Child Care Affordable Tax Credit** and 2) you have an eligible child.
- Be sure the child's name on Line 2 and tax identification number (TIN) on Line 3 matches with the eligible child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your ELC if the name or TIN does not match the social security card. Call the Social Security Administration at 1-800-772-1213.

Eligible Child Information	Child 1	Child 2	Child 3
1a Is this child a recipient of the District's subsidized child care program?	<input checked="" type="checkbox"/> Yes. STOP, your child is not eligible for this credit. <input checked="" type="checkbox"/> No. Go to Line 1b.	<input checked="" type="checkbox"/> Yes. STOP, your child is not eligible for this credit. <input checked="" type="checkbox"/> No. Go to Line 1b.	<input checked="" type="checkbox"/> Yes. STOP, your child is not eligible for this credit. <input checked="" type="checkbox"/> No. Go to Line 1b.
1b Was the child under age 4 as of 09/30/2019?	<input checked="" type="checkbox"/> Yes. Go to Line 2. <input checked="" type="checkbox"/> No. STOP, your child is not eligible for this credit.	<input checked="" type="checkbox"/> Yes. Go to Line 2. <input checked="" type="checkbox"/> No. STOP, your child is not eligible for this credit.	<input checked="" type="checkbox"/> Yes. Go to Line 2. <input checked="" type="checkbox"/> No. STOP, your child is not eligible for this credit.
2 Child's name	First name ABCDEFGHIJKLMNO Last name ABCDEFGHIJKLMNO	First name ABCDEFGHIJKLMNO Last name ABCDEFGHIJKLMNO	First name ABCDEFGHIJKLMNO Last name ABCDEFGHIJKLMNO
3 Child's taxpayer identification number	123456789	123456789	123456789
4 Child's Date of Birth	(MMDDYYYY) 12345678	(MMDDYYYY) 12345678	(MMDDYYYY) 12345678
5 Child's relationship to you	ABCDEFGHIJKLM	ABCDEFGHIJKLM	ABCDEFGHIJKLM
6 Name of Child Development Facility	ABCDEFGHIJKLMNO ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO ABCDEFGHIJKLMNO
7a Child Development Facility address	Street: Washington, DC ZIP <u>12345</u>	Street: Washington, DC ZIP <u>12345</u>	Street: Washington, DC ZIP <u>12345</u>
7b Is the child development facility operated by federal government or by private provider on federal property?	<input checked="" type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.	<input checked="" type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.	<input checked="" type="checkbox"/> Yes. <input checked="" type="checkbox"/> No.
8 Child Development Facility taxpayer identification number	123456789	123456789	123456789
9 For payment purposes, was the child under age 3 as of 09/30/2019?	<input checked="" type="checkbox"/> Yes. Include payments made for care from 01/01/2019 through 12/31/2019 <input checked="" type="checkbox"/> No. Include payments made for care from 01/01/2019 through 08/31/2019	<input checked="" type="checkbox"/> Yes. Include payments made for care from 01/01/2019 through 12/31/2019 <input checked="" type="checkbox"/> No. Include payments made for care from 01/01/2019 through 8/31/2019	<input checked="" type="checkbox"/> Yes. Include payments made for care from 01/01/2019 through 12/31/2019 <input checked="" type="checkbox"/> No. Include payments made for care from 01/01/2019 through 8/31/2019
10 Amount paid. See instructions	\$123456.00	\$123456.00	\$123456.00
11 The maximum credit you can receive for each eligible child is \$1,000	\$1000.00	\$1000.00	\$1000.00
12 Enter the lesser of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	\$1234.00	\$1234.00	\$1234.00

Instructions for Keep Child Care Affordable Tax Credit (Schedule ELC)

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for that taxable year;
2. A person other than the taxpayer claimed the eligible child as a dependent on his or her federal and District income tax returns for that taxable year;
3. The child of the taxpayer was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;
4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;
5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility **unless operated by the federal government or by a private provider on federal property; or**
6. The taxpayer's District taxable income for the taxable year exceeds the amounts for taxable year **2019**:
 - a. Single and head of household: **\$150,000**;
 - b. Married/Registered Domestic Partners Filing Jointly: **\$150,000**;
 - c. Married/Registered Domestic Partners Filing Separately on the same return: **\$150,000**;
 - d. Married/Registered Domestic Partners Filing Separately: **\$75,000**.

Definitions

1. "Eligible child" means a dependent, claimed by a taxpayer who has not reached the age of 4 years by September 30th of the taxable year.
2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year but does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for Pre-K.
3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis **licensed to operate as a childcare development facility in the District unless operated by the federal government or by a private provider on federal property.** Child development facility does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.
4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child;
2. Child support payments are not qualified expenses even if intended to be used to pay for child care services;
3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses; **or**
4. Expenses do not include food, lodging, clothing or entertainment even if provided for eligible child.

Line by Line Instructions for child 1, 2 or 3:

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of **9/30/19**. If under age 4, continue to Line 2. If age 4 or over, **your** child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered matches the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. Example, son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7a: Enter the address of the Child Development Facility.

Line 7b: Check the applicable box.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for ment in Pre-K according to DC Code § 38-273.02(a).

Line 10: Enter the total amount actually paid in **2019** but do not include any payments for child care services provided after August 31, **2019** of the taxable year if your eligible child meets the age requirement for enrollment in Pre-K according to DC Code §38-273.02(a).

Line 11: The maximum **credit** amount that can be claimed is \$1,000.

Line 12: Enter the **lesser** of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.