REVENUE 2019 Dependent Care Assistance Credits Name (as it appears on your Montana tax return) Social Security tumber Part I. Partners in a Partnership or Shareholders of an S Corporation Inter your portion of the dependent care assistance credit here. See instructions. Susiness Name of Partnership or S Corporation Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees. 2. Enter here the total number of employees who were provided this service. 3. Divide the amount on line 1 by the number on line 2 and enter that result or \$6,300, whichever is smaller. 4. Multiply the amount on line 3 by 0.25 (25%) and enter the smaller of that result or \$1,575. 5. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 2. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 2. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 3. Lie of the total amount to line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 3. Lie of the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care information and referral services credit. 3. Lie of the services of your employees. 4. Lie of the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care assistance credit. Your combined credit cannot exceed your tax liability. Individuals: Form 2, Nonrefundable Credits Schedule I Part IV. Combined Credits Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care information and referral services credit. I Part IV. Combined Credits Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combi			1ontana Dep	partment	of																					D	CAC				H
Name (as it appears on your Montana tax return) Cocial Security	******		REVE	NU	Ĕ																					R	ev 0	8 19			
Name (as it appears on your Montana tax return) Cocial Security	***************************************																											#			
Social Security Number OR Federal Employer Identification Number -							20	019	9 E	Эе	pe	nc	ler	it C	ar	e A	SSİ	sta	nc	e Cı	'ed	its									
Social Security Number OR Federal Employer Identification Number -	Name	o (oc it	20002	orc c	ın v	OUT	NAc	onto	vn a	tay	rot	urn	A	++								-						#			H
Part I. Partners in a Partnership or Shareholders of an S Corporation Enter your portion of the dependent care assistance credit here. See instructions. Susiness Name of Partnership or S Corporation Pederal Employer Identification Number Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees	INGILI	c (as it	аррса	113 (,,, y	oui	IVIC	лпа	ша	lan	100	um	,																		
Part I. Partners in a Partnership or Shareholders of an S Corporation Enter your portion of the dependent care assistance credit here. See instructions. Susiness Name of Partnership or S Corporation Pederal Employer Identification Number Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees				-										++								-						+			₽
Part I. Partners in a Partnership or Shareholders of an S Corporation Enter your portion of the dependent care assistance credit here. See instructions. Susiness Name of Partnership or S Corporation Federal Employer Identification Number Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees	1 1 1		ty				\pm			1 [1										\pm				+			
Inter your portion of the dependent care assistance credit here. See instructions. \$ Susiness Name of Partnership or S Corporation Federal Employer Identification Number Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees. 2. Enter here the total number of employees who were provided this service. 2. S. Divide the amount on line 1 by the number on line 2 and enter that result or \$6,300, whichever is smaller. 3. Multiply the amount on line 3 by 0.25 (25%) and enter the smaller of that result or \$1,575. 5. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 5. Part III. Dependent Care Information and Referral Services Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount that you paid or incurred during the year for providing information and referral services to your employees. 2. Multiply the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care information and referral services credit. 2. Multiply the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care information and referral services credit. 2. Multiply the amount on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combined credit cannot exceed your tax liability. Part IV. Combined Credit Individuals: Form 2, Nonrefundable Credits Schedule I Individuals: Form 2, Nonrefundable Credits Schedule II Individual	umb	ei			Ш	4	41	_	Щ		4	4				'K	10	Jeriui	licai	lion in	umb	er	Щ	Щ.				4	4		Щ
Description of the dependent care assistance credit here. See instructions. \$ Description of Partnership or S Corporation Federal Employer Identification Number Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees. 2. Enter here the total number of employees who were provided this service. 2. 3. Divide the amount on line 1 by the number on line 2 and enter that result or \$6,300, whichever is smaller. 3. 4. Multiply the amount on line 3 by 0.25 (25%) and enter the smaller of that result or \$1,575. 5. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit. 5. Part III. Dependent Care Information and Referral Services Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount that you paid or incurred during the year for providing information and referral services to your employees. 2. Multiply the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care information and referral services credit. 2. Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care information and referral services credit. 3. Part IV. Combined Credits Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combined credit cannot exceed your tax liability. Where to Report Your Credit 1. Individuals: Form 2, Nonrefundable Credits Schedule 2. Part IV. Combinate Truth electronically, you do not need to mail this form to us unless we ask you for a copy. When you be electronically, you represent that you have retained the required documents in your tax records and will provide them upon the) o ut	I Dow		in		20.5	40	200	hi			٠ h د		hal	d o 4			9.0	- V												Ħ
Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees							+																					+			H
Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees	nter	your p	ortior	ı of	the	de	ре	nde	ent	ca	re a	ass	ista	nce	cre	dit r	ere	See	ins	struct	ions		\$					\pm			
Part II. Dependent Care Assistance Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount of dependent care assistance that you furnished your employees	Busin	ess Na	ame o	of P	artr	ners	ship	o or	· S	Со	rpo	rat	ion	\blacksquare							'			1	-		T	#			
1. Enter here the total amount of dependent care assistance that you furnished your employees																	lo	dentif	icat	ion N	umbe	er		#	L		+	#	+	Н	+
1. Enter here the total amount of dependent care assistance that you furnished your employees																												#			
1. Enter here the total amount of dependent care assistance that you furnished your employees	art	II. Dei	end	ent	Ca	are	A	ssi	sta	anc	ce (Cre	edi	t (1	5-3	0-23	373	and	15-	<u>-3</u> 1-1	31.	MC	(A)					#			H
employees														'	1 1 1						1 1 1		'			\blacksquare	+	#			Ħ
3. Divide the amount on line 1 by the number on line 2 and enter that result or \$6,300, whichever is smaller																									1			++			Ħ
whichever is smaller	2. E	nter h	ere th	e to	otal	nu	mb	er	of e	emp	olo	yee	s w	/ho	wer	e pro	ovid	ed th	is s	servic	e				2						П
whichever is smaller										l I ī	' I I	'			1 1 1	1.1					1 1 1	\$6,3	300.					#			Ħ
or \$1,575																									3	-		++			+
5. Multiply the amount on line 4 by the amount on line 2 and enter the result here. This is your dependent care assistance credit	4. N	Multiply	the a	amo	unt	t on	ı lir	ıе 3	3 by	y 0.	25	(25	5%)	and	d en	ter t	he s	mall	er c	of tha	t res	ult						\top			П
your dependent care assistance credit																															Ц
Part III. Dependent Care Information and Referral Services Credit (15-30-2373 and 15-31-131, MCA) 1. Enter here the total amount that you paid or incurred during the year for providing information and referral services to your employees														on	line	2 a	nd e	nter	the	resu	lt he	re.	Thi	s i				++			Н
1. Enter here the total amount that you paid or incurred during the year for providing information and referral services to your employees	У	our de	epend	den	t Ca	are	as	SIS	tar	nce	cr	edi	it								+	+		••••	5	-		++			H
1. Enter here the total amount that you paid or incurred during the year for providing information and referral services to your employees		III Da	2000				In.	F		4: ~			J D	·£	امس	60.			d	:4 /15	20	72-	72		111	- 2	1 1	24	N // /	Τ,	\Box
information and referral services to your employees																								aric	1 13	D-3	1-1,	<u>31</u> ,	IVIC	JA,	4
2. Multiply the amount on line 1 by 0.25 (25%) and enter the result here. This is your dependent care information and referral services credit																	ıring	the	yea	ar for	pro۱	/idin	g		4			++			H
dependent care information and referral services credit											- T			1 1										• • • • •	1	•					Ц
Part IV. Combined Credits Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combined credit cannot exceed your tax liability												•							he	re. T	nis i	s yo	our		2			#			Н
Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combined credit cannot exceed your tax liability		epend	ient C	are	; IN	ıor	ma	ιτΙΟ	n a	and	re'	ıer	rai	ser	VICE	S CI	ean				+	+			2	-	+	+			+
Add the amounts on Part II, line 5; and Part III, line 2. This is your combined dependent care assistance credit. Your combined credit cannot exceed your tax liability)art	IV C	mhi-	200		ro	مئانا																								Ī
dependent care assistance credit. Your combined credit cannot exceed your tax liability									li.			٦, ١,			1:		'L'				L !							#			H
Vhere to Report Your Credit ► Individuals: Form 2, Nonrefundable Credits Schedule ► C corporations: Form CIT, Schedule C → Partnerships: Form PTE, Schedule II you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you e electronically, you represent that you have retained the required documents in your tax records and will provide them upon the																							24				+	+	+		\mathbb{H}
Vhere to Report Your Credit ► Individuals: Form 2, Nonrefundable Credits Schedule ► C corporations: Form CIT, Schedule C ► Partnerships: Form PTE, Schedule II you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the			ieiil C	are	; d\$	315	old	HUE	; (C	ıeu	IL.	ıUl	AI G	OHIL	ше	u ÇI E	suit (Jaili	OL E	-xuee	u yC	Jui l	ах				+	+			+
▶ Individuals: Form 2, Nonrefundable Credits Schedule ▶ S corporations: Form PTE, Schedule II ▶ Partnerships: Form PTE, Schedule II you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the	'	. Somey.																				11.						#			╛
▶ Individuals: Form 2, Nonrefundable Credits Schedule ▶ S corporations: Form PTE, Schedule II ▶ Partnerships: Form PTE, Schedule II you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the	Vher	e to R	eport	: Yo	ur	Cre	di	t			\prod	П															\prod	\prod			П
► C corporations: Form CIT, Schedule C Partnerships: Form PTE, Schedule II you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the									fun	dat	ole	Cre	edit	s So	chec	lule	+	+	Sc	orpor	atior	ns: F	orr	n F	PTE	:, S	che	dul	e II		H
le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the													+	++		+	+	 	Par	tners	hips	: Fo	rm	РΤ	Ε,	Sch	edi	ule	11		$^{+}$
le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the																															
le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the						\blacksquare	П					П															П	\perp			П
le electronically, you represent that you have retained the required documents in your tax records and will provide them upon the	VOLL F	file vour	Montai	na tr	ay re	atı ırr	വല	ectr/	onic	الد	, VO	u da	not	t nec	od to	mail	thic f	orm to) lie	unles	2 ///2	aek v	(OLL	for '	3 (1)	nv \	//hc	ייי חי	ווי		\mathbb{H}
																															$^{+}$
						Ħ	1.2	, -7				+	+		HŤ		#							-				++			$\dagger \dagger$

Form DCAC Instructions

What information do I have to include with my tax return when I claim this credit?

- Individuals. If you are filing a paper return, include a copy of Form DCAC with your individual income tax return.
- C corporations. If you are filing a paper return, include a copy of Form DCAC with your corporate income tax return.
- S corporations and partnerships. If you are filing a paper return, include Form DCAC with your Montana information return Form PTE and include a separate statement identifying each owner and their share.

You will need to complete a separate Form DCAC for each source you are receiving the credit from. For example, if you are a partner in one partnership that qualifies for this credit, and you, as an individual, also qualify for this credit, you would need to complete two forms.

If you file electronically, you do not need to mail this form to us unless we contact you for a copy.

Part I. Partners in a Partnership or Shareholders of an S Corporation

If you received this credit from a partnership or S corporation, you will need to fill out Part I in its entirety. Your portion of the credit can be obtained from the Montana Schedule K-1 that you received from the entity. In addition to reporting your portion of the credit, you will need to provide the partnership's or S corporation's name and Federal Employer Identification Number.

If you are a partner or shareholder in more than one partnership or S corporation, you will need to complete a separate Form DCAC for each entity you are receiving the credit from.

Part II. Dependent Care Assistance Credit

If you are an employer, you can take a credit against your tax liability for providing dependent care assistance.

In order to qualify for this credit, the dependent care assistance you provide is required to be furnished by a registered or licensed day care provider, and it must be furnished according to a program that meets the requirements of 26 IRC 129(d) (2) through (6).

You are not entitled to this credit if any of the following are true:

- The services were not performed in Montana; or
- The amount of dependent care assistance is paid according to a salary reduction plan; or
- The amount upon which the credit is based is included in the gross income of the employee or employees.

If you are filing an individual income tax return, the deduction that is allowed for dependent care assistance on your federal Schedule C, E or F must be reduced by the amount of dependent care assistance used to determine your credit.

If you are filing a partnership, S corporation or C corporation tax return, the deduction that is allowed for dependent care assistance (that reduces your federal taxable income) must be reduced by the amount of dependent care assistance used to determine your credit.

Part III. Dependent Care Information and Referral Service Credit

In addition to the dependent care assistance credit, as an employer you can also take a credit against your tax liability for providing information and referral services to assist your Montana employees in obtaining dependent care. The amount of your credit is equal to 25% (multiply by 0.25) of the amount that you paid or incurred during the year for providing dependent care information and referral services to your Montana employees.

Part IV. Combined Credits

If the credit exceeds my tax liability, can I carry any excess credit to another tax year?

Yes. You can carry forward the unused portion of the dependent care assistance credit and the dependent care information referral service credit for up to five years.

Questions? Please call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired..