

Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **131**

▶ **Information about Form 8882 and its instructions is at www.irs.gov/form8882.**

Name(s) shown on return

Identifying number

1 Qualified childcare facility expenditures paid or incurred	1			
2 Enter 25% (.25) of line 1			2	
3 Qualified childcare resource and referral expenditures paid or incurred	3			
4 Enter 10% (.10) of line 3			4	
5 Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	
6 Add lines 2, 4, and 5			6	
7 Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1k			7	
8 Amount allocated to beneficiaries of the estate or trust (see instructions)			8	
9 Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, line 1k			9	