



DO NOT SEND

DR 0347 (09/10/25)  
COLORADO DEPARTMENT OF REVENUE  
*Tax.Colorado.gov*

# Child and Dependent Care Expenses Credit

## Instructions

Use this form to determine if you can claim the Colorado Child and Dependent Care Expenses credit or Low-Income Child Care Expenses tax credit. For information about any federal form or publication listed below, please visit [IRS.gov](https://www.irs.gov)

### Eligibility

To be able to claim the Colorado credit for child and dependent care expenses, you must file federal form 1040, 1040SR, 1040SP, or 1040NR and you (and/or your spouse) must have been a part or full-year resident of Colorado. Colorado non-resident filers may not claim this credit.

If you were not required to file a federal income tax return, you may still be eligible for the Low-Income Child Care Expenses credit. However, you may need to complete a pro-forma federal income tax return in order to complete the required calculations. To claim the credit, you must meet all of the following tests:

1. The care must be for one or more qualifying persons.
2. You (and your spouse if filing jointly) must have earned income during the year.
3. You must pay child care expenses so you (and your spouse if filing jointly) can work or look for work. Qualifying expenses are defined under Section 21 of the Internal Revenue Code.
4. You must make payments for child and dependent care expenses to someone you (and your spouse) cannot claim as a dependent. If you make payments to your child, he or she cannot be your dependent and must be age 19 or older by the end of the year. You cannot make payments to:
  - a. Your spouse, or
  - b. The parent of your qualifying person if your qualifying person is your child and under the age of 13.
5. You cannot claim this credit if your federal filing status is Married Filing Separate.
6. You must identify the care provider on this form.

It is recommended that you fully review IRS Publication 503 for eligibility tests and the definition of qualifying income and children. All of the information in this form is required and your credit may be denied if it is incomplete.

### Part I: Person or Organization Who Provided the Care

Use this section to list the name, address and Social Security or Federal Employer ID number of the child care provider(s) you used. If you are unable to provide the Social Security or Federal Employer ID number of the child care provider, you must show that you attempted to obtain the required information by including such proof with this form.

List the total amount paid for the full year of child and dependent care, paid to each provider. If you have more than two care providers or if the provider is non-profit, please file your return electronically.



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## **Part II: Qualifying Child and Dependent Information**

For lines 2a – 2d, list each qualifying child and dependent, their year of birth and their Social Security number. You must also list the amount of child or dependent care expenses for each specific child or dependent. The dependent information entered here must match the dependent information on your individual income tax return, DR 0104. If you are claiming the Low-Income Child Care Expenses credit, do not include any expenses paid for a child or dependent over the age of 12.

Complete lines 2e through 4 as instructed on the form. If the amount on line 4 is greater than \$60,000 do not continue because you do not qualify for this credit.

If line 4 is \$60,000 or less, enter the amount from line 9a of federal form 2441, Child and Dependent Care Expenses, on line 5 of this form DR 0347.

For line 6 enter your tax from your federal income tax form 1040, 1040SR, 1040SP, or 1040NR line 18. If you claimed a Federal Child and Dependent Care Expenses Credit, continue to Part III. Otherwise, if you could not claim a Federal Child and Dependent Care Expenses Credit and your adjusted gross income is \$25,000 or less, skip to Part IV.

If you have more than four qualifying children or dependents, please file your return electronically.

## **Part III: Child and Dependent Care Expenses Credit**

For line 8 enter the amount from line 11 of federal form 2441.

For line 9 multiply line 8 by the decimal on line 7.

Full-year residents, enter the amount from line 9 on form DR 0104CR line 2. Part-year residents continue to Part V.

## **Part IV: Low-Income Child Care Expenses**

If you were not required to file a federal income tax return or were unable to claim the Federal Child and Dependent Care Expenses Credit and the amount of line 4 is \$25,000 or less, use Table A to calculate the credit allowed for expenses paid for the care of any qualifying child under the age of 13. Otherwise, go back to Part III to calculate your credit.

For line 11 multiply line 3 by the decimal on line 10.

For line 12 enter the smaller amount of line 11 or the appropriate amount from Table A.

Full-year residents, enter the amount from line 12 on form DR 0104CR line 2. Part-year residents continue to Part V.

## **Part V: Part Year Resident Limitation**

Complete this part only if you were a part-year resident of Colorado in 2025. For line 13, enter the percentage from DR 0104PN line 34.

For line 14 multiply the amount from line 9 or line 12 by the percentage from line 13. Enter this amount on line 2 of DR 0104CR.



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## 2025 Child and Dependent Care Expenses Tax Credit

- For Tax Year

**You MUST submit this form with your complete Colorado Individual Income Tax Return, including forms DR 0104 and DR 0104CR. You must also submit a copy of your federal income tax return and IRS form 2441 with your Colorado return.**

Thoroughly read the instructions to be certain you are eligible for this credit. Be sure to complete all required information. Failure to do so may result in a denied credit or delayed refund.

Taxpayer Name

SSN or ITIN

### Part I: Persons or Organizations Who Provided the Care. You must complete this part.

If you have more than two care providers or if the provider is non-profit, see the instructions.

- **1(a).** Care Provider's First Name or Business Name

- Last Name

- Middle Initial
- **(b)** SSN, ITIN or FEIN

- **(c)** Street Address

- City

- State
- ZIP Code

- **(d)** Amount Paid  
\$

- **(e).** Care Provider's First Name or Business Name

- Last Name

- Middle Initial
- **(f)** SSN, ITIN or FEIN

- **(g)** Street Address

- City

- State
- ZIP Code

- **(h)** Amount Paid  
\$



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Taxpayer Name (match page 1)

SSN or ITIN (match page 1)

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**Part II: Qualifying Child Information. You must complete this part.**

If you have more than four qualifying children, see the instructions.

• **2(a).** Child's First Name • Last Name • Middle Initial

• Year of Birth • SSN or ITIN • Qualified expenses you paid in 2025 for the person listed in **2(a)**  
\$

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• **2(b).** Child's First Name • Last Name • Middle Initial

• Year of Birth • SSN or ITIN • Qualified expenses you paid in 2025 for the person listed in **2(b)**  
\$

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• **2(c).** Child's First Name • Last Name • Middle Initial

• Year of Birth • SSN or ITIN • Qualified expenses you paid in 2025 for the person listed in **2(c)**  
\$

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• **2(d).** Child's First Name • Last Name • Middle Initial

• Year of Birth • SSN or ITIN • Qualified expenses you paid in 2025 for the person listed in **2(d)**  
\$

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**2(e).** Enter the sum of all qualified child care expenses..... • \$

**2(f).** Enter your earned income..... • \$

**2(g).** If filing a joint return, enter the earned income of the  
other person..... • \$



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Taxpayer Name (match page 1)

SSN or ITIN (match page 1)

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3. Enter the smallest of line 2(e), 2(f) [or 2(g) only if filing a joint return]..... • 3 \$
4. Enter your adjusted gross income from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR line 11a..... • 4 \$
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**If the amount of line 4 is greater than \$60,000 STOP, you do not qualify for this credit.**

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5. Enter the amount from line 9a of federal form 2441, child and dependent care expenses. If you did not complete federal form 2441, enter \$0..... • 5 \$
6. Enter your tax from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR line 18..... • 6 \$
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**If you claimed a credit on federal form 2441, continue to Part III. Otherwise, go to Part IV.**

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### Part III: Child and Dependent Care Expenses Credit

Complete this part if line 6 is greater than \$0 AND line 4 is \$60,000 or less

7. Allowable percentage of federal credit..... 7
8. Enter the amount from line 11 of federal Form 2441, child and dependent care expenses..... • 8
9. Multiply line 8 by the decimal on line 7. Full-year residents, enter this amount on DR0104CR line 2, Part-year residents, continue to Part V..... 9
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### Part IV: Low-Income Child Care Expenses Credit

Complete this part if line 6 is \$0 AND line 4 is \$25,000 or less.

10. Allowable percentage of low-income child care expenses..... 10
11. Multiply line 3 by the decimal on line 10..... • 11



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Taxpayer Name (match page 1)

SSN or ITIN (match page 1)

**Table A**

Number of Qualifying Children	Amount
One qualifying child	\$500
Two or more qualifying children	\$1,000

- 12.** Enter the smaller of line 11 or the appropriate amount from Table A. Full-year residents, enter this amount on DR 0104CR line 2, Part-year residents, continue to Part V..... • **12**

**Part V: Part-Year Resident Limitation**

- 13.** Part-year residents **only**: Enter the percentage from DR 0104PN line 34. If the percentage exceeds 100%, enter 100%..... **13**
- 14.** Multiply the amount from line 9 or line 12 by the percentage from line 13. Enter the result on line 2 of DR 0104CR..... • **14** \$

%