

**2014 Child and Dependent Care Expenses Credit****3506**

Attach to your California Form 540 or Long Form 540NR.

Name(s) as shown on tax return

SSN or ITIN

**Part I Unearned Income and Other Funds Received in 2014.** See instructions.

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
●	●	●	●
●	●	●	●
●	●	●	●

**Part II Persons or Organizations Who Provided the Care in California – You must complete this part.** See instructions.

- 1** Enter the following information for each person or organization that provided care in California. **Only care provided in California qualifies for the credit.**  
If you need more space, attach a separate sheet.

	Provider	Provider
<b>a.</b> Care provider's name	●	●
<b>b.</b> Care provider's address (number, street, apt. no., city, state, and ZIP Code)	●	●
<b>c.</b> Care provider's telephone number	● ( )	● ( )
<b>d.</b> Is provider a person or organization?	<input checked="" type="radio"/> Person <input type="radio"/> Organization	<input checked="" type="radio"/> Person <input type="radio"/> Organization
<b>e.</b> Identification number (SSN, ITIN, or FEIN)	●	●
<b>f.</b> Address where care was provided (number, street, apt. no., city, state, and ZIP Code) PO Box not acceptable.	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g.</b> Amount paid for care provided	●	●

**Did you receive dependent care benefits?** ▶▶▶▶▶ No. Complete Part III below.  
Yes. Complete Part IV on Side 2 before you complete Part III.

**Part III Credit for Child and Dependent Care Expenses**

- 2**
- Information about your
- qualifying person(s)**
- . See instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB – mm/dd/yyyy) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2014 for the qualifying person's care in California
First	Last				
●	●	●	● DOB: _____ ● Disabled <input type="checkbox"/> Yes	●	●
●	●	●	● DOB: _____ ● Disabled <input type="checkbox"/> Yes	●	●
●	●	●	● DOB: _____ ● Disabled <input type="checkbox"/> Yes	●	●

<b>3</b> Add the amounts in column (e) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Side 2, Part IV, enter the amount from line 33	●	<b>3</b>	00
<b>4</b> Enter YOUR <b>earned income</b> . See instructions.	●	<b>4</b>	00
<b>Nonresidents:</b> Enter only your earned income <b>from California sources</b> . If you do not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military servicemembers, see instructions. <b>Part-year residents:</b> Enter the total of (1) your earned income <b>from California sources</b> received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.			
<b>5</b> If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If you are not filing a joint tax return, enter the amount from line 4	●	<b>5</b>	00
<b>Nonresidents:</b> Enter only your spouse's/RDP's earned income <b>from California sources</b> . If your spouse/RDP does not have earned income from California sources, <b>stop</b> , you <b>do not</b> qualify for the credit. Military servicemembers, see line 4 instructions. <b>Part-year residents:</b> Enter the total of (1) your spouse's/RDP's earned income <b>from California sources</b> received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.			
<b>6</b> Enter the <b>smallest</b> of line 3, line 4, or line 5	●	<b>6</b>	00
<b>7</b> Enter the decimal amount shown in the chart of the instructions for line 7	●	<b>7</b>	X. _____
<b>8</b> Multiply line 6 by the decimal amount on line 7	●	<b>8</b>	00
<b>9</b> Enter the decimal amount listed in the chart of the instructions for line 9	●	<b>9</b>	X. _____
<b>10</b> Multiply the amount on line 8 by the decimal amount on line 9	●	<b>10</b>	00
<b>11</b> Credit for prior year expenses paid in 2014. See instructions.	●	<b>11</b>	00
<b>12</b> Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Long Form 540NR, line 50	●	<b>12</b>	00

**Part IV Dependent Care Benefits**

<b>13</b> Enter the total amount of dependent care benefits you received for 2014. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>13</b>		00
<b>14</b> Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period . . . . .	<b>14</b>		00
<b>15</b> Enter the amount, if any, you forfeited or carried forward to 2015. . . . .	<b>15</b>	( )	00
<b>16</b> Combine line 13 through line 15 . . . . .	<b>16</b>		00
<b>17</b> Enter the total amount of <b>qualified expenses</b> incurred in 2014 for the care of the <b>qualifying person(s)</b> . See instructions. . . . .	<b>17</b>		00
<b>18</b> Enter the <b>smaller</b> of line 16 or line 17 . . . . .	<b>18</b>		00
<b>19</b> Enter YOUR <b>earned income</b> . . . . .	<b>19</b>		00
<b>20</b> If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate tax return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 19 . . . . .	<b>20</b>		00
<b>21</b> Enter the <b>smallest</b> of line 18, line 19, or line 20. . . . .	<b>21</b>		00
<b>22</b> Enter \$5,000 (\$2,500 if married or an RDP filing separately <b>and</b> you were required to enter your spouse's/RDP's earned income on line 20). . . . .	<b>22</b>		00
<b>23</b> Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0- . . . . .	<b>23</b>		00
<b>24</b> Subtract line 23 from line 16 . . . . .	<b>24</b>		00
<b>25</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 21, line 22, or line 23. . . . .	<b>25</b>		00
<b>26</b> <b>Excluded benefits.</b> Subtract line 25 from the smaller of line 21 or line 22. If zero or less, enter -0- . . . . .	<b>26</b>		00
<b>27</b> <b>Taxable benefits.</b> Subtract line 26 from line 24. If zero or less, enter -0- . . . . .	<b>27</b>		00
<b>28</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>28</b>		00
<b>29</b> Add line 25 and line 26. . . . .	<b>29</b>		00
<b>30</b> Subtract the amount on line 29 from the amount on line 28. If zero or less, <b>stop</b> . You <b>do not qualify</b> for the credit. <b>Exception</b> – If you paid 2013 expenses in 2014, see instructions for line 11 . . . . .	<b>30</b>		00
<b>31</b> Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here . . . . .	<b>31</b>		00
<b>32</b> Enter the amount from your federal Form 2441, Part III, line 31 . . . . .	<b>32</b>		00
<b>33</b> Enter the <b>smaller</b> of line 30, line 31, or line 32. Also, enter this amount on Side 1, Part III, line 3 and complete line 4 through line 12 . . . . .	<b>33</b>		00

**Worksheet – Credit for 2013 Expenses Paid in 2014**

1. Enter your 2013 qualified expenses paid in 2013. If you did not claim the credit for these expenses on your 2013 tax return, get and complete a 2013 form FTB 3506 for these expenses. You may need to amend your 2013 tax return . . . . .	1.	_____
2. Enter your 2013 qualified expenses paid in 2014 . . . . .	2.	_____
3. Add the amounts on line 1 and line 2 . . . . .	3.	_____
4. Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more). . . . .	4.	_____
5. Enter any dependent care benefits received for 2013 and excluded from your income (from your 2013 form FTB 3506, Part IV, line 26). . . . .	5.	_____
6. Subtract amount on line 5 from amount on line 4 and enter the result . . . . .	6.	_____
7. Compare your and your spouse's/RDP's earned income for 2013 and enter the <b>smaller</b> amount. . . . .	7.	_____
8. If filing a joint tax return, compare the amounts on line 3, line 6, and line 7 and enter the <b>smallest</b> amount. If not filing a joint tax return, enter your earned income. . . . .	8.	_____
9. Enter the amount from your 2013 form FTB 3506, Side 1, Part III, line 6 . . . . .	9.	_____
10. Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, <b>stop</b> here. You cannot increase your credit by any previous year's expenses . . . . .	10.	_____
11. Enter your 2013 federal adjusted gross income (AGI) (from your 2013 Form 540, line 13; or Long Form 540NR, line 13). . . . .	11.	_____
12. 2013 federal AGI decimal amount (from 2013 form FTB 3506, instructions for line 7). . . . .	12.	_____
13. Multiply line 10 by line 12 . . . . .	13.	_____
14. 2013 California AGI decimal amount (from 2013 form FTB 3506, instructions for line 9). . . . .	14.	_____
15. Multiply line 13 by line 14. Enter the result here and on your 2014 form FTB 3506, Side 1, Part III, line 11. . . . .	15.	_____