

**2016 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 2016.** 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 type="checkbox"/> Person <input type="checkbox"/> Organization	<input type="checkbox"/> Person <input type="checkbox"/> 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.		
<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 disability status	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2016 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		

**3** Add the amounts in column (e) of line 2. **Do not** 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 . . . . .

**3** 00

**4** Enter YOUR **earned income.** See instructions. . . . .

**4** 00

**Nonresidents:** Enter only your earned income **from California sources.** If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions.

**Part-year residents:** Enter the total of (1) your earned income **from California sources** received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.

**5** 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 . . . . .

**5** 00

**Nonresidents:** Enter only your spouse's/RDP's earned income **from California sources.** If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see line 4 instructions.

**Part-year residents:** Enter the total of (1) your spouse's/RDP's earned income **from California sources** 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.

**6** Enter the **smallest** of line 3, line 4, or line 5 . . . . .

**6** 00

**7** Enter the decimal amount shown in the chart of the instructions for line 7 . . . . .

**7** X. \_\_\_\_\_

**8** Multiply line 6 by the decimal amount on line 7. . . . .

**8** 00

**9** Enter the decimal amount listed in the chart of the instructions for line 9 . . . . .

**9** X. \_\_\_\_\_

**10** Multiply the amount on line 8 by the decimal amount on line 9. . . . .

**10** 00

**11** Credit for prior year expenses paid in 2016. See instructions . . . . .

**11** 00

**12** Add line 10 and line 11. Enter the amount here and on Form 540, line 40; or Long Form 540NR, line 50. . . . .

**12** 00

**Part IV Dependent Care Benefits**

<b>13</b> Enter the total amount of dependent care benefits you received for 2016. 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 2015 and used in 2016 during the grace period . . . . .	<b>14</b>		00
<b>15</b> Enter the amount, if any, you forfeited or carried forward to 2017 . . . . .	<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 2016 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 2015 expenses in 2016, 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 2015 Expenses Paid in 2016**

1. Enter your 2015 qualified expenses paid in 2015. If you did not claim the credit for these expenses on your 2015 tax return, get and complete a 2015 form FTB 3506 for these expenses. You may need to amend your 2015 tax return . . . . .	1.	_____
2. Enter your 2015 qualified expenses paid in 2016 . . . . .	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 2015 and excluded from your income (from your 2015 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 2015 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 2015 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 2015 federal adjusted gross income (AGI) (from your 2015 Form 540, line 13; or Long Form 540NR, line 13) . . . . .	11.	_____
12. 2015 federal AGI decimal amount (from 2015 form FTB 3506, instructions for line 7) . . . . .	12.	_____ . _____
13. Multiply line 10 by line 12 . . . . .	13.	_____
14. 2015 California AGI decimal amount (from 2015 form FTB 3506, instructions for line 9) . . . . .	14.	_____ . _____
15. Multiply line 13 by line 14. Enter the result here and on your 2016 form FTB 3506, Side 1, Part III, line 11. . . . .	15.	_____