

STATE OF MICHIGAN JUDICIAL CIRCUIT COUNTY	CHILD SUPPORT RECOMMENDATION WORKSHEET D	CASE NO.
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{print only the sections that are applicable}

Calculating Child Care Credit and Child Care Apportionment

Note - IRS Child Care Credit can only be claimed by one parent. For additional information see IRS Form 2441.

	Plaintiff	Defendant
1. Parent's weekly child care expense. {options of plaintiff or defendant to be selected by user}	\$ _____	\$ _____
2. Number of weeks of child care.	_____	_____
3. Multiply item 1. by item 2. for yearly child care expense.	\$ _____	\$ _____
4. Child care credit received on last year's IRS tax return. (see below if credit not declared)	\$ _____	\$ _____
5. Subtract Item 4. from Item 3. for total actual yearly child care expense.	\$ _____	\$ _____
6. Divide item 5. by 52 for weekly child care expense.	\$ _____	\$ _____

Calculating Child Care Credit {calculation performed by system}

To calculate child care tax credit, the following chart is used.

1 child: \$2,400 maximum 2 or more children: \$4,800 maximum

a. If yearly child care expense (item 3. above) is greater than the maximum allowable expense (above chart), insert maximum allowable rate. If yearly child care expense (item 3. above) is less than the maximum allowable expense (above chart), insert the yearly child care expense.	\$ _____	\$ _____
b. Insert applicable percentage from IRS form 2441 based on gross income from IRS form of parent incurring the child care cost.	_____	_____
c. Multiply item a. by item b. for amount of credit allowed by IRS and insert in item 4.	\$ _____	\$ _____

Calculating Child Care Recommendation {calculation performed by system}

7. Transfer the non-custodial parent's total adjusted net income from line 35. of Worksheet A. {system will indicate whether non-custodial parent is plaintiff or defendant}	\$ _____	\$ _____
8. Multiply the amount in item 6. by item 7. for recommended weekly child care order to be paid by non-custodial parent. {system will enter plaintiff or defendant}	\$ _____	\$ _____