

# Vermont Low Income Child & Dependent Care Credit

- **What is it?**

A refundable tax credit equal to 50% of the federal Child and Dependent Care Tax Credit. The credit is based on payments to qualifying child care providers in the State of Vermont.

## Do you qualify?

Are you?

- A resident of the State of Vermont
- Have a federal adjusted gross income less than \$29,999 (or \$39,999 for married, filing jointly).
- Qualify for federal child and dependent care credit for child care payments to a child care program that was registered or licensed by VT Department for Children and Families, Child Development Division.

AND

- The child care provider has a national accreditation, such as NAEYC, COA or NAFCC; or the child care provider has earned 3, 4 or 5 Stars through the VT's Step Ahead Recognition System (STARS).

If you can answer yes to these, talk to your tax preparer about how to apply for this credit.

## For more information:

About the tax credit – <http://www.state.vt.us/tax/creditslowincome.shtml>

For a list of qualify child care providers –  
[http://dcf.vermont.gov/cdd/families/pay\\_child\\_care/tax\\_benefits](http://dcf.vermont.gov/cdd/families/pay_child_care/tax_benefits)

About child care and accreditation –  
[http://dcf.vermont.gov/cdd/child\\_care\\_financial\\_assistance/tax\\_benefits](http://dcf.vermont.gov/cdd/child_care_financial_assistance/tax_benefits)

For information about the Vermont Step Ahead Recognition System (STARS) –  
<http://dcf.vermont.gov/cdd/stars>