

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2186  
**Version:** As introduced

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**Subject:** Young child credit

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Extends the young child component of the dependent care credit to children under age four, and provides that deemed expenses for couples with two children under age 4 equal the maximum allowable for two or more children (\$6,000). Under current law, married couples filing jointly who have a child under age 1 may claim the dependent care credit based on deemed expenses equal to the maximum allowable expenses under the credit (\$3,000), so that couples in which one spouse stays at home with the child may claim the credit. Effective beginning in tax year 2015.