

Table T07-0161
Child and Dependent Care Tax Credit
Number of Returns and Amount Reported By Applicable Credit Rate, 2006 ¹

Credit Rate (percent)	All Returns					Married Filing Joint Returns					Single and Head of Household Returns ²				
	Number		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total	
20	4,301	68.0	2,299.3	67.3	535	3,545	91.8	1,859.4	92.7	524	756	30.7	439.9	31.2	582
21	93	1.5	51.4	1.5	551	49	1.3	24.0	1.2	492	44	1.8	27.4	1.9	616
22	129	2.0	78.2	2.3	608	27	0.7	12.5	0.6	461	102	4.1	65.7	4.7	647
23	166	2.6	92.0	2.7	555	53	1.4	24.7	1.2	464	112	4.6	67.3	4.8	598
24	165	2.6	93.3	2.7	565	53	1.4	25.4	1.3	482	113	4.6	67.9	4.8	603
25	169	2.7	94.8	2.8	561	34	0.9	15.9	0.8	466	135	5.5	78.9	5.6	585
26	220	3.5	145.9	4.3	663	28	0.7	16.3	0.8	592	193	7.8	129.6	9.2	673
27	160	2.5	103.2	3.0	644	32	0.8	14.3	0.7	449	128	5.2	88.9	6.3	692
28	156	2.5	93.2	2.7	597	11	0.3	4.2	0.2	397	146	5.9	89.0	6.3	611
29	187	3.0	112.3	3.3	600	14	0.4	3.8	0.2	265	173	7.0	108.5	7.7	628
30	152	2.4	83.7	2.5	551	13	0.3	3.7	0.2	279	139	5.6	80.0	5.7	577
31	121	1.9	67.5	2.0	560	2	0.1	0.5	0.0	191	118	4.8	67.0	4.8	567
32	124	2.0	56.3	1.6	455	0	0.0	0.0	0.0	0	124	5.0	56.3	4.0	455
33	87	1.4	27.6	0.8	316	0	0.0	0.0	0.0	0	87	3.5	27.6	2.0	316
34	62	1.0	13.5	0.4	218	0	0.0	0.0	0.0	0	62	2.5	13.5	1.0	218
35	31	0.5	2.9	0.1	92	0	0.0	0.6	0.0	2053	31	1.3	2.3	0.2	73
All	6,323	100.0	3,414.9	100.0	540	3,861	100.0	2,005.1	100.0	519	2,462	100.0	1,409.7	100.0	573

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Calendar year. The maximum credit rate is 35 percent for those with AGI less than \$15,000. The credit rate is reduced by 1 percentage point for each \$2,000 of income (or fraction thereof) by which AGI exceeds \$15,000 with a minimum credit rate of 20 percent.

(2) Also includes married individuals filing a separate return.