

**Table T05-0197. Child and Dependent Care Tax Credit
Number of Returns and Amount Reported By Applicable Credit Rate, 2005 ¹**

Credit Rate	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	
0.2	4,191	66.1	2,189.6	65.3	522	3,497	90.1	1,790.3	90.9	512	694	28.2	399.2	28.9	575
0.21	108	1.7	56.7	1.7	526	59	1.5	28.6	1.5	489	49	2.0	28.1	2.0	570
0.22	95	1.5	55.9	1.7	588	33	0.8	19.3	1.0	586	62	2.5	36.6	2.7	589
0.23	124	2.0	72.3	2.2	582	44	1.1	20.2	1.0	462	80	3.3	52.1	3.8	647
0.24	167	2.6	103.7	3.1	620	54	1.4	25.9	1.3	475	113	4.6	77.8	5.6	689
0.25	174	2.7	102.8	3.1	592	49	1.3	25.5	1.3	524	125	5.1	77.3	5.6	619
0.26	208	3.3	121.0	3.6	583	48	1.2	23.1	1.2	481	160	6.5	97.9	7.1	614
0.27	220	3.5	133.0	4.0	604	30	0.8	13.1	0.7	441	190	7.7	119.9	8.7	630
0.28	170	2.7	101.9	3.0	600	31	0.8	13.2	0.7	421	139	5.6	88.7	6.4	640
0.29	184	2.9	114.2	3.4	620	9	0.2	4.0	0.2	431	175	7.1	110.2	8.0	630
0.3	164	2.6	93.3	2.8	569	15	0.4	3.2	0.2	212	149	6.1	90.1	6.5	604
0.31	172	2.7	87.9	2.6	512	11	0.3	2.5	0.1	229	161	6.5	85.4	6.2	531
0.32	101	1.6	45.7	1.4	452	1	0.0	0.1	0.0	47	100	4.1	45.7	3.3	456
0.33	138	2.2	49.8	1.5	361	0	0.0	0.0	0.0	0	138	5.6	49.8	3.6	361
0.34	78	1.2	20.0	0.6	257	0	0.0	0.0	0.0	2,040	78	3.2	20.0	1.4	257
0.35	48	0.8	4.1	0.1	85	0	0.0	0.5	0.0	2,047	47	1.9	3.6	0.3	75
All	6,341	100.0	3,351.8	100.0	529	3,881	100.0	1,969.4	100.0	508	2,460	100.0	1,382.4	100.0	562

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(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.