

Schedule
WI-8882Wisconsin
Department of Revenue**Additional Employer-Provided
Child Care Credit**Include with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6
*Read instructions before filling in this schedule***2026**

Name	Identifying Number
------	--------------------

Round Amounts to Nearest Dollar

Federal Information

- 1a** On your 2026 federal income and/or franchise tax return, did you claim the employer-provided child care facilities and services credit under sec. 45F, of the Internal Revenue Code? (If "No," you do not qualify) **1a** ☐ Yes ☐ No
- 1b** Are you an eligible small business as defined in sec. 45F(c)(4), of the Internal Revenue Code? **1b** ☐ Yes ☐ No
- 2** Enter amount of 2026 employer-provided child care facilities and services credit computed on federal Form 8882 **2** .00

Wisconsin Credit Computation

- 3** Qualified child care facility expenditures paid or incurred for a child care facility located in Wisconsin **3** .00
- 4** Enter 40% (0.40) of line 3. If an eligible small business, enter 50% (0.50) of line 3 . . **4** .00
- 5** Qualified child care resource and referral expenditures paid or incurred for services provided in Wisconsin **5** .00
- 6** Enter 10% (0.10) of line 5 **6** .00
- 7** Additional employer-provided child care credit passed through from other entities:
- 7a** Entity Name _____
FEIN _____ Amount **7a** _____
- 7b** Entity Name _____
FEIN _____ Amount **7b** _____
- 7c** Total pass-through credits from additional schedule **7c** .00
- 7d** Total credits passed through from other entities (add lines 7a through 7c) **7d** .00
- 8** Add lines 4, 6, and 7d **8** .00
- 9** Enter the **smaller** of line 2 or 8. This is your additional employer provided child care tax credit. Fiduciaries (estates and trusts) complete lines 9a and 9b **9** .00
- 9a** Fiduciaries (estates and trusts) – Enter the amount of credit allocated to beneficiaries. . **9a** .00
- 9b** Fiduciaries (estates and trusts) – Subtract line 9a from line 9 **9b** .00
- 10** Carryover of unused additional employer-provided child care credit. **Include Schedule CF** **10** .00
- 11** Add lines 9 and 10 (lines 9b and 10 if fiduciary). This is the available additional employer-provided child care credit. **Include Schedule CF** if the credit was not used in full **11** .00

