

Name(s) shown on Form 1040A: First and initial(s)	Last	Your social security number										
		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>										

You need to understand the following terms to complete this schedule: **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 51.

Part I Persons or Organizations Who Provided the Care—You MUST complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 52)																		
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(If you need more space, use the bottom of page 2.)

2 Add the amounts in column (d) of line 1. 2 \$

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3 Enter the number of **qualifying persons** cared for in 1996 ▶

<div style="border: 1px solid black; padding: 5px; text-align: center;"> Did you receive dependent care benefits? </div>	No	Yes	Complete only Part II below. Complete Part III on the back now.
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Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040A, line 27, on page 27.

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1996. DO NOT enter more than 2,400 for one qualifying person or 4,800 for two or more persons. If you completed Part III, enter the amount from line 25. 4 \$

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5 Enter YOUR **earned income**. 5 \$

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6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 52); **all others**, enter the amount from line 5. 6 \$

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7 Enter the **smallest** of line 4, 5, or 6. 7 \$

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8 Enter the amount from Form 1040A, line 17. 8 \$

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9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is—			If line 8 is—		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—10,000		.30	\$20,000—22,000		.24
10,000—12,000		.29	22,000—24,000		.23
12,000—14,000		.28	24,000—26,000		.22
14,000—16,000		.27	26,000—28,000		.21
16,000—18,000		.26	28,000—No limit		.20
18,000—20,000		.25			

9 ×

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10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see page 53 for the amount of credit to enter on Form 1040A, line 24a. 10 \$

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Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

11 Enter the total amount of **dependent care benefits** you received for 1996. This amount should be shown in box 10 of your W-2 form(s). **DO NOT** include amounts that were reported to you as wages in box 1 of Form(s) W-2. 11\$

12 Enter the amount forfeited, if any. See page 53. 12\$

13 Subtract line 12 from line 11. 13\$

14 Enter the total amount of **qualified expenses** incurred in 1996 for the care of the qualifying person(s). 14 \$

15 Enter the **smaller** of line 13 or 14. 15 \$

16 Enter **YOUR earned income**. 16 \$

17 If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others**, enter the amount from line 16. 17 \$

18 Enter the **smallest** of line 15, 16, or 17. 18 \$

19 Excluded benefits. Enter here the **smaller** of the following:
 • The amount from line 18, or
 • 5,000 (2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 17). 19\$

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, print "DCB." 20\$

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.

21 Enter the amount of qualified expenses you incurred and paid in 1996. **DO NOT** include on this line any excluded benefits shown on line 19. 21\$

22 Enter 2,400 (4,800 if two or more qualifying persons). 22 \$

23 Enter the amount from line 19. 23 \$

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1995 expenses in 1996, see the line 10 instructions. 24\$

25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this schedule. 25\$

