Form	2441

Department of the Treasury

Internal Revenue Service Name(s) shown on Form 1040

Child and Dependent Care Expenses

Attach to Form 1040.

See separate instructions.

Sequence No. 21 Your social security number

Attachment

OMB No. 1545-0068

You need to understand the following terms to complete this form: Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income. See Important Terms on page 1 of the Form 2441 instructions.

Persons or Organizations Who Provided the Care—You must complete this part. Part I (If you need more space, use the bottom of page 2.) (c) Identifying number (a) Care provider's (b) Address (d) Amount paid

1	name	(number, street, apt.	no., city, state,	and ZIP code)	(SSN or EIN)	(see instructions)	
					-			
					-			
2	Add the amounts in col	umn (d) of line 1				2		
3	3 Enter the number of qualifying persons cared for in 1996							
	D	id vou receive] № -	Cor	mplete only Part	ll belo	OW.	

YES -

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 50.

Part II Credit for Child and Dependent Care Expenses

dependent care benefits?

4	Enter the amount of quali 1996. DO NOT enter more or \$4,800 for two or more the amount from line 25	e than \$2,400 for or persons. If you com	ne qualifying person	4			
5	Enter YOUR earned inco	me		5			
6	If married filing a joint re income (if student or disa enter the amount from line	abled, see the instru-		6			
7	Enter the smallest of line	4. 5. or 6			7		
-		., .,					
8	Enter the amount from Fo	orm 1040, line 32 .	L	8			
9	Enter on line 9 the decima	al amount shown be	elow that applies to the	amount on line 8			
	If line 8 is—	Decimal	If line 8 is—	Decimal			
	But not Over over	amount	But no Over over				
	\$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	9	X	<u>. </u>
	14,000—16,000	.27	26,000—28,000	.21			
	16,000—18,000	.26	28,000—No limi	t .20			
	18,000—20,000	.25	l				
10	Multiply line 7 by the dec the amount of credit to er				ions for		

For Paperwork Reduction Act Notice, see separate instructions.

Complete Part III on the back now.

D

Pa	The Dependent Care Benefits —Complete this part only if	you r	eceived these b	enen	lS.	
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					
12	Enter the amount forfeited, if any. See the instructions				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	,				20	

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

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		
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 form	25	

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