Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2007

Attachment Sequence No. **21**

Name(s) shown on return

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part. (If you have more than two care providers, see the instructions.)

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 instructions)

Did you receive **dependent care benefits?**

- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2007 for the person listed in column (a)

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 35	**3**	
4	Enter your **earned income.** See instructions	**4**	
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	**5**	
6	Enter the **smallest** of line 3, 4, or 5	**6**	
7	Enter the amount from Form 1040, line 38, or Form 1040NR, line 36 — **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	**8**	× .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions	**9**	
10	Enter the amount from Form 1040, line 44, or Form 1040NR, line 41 — **10**		
11	Enter the amount from Form 6251, line 31 (see instructions) — **11**		
12	Subtract line 11 from line 10. If zero or less, **stop.** You cannot take the credit	**12**	
13	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44	**13**	

If line 7 is:

Over — But not over	Decimal amount is
$0—15,000	.35
15,000—17,000	.34
17,000—19,000	.33
19,000—21,000	.32
21,000—23,000	.31
23,000—25,000	.30
25,000—27,000	.29
27,000—29,000	.28

If line 7 is:

Over — But not over	Decimal amount is
$29,000—31,000	.27
31,000—33,000	.26
33,000—35,000	.25
35,000—37,000	.24
37,000—39,000	.23
39,000—41,000	.22
41,000—43,000	.21
43,000—No limit	.20

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Part III Dependent Care Benefits

14	Enter the total amount of **dependent care benefits** you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			14	
15	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions			15	
16	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions			16	( )
17	Combine lines 14 through 16. See instructions			17	
18	Enter the total amount of **qualified expenses** incurred in 2007 for the care of the **qualifying person(s)**	18			
19	Enter the **smaller** of line 17 or 18	19			
20	Enter your **earned income.** See instructions	20			
21	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 20.	21			
22	Enter the **smallest** of line 19, 20, or 21	22			
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-			23	
24	Subtract line 23 from line 17	24			
25	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 21)			25	
26	**Deductible benefits.** Enter the **smallest** of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions			26	
27	Enter the **smaller** of line 22 or 25	27			
28	Enter the amount from line 26	28			
29	**Excluded benefits.** Subtract line 28 from line 27. If zero or less, enter -0-			29	
30	**Taxable benefits.** Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB"			30	

To claim the child and dependent care credit, complete lines 31–35 below.

31	Enter $3,000 ($6,000 if two or more qualifying persons)	31	
32	Add lines 26 and 29	32	
33	Subtract line 32 from line 31. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2006 expenses in 2007, see the instructions for line 9	33	
34	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34	
35	Enter the **smaller** of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35	

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