

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
		: : : : : :	
		: : : : : :	

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

If line 7 is:

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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

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

8

× .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, 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

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

For Paperwork Reduction Act Notice, see page 4 of the instructions.

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Form **2441** (2008)