

Sam and Sue Windham are married and will file a joint return. They have two dependent children whom they send to day care to allow both parents to work. During 2008, the Windhams paid Warren Day Care \$5,450 to care for their children. The children's names and the amounts paid for day care are as follows:

Doug: \$3,000

Sally: \$2,450

Scroll down to complete Line 1(d) in Part I.

Without closing the PDF Window, return to the lesson screen and click Check My Answer.

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers** (99) **2008**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

**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 instructions)

(If you have more than two care providers, see the instructions.)

Did you receive dependent care benefits?
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**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. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

**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 29. 3

**4** Enter your **earned income**. See the 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 1040A, line 22. 7

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

**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 the Alternative Minimum Tax Worksheet, line 22. See the instructions. 10

**11** Enter the amount from the Alternative Minimum Tax Worksheet, line 21. See the 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 1040A, line 29. 13