

The final calculation of \$2,950 in line 29 is the amount that should be entered in line 3 of Part II.

Here are the correct answers for lines 25 through 29 of Part III:

**Part III****Dependent care benefits**

<b>14</b>	Enter the total amount of <b>dependent care benefits</b> you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	14		
<b>15</b>	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	15		
<b>16</b>	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	16	(	)
<b>17</b>	Combine lines 14 through 16. See the instructions.	17		
<b>18</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the qualifying person(s).	18		
<b>19</b>	Enter the <b>smaller</b> of line 17 or 18.	19		
<b>20</b>	Enter your <b>earned income</b> . See the instructions.	20		
<b>21</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• 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).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 20.</li> </ul>	21		
<b>22</b>	Enter the <b>smallest</b> of line 19, 20, or 21.	22		
<b>23</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 22, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21).</li> </ul>	23		
<b>24</b>	<b>Taxable benefits.</b> Subtract line 23 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	24		
To claim the child and dependent care credit, complete lines 25–29 below.				
<b>25</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	25		
<b>26</b>	Enter the amount from line 23.	26		
<b>27</b>	Subtract line 26 from line 25. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2007 expenses in 2008, see the instructions for line 9.	27		
<b>28</b>	Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 23 above. Then, add the amounts in column (c) and enter the total here.	28		
<b>29</b>	Enter the <b>smaller</b> of line 27 or 28. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–13.	29		

