

Part III Employer-Provided Dependent Care Benefits

Caution: Be sure to also complete Part I on page 1.

<p>15 Enter the total amount of employer-provided dependent care benefits you received for 1989. (This amount should be separately shown on your W-2 forms and labeled as "DCB.") Do not include amounts that were reported to you as wages in Box 10 of Form(s) W-2</p>	<p>15</p>		
<p>16 Enter the total amount of qualified expenses incurred in 1989 for the care of a qualifying person (see the Instructions)</p>	<p>16</p>		
<p>17 Compare the amounts on lines 15 and 16. Enter the smaller of the two amounts here</p>	<p>17</p>		
<p>18 You must enter your earned income. (See the Instructions for lines 7 and 8 for the definition of earned income.)</p>	<p>18</p>		
<p>19 If you were married at the end of 1989, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the Instructions for lines 7 and 8 for the amount to enter.)</p>	<p>19</p>		
<p>20 • If you were married at the end of 1989, compare the amounts on lines 18 and 19 and enter the smaller of the two amounts here. } • If you were unmarried, enter the amount from line 18 here. }</p>	<p>20</p>		
<p>21 Excluded benefits. Enter here the smallest of the following: • The amount from line 17, or • The amount from line 20, or • \$5,000 (\$2,500 if married filing a separate return). }</p>	<p>21</p>		
<p>22 Taxable benefits. Subtract line 21 from line 15. Enter the result, but not less than zero. Also include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write "DCB"</p>	<p>22</p>		

Note: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then complete Part II of this form. Be sure to include any amount shown on line 22 above when figuring your earned income in Part II.