

**Schedule 2**  
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers**

**1991**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I below and Part III on the back.

**Caution:** If you have a child who was born in 1991 and the amount on Form 1040A, line 17, is less than \$21,250, see page 51 of the instructions before completing this schedule.

**Part I**

Persons or organizations who provided the care

1	(a) Name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	.....			
	.....			

You MUST complete this part. (See page 52.)

2 Add the amounts in column (d) of line 1. 2

**Note:** If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

**Part II**

Credit for child and dependent care expenses

3 Enter the number of qualifying persons cared for in 1991. You must have shared the same home with the qualifying person(s). (See page 53 for the definition of a qualifying person.) 3

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1991. See page 54 to find out which expenses qualify. **Caution:** If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23. 4

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). 5

6 If you completed Part III on page 2, enter the **excluded benefits**, if any, from line 23. 6

7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.) 7

8 Compare the amounts on lines 4 and 7. Enter the **smaller** of the two amounts here. 8

9 You **must** enter your **earned income**. (See page 54 for the definition of earned income.) 9

**Note:** If you are not filing a joint return, skip line 10 and go to line 11.

10 If you are married filing a joint return, you **must** enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.) 10

11 • If you are married filing a joint return, compare the amounts on lines 8, 9, and 10. Enter the **smallest** of the three amounts here.  
• All others, compare the amounts on lines 8 and 9. Enter the **smaller** of the two amounts here. 11

12 Enter the amount from Form 1040A, line 17. 12

13 Enter the decimal amount from the table below that applies to the amount on line 12.

If line 12 is—		Decimal amount is—	If line 12 is—		Decimal amount is—
Over	But not over		Over	But not over	
	\$0—10,000	.30	\$20,000—22,000	.24	
	10,000—12,000	.29	22,000—24,000	.23	
	12,000—14,000	.28	24,000—26,000	.22	
	14,000—16,000	.27	26,000—28,000	.21	
	16,000—18,000	.26	28,000—No limit	.20	
	18,000—20,000	.25			

14 Multiply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a. 13 ×  
14 =

**Part III****Employer-provided dependent care benefits**

Complete this part only if you received employer-provided dependent care benefits. Also, be sure to complete Part I.

<b>15</b>	Enter the total amount of employer-provided dependent care benefits you received for 1991. (This amount should be shown in Box 22 of your W-2 form(s).) DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2.	15
<b>16</b>	Enter the amount forfeited, if any. (See the instructions.)	16
<b>17</b>	Subtract line 16 from line 15.	17
<b>18</b>	Enter the total amount of <b>qualified</b> expenses incurred in 1991 for the care of a qualifying person. (See the instructions.)	18
<b>19</b>	Compare the amounts on lines 17 and 18. Enter the <b>smaller</b> of the two amounts here.	19
<b>20</b>	You <b>must</b> enter your <b>earned income</b> . (See the instructions for lines 9 and 10 for the definition of earned income.)	20
<b>21</b>	If you were married at the end of 1991, you <b>must</b> enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for lines 9 and 10 for the amount to enter.)	21
<b>22</b>	<ul style="list-style-type: none"> <li>• If you were married at the end of 1991, compare the amounts on lines 20 and 21. Enter the <b>smaller</b> of the two amounts here.</li> <li>• If you were unmarried, enter the amount from line 20 here.</li> </ul>	22
<b>23</b>	<b>Excluded benefits.</b> Enter here the <b>smallest</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 19, or</li> <li>• The amount from line 22, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return).</li> </ul>	23
<b>24</b>	<b>Taxable benefits.</b> Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	24

**Note:** If you are also claiming the child and dependent care credit, fill in Form 1040A through line 23. Then complete Part II of this schedule.