### Credit for Child and Dependent Care Expenses

**Form 2441**

**Department of the Treasury**

**Internal Revenue Service**

**OMB No. 1545-0058**

**1982**

**26**

**Your social security number**

**Name(s) as shown on Form 1040**

**See Instructions below.**

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**1.** See the definition for "qualifying person" in the instructions. Then read the instructions for line 1.

- **(a) Name of qualifying person**
- **(b) Date of birth**
- **(c) Relationship**
- **(d) During 1982, the person lived with you for:**
  - Months
  - Days

- **(e) Amount of 1982 expenses (include those not paid during the year)**

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**2.** Persons or organizations who cared for those listed on line 1. See the instructions for line 2.

- **(a) Name and address**
- **(b) Social security number, if applicable**
- **(c) Relationship, if any**
- **(d) Period of care**
  - From Month—Day
  - To Month—Day

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**To Figure Your Credit, You MUST Complete ALL Lines That Apply**

**3.** Add the amounts in column 2(e).

**4.** Enter $2,400 ($4,800 if you listed two or more names in line 1) or amount on line 3, whichever is less.

**5.** Earned income (wages, salaries, tips, etc.). See the instructions for line 5. An entry MUST be made on this line.

- (a) If unmarried at end of 1982, enter your earned income.
- (b) If married at end of 1982, enter:
  - (1) Your earned income...
  - (2) Your spouse's earned income...

**6.** Enter the amount on line 4 or line 5, whichever is less.

**7.** Amount on line 6 paid during 1982. An entry MUST be made on this line.

**8.** Multiply line 7 by percentage listed for your adjusted gross income in instructions for line 8.

**9.** Multiply child and dependent care expenses for 1981 paid in 1982 by 20 percent (.20) and enter the result here. See instructions for line 9.

**10.** Add amounts on lines 8 and 9.

**11.** Limitation:

- a. Enter tax from Form 1040, line 40.
- b. Enter total of lines 41 through 44 of Form 1040. See instructions for line 11.
- c. Subtract line 11b from line 11a (if line 11b is more than line 11a, enter zero).

**12.** Credit for child and dependent care expenses. Enter the smaller of line 10 or line 11c here and on Form 1040, line 45.

**13.** If payments listed on line 2 were made to an individual, complete the following:

- (a) If you paid $50 or more in a calendar quarter to an individual, were the services performed in your home?
- (b) If "Yes," have you filed appropriate wage tax returns on wages for services in your home (see instructions for line 13)?
- (c) If answer to (b) is "Yes," enter your employer identification number.

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**Paperwork Reduction Act Notice.**—We ask for this information to carry out the internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**General Instructions**

If you or your spouse worked or looked for work, and you spent money to care for a qualifying person, this form might save you tax.

**What is the Child and Dependent Care Expenses Credit?**—This is a credit you can take against your tax if you paid someone to care for your child or dependent so that you could work or look for work. You can also take the credit if you paid someone to care for your spouse. The instructions that follow list tests that must be met to take the credit. If you need more information, please get Publication 503, Child and Disabled Dependent Care.

For purposes of this credit, we have defined some of the terms used here. Refer to these when you read the instructions.

**Definitions**

**A qualifying person can be:**

- Any person under age 15 whom you list as a dependent. (If you are divorced, legally separated, or separated under a written agreement, please see the Child Custody Test in the instructions.)
- Your spouse who is mentally or physically not able to care for himself or herself.
- Any person not able to care for himself or herself whom you can list as a dependent, or could list as a dependent except that he or she had income of $1,000 or more.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 1982.

**What Are Child and Dependent Care Expenses?**

These expenses are the amounts you paid for household services and care of the qualifying person.

**Household Services.**—These are services performed by a cook, housekeeper, governess, maid, cleaning person, baby-sitter, etc. The services must have been needed to care for the qualifying person as well as run the home. For example, if you paid for the services of a maid or a cook, the services must have been for the benefit of the qualifying person.

**Care of the Qualifying Person.**—Care includes cost of services for the well-being and protection of the qualifying person.

Care does not include expenses for food and clothes. If you paid for care that included these items and you cannot separate their cost, take the total payment.

**Example:** You paid a nursery school to care for your child and the school gave the child lunch. Since you cannot separate the cost of the lunch from the cost of the care, you can take all of the amount that you paid to the school.

This example would not apply if you had school costs for a child in the first grade or above because these costs cannot be counted in figuring the credit.

You can count care provided outside your home if the care was for your depend-

(Continued on back)

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ent under age 15 or for any other qualifying person who regularly spends at least 8 hours each day in your household. Care that is provided outside your home by a dependent care center can be counted provided the center complies with all applicable State and local regulations. A dependent care center is a place that provides care for children younger than persons who live there (and receives a fee, payment, or grant for providing services for any of those persons, regardless of whether or not the center is run for profit. You can claim medical expenses you paid for the care of a member of your family, if you paid them so you could work or look for work. If you itemized deductions, you may want to take all or part of these expenses on Schedule A. For example, if you can't take all the medical expenses listed on Schedule A if all the costs exceed the limit ($2,400 or $4,800), you can take the rest of the expenses on Schedule A. If you show all of the medical expenses on Schedule A, you won't be able to deduct on Schedule A because of the 3 percent limit.

To Take This Credit.—You must file Form 1040, not Form 1040A, and you must meet all of the tests listed below.

1. You paid for child and dependent care expenses (and for personal care if you were married) paid more than half the cost of keeping up your home. This cost includes rent or mortgage interest; utilities; cleaning and repairs; property taxes and property insurance; and food costs (but not clothing costs).

2. You must file a joint return if you were married. There are two exceptions to this rule. You can file a separate return if:
   a. You were legally separated; or
   b. You were living apart and:
      - The qualifying person lived in your home for more than 6 months; and
      - You paid more than half the cost of keeping up your home; and
   - Your spouse did not live in your home during the last 6 months of your tax year.

3. You paid for child and dependent care expenses (and for personal care if you were married) paid more than half the cost of keeping up your home. And
   - Your spouse did not live in your home for more than 6 months of your tax year.

4. You paid someone other than your spouse or a person for whom you could claim a dependency exemption, to care for the qualifying person.

   a. You are allowed to pay a relative, including a grandparent, who was not your dependent. If the relative is your child, he or she must also have been 19 or over by the end of the year.

Child Custody Test.—If you were divorced, legally separated, or legally abandoned under a written agreement, your child is a qualifying person if you had custody for the longer period during 1982. The child must also have:

- Received over half of his or her support from you (you provided more than half the support).
- Been in the custody of one or both parents for more than half of 1982, and
- Been under 15, or physically or mentally unable to care for himself or herself.

Credit Limit.—The credit is a percentage of the amount you paid someone to care for the qualifying person. The most you can figure the credit on is $2,400 a year for one qualifying person ($4,800 for two or more).

Specific Instructions

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in the instructions are self-explanatory.

Line 1.—In column (d) show the number of months and days each person lived in your home during 1982. Count only the times when the person was qualified.

Line 2.—In column (a) show the name and address of the person or organization who cared for each qualifying person. If you employed a caregiver, show the name and who was your employer and who provided the care in your home, then in column (b) enter that person's social security number. Leave column (b) blank if the person was not your employee, or if an employee of an organization or a partnership, or did not provide the care in your home.

In column (c) write none if the person who provided the care was not related to you and did not qualify for the credit by a relative, show the relationship to you.

Line 5.—This line is used to figure your earned income. Generally, you can figure earned income using steps (a) through (c) below. If you are unmarried, enter your amounts from Form 1040 when they are needed for figuring your tax. If you are married, each spouse's earned income will have to be figured separately and without regard to community property laws.

If your spouse was a full-time student or not able to care for himself or herself, use the greater of your spouse's monthly earned income or $200 a month ($400 if you listed two qualifying persons on line 1(a)) to determine his or her total income for the year.

If, in the same month, both you and your spouse were full-time students and did not work, you can figure any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

Reduce earned income by any net loss from self-employment. If your net earnings from self-employment are less than $1,600, you may be able to use the optional method to figure your self-employment income. Under this method, you may be able to reduce your gains to $1,600. See Publication 533, Self-Employment Tax, for information. If you only have a loss from self-employment or your loss is more than your other earned income, and you do not use the optional method, you cannot take the credit.

(a) Enter one spouse's income from Form 1040, line 7.
(b) Enter the same spouse's net profit or loss (from Schedule C or Schedule F (Form 1040) if applicable.
(c) Combine amounts on lines (a) and (b).
   (d) (If the result is zero or less, enter zero). . .

If you are unmarried, enter the amount from (c) on line 5. If you are married, enter the amount from (d) on line 5. Go back and figure your spouse's earned income using steps (a) through (c). Enter your spouse's earned income from (c) on line 5(b)(2). Enter the lesser of line 5(b)(1) or line 5(b)(2) on line 5.

Line 7.—How much of the amount on line 6 did you pay in 1982? Enter this amount on line 7. Do not list any amounts for 1982 that you did not pay until 1983.