

Child and Dependent Care Expenses

▶ Attach to Form 1040.
 ▶ See separate instructions.

Name(s) shown on Form 1040 _____ 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.

Part I **Persons or Organizations Who Provided the Care—You must complete this part.** (See the instructions. If you need more space, attach a statement.)

1	(a) Name	(b) Address (number, street, city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 and enter the total. **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 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.

<p>17 Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 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</p>	<p>17</p>		
<p>18 Enter the amount forfeited, if any. Caution: See the Instructions.</p>	<p>18</p>		
<p>19 Subtract line 18 from line 17 and enter the result</p>	<p>19</p>		
<p>20 Enter the total amount of qualified expenses incurred in 1990 for the care of a qualifying person. (See the Instructions.)</p>	<p>20</p>		
<p>21 Compare the amounts on lines 19 and 20. Enter the smaller of the two amounts here</p>	<p>21</p>		
<p>22 You must enter your earned income. (See the Instructions for lines 9 and 10 for the definition of earned income.)</p>	<p>22</p>		
<p>23 If you were married at the end of 1990, you must 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.)</p>	<p>23</p>		
<p>24 <ul style="list-style-type: none"> • If you were married at the end of 1990, compare the amounts on lines 22 and 23. Enter the smaller of the two amounts here. } • If you were unmarried, enter the amount from line 22 here. } </p>	<p>24</p>		
<p>25 Excluded benefits. Enter here the smallest of the following: <ul style="list-style-type: none"> • The amount from line 21, or • The amount from line 24, or • \$5,000 (\$2,500 if married filing a separate return). } </p>	<p>25</p>		
<p>26 Taxable benefits. Subtract line 25 from line 19. 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>26</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.