

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

You need to understand the following terms to complete this form: **Dependent Care Benefits, Earned Income, Qualified Expenses, and Qualifying Person(s)**. See **Important Terms** on page 1 of the Form 2441 instructions. Also, if you had a child born in 1993 and line 32 of Form 1040 is less than \$23,050, see **A Change To Note** on page 2 of the instructions.

Part I **Persons or Organizations Who Provided the Care**—You must complete this part. (If you need more space, use the bottom of page 2.)

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., 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 **2**

3 Enter the number of **qualifying persons** cared for in 1993 ▶

| | | | |
|---|-----|---|------------------------------------|
| Did you receive dependent care benefits? | NO | ▶ | Complete only Part II below. |
| | YES | ▶ | Complete Part III on the back now. |

Part II **Credit for Child and Dependent Care Expenses**

| | | | | |
|---|--|---|--|--|
| 4 | Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25 | 4 | | |
| 5 | Enter YOUR earned income | 5 | | |
| 6 | If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see instructions); all others , enter the amount from line 5 | 6 | | |
| 7 | Enter the smallest of line 4, 5, or 6 | 7 | | |

8 Enter the amount from Form 1040, line 32 **8**

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

| If line 8 is— | | Decimal amount is | If line 8 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 | | | |

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41 **10**

Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get **Form 942** for details.

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

| | | | | | | | |
|-----------|---|-----------|--|--|-----------|--|--|
| 11 | Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2 | | | | 11 | | |
| 12 | Enter the amount forfeited, if any. See the instructions | | | | 12 | | |
| 13 | Subtract line 12 from line 11 | | | | 13 | | |
| 14 | Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s) | 14 | | | | | |
| 15 | Enter the smaller of line 13 or 14 | 15 | | | | | |
| 16 | Enter YOUR earned income | 16 | | | | | |
| 17 | If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16 | 17 | | | | | |
| 18 | Enter the smallest of line 15, 16, or 17 | 18 | | | | | |
| 19 | Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17). | | | | 19 | | |
| 20 | Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB" | | | | 20 | | |

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

| | | | | | | | |
|-----------|---|-----------|--|--|-----------|--|--|
| 21 | Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19 | | | | 21 | | |
| 22 | Enter \$2,400 (\$4,800 if two or more qualifying persons) | 22 | | | | | |
| 23 | Enter the amount from line 19 | 23 | | | | | |
| 24 | Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions | | | | 24 | | |
| 25 | Enter the smaller of line 21 or 24 here and on line 4 on the front of this form | | | | 25 | | |