

▶ 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:  
**Qualifying Person(s), Dependent Care Benefits, Qualified Expenses,** and **Earned Income.** See **Important Terms** on page 1 of the Form 2441 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 1994 . . . . . ▶

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 <b>qualified expenses</b> you incurred and paid in 1994. 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 <b>earned income</b> . . . . .	5		
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions); <b>all others</b> , enter the amount from line 5 . . . . .	6		
7	Enter the <b>smallest</b> 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	9																																													
	<table border="0"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> </tr> <tr> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> </tr> </tbody> </table>	If line 8 is—		Decimal amount is	Over	But not over	\$0—10,000		.30	10,000—12,000		.29	12,000—14,000		.28	14,000—16,000		.27	16,000—18,000		.26	18,000—20,000		.25	<table border="0"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> </tr> <tr> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> </tbody> </table>	If line 8 is—		Decimal amount is	Over	But not over	\$20,000—22,000		.24	22,000—24,000		.23	24,000—26,000		.22	26,000—28,000		.21	28,000—No limit		.20		
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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.

<b>11</b>	Enter the total amount of <b>dependent care benefits</b> you received for 1994. 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 . . . . .				<b>11</b>		
<b>12</b>	Enter the amount forfeited, if any. See the instructions . . . . .				<b>12</b>		
<b>13</b>	Subtract line 12 from line 11 . . . . .				<b>13</b>		
<b>14</b>	Enter the total amount of <b>qualified expenses</b> incurred in 1994 for the care of the qualifying person(s) . . . . .	<b>14</b>					
<b>15</b>	Enter the <b>smaller</b> of line 13 or 14 . . . . .	<b>15</b>					
<b>16</b>	Enter YOUR <b>earned income</b> . . . . .	<b>16</b>					
<b>17</b>	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; <b>all others</b> , enter the amount from line 16 . . . . .	<b>17</b>					
<b>18</b>	Enter the <b>smallest</b> of line 15, 16, or 17 . . . . .	<b>18</b>					
<b>19</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 18, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 17).</li> </ul>				<b>19</b>		
<b>20</b>	<b>Taxable benefits.</b> 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" . . . . .				<b>20</b>		

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

<b>21</b>	Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19 . . . . .				<b>21</b>		
<b>22</b>	Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .	<b>22</b>					
<b>23</b>	Enter the amount from line 19 . . . . .	<b>23</b>					
<b>24</b>	Subtract line 23 from line 22. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 1993 expenses in 1994, see the line 10 instructions . . . . .				<b>24</b>		
<b>25</b>	Enter the <b>smaller</b> of line 21 or 24 here <b>and</b> on line 4 on the front of this form . . . . .				<b>25</b>		