

▶ Attach to Form 1040.

▶ See separate instructions.

1998

Attachment
Sequence No. **21**

Name(s) shown on Form 1040

Your social security number

Before you begin, you need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

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)

Did you receive dependent care benefits?	No	Yes	Complete only Part II below. Complete Part III on the back next.
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Caution: *If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 55.*

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

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

2	(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 1998 for the person listed in column (a)
	First	Last		

3 Add the amounts in column (c) of line 2. 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 24	3																																	
4 Enter YOUR earned income	4																																	
5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																																	
6 Enter the smallest of line 3, 4, or 5	6																																	
7 Enter the amount from Form 1040, line 34	7																																	
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .																																
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Part III Dependent Care Benefits

10	Enter the total amount of dependent care benefits you received for 1998. 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			10		
11	Enter the amount forfeited, if any. See the instructions			11		
12	Subtract line 11 from line 10			12		
13	Enter the total amount of qualified expenses incurred in 1998 for the care of the qualifying person(s)	13				
14	Enter the smaller of line 12 or 13	14				
15	Enter YOUR earned income	15				
16	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 15	16				
17	Enter the smallest of line 14, 15, or 16	17				
18	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 17, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). 				18	
19	Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"				19	

To claim the child and dependent care credit, complete lines 20-24 below.

20	Enter \$2,400 (\$4,800 if two or more qualifying persons)	20		
21	Enter the amount from line 18	21		
22	Subtract line 21 from line 20. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1997 expenses in 1998, see the instructions for line 9	22		
23	Complete line 2 on the front of this form. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here	23		
24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9	24		

