

# Child and Dependent Care Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

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**

**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<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|--|--|---------------------------------------|
|   |                          |  |  |                                       |
|   |                          |  |  |                                       |

Did you receive dependent care benefits?

No → Complete only Part II below.  
 Yes → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

**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.

| (a) Qualifying person's name |      | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      |  |  |
|                              |      |  |  |

| <b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . .  | <b>3</b>      |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
|---|---------------|-------------------|-----------------|---------------|-------------------|--|------|--------------|-------------------|------|--------------|-------------------|------------|--|-----|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|-----------------|--|-----|----------|-----|
| <b>4</b> Enter your <b>earned income</b> . See instructions . . . . .   | <b>4</b>      |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .  | <b>5</b>      |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .   | <b>6</b>      |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>7</b> Enter the amount from Form 1040, line 38 . . . . . <b>7</b>  |               |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7  |               |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left;">If line 7 is:</th> <th colspan="3" style="text-align: left;">If line 7 is:</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td style="text-align: center;">.35</td> <td>\$29,000—31,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td style="text-align: center;">.34</td> <td>31,000—33,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td style="text-align: center;">.33</td> <td>33,000—35,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td style="text-align: center;">.32</td> <td>35,000—37,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td style="text-align: center;">.31</td> <td>37,000—39,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td style="text-align: center;">.30</td> <td>39,000—41,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td style="text-align: center;">.29</td> <td>41,000—43,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td style="text-align: center;">.28</td> <td>43,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </tbody> </table> | If line 7 is: |                   |                 | If line 7 is: |                   |  | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | \$0—15,000 |  | .35 | \$29,000—31,000 |  | .27 | 15,000—17,000 |  | .34 | 31,000—33,000 |  | .26 | 17,000—19,000 |  | .33 | 33,000—35,000 |  | .25 | 19,000—21,000 |  | .32 | 35,000—37,000 |  | .24 | 21,000—23,000 |  | .31 | 37,000—39,000 |  | .23 | 23,000—25,000 |  | .30 | 39,000—41,000 |  | .22 | 25,000—27,000 |  | .29 | 41,000—43,000 |  | .21 | 27,000—29,000 |  | .28 | 43,000—No limit |  | .20 | <b>8</b> | X . |
| If line 7 is:   |               |                   | If line 7 is:   |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| Over  | But not over  | Decimal amount is | Over            | But not over  | Decimal amount is |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| \$0—15,000  |               | .35               | \$29,000—31,000 |               | .27               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 15,000—17,000   |               | .34               | 31,000—33,000   |               | .26               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 17,000—19,000   |               | .33               | 33,000—35,000   |               | .25               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 19,000—21,000   |               | .32               | 35,000—37,000   |               | .24               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 21,000—23,000   |               | .31               | 37,000—39,000   |               | .23               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 23,000—25,000   |               | .30               | 39,000—41,000   |               | .22               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 25,000—27,000   |               | .29               | 41,000—43,000   |               | .21               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| 27,000—29,000   |               | .28               | 43,000—No limit |               | .20               |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions . . . . .   | <b>9</b>      |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 . . . . .  | <b>10</b>     |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |
| <b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48 . . . . .   | <b>11</b>     |                   |                 |               |                   |  |      |              |                   |      |              |                   |            |  |     |                 |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |               |  |     |                 |  |     |          |     |

**Part III Dependent Care Benefits**

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . | <b>12</b> |  |  |
| <b>13</b> | Enter the amount forfeited or carried forward to 2006, if any (see the instructions) . . . . .   | <b>13</b> |  |  |
| <b>14</b> | Subtract line 13 from line 12 . . . . .  | <b>14</b> |  |  |
| <b>15</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .   | <b>15</b> |  |  |
| <b>16</b> | Enter the <b>smaller</b> of line 14 or 15 . . . . .  | <b>16</b> |  |  |
| <b>17</b> | Enter your <b>earned income</b> . See instructions . . . . .   | <b>17</b> |  |  |
| <b>18</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>● If married filing separately, see the instructions for the amount to enter.</li> <li>● All others, enter the amount from line 17.</li> </ul>              | <b>18</b> |  |  |
| <b>19</b> | Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .  | <b>19</b> |  |  |
| <b>20</b> | Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .   | <b>20</b> |  |  |
| <b>21</b> | Subtract line 20 from line 14 . . . . .  | <b>21</b> |  |  |
| <b>22</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .  | <b>22</b> |  |  |
| <b>23</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .  | <b>23</b> |  |  |
| <b>24</b> | Enter the <b>smaller</b> of line 19 or 22 . . . . .  | <b>24</b> |  |  |
| <b>25</b> | Enter the amount from line 23 . . . . .  | <b>25</b> |  |  |
| <b>26</b> | <b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .  | <b>26</b> |  |  |
| <b>27</b> | <b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .   | <b>27</b> |  |  |

To claim the child and dependent care credit, complete lines 28-32 below.

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>28</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .  | <b>28</b> |  |  |
| <b>29</b> | Add lines 23 and 26 . . . . .  | <b>29</b> |  |  |
| <b>30</b> | Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9 . . . . .   | <b>30</b> |  |  |
| <b>31</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here . . . . . | <b>31</b> |  |  |
| <b>32</b> | Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11 . . . . .   | <b>32</b> |  |  |