

▶ 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 1996 ▶

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

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 50.

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

4 Enter the amount of qualified expenses you incurred and paid in 1996. 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 the 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																																				
<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">If line 8 is—</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">If line 8 is—</th> <th style="text-align: left;">Decimal amount is</th> </tr> <tr> <td style="text-align: left;"><u>Over</u> <u>But not over</u></td> <td></td> <td style="text-align: left;"><u>Over</u> <u>But not over</u></td> <td></td> </tr> <tr> <td>\$0—10,000</td> <td style="text-align: center;">.30</td> <td>\$20,000—22,000</td> <td style="text-align: center;">.24</td> </tr> <tr> <td>10,000—12,000</td> <td style="text-align: center;">.29</td> <td>22,000—24,000</td> <td style="text-align: center;">.23</td> </tr> <tr> <td>12,000—14,000</td> <td style="text-align: center;">.28</td> <td>24,000—26,000</td> <td style="text-align: center;">.22</td> </tr> <tr> <td>14,000—16,000</td> <td style="text-align: center;">.27</td> <td>26,000—28,000</td> <td style="text-align: center;">.21</td> </tr> <tr> <td>16,000—18,000</td> <td style="text-align: center;">.26</td> <td>28,000—No limit</td> <td style="text-align: center;">.20</td> </tr> <tr> <td>18,000—20,000</td> <td style="text-align: center;">.25</td> <td></td> <td></td> </tr> </table>	If line 8 is—	Decimal amount is	If line 8 is—	Decimal amount is	<u>Over</u> <u>But not over</u>		<u>Over</u> <u>But not over</u>		\$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			9		× .	
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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 39	10																																			

