

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**
- **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.

(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																																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">If line 7 is—</td> <td style="width: 20%;">Decimal amount is</td> <td style="width: 20%;">If line 7 is—</td> <td style="width: 20%;">Decimal amount is</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Over</td> <td style="border-bottom: 1px solid black;">But not over</td> <td style="border-bottom: 1px solid black;">Over</td> <td style="border-bottom: 1px solid black;">But not over</td> </tr> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </table>	If line 7 is—	Decimal amount is	If line 7 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			8	X .
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9 Multiply line 6 by the decimal amount on line 8. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41	9																																	

