

Department of the Treasury Internal Revenue Service (99)

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.)

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number (SSN or EIN), (d) Amount paid (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 60.

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.

Table with 4 columns: (a) Qualifying person's name (First, Last), (b) Qualifying person's social security number, (c) Qualified expenses you incurred and paid in 2002 for the person listed in column (a)

Main calculation table with rows 3-11. Includes a table for line 8: If line 7 is: Over, But not over, Decimal amount is. Values range from \$0-10,000 to 28,000-No limit.

Part III Dependent Care Benefits

<p>12 Enter the total amount of dependent care benefits you received for 2002. 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</p>	12			
<p>13 Enter the amount forfeited, if any (see the instructions)</p>	13			
<p>14 Subtract line 13 from line 12</p>	14			
<p>15 Enter the total amount of qualified expenses incurred in 2002 for the care of the qualifying person(s)</p>	15			
<p>16 Enter the smaller of line 14 or 15</p>	16			
<p>17 Enter your earned income</p>	17			
<p>18 Enter the amount shown below that applies to you.</p> <ul style="list-style-type: none"> • 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). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18			
<p>19 Enter the smallest of line 16, 17, or 18</p>	19			
<p>20 Excluded benefits. Enter here the smaller of the following:</p> <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20			
<p>21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"</p>	21			

To claim the child and dependent care credit, complete lines 22–26 below.

<p>22 Enter \$2,400 (\$4,800 if two or more qualifying persons)</p>	22			
<p>23 Enter the amount from line 20</p>	23			
<p>24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2001 expenses in 2002, see the instructions for line 9</p>	24			
<p>25 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here</p>	25			
<p>26 Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11</p>	26			

