

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

▶ See separate instructions.

1991
Attachment
Sequence No. **21**

Name(s) shown on Form 1040

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I below and Part III on the back.

Caution: If you have a child who was born in 1991 and the amount on Form 1040, line 32, is less than \$21,250, see page 1 of the instructions before completing this form.

Part I Persons or Organizations Who Provided the Care—You must complete this part. (See the instructions. If you need more space, use the bottom of page 2.)

1	(a) 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

Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

Part II Credit for Child and Dependent Care Expenses

3 Enter the number of qualifying persons cared for in 1991. (See the instructions for the definition of a qualifying person.) **Caution:** To qualify, the person(s) **must** have shared the same home with you in 1991 ▶

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1991. See the instructions to find out which expenses qualify. **Caution:** If you completed Part III on page 2, do **not** include on this line any excluded benefits shown on line 25 4

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons) 5

6 If you completed Part III on page 2, enter the **excluded benefits**, if any, from line 25 6

7 Subtract line 6 from line 5. (If the result is zero or less, skip lines 8 through 13. Enter -0- on line 14, and go to line 15.) 7

8 Compare the amounts on lines 4 and 7. Enter the **smaller** of the two amounts here 8

9 You **must** enter your **earned income**. (See the instructions for the definition of earned income.) **Note:** If you are not filing a joint return, skip line 10 and go to line 11. 9

10 If you are married filing a joint return, you **must** enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.) 10

11 **•** If you are married filing a joint return, compare the amounts on lines 8, 9, and 10. Enter the **smallest** of the three amounts here.
• All others, compare the amounts on lines 8 and 9. Enter the **smaller** of the two amounts here. 11

12 Enter the amount from Form 1040, line 32 12

13 Enter the decimal amount from the table below that applies to the amount on line 12 13 X

If line 12 is:		Decimal amount is:	If line 12 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			

14 Multiply line 11 above by the decimal amount on line 13 14

15 Multiply any qualified expenses for 1990 that you paid in 1991 by the decimal amount that applies to the amount on your 1990 Form 1040, line 32, or Form 1040A, line 17. (You must complete Part I and attach a statement. See the instructions.) 15

16 Add lines 14 and 15. See the instructions for the amount of credit you can claim. 16

Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits. Also, be sure to complete Part I.

<p>17 Enter the total amount of employer-provided dependent care benefits you received for 1991. (This amount should be shown in Box 22 of your W-2 form(s).) Do not include amounts that were reported to you as wages in Box 10 of Form(s) W-2</p>	<p>17</p>		
<p>18 Enter the amount forfeited, if any. Caution: See the instructions</p>	<p>18</p>		
<p>19 Subtract line 18 from line 17</p>	<p>19</p>		
<p>20 Enter the total amount of qualified expenses incurred in 1991 for the care of a qualifying person. (See the instructions.)</p>	<p>20</p>		
<p>21 Compare the amounts on lines 19 and 20. Enter the smaller of the two amounts here</p>	<p>21</p>		
<p>22 You must enter your earned income. (See the instructions for lines 9 and 10 for the definition of earned income.)</p>	<p>22</p>		
<p>23 If you were married at the end of 1991, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for lines 9 and 10 for the amount to enter.)</p>	<p>23</p>		
<p>24 • If you were married at the end of 1991, compare the amounts on lines 22 and 23. Enter the smaller of the two amounts here. }</p>	<p>24</p>		
<p>• If you were unmarried, enter the amount from line 22 here. }</p>	<p>25</p>		
<p>25 Excluded benefits. Enter here the smallest of the following: • The amount from line 21, or • The amount from line 24, or • \$5,000 (\$2,500 if married filing a separate return). }</p>	<p>25</p>		
<p>26 Taxable benefits. Subtract line 25 from line 19. Enter the result, but not less than zero. Also, include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write "DCB"</p>	<p>26</p>		

Note: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then complete Part II of this form.