

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1992

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Caution: • If you have a child who was born in 1992 and the amount on Form 1040A, line 17, is less than \$22,370, see **A change to note** on page 56 before completing this schedule.

• 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 I

Persons or organizations who provided the care

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 page 57)

You **MUST** complete this part. (See page 57.)

(If you need more space, use the bottom of page 2.)
2 Add the amounts in column (d) of line 1. 2

Next: Did you receive employer-provided dependent care benefits?

- **YES.** Complete Part III on the back now.
- **NO.** Complete Part II below.

Part II

Credit for child and dependent care expenses

3 Enter the number of qualifying persons cared for in 1992. You must have shared the same home with the qualifying person(s). See page 57 to find out who is a qualifying person. 3

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1992. See page 58 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 23. 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 23. 6

7 Subtract line 6 from line 5. If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit. 7

8 Look at lines 4 and 7. Enter the **smaller** of the two amounts here. 8

9 You **must** enter your **earned income**. See page 58 for the definition of earned income. 9

Note: If you are not filing a joint return, go to "All other filers" on line 11 now.

10 If you are filing a joint return, you **must** enter your spouse's earned income. If your spouse was a student or disabled, see page 59 for the amount to enter. 10

11 • If you are filing a joint return, look at lines 8, 9, and 10. Enter the **smallest** of the three amounts here.
 • All other filers, look at lines 8 and 9. Enter the **smaller** of the two amounts here. 11

12 Enter the amount from Form 1040A, line 17. 12

13 Enter the decimal amount shown below that applies to the amount on line 12.

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. Enter the result here and on Form 1040A, line 24a. 14 =

Name(s) shown on page 1	Your social security number : :
-------------------------	---------------------------------------

Part III
Employer-provided dependent care benefits

Complete this part only if you received employer-provided dependent care benefits.

	15 Enter the total amount of employer-provided dependent care benefits you received for 1992. 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.	15	
	16 Enter the amount forfeited, if any. (See page 59.)	16	
	17 Subtract line 16 from line 15.	17	
	18 Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying person. (See page 59.)	18	
	19 Look at lines 17 and 18. Enter the smaller of the two amounts here.	19	
	20 You must enter your earned income . See the instructions for lines 9 and 10 for the definition of earned income.	20	
Note: If you are not filing a joint return, go to "All other filers" on line 22 now.			
	21 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for lines 9 and 10 for the amount to enter.	21	
	22 ● If you are filing a joint return, look at lines 20 and 21. Enter the smaller of the two amounts here. ● All other filers, enter the amount from line 20 here.	22	
	23 Excluded benefits. Enter here the smallest of the following: ● The amount from line 19, or ● The amount from line 22, or ● \$5,000 (\$2,500 if married filing a separate return).	23	
	24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	24	

Next: If you are also claiming the child and dependent care credit, fill in Form 1040A through line 23. Then, complete Part II of this schedule.