Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **Attach to Form 1040.**
► **See separate instructions.**

OMB No. 1545-0068

1995

Attachment
Sequence No. **21**

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 1995 . . . . ►

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

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1995. 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

If line 8 is—		Decimal amount is	If line 8 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			

9 × .

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 41 . . . . **10**

Caution: *If you paid a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040, line 53, on page 26.*

For Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 11862M   Form **2441** (1995)

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

11 Enter the total amount of **dependent care benefits** you received for 1995. 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 . . . .   **11**

12 Enter the amount forfeited, if any. See the instructions **12**

13 Subtract line 12 from line 11 . . . .   **13**

14 Enter the total amount of **qualified expenses** incurred in 1995 for the care of the qualifying person(s) **14**

15 Enter the **smaller** of line 13 or 14 . . . .   **15**

16 Enter YOUR **earned income** **16**

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others,** enter the amount from line 16 . .   **17**

18 Enter the **smallest** of line 15, 16, or 17 . . . .   **18**

19 **Excluded benefits.** Enter here the **smaller** of the following:

   • The amount from line 18, or
   • $5,000 ($2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 17). **19**

20 **Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB" **20**

To claim the child and dependent care credit, complete
lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19 . . . .   **21**

22 Enter $2,400 ($4,800 if two or more qualifying persons) . . .   **22**

23 Enter the amount from line 19 . . . .   **23**

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1994 expenses in 1995, see the line 10 instructions **24**

25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this form **25**

✸ *Printed on recycled paper*