Form **2441**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

Child and Dependent Care Expenses

Attach to Form 1040.

OMB No. 1545-0068

See separate instructions.

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

Pa				vided the Care—Y tom of page 2.)	ou must co	omplete this pa	art.	
1	1 (a) Care provider's name		(b) Address (number, street, apt. no., city, state, and ZIP code)			(c) Identifying num (SSN or EIN)	nber (d) Amou (see instru	
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 55.		
Par 2			Dependent Ca	re Expenses f you have more thar	n two qualifvi	na persons, see	the instructions.	
	(a) Qualifying person's name		(b) Qualifyin		g person's social ity number	(c) Qualified expe incurred and paid in person listed in co	1998 for the	
					.			

3	person or \$4,800 for two	or more persons.	NOT enter more than \$2,400 for If you completed Part III, enter 		3		
4	Enter YOUR earned incor	me			4		
5	a student or was disable	ed, see the instru	POUSE'S earned income (if you incline); all others, enter the	amount from	5		
6	Enter the smallest of line	3, 4, or 5			6		
7	Enter the amount from Fo	rm 1040, line 34	7				
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7						
	If line 7 is—	Decimal	If line 7 is—	Decimal			
	But not Over over	amount is	But not Over over	amount is			
	\$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	8	Χ.	_
	14,000—16,000	.27	26,000—28,000	.21		,,,,,	-
	16,000—18,000	.26	28,000—20,000 28,000—No limit	.20			
	18,000—20,000	.25	20,000-110 11111	.20			
9		nal amount on line	8. Enter the result. Then, see th	he instructions			

for the amount of credit to enter on Form 1040, line 41

For Paperwork Reduction Act Notice, see page 3 of the instructions.

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Pa	rt III Dependent Care Benefits		
10	Enter the total amount of dependent care benefits you received for 1998. 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	10	
11	Enter the amount forfeited, if any. See the instructions	11	
12	Subtract line 11 from line 10	12	
13	Enter the total amount of qualified expenses incurred in 1998 for the care of the qualifying person(s) 13	-	
14	Enter the smaller of line 12 or 13	-	
15	Enter YOUR earned income	_	
16	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to		
	enter; all others, enter the amount from line 15 16	-	
17	Enter the smallest of line 14, 15, or 16	-	
18	Excluded benefits. Enter here the smaller of the following:		
	 The amount from line 17, or \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). 	18	

19	Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040,	
	line 7. On the dotted line next to line 7, enter "DCB"	19

To claim the child and dependent care credit, complete lines 20–24 below.

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24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4–9	24	
23	Complete line 2 on the front of this form. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here	23	
22	Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception. If you paid 1997 expenses in 1998, see the instructions for line 9	22	
21	Enter the amount from line 18	21	
20	Enter \$2,400 (\$4,800 if two or more qualifying persons)	20	