## Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

9) 1999

OMB No. 1545-0085

Name(s) shown on Form	1040	A					Your socia	I security number		
		ou begin, you need to dent Care Benefits								
Part I	_1	(a) Care provider's name		Address (number, stre city, state, and ZIP	eet, apt. no.,	(c) Identi number (SSI	fying	(d) Amount p (see page 6		
Persons or organizations who provided the care										
You MUST complete this part.		(If you need more s		-						
		Did you receive dependent care bene			No Complete only  Yes Complete Part		•			
		Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See <b>Schedule H</b> and its instructions for details.								
Part II	2	Information about y page 62.	our <b>quali</b> t	fying person(s).	If you have	more than to	wo qualif	ying persons,	see	
Credit for child and dependent care expenses		<b>(a)</b> Qualif First	ying person's	person's name Last		<b>(b)</b> Qualifying person's social security number		(c) Qualified expenses you incurred and paid in 1999 for the person listed in column (a)		
	3	3 Add the amounts in column (c) of line 2. 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 24.								
	4	4 Enter YOUR earned income.								
	5	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see page 63); <b>all others</b> , enter the amount from line 4.								
	6	Enter the <b>smallest</b> of line 3, 4, or 5.								
	7	Enter the amount from Form 1040A, line 19.								
	8	Enter on line 8 the amount on line 7.								
		If line 7 is—  But not  Over over	Decima amount is		7 is— But not over	Decimal amount is	l			
		\$0—10,000 10,000—12,000 12,000—14,000 14,000—16,000 16,000—18,000 18,000—20,000	.30 .29 .28 .27 .26	22,00 24,00 26,00	0—22,000 0—24,000 0—26,000 0—28,000 0—No limit	.24 .23 .22 .21 .20	8	×		
	9							• •		

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Part III	10	Enter the total amount of <b>dependent care bene</b> t for 1999. This amount should be shown in box 1						
Dependent care benefits		form(s). DO NOT include amounts that were repowages in box 1 of Form(s) W-2.		10				
	<u>11</u>	Enter the amount forfeited, if any. See page 63.		11				
	12	Subtract line 11 from line 10.	12					
	13	Enter the total amount of <b>qualified expenses</b> incurred in 1999 for the care of the qualifying person(s).	13	_				
	<u>14</u>	Enter the <b>smaller</b> of line 12 or 13.	14	_				
	15	Enter YOUR earned income.	15					
	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	_				
	<u>17</u>	Enter the <b>smallest</b> of line 14, 15, or 16.	17					
	18	<ul> <li>Excluded benefits. Enter here the smaller of the</li> <li>The amount from line 17, or</li> <li>\$5,000 (\$2,500 if married filing a separate returnequired to enter your spouse's earned income</li> </ul>	18					
	19	<b>Taxable benefits.</b> Subtract line 18 from line 12. amount on Form 1040A, line 7. In the space to t "DCB."	19					
	To claim the child and dependent care credit, complete lines 20–24 below.							
	20	Enter \$2,400 (\$4,800 if two or more qualifying pe	ersons).	20				
	21	Enter the amount from line 18.		21				
	22	Subtract line 21 from line 20. If zero or less, <b>STC</b> the credit. <b>Exception.</b> If you paid 1998 expenses instructions for line 9.	22					
	23	Complete line 2 on the front of this schedule. DO column (c) any benefits shown on line 18 above. amounts in column (c) and enter the total here.	23					
	24	4 Enter the <b>smaller</b> of line 22 or 23 here. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–9.		24				

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