

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers** (99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

**Part I**

Persons or organizations who provided the care

You must complete this part.

| 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) |
|---|--------------------------|---|-------------------------------------|------------------------------------|
|   |                          |   |                                     |                                    |
|   |                          |   |                                     |                                    |

(If you need more space, use the bottom of page 2.)

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. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

**Part II**

Credit for child and dependent care expenses

| 2  | (a) Qualifying person's name  | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a) |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
|--|---|--|--|----------------------|--|------|---------------|-------------------|------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---|------|---------------|-------------------|-----------------|---|------|---------------|-------------------|-----------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|-----------------|-----|---------------|--|-----|-----------------|--|-----|---|---|
|  | First Last  |  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
|  |   |  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
|  |   |  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 3  | Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.  |  | 3  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 4  | Enter your <b>earned income</b> .   |  | 4  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 5  | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4.  |  | 5  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 6  | Enter the <b>smallest</b> of line 3, 4, or 5.   |  | 6  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 7  | Enter the amount from Form 1040A, line 22.  |  | 7  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 8  | Enter on line 8 the decimal amount shown below that applies to the amount on line 7.  |  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
|  | <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><b>If line 7 is:</b></td> <td style="width: 50%;"><b>If line 7 is:</b></td> </tr> <tr> <td style="text-align: center;"> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> </td> <td style="text-align: center;"> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> </td> </tr> </table> |  | <b>If line 7 is:</b>   | <b>If line 7 is:</b> | <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> | Over | But not over  | Decimal amount is | \$0—15,000 |               | .35 | 15,000—17,000 |               | .34 | 17,000—19,000 |               | .33 | 19,000—21,000 |               | .32 | 21,000—23,000 |               | .31 | 23,000—25,000 |               | .30 | 25,000—27,000 |   | .29  | 27,000—29,000 |                   | .28             | <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> | Over | But not over  | Decimal amount is | \$29,000—31,000 |               | .27 | 31,000—33,000 |               | .26 | 33,000—35,000 |               | .25 | 35,000—37,000 |               | .24 | 37,000—39,000 |               | .23 | 39,000—41,000 |                 | .22 | 41,000—43,000 |  | .21 | 43,000—No limit |  | .20 | 8 | × |
| <b>If line 7 is:</b>   | <b>If line 7 is:</b>  |  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
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| Over   | But not over  | Decimal amount is                              |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| \$0—15,000   |   | .35  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 15,000—17,000  |   | .34  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 17,000—19,000  |   | .33  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 19,000—21,000  |   | .32  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 21,000—23,000  |   | .31  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 23,000—25,000  |   | .30  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 25,000—27,000  |   | .29  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 27,000—29,000  |   | .28  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| Over   | But not over  | Decimal amount is                              |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| \$29,000—31,000  |   | .27  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 31,000—33,000  |   | .26  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 33,000—35,000  |   | .25  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 35,000—37,000  |   | .24  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 37,000—39,000  |   | .23  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 39,000—41,000  |   | .22  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 41,000—43,000  |   | .21  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 43,000—No limit  |   | .20  |  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 9  | Multiply <b>line 6</b> by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions.  |  | 9  |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 10   | Enter the amount from Form 1040A, line 28.  |  | 10   |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |
| 11   | <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040A, line 29.   |  | 11   |                      |  |      |               |                   |            |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |   |      |               |                   |                 |   |      |               |                   |                 |               |     |               |               |     |               |               |     |               |               |     |               |               |     |               |                 |     |               |  |     |                 |  |     |   |   |

**Part III****Dependent care benefits**

|   |  |    |  |
|---|--|----|--|
| <b>12</b>   | Enter the total amount of <b>dependent care benefits</b> you received for 2003. This amount should be shown in box 10 of your W-2 form(s). <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.   | 12 |  |
| <b>13</b>   | Enter the amount forfeited, if any. See the instructions.  | 13 |  |
| <b>14</b>   | Subtract line 13 from line 12.   | 14 |  |
| <b>15</b>   | Enter the total amount of <b>qualified expenses</b> incurred in 2003 for the care of the qualifying person(s).   | 15 |  |
| <b>16</b>   | Enter the <b>smaller</b> of line 14 or 15.   | 16 |  |
| <b>17</b>   | Enter your <b>earned income</b> .  | 17 |  |
| <b>18</b>   | Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>● If married filing separately, see the instructions for the amount to enter.</li> <li>● All others, enter the amount from line 17.</li> </ul> | 18 |  |
| <b>19</b>   | Enter the <b>smallest</b> of line 16, 17, or 18.   | 19 |  |
| <b>20</b>   | <b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>● The amount from line 19 or</li> <li>● \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18).</li> </ul>   | 20 |  |
| <b>21</b>   | <b>Taxable benefits.</b> Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."  | 21 |  |
| To claim the child and dependent care credit, complete lines 22-26 below. |  |    |  |
| <b>22</b>   | Enter \$3,000 (\$6,000 if two or more qualifying persons).   | 22 |  |
| <b>23</b>   | Enter the amount from line 20.   | 23 |  |
| <b>24</b>   | Subtract line 23 from line 22. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2002 expenses in 2003, see the instructions for line 9.  | 24 |  |
| <b>25</b>   | Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.  | 25 |  |
| <b>26</b>   | Enter the <b>smaller</b> of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.  | 26 |  |

