Form **2441**

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

See separate instructions.

Before you begin: Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, or Form 1040NR,

OMB No. 1545-0074

2007

Attachment
Sequence No. 21

Department of the Treasury Internal Revenue Service (99 Name(s) shown on return

Your social security number

line 46. Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.) (a) Care provider's (b) Address (c) Identifying number (d) Amount paid (number, street, apt. no., city, state, and ZIP code) (SSN or EIN) (see instructions) name Complete only Part II below. Did you receive dependent care benefits? 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 62, or Form 1040NR, line 57. Part II Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (c) Qualified expenses you incurred and paid in 2007 for the (a) Qualifying person's name (b) Qualifying person's social security number First Last person listed in column (a) Add the amounts in column (c) of line 2. **Do not** 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 3 Enter your **earned income**. See instructions If married filing jointly, enter your spouse's earned income (if your spouse was a student 5 or was disabled, see the instructions); all others, enter the amount from line 4 6 Enter the **smallest** of line 3, 4, or 5 Enter the amount from Form 1040, line 38, or Form Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: If line 7 is: **But not Decimal But not Decimal** Over amount is over amount is Over over \$0-15,000 .35 \$29,000-31,000 .27 15,000-17,000 .34 31,000-33,000 .26 \times . 17,000-19,000 .33 33,000-35,000 .25 8 .32 35,000-37,000 19,000-21,000 24 21,000-23,000 .31 37,000-39,000 .23 .22 39,000-41,000 23,000-25,000 30 .29 41,000-43,000 .21 25,000-27,000 .28 43,000-No limit .20 27,000-29,000 Multiply line 6 by the decimal amount on line 8. If you paid 2006 expenses in 2007, see 9 Enter the amount from Form 1040, line 46, or 10 Form 1040NR, line 43 Enter the amount from Form 1040, line 51, or Form 1040NR, line 46 11 Subtract line 11 from line 10. If zero or less, stop. You cannot take the credit Credit for child and dependent care expenses. Enter the smaller of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44.

Form 2441 (2007) Page **2**

| Pai | t III Dependent Care Benefits | | | |
|----------------------|---|----------|---|--|
| 14 | Enter the total amount of dependent care benefits you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership. | 14 | | |
| 15 | Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions | 15 | | |
| 16 17 | Enter the amount, if any, you forfeited or carried forward to 2008. See instructions Combine lines 14 through 16. See instructions | 16 17 | (| |
| 18 | Enter the total amount of qualified expenses incurred in 2007 for the care of the qualifying person(s) | | | |
| 19 20 21 | Enter the smaller of line 17 or 18 Enter your earned income. See instructions Enter the amount shown below that applies to you. 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). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 20. | | | |
| 22 23 | Enter the smallest of line 19, 20, or 21 | 23 | | |
| 24 25 | If you did not receive any such amounts, enter -0- Subtract line 23 from line 17 | 25 | | |
| 26 | Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions | 26 | | |
| 27 28 29 30 | Enter the smaller of line 22 or 25 | 29 | | |
| | To claim the child and dependent care credit, complete lines 31–35 below. | 00 | | |
| 31 32 | Enter \$3,000 (\$6,000 if two or more qualifying persons) | 31 32 | | |
| 33 | Subtract line 32 from line 31. If zero or less, stop. You cannot take the credit. Exception. If you paid 2006 expenses in 2007, see the instructions for line 9 | 33 | | |
| 34 35 | Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this | 34 | | |
| | form and complete lines 4–13 | 35 | | |