

Child and Dependent Care Expenses

► Attach to Form 1040 or Form 1040NR.

See separate instructions.

OMB No. 1545-0074 2 Attachment

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

Sequence No. 21 Your social security number

Before you begin: Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, or Form 1040NR, line 46.

Ра	rt I			ganizations re than two						omplete t	his pa	art.			
1	(a) ((b) Address pt. no., city, s					ring number or EIN)		(d) Amount paid (see instructions)		
		[id you recei dent care b e]	No Yes			nplete only nplete Par					
1040	DNR, li	ine 57.		vided in your		-		/ment t	axes. See t	he instructi	ons fo	or Forr	n 1040, line	e 62, or	Form
Pa	rt II	Credit	for Child	d and Depe	endent Ca	are Exper	ises								
2	Infor	mation a	bout your	qualifying	person(s).	lf you have	more	e than t	wo qualify	ing person	s, see	the i	nstructions		
	(a) Qualifying First			Qualifying perso	person's name (b) (Last				(b) Qualifying person's social security number		(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)			or the	
3		on or \$6,	000 for tw	lumn (c) of li vo or more p	ersons. If yo	ou complet	ed Pa	rt III, er			3				
4	Ente			ome. See in:							4				
5	lf ma	arried filir	ng jointly,	enter your s ne instructio	pouse's ea					a student	5				
6				ine 3, 4, or 5	-						6				
7	Ente		ount from	1040 Form), line 38, o	or Form	7								
8	Ente	r on line If line 7		imal amoun	t shown be	•	oplies ne 7 is		amount on	line 7					
		Over	But not over	Decima amoun		Ove	er	But no over		imal unt is					
		\$0-	—15,000	.35		\$29	,000—	31,000		27					
		15,000-	—17,000	.34		31	,000—	33,000		26					
			—19,000	.33			-	35,000		25	8			Χ.	
		-	-21,000	.32				37,000		24					
			—23,000 —25,000	.31 .30				39,000 41,000		23 22					
		-	-23,000 -27,000	.29				43,000		21					
			-29,000	.28			-	No limit		20					
9		iply line (nstructio		decimal amo	ount on line	8. lf you p	baid 2 	006 ex	penses in	2007, see	9				
10			mount fr R, line 43	om Form	1040, line	46, or	10								
11	Ente	r the a	mount fr	om Form	•		11								
12			,	ine 10. If zer			annot	t take t	he credit		12				
13	Crea	dit for ch	nild and o	dependent (0, line 47, or	care exper	nses. Enter	the s	smalle			13				
For				Act Notice,						Cat. No. 11			Form	2441	(2007)

Form	2441 (2007)		Page 2
Ра	rt 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 18 19 20 21	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions Combine lines 14 through 16. See instructions Enter the total amount of qualified expenses incurred in 2007 for the care of the qualifying person(s) Enter the smaller of line 17 or 18 Enter the smaller of line 17 or 18 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.	16 (17)
22	All others, enter the amount from line 20. Enter the smallest of line 19, 20, or 21		
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	
24 25	Subtract line 23 from line 17 24 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	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	Enter the smaller of line 22 or 25 27 Enter the amount from line 26 28 Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0- .	29	
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30	
	To claim the child and dependent care		

credit, complete lines 31–35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31	
32	Add lines 26 and 29	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	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.		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13		

Form **2441** (2007)