

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) **2008**

OMB No. 1545-0074

Name(s) shown on Form 1040A	Your social security number
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Part I	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)
Persons or organizations who provided the care		-----	-----		
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(If you have more than two care providers, see the instructions.)

You **must** complete this part.

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Did you receive dependent care benefits? </div>	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

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

Credit for child and dependent care expenses

	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
	First	Last	
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3 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 line 27. 3

4 Enter your **earned income**. See the instructions. 4

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. 5

6 Enter the **smallest** 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.

If line 7 is:			If line 7 is:						
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is				
\$0—15,000		.35	\$29,000—31,000		.27				
15,000—17,000		.34	31,000—33,000		.26				
17,000—19,000		.33	33,000—35,000		.25				
19,000—21,000		.32	35,000—37,000		.24				
21,000—23,000		.31	37,000—39,000		.23				
23,000—25,000		.30	39,000—41,000		.22				
25,000—27,000		.29	41,000—43,000		.21				
27,000—29,000		.28	43,000—No limit		.20				
								8	× .

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions. 9

10 Enter the amount from Form 1040A, line 28. 10

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29. 11

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
13	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	13	
14	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	14 ()
15	Combine lines 12 through 14. See the instructions.	15	
16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s).	16	
17	Enter the smaller of line 15 or 16.	17	
18	Enter your earned income . See the instructions.	18	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • 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 18. 	19	
20	Enter the smallest of line 17, 18, or 19.	20	
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	
To claim the child and dependent care credit, complete lines 23 through 27 below.			
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23	
24	Enter the amount from line 21.	24	
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9.	25	
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26	
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4 through 11.	27	