

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 |
|-----------------------------|-----------------------------|

| Part I | (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) |
|---------------|--------------------------|---|-------------------------------------|------------------------------------|
| 1 | | | | |
| | | | | |
| | | | | |

Persons or organizations who provided the care

(If you have more than two care providers, see the instructions.)

You **must** complete this part.

| | |
|--|--|
| 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

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 | | |
| | | | |
| | | | |

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 | 8 | × . |
| 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 | | |

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 | |