

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1990

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

Part I	1	a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identifying number (SSN or EIN)	d. Amount paid (see instructions)
Persons or organizations who provided the care			-----		

You MUST complete this part. (See page 46.)

2	(If you need more space, attach schedule.) Add the amounts in column d of line 1 and enter the total.	2	
<i>Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.</i>			

Part II
Credit for child and dependent care expenses

3	Enter the number of qualifying persons who were cared for in 1990. You must have shared the same home with the qualifying person(s). (See page 47 for the definition of a qualifying person.)	3	
4	Enter the amount of qualified expenses you incurred and actually paid in 1990. See page 47 to find out which expenses qualify. Caution: If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23.	4	
5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	5	
6	If you completed Part III on page 2, enter the excluded benefits , if any, from line 23.	6	
7	Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.)	7	
8	Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here.	8	
9	You must enter your earned income . (See page 48 for the definition of earned income.)	9	
10	If you are married filing a joint return, you must enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.)	10	
11	If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the smaller of the two amounts here.	11	
12	<ul style="list-style-type: none"> • If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the smaller of the two amounts here. • All others, compare the amounts on lines 8 and 9. Enter the smaller of the two amounts here. 	12	

13	Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 17.	13																																	
	<table border="0"> <thead> <tr> <th><u>If line 17 is:</u></th> <th><u>Decimal amount is:</u></th> <th><u>If line 17 is:</u></th> <th><u>Decimal amount is:</u></th> </tr> </thead> <tbody> <tr> <td>Over— But not over—</td> <td></td> <td>Over— But not over—</td> <td></td> </tr> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table>	<u>If line 17 is:</u>	<u>Decimal amount is:</u>	<u>If line 17 is:</u>	<u>Decimal amount is:</u>	Over— But not over—		Over— But not over—		\$0—10,000	.30	\$20,000—22,000	.24	10,000—12,000	.29	22,000—24,000	.23	12,000—14,000	.28	24,000—26,000	.22	14,000—16,000	.27	26,000—28,000	.21	16,000—18,000	.26	28,000	.20	18,000—20,000	.25			13	x
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14	Multiply the amount on line 12 by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a.	14	=
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Part III			
Employer-provided dependent care benefits	15	Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 of your W-2 form(s).) DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2.	15
	16	Enter the amount forfeited, if any. (See the instructions.)	16
	17	Subtract line 16 from line 15.	17
	18	Enter the total amount of qualified expenses incurred in 1990 for the care of a qualifying person. (See the instructions.)	18
	19	Compare the amounts on lines 17 and 18. Enter the smaller of the two amounts here.	19
	20	You must enter your earned income . (See the instructions for lines 9 and 10 for the definition of earned income.)	20
	21	If you were married at the end of 1990, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for lines 9 and 10 for the amount to enter.)	21
	22	<ul style="list-style-type: none"> ● If you were married at the end of 1990, compare the amounts on lines 20 and 21. Enter the smaller of the two amounts here. ● If you were unmarried, enter the amount from line 20 here. 	22
	23	Excluded benefits. Enter here the smallest of the following: <ul style="list-style-type: none"> ● The amount from line 19, or ● The amount from line 22, or ● \$5,000 (\$2,500 if married filing a separate return). 	23
	24	Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	24
Note: If you are also claiming the child and dependent care credit, fill in Form 1040A through line 23. Then complete Part II of this schedule.			