

Part III**Dependent care benefits**

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| 12 | Enter the total amount of dependent care benefits you received for 2002. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2. | 12 | |
| 13 | Enter the amount forfeited, if any. See the instructions. | 13 | |
| 14 | Subtract line 13 from line 12. | 14 | |
| 15 | Enter the total amount of qualified expenses incurred in 2002 for the care of the qualifying person(s). | 15 | |
| 16 | Enter the smaller of line 14 or 15. | 16 | |
| 17 | Enter your earned income . | 17 | |
| 18 | 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 17. | 18 | |
| 19 | Enter the smallest of line 16, 17, or 18. | 19 | |
| 20 | Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> ● The amount from line 19 or ● \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). | 20 | |
| 21 | Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." | 21 | |
| To claim the child and dependent care credit, complete lines 22-26 below. | | | |
| 22 | Enter \$2,400 (\$4,800 if two or more qualifying persons). | 22 | |
| 23 | Enter the amount from line 20. | 23 | |
| 24 | Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2001 expenses in 2002, see the instructions for line 9. | 24 | |
| 25 | Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here. | 25 | |
| 26 | Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11. | 26 | |

