Form **2441**

Part I

Child and Dependent Care Expenses

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068

97
Attachment
Sequence No. 21

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

Your social security number

Before you begin, you need to understand the following terms. See Definitions on page 1 of the instructions.

- Dependent Care Benefits
- Qualifying Person(s)
- Qualified Expenses
- Earned Income

Persons or Organizations Who Provided the Care—You must complete this part.

(If you need more space, use the bottom of page 2.)

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)					
									+				
									\perp				
	Did you receive dependent care benefits? NO → Complete Complete					. ,							
	Caution: If th	na cara was	provided in your home	a vou may owa amploy	mont tavos	Saa tha inst	ructions fo	r Form 1040 line	52				
Par	Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 52. Part II Credit for Child and Dependent Care Expenses												
2	<u> </u>												
			ualifying person's name			(b) Qualifying person's social		(c) Qualified expenses you incurred and paid in 1997 for the					
	Fi	rst		Last		security number		person listed in column (a)					
						1							
									<u> </u>				
3	Add the amounts in column (c) of line 2. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24												
4 5	Enter YOUR earned income												
J	disabled, see the instructions); all others , enter the amount from line 4												
6	Enter the smallest of line 3, 4, or 5						6						
7 8	Enter the amount from Form 1040, line 33												
	If line	7 is—	Decimal	Decimal If line 7 is—		ecimal							
	Over	But not over	amount is	But r Over over	ot a is	mount							
)—10,000	.30	\$20,000—22,00	0	.24							
	10,000)—12,000	.29	22,000—24,00	0	.23							
	12,000	—14,000	.28	24,000—26,00	0	.22	8	×	<u>. </u>				
)—16,000	.27	26,000—28,00		.21							
)—18,000	.26	28,000—No lin	nit	.20							
9	Multiply line		.25 cimal amount on line { to enter on Form 10	I 3. Enter the result. Then 40, line 40		tructions	9						

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Pa	Dependent Care Benefits		
10	Enter the total amount of dependent care benefits you received for 1997. 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	10	
11	Enter the amount forfeited, if any. See the instructions	11	
12 13	Subtract line 11 from line 10	12	
14	Enter the smaller of line 12 or 13	-	
15	Enter YOUR earned income	_	
16	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 5 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15		
17	Enter the smallest of line 14, 15, or 16	-	
18	Excluded benefits. Enter here the smaller of the following:		
19	 The amount from line 17, or \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the detted line pout to line 7, write #DCD# 	18	
	line 7. On the dotted line next to line 7, write "DCB"	19	
	To claim the child and dependent care credit, complete lines 20–24 below.		
20	Enter \$2,400 (\$4,800 if two or more qualifying persons)	20	
21	Enter the amount from line 18	21	
22	Subtract line 21 from line 20. If zero or less, STOP . You cannot take the credit. Exception . If you paid 1996 expenses in 1997, see the line 9 instructions	22	
23	Complete line 2 on the front of this form. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here	23	
24	Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4–9	24	

