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**Child and Dependent Care Expenses**



Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

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)

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 cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.

**Part II Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2009 for the person listed in column (a)
First	Last		

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> 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 34 . . . . .	<b>3</b>																																																							
<b>4</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>																																																							
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>																																																							
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																																																							
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. . . . .	<b>7</b>																																																							
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7 <b>If line 7 is:</b> <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table> <b>If line 7 is:</b> <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	<b>8</b>	X .
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<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions . . . . .	<b>9</b>																																																							
<b>10</b>	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. . . . .	<b>10</b>																																																							
<b>11</b>	Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- . . . . .	<b>11</b>																																																							
<b>12</b>	Subtract line 11 from line 10. If zero or less, <b>stop</b> . You cannot take the credit . . . . .	<b>12</b>																																																							
<b>13</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45 . . . . .	<b>13</b>																																																							

**Part III Dependent Care Benefits**

<b>14</b> Enter the total amount of <b>dependent care benefits</b> you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>14</b>	
<b>15</b> Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions . . . . .	<b>15</b>	
<b>16</b> Enter the amount, if any, you forfeited or carried forward to 2010. See instructions . . . . .	<b>16</b>	( )
<b>17</b> Combine lines 14 through 16. See instructions . . . . .	<b>17</b>	
<b>18</b> Enter the total amount of <b>qualified expenses</b> incurred in 2009 for the care of the <b>qualifying person(s)</b> . . . . .	<b>18</b>	
<b>19</b> Enter the <b>smaller</b> of line 17 or 18 . . . . .	<b>19</b>	
<b>20</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>20</b>	
<b>21</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• 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).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 20.</li> </ul>	<b>21</b>	
<b>22</b> Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .	<b>22</b>	
<b>23</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21). . . . .	<b>23</b>	
<b>24</b> Are you filing Form 1040A? <input type="checkbox"/> <b>Yes.</b> Skip lines 24 through 27 and go to line 28. <input type="checkbox"/> <b>No.</b> Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .	<b>24</b>	
<b>25</b> Subtract line 24 from line 17 . . . . .	<b>25</b>	
<b>26</b> Enter the <b>smaller</b> of line 22 or 23 . . . . .	<b>26</b>	
<b>27</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>27</b>	
<b>28</b> <b>Excluded benefits. Form 1040 and 1040NR filers:</b> Subtract line 27 from line 26. If zero or less, enter-0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 22 or line 23 . . . . .	<b>28</b>	
<b>29</b> <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 28 from line 25. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .	<b>29</b>	

To claim the child and dependent care credit, complete lines 30 through 34 below.

<b>30</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>30</b>	
<b>31</b> <b>Form 1040 and 1040NR filers:</b> Add lines 27 and 28. <b>Form 1040A filers:</b> Enter the amount from line 28 . . . . .	<b>31</b>	
<b>32</b> Subtract line 31 from line 30. If zero or less, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2008 expenses in 2009, see the instructions for line 9 . . . . .	<b>32</b>	
<b>33</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>33</b>	
<b>34</b> Enter the <b>smaller</b> of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13 . . . . .	<b>34</b>	