

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers**

**1993**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You need to understand the following terms to complete this schedule: **Dependent care benefits**, **Earned income**, **Qualified expenses**, and **Qualifying person(s)**. See **Important terms** on page 58. Also, if you had a child born in 1993 and line 17 of Form 1040A is less than \$23,050, see **A change to note** on page 59.

**Part I**

**Persons or organizations who provided the care**

You **MUST** complete this part.

|          | (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 page 61)                           |
|----------|--|---|-------------------------------------|---|
| <b>1</b> |  |   |                                     |   |
|          |  |   |                                     |   |
|          |  |   |                                     |   |
| <b>2</b> | (If you need more space, use the bottom of page 2.) Add the amounts in column (d) of line 1. |   |                                     | <b>2</b>  |
| <b>3</b> | Enter the number of <b>qualifying persons</b> cared for in 1993 . . . ▶                      |   |                                     | <input style="width: 30px; height: 20px;" type="text"/> |

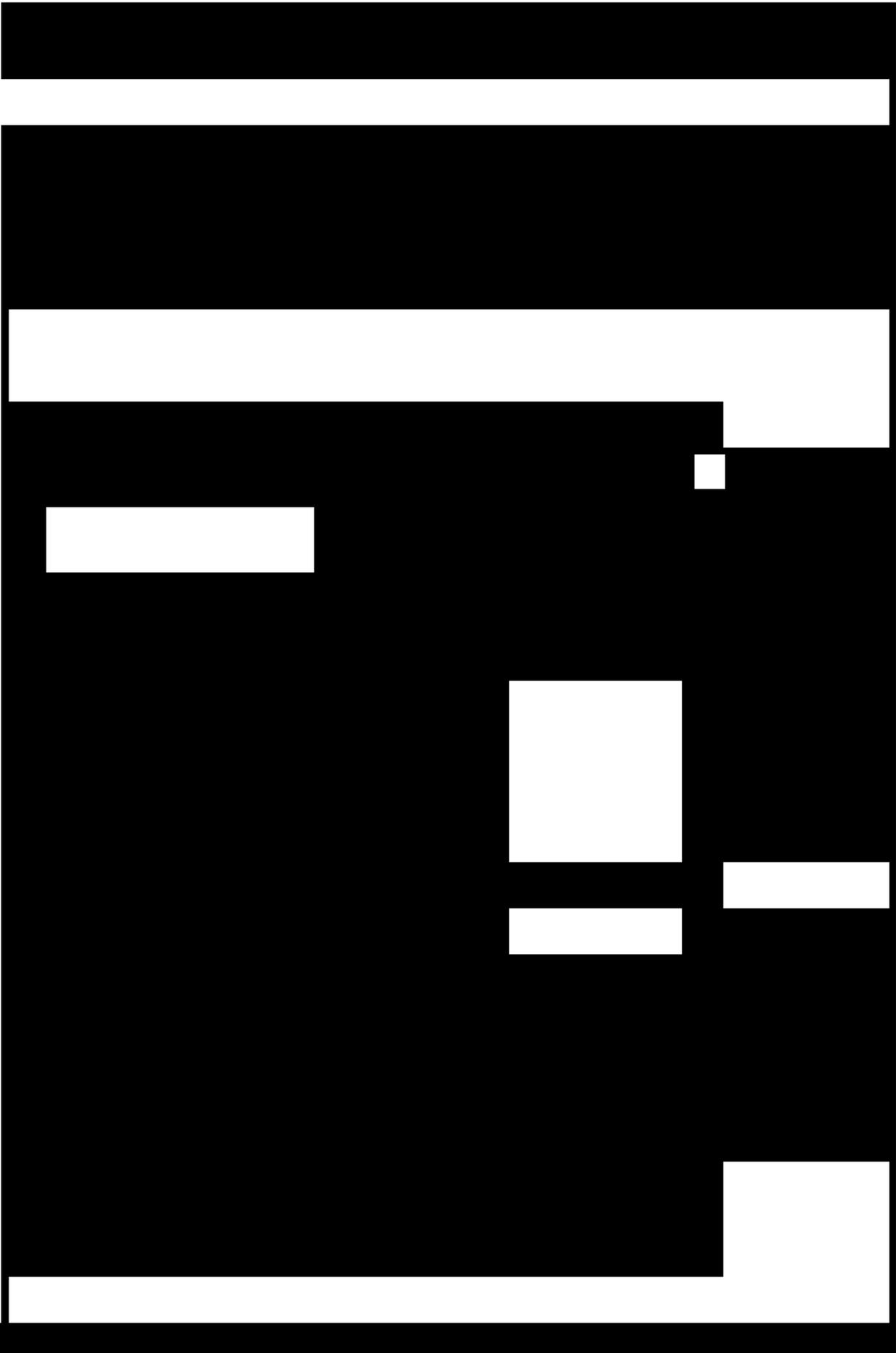
|  |    |     |  |
|--|----|-----|--|
| Did you receive dependent care benefits? | NO | YES | Complete only Part II below.<br>Complete Part III on the back now. |
|--|----|-----|--|

**Part II**

**Credit for child and dependent care expenses**

| <b>4</b>      | Enter the amount of <b>qualified expenses</b> you incurred and paid in 1993. 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 25.   | 4               |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
|---------------|---|-----------------|-------------------|---------------|-------------------|------|--------------|------|--------------|------------|-----|-----------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|-----------------|-----|---------------|-----|--|--|--|---|
| <b>5</b>      | Enter YOUR <b>earned income</b> .   | 5               |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| <b>6</b>      | If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 61); <b>all others</b> , enter the amount from line 5.  | 6               |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| <b>7</b>      | Enter the <b>smallest</b> of line 4, 5, or 6.   |                 | 7                 |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| <b>8</b>      | Enter the amount from Form 1040A, line 17.  | 8               |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| <b>9</b>      | Enter on line 9 the decimal amount shown below that applies to the amount on line 8.  |                 |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
|               | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If line 8 is—</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> <th style="text-align: left; border-bottom: 1px solid black;">If line 8 is—</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> </tr> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> </tr> </thead> <tbody> <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—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table> | If line 8 is—   | Decimal amount is | If line 8 is— | Decimal amount is | 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—No limit | .20 | 18,000—20,000 | .25 |  |  |  | 9 |
| If line 8 is— | Decimal amount is   | If line 8 is—   | Decimal amount is |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| 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—No limit | .20               |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| 18,000—20,000 | .25   |                 |                   |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |
| <b>10</b>     | Multiply <b>line 7</b> by the decimal amount on line 9. Enter the result. Then, see page 61 for the amount of credit to enter on Form 1040A, line 24a.  |                 | 10 =              |               |                   |      |              |      |              |            |     |                 |     |               |     |               |     |               |     |               |     |               |     |               |     |               |     |                 |     |               |     |  |  |  |   |

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get **Form 942** for details.



|                         |  |
|-------------------------|--|
| Name(s) shown on page 1 | Your social security number<br>:<br>:<br>: |
|-------------------------|--|

**Part III**  
**Dependent care benefits**

Complete this part **only** if you received these benefits.

|           |   |    |  |
|-----------|---|----|--|
| <b>11</b> | Enter the total amount of <b>dependent care benefits</b> you received for 1993. 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.   | 11 |  |
| <b>12</b> | Enter the amount forfeited, if any. See page 62.  | 12 |  |
| <b>13</b> | Subtract line 12 from line 11.  | 13 |  |
| <b>14</b> | Enter the total amount of <b>qualified expenses</b> incurred in 1993 for the care of the qualifying person(s).  | 14 |  |
| <b>15</b> | Enter the <b>smaller</b> of line 13 or 14.  | 15 |  |
| <b>16</b> | Enter YOUR <b>earned income</b> .   | 16 |  |
| <b>17</b> | If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 16.  | 17 |  |
| <b>18</b> | Enter the <b>smallest</b> of line 15, 16, or 17.  | 18 |  |
| <b>19</b> | <b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following:<br><ul style="list-style-type: none"> <li>• The amount from line 18, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 17).</li> </ul> | 19 |  |
| <b>20</b> | <b>Taxable benefits.</b> Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."   | 20 |  |

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.

|           |  |    |  |
|-----------|--|----|--|
| <b>21</b> | Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19.                                    | 21 |  |
| <b>22</b> | Enter \$2,400 (\$4,800 if two or more qualifying persons).   | 22 |  |
| <b>23</b> | Enter the amount from line 19.   | 23 |  |
| <b>24</b> | Subtract line 23 from line 22. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 1992 expenses in 1993, see the line 10 instructions. | 24 |  |
| <b>25</b> | Enter the <b>smaller</b> of line 21 or 24 here <b>and</b> on line 4 on the front of this schedule.   | 25 |  |

