

# Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return	Your social security number
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**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**

**Part I 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)

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. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

**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 2006 for the person listed in column (a)
First	Last		

<p><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 33</p>	<b>3</b>																																																													
<p><b>4</b> Enter your <b>earned income</b>. See instructions</p>	<b>4</b>																																																													
<p><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</p>	<b>5</b>																																																													
<p><b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5</p>	<b>6</b>																																																													
<p><b>7</b> Enter the amount from Form 1040, line 38, or Form 1040NR, line 36</p>	<b>7</b>																																																													
<p><b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;"><b>If line 7 is:</b></td> <td colspan="3" style="text-align: center;"><b>If line 7 is:</b></td> </tr> <tr> <td style="text-align: center;"><b>Over</b></td> <td style="text-align: center;"><b>But not over</b></td> <td style="text-align: center;"><b>Decimal amount is</b></td> <td style="text-align: center;"><b>Over</b></td> <td style="text-align: center;"><b>But not over</b></td> <td style="text-align: center;"><b>Decimal amount is</b></td> </tr> <tr> <td style="text-align: center;">\$0—15,000</td> <td></td> <td style="text-align: center;">.35</td> <td style="text-align: center;">\$29,000—31,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td style="text-align: center;">15,000—17,000</td> <td></td> <td style="text-align: center;">.34</td> <td style="text-align: center;">31,000—33,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td style="text-align: center;">17,000—19,000</td> <td></td> <td style="text-align: center;">.33</td> <td style="text-align: center;">33,000—35,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> <tr> <td style="text-align: center;">19,000—21,000</td> <td></td> <td style="text-align: center;">.32</td> <td style="text-align: center;">35,000—37,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td style="text-align: center;">21,000—23,000</td> <td></td> <td style="text-align: center;">.31</td> <td style="text-align: center;">37,000—39,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td style="text-align: center;">23,000—25,000</td> <td></td> <td style="text-align: center;">.30</td> <td style="text-align: center;">39,000—41,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td style="text-align: center;">25,000—27,000</td> <td></td> <td style="text-align: center;">.29</td> <td style="text-align: center;">41,000—43,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td style="text-align: center;">27,000—29,000</td> <td></td> <td style="text-align: center;">.28</td> <td style="text-align: center;">43,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </table>	<b>If line 7 is:</b>			<b>If line 7 is:</b>			<b>Over</b>	<b>But not over</b>	<b>Decimal amount is</b>	<b>Over</b>	<b>But not over</b>	<b>Decimal amount is</b>	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20	<b>8</b>	× .
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<p><b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions</p>	<b>9</b>																																																													
<p><b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44</p>	<b>10</b>																																																													
<p><b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45</p>	<b>11</b>																																																													

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2006. 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>12</b>		
<b>13</b>	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions . . . . .				<b>13</b>		
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2007. See instructions . . . . .				<b>14</b>	(	)
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .				<b>15</b>		
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>					
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>					
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>					
<b>19</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 the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>					
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>					
<b>21</b>	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .				<b>21</b>		
<b>22</b>	Subtract line 21 from line 15 . . . . .	<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 19) . . . . .				<b>23</b>		
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .				<b>24</b>		
<b>25</b>	Enter the <b>smaller</b> of line 20 or 23 . . . . .	<b>25</b>					
<b>26</b>	Enter the amount from line 24 . . . . .	<b>26</b>					
<b>27</b>	<b>Excluded benefits.</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .				<b>27</b>		
<b>28</b>	<b>Taxable benefits.</b> Subtract line 27 from line 22. 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>28</b>		

To claim the child and dependent care credit, complete lines 29–33 below.

<b>29</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>29</b>				
<b>30</b>	Add lines 24 and 27 . . . . .	<b>30</b>				
<b>31</b>	Subtract line 30 from line 29. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9 . . . . .	<b>31</b>				
<b>32</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>32</b>				
<b>33</b>	Enter the <b>smaller</b> of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11 . . . . .	<b>33</b>				