

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.
▶ See separate instructions.

2002
Attachment
Sequence No. **21**

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**

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 60.

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 2002 for the person listed in column (a)
First	Last		

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 26	3																																																	
4 Enter your earned income	4																																																	
5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																																																	
6 Enter the smallest of line 3, 4, or 5	6																																																	
7 Enter the amount from Form 1040, line 36 7	7																																																	
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .																																																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> <th style="border-bottom: 1px solid black;">Decimal amount is</th> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> <th style="border-bottom: 1px solid black;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$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					
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9 Multiply line 6 by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions	9																																																	
10 Enter the amount from Form 1040, line 44, minus any amount on Form 1040, line 45	10																																																	
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 46	11																																																	

Part III Dependent Care Benefits

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			
13	Enter the amount forfeited, if any (see the instructions)			
14	Subtract line 13 from line 12			
15	Enter the total amount of qualified expenses incurred in 2002 for the care of the qualifying person(s)			
16	Enter the smaller of line 14 or 15			
17	Enter your earned income			
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. 			
19	Enter the smallest of line 16, 17, or 18			
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). 			
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"			

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)			
23	Enter the amount from line 20			
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			
25	Complete line 2 on the front of this form. 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			
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11			

