Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068

2000

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 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 2000 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 24 . . . . | **3** | |

4 Enter YOUR **earned income** . . . . | **4** | |

5 If married filing a joint return, 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 34 . . . . . | **7** | |

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is—		**Decimal amount is**	**If line 7 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			

8 × .

9 Multiply **line 6** by the decimal amount on line 8. Enter the result here and on Form 1040, line 44. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, **or you paid 1999 expenses in 2000,** see the instructions for the amount to enter on line 44 . . . . | **9** | |

For Paperwork Reduction Act Notice, see page 3 of the instructions.

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Part III Dependent Care Benefits

10 Enter the total amount of **dependent care benefits** you received for 2000. 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 Subtract line 11 from line 10	**12**	
13 Enter the total amount of **qualified expenses** incurred in 2000 for the care of the **qualifying person(s)** . . . **13**		
14 Enter the **smaller** of line 12 or 13 . . . . **14**		
15 Enter YOUR **earned income** **15**		
16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; **all others,** enter the amount from line 15 . . . **16**		
17 Enter the **smallest** of line 14, 15, or 16 . . . . . . **17**		

18 **Excluded benefits.** Enter here the **smaller** of the following:
  ● 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). } . . . .
	18	

19 **Taxable benefits.** Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "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 1999 expenses in 2000, see the instructions for line 9	**22**	
23 Complete line 2 on the front of this form. **Do not** include in column (c) any 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**	

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