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

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers** (99) **2008**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

**Part I**

**Persons or organizations who provided the care**

You **must** complete this part.

| 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) |
|---|--------------------------|---|-------------------------------------|------------------------------------|
|   |                          |   |                                     |                                    |
|   |                          |   |                                     |                                    |

(If you have more than two care providers, see the 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 must use Form 1040. See **Schedule H** and its instructions for details.

**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 2008 for the person listed in column (a) |
|------------------------------|------|--|--|
| First                        | Last |  |  |
|                              |      |  |  |
|                              |      |  |  |

**3** Add the amounts in column (c) of line 2. **Do not** 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 29. 3

**4** Enter your **earned income**. See the instructions. 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 1040A, line 22. 7

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

| If line 7 is: |              |                   | If line 7 is:   |              |                   |
|---------------|--------------|-------------------|-----------------|--------------|-------------------|
| Over          | But not over | Decimal amount is | Over            | But not over | Decimal amount is |
| \$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               |

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions. 9

**10** Enter the amount from the Alternative Minimum Tax Worksheet, line 22. See the instructions. 10

**11** Enter the amount from the Alternative Minimum Tax Worksheet, line 21. See the instructions. 11

**12** Subtract line 11 from line 10. If zero or less, stop. You cannot take the credit. 12

**13** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040A, line 29. 13

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

|   |  |    |   |   |
|---|--|----|---|---|
| <b>14</b>   | Enter the total amount of <b>dependent care benefits</b> you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.   | 14 |   |   |
| <b>15</b>   | Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.   | 15 |   |   |
| <b>16</b>   | Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.  | 16 | ( | ) |
| <b>17</b>   | Combine lines 14 through 16. See the instructions.   | 17 |   |   |
| <b>18</b>   | Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the qualifying person(s).   | 18 |   |   |
| <b>19</b>   | Enter the <b>smaller</b> of line 17 or 18.   | 19 |   |   |
| <b>20</b>   | Enter your <b>earned income</b> . See the instructions.  | 20 |   |   |
| <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 the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 20.</li> </ul> | 21 |   |   |
| <b>22</b>   | Enter the <b>smallest</b> of line 19, 20, or 21.   | 22 |   |   |
| <b>23</b>   | <b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 22, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21).</li> </ul>  | 23 |   |   |
| <b>24</b>   | <b>Taxable benefits.</b> Subtract line 23 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."  | 24 |   |   |
| To claim the child and dependent care credit, complete lines 25–29 below. |  |    |   |   |
| <b>25</b>   | Enter \$3,000 (\$6,000 if two or more qualifying persons).   | 25 |   |   |
| <b>26</b>   | Enter the amount from line 23.   | 26 |   |   |
| <b>27</b>   | Subtract line 26 from line 25. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2007 expenses in 2008, see the instructions for line 9.  | 27 |   |   |
| <b>28</b>   | Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 23 above. Then, add the amounts in column (c) and enter the total here.  | 28 |   |   |
| <b>29</b>   | Enter the <b>smaller</b> of line 27 or 28. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–13.  | 29 |   |   |

