

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**
▶ **See separate instructions.**

Name(s) shown on Form 1040

Your social security number

Caution: • If you have a child who was born in 1992 and the amount on Form 1040, line 32, is less than \$22,370, see **A Change To Note** on page 1 of the instructions before completing this form.
• If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

Part I **Persons or Organizations Who Provided the Care—You must complete this part.** (See the instructions. 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)

2 Add the amounts in column (d) of line 1 2

Next: Did you receive employer-provided dependent care benefits?

- **YES.** Complete Part III on the back now.
- **NO.** Complete Part II below.

Part II **Credit for Child and Dependent Care Expenses**

3	Enter the number of qualifying persons cared for in 1992. See the instructions to find out who is a qualifying person. Caution: To qualify, the person(s) must have shared the same home with you in 1992 ▶																																		
4	Enter the amount of qualified expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. Caution: If you completed Part III on page 2, do not include on this line any excluded benefits shown on line 25		4																																
5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons)	5																																	
6	If you completed Part III on page 2, enter the excluded benefits , if any, from line 25.	6																																	
7	Subtract line 6 from line 5. If the result is zero or less, skip lines 8 through 13; enter -0- on line 14, and go to line 15		7																																
8	Look at lines 4 and 7. Enter the smaller of the two amounts here		8																																
9	You must enter your earned income . See the instructions for the definition of earned income Note: If you are not filing a joint return, go to "All other filers" on line 11 now.		9																																
10	If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for the amount to enter		10																																
11	<ul style="list-style-type: none"> • If you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here. • All other filers, look at lines 8 and 9. Enter the smaller of the two amounts here. 		11																																
12	Enter the amount from Form 1040, line 32	12																																	
13	Enter the decimal amount shown below that applies to the amount on line 12		13																																
	<table border="0"> <tr> <td>If line 12 is:</td> <td>Decimal amount is:</td> <td>If line 12 is:</td> <td>Decimal amount is:</td> </tr> <tr> <td>Over—</td> <td>But not over—</td> <td>Over—</td> <td>But not over—</td> </tr> <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> </table>	If line 12 is:	Decimal amount is:	If line 12 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				
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14	Multiply line 11 above by the decimal amount on line 13		14																																
15	Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal amount that applies to the amount on your 1991 Form 1040, line 32, or Form 1040A, line 17. You must complete Part I and attach a statement. See the instructions		15																																
16	Add lines 14 and 15. See the instructions for the amount of credit you can claim		16																																

