

2007 Form 2441
Child and Dependent Care Expenses

- Purpose:** This is the first circulated draft of the 2007 Form 2441, Child and Dependent Care Expenses, for your review and comments.
- TPCC Meeting:** None, but may be arranged if requested.
- Prior Revisions:** The 2006 version of Form 2441 can be accessed at:
- Other Products:** Circulations of draft forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html
- Comments:** Please e-mail, fax, call, or mail any comments by June 6, 2007.

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Date: May 9, 2007

Major Changes for
2007 Form 2441
Child and Dependent Care Expenses

The tax year has been updated throughout the form. SE:W:CAR:MP:T:I:F

The credit for child and dependent care no longer offsets the regular and alternative minimum tax. Lines 10 and 11 have been replaced with new lines 10, 11, 12, and 13. All subsequent lines have been renumbered. IRC 26(a)(1).

If Congress later passes legislation to extend IRC 26(a)(2), the form will be revised to reflect the 2006 version.

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

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**

Part I **Persons or Organizations Who Provided the Care**—You must complete this part.
 (If you have more than two care providers, see the instructions.)

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.
(If Yes)	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 2007 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 35	3																																																															
4 Enter your earned income . See 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 1040, line 38, or Form 1040NR, line 36	7																																																															
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .																																																														
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10 Enter the amount from Form 1040, line 44, or Form 1040NR, line 41	10																																																															
11 Enter the amount from Form 6251, line 31 (see 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 1040, line 47, or Form 1040NR, line 44	13																																																															

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not 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	14	
15	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions	15	
16	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions	16	()
17	Combine lines 14 through 16. See instructions	17	
18	Enter the total amount of qualified expenses incurred in 2007 for the care of the qualifying person(s)	18	
19	Enter the smaller of line 17 or 18	19	
20	Enter your earned income . See instructions	20	
21	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 20. 	21	
22	Enter the smallest of line 19, 20, or 21	22	
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	
24	Subtract line 23 from line 17	24	
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25	
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26	
27	Enter the smaller of line 22 or 25	27	
28	Enter the amount from line 26	28	
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Taxable benefits. Subtract line 29 from line 24. 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".	30	

To claim the child and dependent care credit, complete lines 31–35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31	
32	Add lines 26 and 29	32	
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2006 expenses in 2007, see the instructions for line 9	33	
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34	
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35	