

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
13	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See the instructions.	13	
14	Enter the amount, if any, you forfeited or carried forward to 2009. See the instructions.	14 ()
15	Combine lines 12 through 14. See the instructions.	15	
16	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s).	16	
17	Enter the smaller of line 15 or 16.	17	
18	Enter your earned income . See the instructions.	18	
19	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 18. 	19	
20	Enter the smallest of line 17, 18, or 19.	20	
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	
To claim the child and dependent care credit, complete lines 23 through 27 below.			
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23	
24	Enter the amount from line 21.	24	
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9.	25	
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26	
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4 through 11.	27	