

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't 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	12	
13	Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2019. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	
16	Enter the total amount of qualified expenses incurred in 2018 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 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 you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	
20	Enter the smallest of line 17, 18, or 19	20	
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	
22	Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	
23	Subtract line 22 from line 15	23	
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB"	26	
To claim the child and dependent care credit, complete lines 27 through 31 below.			
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2017 expenses in 2018, see the instructions for line 9	29	
30	Complete line 2 on page 1 of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	