

Worksheet for 2016 Expenses Paid in 2017

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

- | | | |
|---|-----|--|
| 1. Enter your 2016 qualified expenses paid in 2016 | 1. | |
| 2. Enter your 2016 qualified expenses paid in 2017 | 2. | |
| 3. Add the amounts on lines 1 and 2 | 3. | |
| 4. Enter \$3,000 if care was for one qualifying person (\$6,000 if for two or more) | 4. | |
| 5. Enter any dependent care benefits received for 2016 and excluded from your income (from your 2016 Form 2441, line 25) | 5. | |
| 6. Subtract the amount on line 5 from the amount on line 4 and enter the result | 6. | |
| 7. Compare your earned income for 2016 and your spouse's earned income for 2016 and enter the smaller amount | 7. | |
| 8. Compare the amounts on lines 3, 6, and 7 and enter the smallest amount | 8. | |
| 9. Enter the amount on which you figured the credit for 2016 (from your 2016 Form 2441, line 6) | 9. | |
| 10. Subtract the amount on line 9 from the amount on line 8 and enter the result. If zero or less, stop here. You can't increase your 2017 credit by any previous year's expenses | 10. | |
| 11. Enter your 2016 adjusted gross income (from your 2016 Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37) | 11. | |
| 12. Find your 2016 adjusted gross income in the table below and enter the corresponding decimal amount here | 12. | |

<u>IF your 2016 adjusted gross income is:</u>		<u>THEN the decimal</u>
<u>Over:</u>	<u>But not over:</u>	<u>amount is:</u>
\$ 0	— \$15,000	.35
15,000	— 17,000	.34
17,000	— 19,000	.33
19,000	— 21,000	.32
21,000	— 23,000	.31
23,000	— 25,000	.30
25,000	— 27,000	.29
27,000	— 29,000	.28
29,000	— 31,000	.27
31,000	— 33,000	.26
33,000	— 35,000	.25
35,000	— 37,000	.24
37,000	— 39,000	.23
39,000	— 41,000	.22
41,000	— 43,000	.21
43,000	— No limit	.20

13. Multiply line 10 by line 12. Add this amount to your 2017 credit and enter the total on your 2017 Form 2441, line 9. Enter the following on the dotted line next to line 9 of Form 2441:
- "CPYE"
 - The amount of this credit for a prior year's expenses
- Also, attach a statement to your tax return showing the name and taxpayer identification number of the person for whom you paid the prior year's expenses and how you figured the credit 13. _____