Nebraska Department of REVENUE

Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if you do not file Federal Form 2441 or Form 1040A, Schedule 2
- File only if your federal adjusted gross income is $29,000 or less
- Complete reverse side if receiving dependent care benefits
- Attach to Form 1040N

FORM 2441N
2008

Name as Shown on Form 1040N | Your Social Security Number

BEFORE YOU BEGIN: Please see **Federal Form 2441** page 1 instructions for definitions of the following terms:

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

PART I — Persons or Organizations Who Provide the Care

- You *must* complete this part. (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)

Did you receive **dependent care benefits?**
- No → Complete only Part II below.
- Yes → Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See Federal Form 1040 instructions, line 57.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, please attach a schedule.

(A) Qualifying Person's Name First	(A) Qualifying Person's Name Last	(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2008 for the person(s) listed in Column (A)

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 30 3

4 Enter your **earned income.** See Federal Form 2441 instructions 4

5 If married, filing jointly, enter your spouse's earned income. (If your spouse was a student or was disabled, see Federal Form 2441 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 Nebraska Form 1040N, line 5 or Nebraska Form 1040NS, line 3. (If line 7 is over $29,000, do not file this form)..... 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over		But not over	Federal decimal amount is
$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

8 x .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see Federal Form 2441 instructions. Enter here and on line 1 of the Refundable Child/Dependent Care Worksheet (Nebraska Form 1040N instructions, page 16) 9

Nebraska Department of REVENUE

Dependent Care Benefits

FORM 2441N
2008

Name as Shown on Form 1040N | Social Security Number

PART III — Dependent Care Benefits

10	Enter the total amount of **dependent care benefits** you received in 2008. Amounts you received as an employee should be shown in box 10 of your Federal 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.	10	
11	Enter the amount forfeited or carried forward to 2009, if any (see Federal Form 2441 instructions)	11	
12	Subtract line 11 from line 10	12	
13	Enter the total amount of **qualified expenses** incurred in 2008 for the care of the **qualifying person(s)**	13	
14	Enter the smaller of line 12 or 13	14	
15	Enter your earned income (see Federal Form 2441 instructions)	15	
16	Enter the amount shown below that applies to you: • If married, filing jointly, enter your spouse's earned income. (If your spouse was a student or was disabled, see Federal Form 2441 instructions, line 5); • If married, filing separately, see Federal Form 2441 instructions for the amount to enter; or • All others, enter the amount from line 15	16	
17	Enter the **smallest** of line 14, 15, or 16	17	
18	Enter the amount from line 10 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	18	
19	Subtract line 18 from line 12	19	
20	Enter $5,000 ($2,500 if married, filing separately **and** you were required to enter your spouse's earned income on line 16)	20	
21	**Deductible benefits.** Enter the **smallest** of line 17, 18, or 20.	21	
22	Enter the **smaller** of line 17 or 20	22	
23	Enter the amount from line 21	23	
24	**Excluded benefits.** Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	**Taxable benefits.** Subtract line 24 from line 19. If zero or less, enter -0-.	25	

To claim the child and dependent care credit, complete lines 26-30 below.

26	Enter $3,000 ($6,000 if two or more qualifying persons)	26	
27	Add lines 21 and 24	27	
28	Subtract line 27 from line 26. If zero or less, **stop**. You cannot take the credit. **Exception:** If you paid 2007 expenses in 2008, see Federal Form 2441 instructions, line 9	28	
29	Complete line 2 on the front of this form. **Do not** include in Column (C) any benefits shown on line 27 above. Then, add the amounts in Column (C) and enter the total here	29	
30	Enter the **smaller** of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4-9	30	