

# Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if your adjusted gross income is \$29,000 or less, and you are claiming the Nebraska refundable child and dependent care credit.
- Complete the reverse side of this form if you received dependent care benefits.
- Attach this form to Form 1040N.

Name on Form 1040N

Your Social Security Number

**BEFORE YOU BEGIN** – Please see [Federal Form 2441](#) instructions for definitions of the following terms:

- **Dependent Care Benefits**
- **Qualifying Persons**
- **Qualified Expenses**

## PART I — Persons or Organizations Who Provide the Care

• You must complete this part. (Paper filers, please attach a schedule if you need more space.)

| 1 | (A)<br>Care<br>Provider's Name | (B)<br>Address<br>(Number, Street, Apt. No., City, State, and Zip Code) | (C)<br>Identifying Number<br>(SSN or EIN) | (D)<br>Amount Paid<br>(See Federal Form 2441<br>instructions) |
|---|--------------------------------|---|---|---|
|   | -----                          | -----   |   |   |
|   | -----                          | -----   |   |   |
|   | -----                          | -----   |   |   |

Did you receive  
**dependent care benefits?**

— No —————> Complete only Part II below.

— Yes —————> Complete Part III on the back first, and then complete Part II.

**CAUTION:** If the care was provided in your home, you may owe employment taxes. See Federal Form 1040 instructions, line 59a.

## PART II — Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying persons**. (Paper filers, please attach a schedule if you have more than three qualifying persons.)

| (A)<br>Qualifying Person's Name |      | (B)<br>Qualifying Person's<br>Social Security Number | (C) Qualified Expenses You<br>Incurred and Paid in 2012 for the<br>Persons 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 34. . . . .

**4** Enter your **earned income** (see Federal Form 2441 instructions) . . . . .

**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 . . . . .

**6** Enter the **smallest** of line 3, 4, or 5 . . . . .

**7** Enter the amount from Nebraska Form 1040N, line 5. (If line 7 is over \$29,000, do not file this form; instead see instructions for line 24, Form 1040N, and use Federal Form 2441.) . . . . .

**8** Enter the federal decimal amount shown below that applies to the dollar amount on line 7.

|                      |                     |                                  |                      |                     |                                  |
|----------------------|---------------------|----------------------------------|----------------------|---------------------|----------------------------------|
| <b>If line 7 is:</b> |                     |                                  | <b>If line 7 is:</b> |                     |                                  |
| <b>Over</b>          | <b>But not over</b> | <b>Federal decimal amount is</b> | <b>Over</b>          | <b>But not over</b> | <b>Federal decimal amount is</b> |
| \$ 0                 | – 15,000            | .35                              | \$21,000             | – 23,000            | .31                              |
| 15,000               | – 17,000            | .34                              | 23,000               | – 25,000            | .30                              |
| 17,000               | – 19,000            | .33                              | 25,000               | – 27,000            | .29                              |
| 19,000               | – 21,000            | .32                              | 27,000               | – 29,000            | .28                              |

**9** Enter the state decimal amount below that applies to the dollar amount on line 7.

|                      |                     |                                |                      |                     |                                |
|----------------------|---------------------|--------------------------------|----------------------|---------------------|--------------------------------|
| <b>If line 7 is:</b> |                     |                                | <b>If line 7 is:</b> |                     |                                |
| <b>Over</b>          | <b>But not over</b> | <b>State decimal amount is</b> | <b>Over</b>          | <b>But not over</b> | <b>State decimal amount is</b> |
| \$0 or less          | – 22,000            | 1.00                           | \$25,000             | – 26,000            | .60                            |
| 22,000               | – 23,000            | .90                            | 26,000               | – 27,000            | .50                            |
| 23,000               | – 24,000            | .80                            | 27,000               | – 28,000            | .40                            |
| 24,000               | – 25,000            | .70                            | 28,000               | – 29,000            | .30                            |

**10** Multiply line 6 by the decimal amount on line 8 and enter result. If you paid 2011 expenses in 2012, see Federal Form 2441 instructions . . . . .

**11** Multiply line 10 by the decimal amount on line 9. Residents enter result here and on line 31, Form 1040N

**12** Partial-year residents multiply line 11 by the ratio from Schedule III, line 67: \_\_\_\_\_. Enter this result here and on line 31, Form 1040N . . . . .

**13** Part III, dependent care benefits, continued on next page

Name as Shown on Form 1040N

Social Security Number

**PART III — Dependent Care Benefits**

|   |           |  |           |  |  |
|---|-----------|--|-----------|--|--|
| <b>14</b> Enter the total amount of <b>dependent care benefits</b> you received in 2012. Amounts you received as an employee should be shown in box 10 of your Federal Form W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form W-2. If you were self-employed or a partner in a partnership, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . . |           |  | <b>14</b> |  |  |
| <b>15</b> Enter the amount forfeited or carried forward to 2013, if any (see Federal Form 2441 instructions) . . .  |           |  | <b>15</b> |  |  |
| <b>16</b> Subtract line 15 from line 14 . . . . .   |           |  | <b>16</b> |  |  |
| <b>17</b> Enter the total amount of <b>qualified expenses</b> incurred in 2012 for the care of the <b>qualifying persons</b> . . . . .  | <b>17</b> |  |           |  |  |
| <b>18</b> Enter the smaller of line 16 or 17 . . . . .  | <b>18</b> |  |           |  |  |
| <b>19</b> Enter your earned income (see Federal Form 2441 instructions) . . . . .   | <b>19</b> |  |           |  |  |
| <b>20</b> Enter the amount shown below that applies to you:<br>• 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);<br>• If married, filing separately, see Federal Form 2441 instructions for the amount to enter; or<br>• All others, enter the amount from line 19 . . . . .  | <b>20</b> |  |           |  |  |
| <b>21</b> Enter the <b>smallest</b> of line 18, 19, or 20 . . . . .   | <b>21</b> |  |           |  |  |
| <b>22</b> 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- . . . . .  |           |  | <b>22</b> |  |  |
| <b>23</b> Subtract line 22 from line 16 . . . . .   | <b>23</b> |  |           |  |  |
| <b>24</b> Enter \$5,000 (\$2,500 if married, filing separately, <b>and</b> you were required to enter your spouse's earned income on line 20) . . . . .   |           |  | <b>24</b> |  |  |
| <b>25</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 21, 22, or 24. . . . .  |           |  | <b>25</b> |  |  |
| <b>26</b> Enter the <b>smaller</b> of line 21 or 24 . . . . .   | <b>26</b> |  |           |  |  |
| <b>27</b> Enter the amount from line 25. . . . .  | <b>27</b> |  |           |  |  |
| <b>28</b> <b>Excluded benefits.</b> Subtract line 27 from line 26. If zero or less, enter -0- . . . . .   |           |  | <b>28</b> |  |  |
| <b>29</b> <b>Taxable benefits.</b> Subtract line 28 from line 23. If zero or less, enter -0- . . . . .  |           |  | <b>29</b> |  |  |
| <b>To claim the child and dependent care credit, complete lines 30-34 below.</b>  |           |  |           |  |  |
| <b>30</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .   |           |  | <b>30</b> |  |  |
| <b>31</b> Add lines 25 and 28 . . . . .   |           |  | <b>31</b> |  |  |
| <b>32</b> Subtract line 31 from line 30. If zero or less, <b>stop</b> . You cannot take the credit.<br><b>Exception:</b> If you paid 2011 expenses in 2012, see Federal Form 2441 instructions, line 9 . . . . .  |           |  | <b>32</b> |  |  |
| <b>33</b> Complete line 2 on the front of this form. <b>Do not</b> include in Column (C) any benefits shown on line 31 above. Then, add the amounts in Column (C) and enter the total here. . . . .   |           |  | <b>33</b> |  |  |
| <b>34</b> Enter the <b>smaller</b> of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4-12. . . . .   |           |  | <b>34</b> |  |  |