



# Nebraska Child and Dependent Care Expenses

FORM 2441N

## 2010

- File Form 2441N ONLY if you do not file Federal Form 2441.
- File ONLY if your federal adjusted gross income is \$29,000 or less.
- Complete the reverse side of this form if you expect to receive dependent care benefits.
- Attach this form to Form 1040N.

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 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) 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 Federal Form 2441 instructions)
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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 59.

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

**2** Information about your **qualifying persons**. If you have more than three qualifying persons, paper filers please attach a schedule.

First	(A) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2010 for the Persons Listed in Column (A)
	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. . . . . **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. (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.) . . . . . **7**

**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

**8**

**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

**9**

**10** Multiply line 6 by the decimal amount on line 8 and enter result. If you paid 2009 expenses in 2010, see Federal Form 2441 instructions . . . . . **10**

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

**12** Partial-year residents multiply line 11 by the ratio from Schedule III, line 69: \_\_\_\_\_. Enter this result here and on line 31, Form 1040N . . . . . **12**

**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 2010. 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, 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 2011, 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 2010 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: • 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 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. <b>Exception:</b> If you paid 2009 expenses in 2010, 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>		