

# 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) 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 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) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2013 for the 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 35. . . . .

**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.

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

If line 7 is:

Over	But not over	Federal decimal amount is
\$21,000	– 23,000	.31
23,000	– 25,000	.30
25,000	– 27,000	.29
27,000	– 29,000	.28

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

If line 7 is:

Over	But not over	State decimal amount is
\$0 or less	– 22,000	1.00
22,000	– 23,000	.90
23,000	– 24,000	.80
24,000	– 25,000	.70

If line 7 is:

Over	But not over	State decimal amount is
\$25,000	– 26,000	.60
26,000	– 27,000	.50
27,000	– 28,000	.40
28,000	– 29,000	.30

**10** Multiply line 6 by the decimal amount on line 8 and enter the result. If you paid 2012 expenses in 2013, 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 80: \_\_\_\_\_. Enter this result here and on line 31, Form 1040N . . . . .

**13** Part III, dependent care benefits, begins on the 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 2013. 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, if any, you carried over from 2012 and used in 2013 during the grace period (see Federal Form 2441 instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the amount forfeited or carried forward to 2014, if any (see Federal Form 2441 instructions) . . .	<b>16</b>		
<b>17</b> Subtract line 16 from total of line 14 and line 15 . . . . .	<b>17</b>		
<b>18</b> Enter the total amount of <b>qualified expenses</b> incurred in 2013 for the care of the <b>qualifying persons</b> . . . . .	<b>18</b>		
<b>19</b> Enter the smaller of line 17 or 18 . . . . .	<b>19</b>		
<b>20</b> Enter your earned income (see Federal Form 2441 instructions) . . . . .	<b>20</b>		
<b>21</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 20 . . . . .	<b>21</b>		
<b>22</b> Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .	<b>22</b>		
<b>23</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 21) . . . . .	<b>23</b>		
<b>24</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>24</b>		
<b>25</b> Subtract line 24 from line 17 . . . . .	<b>25</b>		
<b>26</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 24. . . . .	<b>26</b>		
<b>27</b> Enter the <b>smaller</b> of line 22 or 23 . . . . .	<b>27</b>		
<b>28</b> Enter the amount from line 26. . . . .	<b>28</b>		
<b>29</b> <b>Excluded benefits.</b> Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b> <b>Taxable benefits.</b> Subtract line 29 from line 25. If zero or less, enter -0- . . . . .	<b>30</b>		
<b>To claim the child and dependent care credit, complete lines 31-35 below.</b>			
<b>31</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>31</b>		
<b>32</b> Add lines 26 and 29 and enter result here . . . . .	<b>32</b>		
<b>33</b> Subtract line 32 from line 31. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception:</b> If you paid 2012 expenses in 2013, see Federal Form 2441 instructions for line 9 . . . . .	<b>33</b>		
<b>34</b> Complete line 2 on the front of this form. <b>Do not</b> include in Column (C) any benefits shown on line 32 above. Then, add the amounts in Column (C) and enter the total here . . . . .	<b>34</b>		
<b>35</b> Enter the <b>smaller</b> of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4-12 . . . . .	<b>35</b>		