

2008 Child and Dependent Care Expenses Credit

3506

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

SSN or ITIN

Part I Unearned Income and Other Funds Received in 2008. See instructions.

Table with 4 columns: SOURCE OF INCOME/FUNDS, AMOUNT, SOURCE OF INCOME/FUNDS, AMOUNT

Part II Persons or Organizations Who Provided the Care in California - You must complete this part. See instructions.

1 Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit). If you need more space, attach a separate sheet.

Table with 3 columns: Provider, Provider, Provider. Rows include: a. Care provider's name, b. Care provider's address, c. Care provider's telephone number, d. Is provider a person or organization?, e. Identification number (SSN or FEIN), f. Address where care was provided, g. Amount paid for care provided

Did you receive dependent care benefits? No Complete Part III below. Yes Complete Part IV before Part III.

Part III Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). See instructions.

Table with 5 columns: (a) Qualifying person's name, (b) Qualifying person's social security number (SSN), (c) Qualifying person's date of birth, (d) Percentage of physical custody, (e) Qualified expenses you incurred and paid in 2008 for the qualifying person's care in California

Summary table with 3 columns: Line number, Description, Amount. Rows 3-12 include calculations for earned income, spouse's income, and final credit amount.

Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	13		00
14	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period	14		00
15	Enter the amount, if any, you forfeited or carried forward to 2009.	15	(00)
16	Combine line 13 through line 15	16		00
17	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s) . See instructions.	17		00
18	Enter the smaller of line 16 or line 17	18		00
19	Enter YOUR earned income	19		00
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 19.	20		00
21	Enter the smallest of line 18, line 19, or line 20.	21		00
22	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	22		00
23	Subtract line 22 from line 16	23		00
24	Enter \$5,000 (\$2,500 if married or an RDP filing separately and you were required to enter your spouse's/RDP's earned income on line 20)	24		00
25	Deductible benefits. Enter the smallest of line 21, line 22, or line 24. Also, include this amount on the appropriate line(s) of your return.	25		00
26	Enter the smaller of line 21 or line 24	26		00
27	Enter the amount from line 25	27		00
28	Excluded benefits. Subtract line 27 from line 26. If zero or less, enter -0-	28		00
29	Taxable benefits. Subtract line 28 from line 23. If zero or less, enter -0-	29		00
30	Enter \$3,000 (\$6,000 if two or more qualifying persons)	30		00
31	Enter the amount from line 25 and line 28	31		00
32	Subtract the amount on line 31 from the amount on line 30. If zero or less, stop . You do not qualify for the credit. Exception – If you paid 2007 expenses in 2008, see instructions for line 11	32		00
33	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here	33		00
34	Enter the amount from your federal Form 2441, Part III, line 34	34		00
35	Enter the smaller of line 32, line 33, or line 34. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12	35		00

Worksheet – Credit for 2007 Expenses Paid in 2008

- Enter your 2007 qualified expenses paid in 2007. If you did not claim the credit for these expenses on your 2007 return, get and complete a 2007 form FTB 3506 for these expenses. You may need to amend your 2007 return. 1. _____
- Enter your 2007 qualified expenses paid in 2008 2. _____
- Add the amounts on line 1 and line 2 3. _____
- Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) 4. _____
- Enter any dependent care benefits received for 2007 and excluded from your income (from line 28 of 2007 form FTB 3506) 5. _____
- Subtract amount on line 5 from amount on line 4 and enter the result 6. _____
- Compare your and your spouse's/RDP's earned income for 2007 and enter the **smaller** amount. 7. _____
- Compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount. 8. _____
- Enter the amount from your 2007 form FTB 3506, Part III, line 6 9. _____
- Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, **stop** here. You cannot increase your credit by any previous year's expenses 10. _____
- Enter your 2007 federal adjusted gross income (AGI) (from your 2007 Form 540/540A, line 13; or Long Form 540NR, line 13) 11. _____
- 2007 federal AGI decimal amount (from 2007 form FTB 3506, instructions for line 7) 12. X
- Multiply line 10 by line 12 13. _____
- 2007 California AGI decimal amount (from 2007 form FTB 3506, instructions for line 9) 14. X
- Multiply line 13 by line 14. Enter the result here and on line 11 of your 2008 form FTB 3506. 15. _____