

2009 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 2009. See instructions.

Table with 4 columns: SOURCE OF INCOME/FUNDS, AMOUNT, SOURCE OF INCOME/FUNDS, AMOUNT. Includes rows for interest, dividends, and other funds.

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 for Part II with columns for Provider and 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 on Side 2 before you complete Part III.

Part III Credit for Child and Dependent Care Expenses

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

Table for Part III with 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 2009.

Table for Part III calculations with rows 3 through 12. Includes instructions for each row and numerical input fields.

Part IV Dependent Care Benefits

13 Enter the total amount of dependent care benefits you received for 2009. 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. If you were self-employed or a partner, 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 2008 and used in 2009 during the grace period	14		00
15 Enter the amount, if any, you forfeited or carried forward to 2010	15	()	00
16 Combine line 13 through line 15	16		00
17 Enter the total amount of qualified expenses incurred in 2009 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 \$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)	22		00
23 Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	23		00
24 Subtract line 23 from line 16	24		00
25 Enter the smaller of line 21 or line 22	25		00
26 Deductible benefits. Enter the smallest of line 21, line 22, or line 23	26		00
27 Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-	27		00
28 Taxable benefits. Subtract line 27 from line 24. If zero or less, enter -0-	28		00
29 Enter \$3,000 (\$6,000 if two or more qualifying persons)	29		00
30 Add line 26 and line 27	30		00
31 Subtract the amount on line 30 from the amount on line 29. If zero or less, stop . You do not qualify for the credit. Exception – If you paid 2008 expenses in 2009, see instructions for line 11	31		00
32 Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here	32		00
33 Enter the amount from your federal Form 2441, Part III, line 34	33		00
34 Enter the smaller of line 31, line 32, or line 33. Also, enter this amount on Side 1, Part III, line 3 and complete line 4 through line 12	34		00

Worksheet – Credit for 2008 Expenses Paid in 2009

- Enter your 2008 qualified expenses paid in 2008. If you did not claim the credit for these expenses on your 2008 return, get and complete a 2008 form FTB 3506 for these expenses. You may need to amend your 2008 return. 1. _____
- Enter your 2008 qualified expenses paid in 2009 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 2008 and excluded from your income (from your 2008 form FTB 3506, Part IV, line 28) 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 2008 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 2008 form FTB 3506, Side 1, 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 2008 federal adjusted gross income (AGI) (from your 2008 Form 540/540A, line 13; or Long Form 540NR, line 13) 11. _____
- 2008 federal AGI decimal amount (from 2008 form FTB 3506, instructions for line 7) 12. _____
- Multiply line 10 by line 12 13. _____
- 2008 California AGI decimal amount (from 2008 form FTB 3506, instructions for line 9) 14. _____
- Multiply line 13 by line 14. Enter the result here and on your 2009 form FTB 3506, Side 1, Part III, line 11 15. _____