TAXABLE YEAR

CALIFORNIA FORM

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.

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.

	Provider	Provider
a. Care provider's name	●	●
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	●	●
c. Care provider's telephone number	● ( )	● ( )
d. Is provider a person or organization?	☐ Person ☐ Organization	☐ Person ☐ Organization
e. Identification number (SSN or FEIN)	●	●
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code) PO Box not acceptable.		
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.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB – mm/dd/yyyy) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2009 for the qualifying person's care in California
●	●	●	● DOB:________ ● Disabled ☐Yes	●	●
●	●	●	● DOB:________ ● Disabled ☐Yes	●	●
●	●	●	● DOB:________ ● Disabled ☐Yes	●	●

3 Add the amounts in column (e) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more qualifying persons. If you completed Side 2, Part IV, enter the amount from line 34 . . . . ● **3** 00

4 Enter YOUR **earned income.** See instructions . . . . ● **4** 00

Nonresidents: Enter only your earned income **from California sources**. If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions.
Part-year residents: Enter the total of (1) your earned income **from California sources** received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.

5 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.) If not filing a joint return, enter the amount from line 4 . . . . ● **5** 00

Nonresidents: Enter only your spouse's/RDP's earned income **from California sources.** If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see line 4 instructions.
Part-year residents: Enter the total of (1) your spouse's/RDP's earned income **from California sources** received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see line 4 instructions.

6 Enter the **smallest** of line 3, line 4, or line 5. . . . ● **6** 00

7 Enter the decimal amount shown in the chart on page 4 of the instructions for line 7 . . . . ● **7** X. __ __

8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540/540A; line 77; or Long Form 540NR, line 87. . . . ● **8** 00

9 Enter the decimal amount listed in the chart on page 4 of the instructions for line 9 . . . . ● **9** X. __ __

10 Multiply the amount on line 8 by the decimal amount on line 9 . . . . ● **10** 00

11 Credit for prior year expenses paid in 2009. See instructions for line 11 . . . . ● **11** 00

12 Add line 10 and line 11. Enter the amount here and on Form 540/540A, line 78; or Long Form 540NR, line 88 . . . . ● **12** 00

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

1. 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.__________
2. Enter your 2008 qualified expenses paid in 2009 . . . 2.__________
3. Add the amounts on line 1 and line 2 . . . 3.__________
4. Enter $3,000 if care was for one qualifying person ($6,000 for two or more) . . . 4.__________
5. Enter any dependent care benefits received for 2008 and excluded from your income (from your 2008 form FTB 3506, Part IV, line 28) . . . 5.__________
6. Subtract amount on line 5 from amount on line 4 and enter the result . . . 6.__________
7. Compare your and your spouse's/RDP's earned income for 2008 and enter the **smaller** amount. . . . 7.__________
8. Compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount . . . 8.__________
9. Enter the amount from your 2008 form FTB 3506, Side 1, Part III, line 6 . . . 9.__________
10. 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.__________
11. Enter your 2008 federal adjusted gross income (AGI) (from your 2008 Form 540/540A, line13; or Long Form 540NR, line 13). . . . 11.__________
12. 2008 federal AGI decimal amount (from 2008 form FTB 3506, instructions for line 7) . . . 12.______ . ______ ______
13. Multiply line 10 by line 12 . . . 13.__________
14. 2008 California AGI decimal amount (from 2008 form FTB 3506, instructions for line 9) . . . 14.______ . ______ ______
15. Multiply line 13 by line 14. Enter the result here and on your 2009 form FTB 3506, Side 1, Part III, line 11 . . . 15.__________