

Child and Dependent Care Expenses

OMB No. 1545-0074

2005Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

TAWEI JAO and MEI LING CHEN

Your social security number

609-37-6663

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- Dependent Care Benefits
- Qualifying Person(s)
- Qualified Expenses

Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you need more space, use the bottom of page 2.)

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 instructions)
	SPRING MUSIC INSTRUM	1426 S. SAN GABRIEL BLVD. SAN GABRIEL CA 91776	20-0742620	2,100
				0

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.**Part II** Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
YUN	JAO	609-37-7415	2,100
			0

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 32**3** 2,100**4** Enter your **earned income**. See instructions**4** 24,000**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5** 24,000**6** Enter the **smallest** of line 3, 4, or 5**6** 2,100**7** Enter the amount from Form 1040, line 38**7** 53,663**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8 X 0.20**9** Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions**9** 420**10** Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47**10** 3,421**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48**11** 420**For Paperwork Reduction Act Notice, see page 4 of the instructions.**Form **2441** (2005)

(HTA)

**California Resident
Income Tax Return 2005****540** C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

☒ YES ☐ NO

609-37-6663 JAO ** 609-37-6664 05

TAWEI JAO
MEILING CHENP O BOX 552
ROSEMEAD

CA 91770

P

AC

A

R

RP

FOR COMPUTERIZED USE ONLY

01	2	36	0	54	0	APE	0
06	0	37	52	55	0	3800	0
09	0	38	0	56	0	3803	0
10	3	39	0	57	0	SCHG1	0
12	48000	40	0	58	0	5870A	0
14	0	41	0	59	0	5805 5805F	0
16	0	42	609377415	60	0	TPIDP 00215833	
17	53663	43	0	63	0	FN 680500466	
18	6508	44	420	64	0	PDECD	
20	1162	45	181	65	0	SDECD	
23	0	47	129	66	0		
28	0	48	0	67	0		
29	0	49	129	68	0		
30	0	50	0	69	129		
31	120	51	0	70	0		
34	0	52	0	72	0		
35	0	53	0				

**Filing
Status**1 ☐ Single2 ☒ Married filing jointly (even if only one spouse had income).

Check only one.

3 ☐ Married filing separately. Enter spouse's social security number above and full name here _____4 ☐ Head of household (with qualifying person). STOP. See instructions. 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____**Exemptions**6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here • 6 ☐Enclose, but
do not staple,
any payment.7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 ☒ X \$87 = \$ 174.8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$87 = \$9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 • 9 ☐ X \$87 = \$**Dependent
Exemptions**10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.SEE FEDERAL RETURN Total dependent exemptions. • 10 ☒ X \$272 = \$ 816.11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 \$ 990.**Taxable
Income**

12 State wages from your Form(s) W-2, box 16 or CA Sch. W-2 CG, line C • 12 48,000

13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4. . . . 13 53,663

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B. • 14 0

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . 15 53,663

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. . . . • 16 0

17 California adjusted gross income. Combine line 15 and line 16 • 17 53,663

18 Enter the larger of your CA **standard deduction** OR your CA **itemized deductions** • 18 6,508

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 47,155

TaxDo not attach any
withholding forms
here. See
Schedule W-2 CG,
Wage and
Withholding
Summary.20 Tax. Check box if from: ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803. • 20 1,162

21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$143,839, see insts 21 990

22 Subtract line 21 from line 20. If less than zero, enter -0- 22 172

23 Tax. See instructions. Check box if from: ☐ Schedule G-1 ☐ Form FTB 5870A • 23 0

24 Add line 22 and line 23. Continue to Side 2 24 172

54005106013

Your name: TAWEI JAO

Your SSN or ITIN: 609-37-6663

Special Credits and Nonrefundable Renter's Credit	25	Amount from Side 1, line 24		25	172
	28	Enter credit name	code no	and amount	▶ 28 0
	29	Enter credit name	code no	and amount	▶ 29 0
	30	To claim more than two credits, see instructions		• 30	0
	31	Nonrefundable renter's credit. See instructions		• 31	120
	32	Add line 28 through line 31. These are your total credits		32	120
	33	Subtract line 32 from line 25. If less than zero, enter -0-		33	52
Other Taxes	34	Alternative minimum tax. Attach Schedule P (540)		• 34	0
	35	Mental Health Services Tax. See instructions		• 35	0
	36	Other taxes and credit recapture. See instructions		• 36	0
	37	Add line 33 through line 36. This is your total tax		• 37	52
Payments	38	California income tax withheld. See instructions	■ 38	0	
	39	2005 CA estimated tax and other payments. See instructions	■ 39	0	
	40	Real estate withholding. (Form(s) 592-B, 593-B, and 594). See instructions	■ 40		
	41	Excess SDI. To see if you qualify, see instructions	■ 41	0	
To view your 2005 estimated payments, go to www.ftb.ca.gov					
Child and Dependent Care Expenses Credit. See instructions, attach form FTB 3506.					
	• 42	609-37-7415	• 43		
	■ 44	420	■ 45	181	
	46	Add line 38, line 39, line 40, line 41, and line 45. See instructions		46	181
Overpaid Tax/ Tax Due	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46		47	129
	48	Amount of line 47 you want applied to your 2006 estimated tax	■ 48	0	
	49	Overpaid tax available this year. Subtract line 48 from line 47	■ 49	129	
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions		50	0
Use Tax	51	Use Tax. This is not a total line. See instructions	• 51	0/00	

Contributions

CA Seniors Special Fund. See instructions	• 52	00	Emergency Food Assistance Program Fund	• 59	00
Alzheimer's Disease/Related Disorders Fund	• 53	00	CA Peace Officer Memorial Foundation Fund	• 60	00
CA Fund for Senior Citizens	• 54	00	CA Military Family Relief Fund	• 63	00
Rare and Endangered Species Pres. Prog.	• 55	00	CA Prostate Cancer Research Fund	• 64	00
State Children's Trust Fund for the Prevention of Child Abuse	• 56	00	Veterans' Quality of Life Fund	• 65	00
CA Breast Cancer Research Fund	• 57	00	CA Sexual Violence Victim Services Fund	• 66	00
CA Firefighters' Memorial Fund	• 58	00	CA Colorectal Cancer Prevention Fund	• 67	00
68	Add line 52 through line 67. These are your total contributions		• 68	0	

Refund or Amount You Owe	69	REFUND OR NO AMOUNT DUE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 69	129	
	70	AMOUNT YOU OWE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009	■ 70	0	
Interest and Penalties	71	Interest, late return penalties, and late payment penalties	71	0	
	72	Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	■ 72	0	
	73	Total amount due. See instructions. Enclose, but do not staple, any payment	73	0	
			• 74	4	

Direct Deposit Do not attach a voided check or a deposit slip. See instructions.

(Refund Only) Complete this section to have your refund directly deposited. Routing number

Account Type: ☐ Checking ☐ Savings ☐ Account number

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

It is unlawful to forge a spouse's signature.

X _____ X _____ Date _____

Joint return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Paid Preparer's SSN/PTIN
NATALIE LEE	• P00215833
Firm's name (or yours if self-employed)	FEIN
LA FIRST TAX FINANCIAL SERVICES	• 68-0500466
Firm's address	
9067 LAS TUNAS DR	
TEMPLE CITY, CA 91780	

Part II Adjustments to Federal Itemized Deductions

- 38** Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 **38** 0.
- 39** Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes **only**). See instructions **39** 0.
- 40** Subtract line 39 from line 38 **40** 0.
- 41** Other adjustments including California lottery losses. See instructions. Specify **41** 0.
- 42** Combine line 40 and line 41 **42** 0.
- 43** Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
- | | |
|--|-----------|
| Single or married filing separately | \$143,839 |
| Head of household | \$215,762 |
| Married filing jointly or qualifying widow(er) | \$287,682 |
- No.** Transfer the amount on line 42 to line 43
- Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 **43** 0.
- 44** Enter the larger of the amount on line 43 or your standard deduction listed below
- | | |
|--|---------|
| Single or married filing separately | \$3,254 |
| Married filing jointly, head of household, or qualifying widow(er) | \$6,508 |
- Transfer the amount on line 44 to Form 540, line 18 **44** 6,508.

YEAR

CALIFORNIA FORM

2005 Child and Dependent Care Expenses Credit

3506

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

Name(s) as shown on return

TAWEI JAO and MEI LING CHEN

Social Security Number

609-37-6663

Part I Unearned Income and Other Funds Received in 2005. See instructions

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
•	0	•	0
•	0	•	0
•	0	•	0

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	• SPRING MUSIC INSTRUMENTS INC.	•
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	1426 S. SAN GABRIEL BLVD. • SAN GABRIEL CA 91776	•
c. Care provider's telephone number	•	•
d. Is provider a person or organization?	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Organization	<input type="checkbox"/> Person <input type="checkbox"/> Organization
e. Identification number (SSN or FEIN)	• 20-0742620	•
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code)	1426 S. SAN GABRIEL BLVD. SAN GABRIEL CA 91776	
g. Amount paid for care provided	• 2,100	• 0

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

(a) Qualifying person's name		(b) Qualifying person's social security number (See instructions)	(c) Qualifying person's date of birth (DOB) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2005 for the qualifying person's care in California
First	Last				
• YUN	• JAO	• 609-37-7415	• DOB: 2/28/1992 • Disabled <input type="checkbox"/> Yes	• 100%	• 2,100
•	•	•	• DOB: • Disabled <input type="checkbox"/> Yes	• 0%	• 0
•	•	•	• DOB: • Disabled <input type="checkbox"/> Yes	• 0%	• 0

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 Part IV, enter the amount from line 33	• 3	2,100
4 Enter YOUR earned income. See instructions 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 members, 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 members, see instructions.	• 4	24,000
5 If married filing a joint return, enter YOUR SPOUSE'S earned income. (If your spouse was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4 Nonresidents: Enter only your spouse's earned income from California sources. If your spouse does not have earned income from California sources, stop , you do not qualify for the credit. Military members, see instructions. Part-year residents: Enter the total of (1) your spouse's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse received while he or she was a resident. Military members, see instructions.	• 5	24,000
6 Enter the smallest of line 3, line 4, or line 5	• 6	2,100
7 Enter the decimal amount shown in the chart on page 3 of the instructions for line 7	• 7	X.20
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53	• 8	420
9 Enter the decimal amount listed on the chart on page 3 of the instructions for line 9	• 9	X.43
10 Multiply the amount on line 8 by the decimal amount on line 9	• 10	181
11 Credit for prior year expenses paid in 2005. See instructions for line 11.	• 11	0
12 Add line 10 and line 11. Enter the amount here and on Form 540A, line 31; Form 540, line 45; or Long Form 540NR, line 54	• 12	181

350605104013

FTB 3506 2005 Side 1

Part IV Dependent Care Benefits

TAWEI JAO and MEI LING CHEN

609-37-6663

13	Enter the total amount of dependent care benefits you received for 2005. 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	0
14	Enter the amount forfeited, if any. See instructions	14	
15	Subtract line 14 from line 13	15	0
16	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s) . See instructions	16	0
17	Enter the smaller of line 15 or line 16	17	0
18	Enter YOUR earned income	18	0
19	If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 18	19	0
20	Enter the smallest of line 17, line 18, or line 19	20	0
21	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	21	
22	Subtract line 21 from line 15	22	0
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	23	5,000
24	Deductible benefits. Enter the smallest of line 20, line 21, or line 23. Also, include this amount on the appropriate line(s) of your return.	24	0
25	Enter the smaller of line 20 or line 23	25	0
26	Enter the amount from line 24	26	0
27	Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-	27	0
28	Taxable benefits. Subtract line 27 from line 22. If zero or less, enter -0-	28	0
29	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29	0
30	Enter the amount from line 24 and line 27	30	0
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 2004 expenses in 2005, see instructions for line 11	31	0
32	Complete Side 1, Part III, line 2. Do not include in column (e) any benefits shown on line 30 above. Add the amounts in column (e) and enter the total here	32	0
33	Enter the smaller of line 31 or line 32. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12	33	0

Worksheet – Credit for 2004 Expenses Paid in 2005

1)	Enter your 2004 qualified expenses paid in 2004. If you did not claim the credit for these expenses on your 2004 return, get and complete a 2004 form FTB 3506 for these expenses. You may need to amend your 2004 return	
2)	Enter your 2004 qualified expenses paid in 2005	
3)	Add the amounts on line 1 and line 2	0
4)	Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more)	0
5)	Enter any dependent care benefits received for 2004 and excluded from your income (from line 24 of 2004 form FTB 3506)	5,000
6)	Subtract amount on line 5 from amount on line 4 and enter the result	0
7)	Compare your and your spouse's earned income for 2004 and enter the smaller amount	
8)	Compare the amounts on line 3, line 6, and line 7 and enter the smallest amount	0
9)	Enter the amount from your 2004 form FTB 3506, line 6	760
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	0
11)	Enter your 2004 federal adjusted gross income (AGI) (from your 2004 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13)	26,878
12)	2004 federal AGI decimal amount (from 2004 form FTB 3506, instructions for line 7)	X .20
13)	Multiply line 10 by line 12	0
14)	2004 California AGI decimal amount (from 2004 form FTB 3506, instructions for line 9)	X .43
15)	Multiply line 13 by line 14. Enter the result here and on line 11 of your 2005 form FTB 3506	0