

1. Determine 2441 Credit
  
2. Calculate Savings from DCAP  
(Example)
  - A. Expenses \$5,000
  - B. FICA % - 7.65%
  - C. Income Tax Rate –  
2002 Tax / Adjusted Gross Income = 15%  
Total Tax = 22.65% + GA (6%) = 28.65%  
$$(A)5,000 \times (B+C)28.65\% = \$1,432.50 = \text{DCAP Tax Credit}$$
  
3. Compare the difference to decide which program is beneficial for you.