

DEPENDENT CARE QUALIFYING EXPENSES
(IRS Publication 503)

WORK-RELATED EXPENSES:

- Expenses incurred that allow you (and your spouse, if married) to work or look for work.
- Expenses must be for the well-being and protection of a qualifying person.

TYPES OF ALLOWED EXPENSES:

- Housekeeper, maid or cook- only if they were performed while caring for a qualifying person. (does not include food, clothing, education or entertainment)
- Expenses paid to a dependent care center if the center complies with all applicable state and local regulations.

NON-COVERED EXPENSES

- Cannot count cost of clothing, entertainment, food or schooling unless incidental to and not easily separated from total cost. (Example: Preschool child care service)
- If the situation (kindergarten) for the child is educational, the expense should not be reimbursed under dependent childcare.
- Cannot count expenses incurred while you are off work due to illness, regardless of whether or not you receive sick pay.
- Cannot count payments made to your child under the age of 19 at the end of the year.
- Cannot count payments made to a relative if the person is a legal dependent.
- Cannot count expenses to send your child to an overnight camp.

(Exhibit 16)

**** Cannot count expenses for registration or application fees.**