

CHILD AND DEPENDENT CARE EXPENSES

You may be able to claim the credit for child and dependent care expenses if you pay someone to care for your dependent who is under age 13 or for your spouse or dependent who is not able to care for himself or herself. The credit can be up to 30% of your expenses. To qualify, you must pay these expenses so you can work or look for work.

Tests To Claim the Credit

To be able to claim the credit for child and dependent care expenses, you must file Form 1040 or Form 1040A, not Form 1040EZ, and meet *all* the following tests.

1. The care must be for one or more qualifying persons who are identified on the form you use to claim the credit.
2. You (and your spouse if you are married) must keep up a home that you live in with the qualifying person or persons.
3. You (and your spouse if you are married) must have earned income during the year.
4. You must pay child and dependent care expenses so you (and your spouse if you are married) can work or look for work.
5. You must make payments for child and dependent care to someone you (or your spouse) cannot claim as a dependent. If you make payments to your child, he or she cannot be your dependent and must be age 19 or older by the end of the year.
6. Your filing status must be single, head of household, qualifying widow(er) with dependent child, or married filing jointly. You must file a joint return if you are married, unless an exception applies to you.
7. You must identify the care provider on your tax return.
8. If you exclude dependent care benefits provided by your employer, the amount you exclude must be less than the dollar limit for qualifying expenses (generally, \$2,400 if one qualifying person was cared for, or \$4,800 if two or more qualifying persons were cared for).



**LEGAL AID SOCIETY OF ORANGE COUNTY
COMMUNITY LEGAL SERVICES**

Low Income Taxpayer Clinic

(800) 834-5001 or (714) 571-5200

Mondays – Thursday 9 a.m. – 8 p.m
Fridays 9 a.m. – 4 p.m.