

REMEMBER THESE ITEMS WHEN ESTIMATING YOUR
DEPENDENT CARE EXPENSES

1. Total all dependent care expenses from the previous calendar year to determine an estimate.
2. Consider the possibility of a day care provider change that could affect the cost of care.
3. If your day care is for a dependent child, determine if the child will reach age 13 during the year. If so, only expenses incurred for children under age 13 qualify.
4. Consider any vacations you may take during the year that may affect your expenses.
5. Some providers give credit for vacation time taken. Be sure to consider this in your calculation.
6. Consider any amount changes in your day care expenses that could occur during the year. For example, some day care facilities charge more for infants than they do for toddlers.
7. In the case of a child attending a private school with before and/or after school care, ask your provider to itemize the amount that is for day care only.
8. You can only claim expenses for day care services provided between January 1, 2013 and December 31, 2013.
9. REMEMBER THAT ANY MONEY WHICH IS NOT USED FOR QUALIFIED 2013 EXPENSES WILL BE FORFEITED UNDER I.R.S. REGULATIONS.