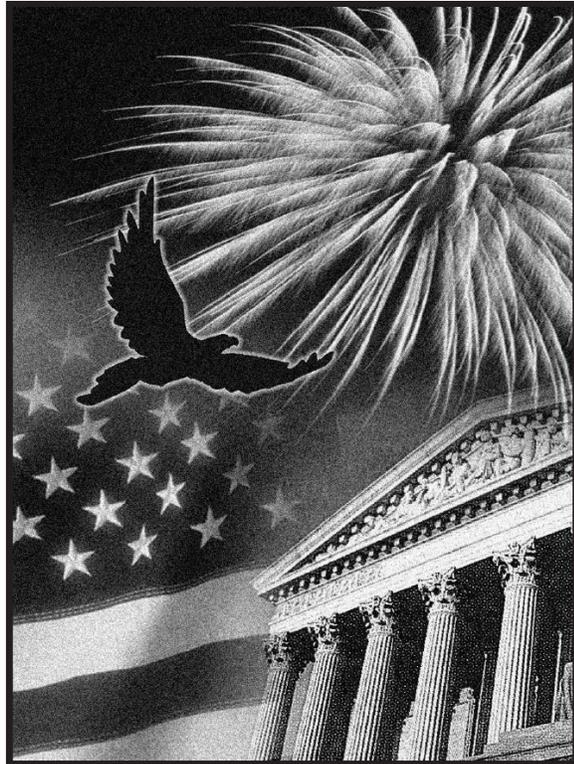


Publication 503

Child and Dependent Care Expenses

For use in preparing **2023** Returns

Volume 2 of 2



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Department of the Treasury
Internal Revenue Service

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Dollar Limit

There is a dollar limit on the amount of your work-related expenses you can use to figure the credit. This limit is \$3,000 if you had one qualifying person, or \$6,000 if you had two or more qualifying persons.



The maximum amount of work-related expenses you can take into account for purposes of the credit is \$6,000 if you have two or more qualifying persons even if you only incurred expenses for just one of them. For example, if you have two qualifying children, one age 3 and one age 11, and you incur \$6,000 of qualifying work-related expenses for the 3-year-old, and no qualifying work-related expenses for the 11-year-old, you can use \$6,000 to figure the credit. In this situation, you should list \$6,000 for the 3-year-old child and -0- for the 11-year-old child. The \$6,000 limit would be used to compute your credit unless you have already excluded or deducted dependent care

benefits paid to you (or on your behalf) by your employer.

Yearly limit. The dollar limit is a yearly limit. The amount of the dollar limit remains the same no matter how long, during the year, you have a qualifying person in your household. Use the \$3,000 limit if you had one qualifying person at any time during the year. Use \$6,000 if you had more than one qualifying person at any time during the year.

Example 1. You pay \$500 a month for after-school care for your son. He turned 13 on May 1 and is no longer a qualifying person. You can use the \$2,000 of expenses for his care January through April to figure your credit because it isn't more than the \$3,000 yearly limit.

Example 2. In July of this year, to permit your spouse to begin a new job, you enrolled your 3-year-old daughter in a nursery school that provides preschool childcare. You paid

\$400 per month for the childcare. You can use the full \$2,400 you paid ($\400×6 months) as qualified expenses because it isn't more than the \$3,000 yearly limit.

Reduced Dollar Limit

If you received dependent care benefits that you exclude or deduct from your income, you must subtract that amount from the dollar limit that applies to you. Your reduced dollar limit is figured on Form 2441, Part III. See [*Dependent Care Benefits*](#), earlier, for information on excluding or deducting these benefits.

Example 1. George is a widower with one child and earns \$24,000 a year. He pays work-related expenses of \$2,900 for the care of his 4-year-old child and qualifies to claim the credit for child and dependent care expenses. His employer pays directly to his dependent care provider an additional \$1,000 under a qualified dependent care benefit plan.

This \$1,000 is excluded from George's income.

Although the dollar limit for his work-related expenses is \$3,000 (one qualifying person), George figures his credit on only \$2,000 of the \$2,900 work-related expenses he paid. This is because his dollar limit is reduced as shown next.

George's Reduced Dollar Limit

1) Maximum allowable expenses for one qualifying person.	\$3,000
2) Minus: Dependent care benefits George excludes from income .	<u>-1,000</u>
3) Reduced dollar limit on expenses George can use for the credit	<u>\$2,000</u>

Example 2. Randall is married and both he and his wife are employed. Each has earned income in excess of \$6,000. They have two children, Anne and Andy, ages 2 and 4, who attend a daycare facility licensed and

regulated by the state. Randall's work-related expenses are \$6,000 for the year.

Randall's employer has a dependent care assistance program as part of its cafeteria plan, which allows employees to make pre-tax contributions to a dependent care flexible spending arrangement. Randall has elected to take the maximum \$5,000 exclusion from his salary to cover dependent care expenses through this program.

Although the dollar limit for his work-related expenses is \$6,000 (two or more qualifying persons), Randall figures his credit on only \$1,000 of the \$6,000 work-related expense paid. This is because his dollar limit is reduced as shown next.

Randall's Reduced Dollar Limit

1) Maximum allowable expenses for two qualifying persons	\$6,000
2) Minus: Dependent care benefits selected from employer's cafeteria plan and excluded from Randall's income.	<u>-5,000</u>
3) Reduced dollar limit on work- related expenses Randall can use for the credit	<u>\$1,000</u>

Amount of Credit

To determine the amount of your credit, multiply your work-related expenses (after applying the earned income and dollar limits) by a percentage. This percentage depends on your adjusted gross income shown on Form 1040, 1040-SR, or 1040-NR, line 11. The following table shows the percentage to use based on adjusted gross income.

<u>IF your adjusted gross income is:</u>		<u>THEN the</u>
<u>Over:</u>	<u>But not over:</u>	<u>percentage is:</u>
\$ 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%
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%

To qualify for the credit, you must have one or more qualifying persons. You should show the expenses for each person on Form 2441, line 2, column (d). It is possible a qualifying person could have no expenses and a second qualifying person could have expenses

exceeding \$3,000. You should list -0 for the one person and the actual amount for the second person. The \$6,000 limit that applies to two or more qualifying persons would be used to figure your credit unless you already excluded or deducted, in Part III of Form 2441, certain dependent care benefits paid to you (or on your behalf) by your employer.

Example. Roger and Megan Paris have two qualifying children. Susan is 9 years old, and James is 15 years old and is disabled. They received \$1,000 of dependent care benefits from Megan's employer during 2023, but they incurred a total of \$19,500 of child and dependent care expenses. They complete Part III of Form 2441 to exclude the \$1,000 from their taxable income (offsetting \$1,000 of their expenses). Roger and Megan continue to line 27 to figure their credit using the remaining \$18,500 of expenses.

Line 30 tells them to complete line 2 without including any dependent care benefits. They complete line 2 of Form 2441, listing both Susan and James, as shown in the [Line 2 Example](#). They check the box in column (c) to indicate that James is disabled.

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Line 2 Example

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
Susan	Paris	123-00-6789	[]	-0-
James	Paris	987-00-4321	[X]	18,500

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All of Susan's expenses were covered by the \$1,000 of employer-provided dependent care benefits. However, their son James has special needs and they paid \$18,500 for his care. Line 3 imposes a \$5,000 limit for two or more children (\$6,000 limit minus \$1,000 already excluded from income = \$5,000) and Roger and Megan continue to complete the form.

Even though line 2 indicates one of the Paris children didn't have any dependent care expenses, it doesn't change the fact that they had two qualifying children for the purposes of Form 2441.

Payments for prior-year expenses. If you had work-related expenses in 2022 that you paid in 2023 and you didn't claim a credit on the maximum amount of qualified expenses for 2022, you may be able to increase the amount of the credit you can take in 2023. To figure the credit, complete Worksheet A in the

Instructions for Form 2441. Enter the amount of the credit on Form 2441, line 9b.

How To Claim the Credit

To claim the credit, you can file Form 1040, 1040SR, or 1040NR. You must complete Form 2441 and attach it to your Form 1040, 1040SR, or 1040NR. Enter the credit on your Schedule 3 (Form 1040), line 2. The amount of credit you can claim is limited to your tax. You can't get a refund for any part of the credit that is more than this limit. For more information, see the Instructions for Form 2441.



Recordkeeping. You should keep records of your work-related expenses and any dependent care benefits you received. Also, if your dependent or spouse isn't able to care for themselves, your records should show both the nature and length of the disability. Other records you should keep to support your claim for the

credit are described under [Care Provider Identification Test](#), earlier.

Do You Have Household Employees?

If you pay someone to come to your home and care for your dependent or spouse and you can control not only what work is done, but how it is done, that person is probably a household employee and you may need to file Schedule H (Form 1040), with your tax return and pay household employment taxes. If you are a household employer, you will need an EIN. If the individuals who work in your home are self-employed, you aren't liable for any of the taxes discussed in this section. Self-employed persons who are in business for themselves aren't household employees. Usually, you aren't a household employer if the person who cares for your dependent or spouse does so at his or her home or place of business. For example, nannies are generally

household employees, while daycare centers are not.

If you use a placement agency that exercises control over what work is done and how it will be done by a babysitter or companion who works in your home, the worker isn't your employee. This control could include providing rules of conduct and appearance and requiring regular reports. In this case, you don't have to pay employment taxes. But if an agency merely gives you a list of sitters and you hire one from that list and pay the sitter directly, the sitter may be your employee.

If you have a household employee, you may be subject to:

1. Social security and Medicare taxes,
2. Federal unemployment tax, and
3. Federal income tax withholding.

Social security and Medicare taxes are generally withheld from the employee's pay and matched by the employer. Federal unemployment (FUTA) tax is paid by the employer only and provides for payments of unemployment compensation to workers who have lost their jobs. Federal income tax is withheld from the employee's total pay if the employee asks you to do so and you agree.

For more information on a household employer's tax responsibilities, see Pub. 926 and Schedule H (Form 1040) and its instructions.



You must check either the "Yes" or "No" box on Form 2441, line 1, column (d) to indicate whether or not your care provider was your household employee during the year.

State employment tax. You may also have to pay state unemployment tax for your household employee. Contact your state unemployment tax office for information. You

should also find out whether you need to pay or collect other state employment taxes or carry workers compensation insurance. For a list of state unemployment tax agencies, visit the U.S. Department of Labor's website at oui.doleta.gov/unemploy/agencies.asp.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to IRS.gov to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099),

you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with

- low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to

[MilitaryOneSource](#)

([MilitaryOneSource.mil/MilTax](#)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](#) for the following.

- The [Earned Income Tax Credit Assistant](#) ([IRS.gov/EITCAssistant](#)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](#) ([IRS.gov/EIN](#)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](#) ([IRS.gov/W4App](#)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The [*First-Time Homebuyer Credit Account Look-up*](#) ([*IRS.gov/HomeBuyer*](#)) tool provides information on your repayments and account balance.
- The [*Sales Tax Deduction Calculator*](#) ([*IRS.gov/SalesTax*](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On [IRS.gov](#), you can get up-to-date information on current events and changes in tax law.

- [*IRS.gov/Help*](#): A variety of tools to help you get answers to some of the most common tax questions.
- [*IRS.gov/ITA*](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.

- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS

uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs/videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does

not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you

may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.

- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax

professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes

using tax return preparation software or through a tax professional.

- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is

quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/ OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Responding to an IRS notice or letter. You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive

notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available

services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on “Local Offices.”

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand what these rights mean to you

and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue.

TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate/contact-us);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irs-pdf/p1546.pdf](https://www.irs.gov/pub/irs-pdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM
- (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at

[IRS.gov/SAMS](https://www.irs.gov/SAMS). Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, go to the LITC page at [TaxpayerAdvocate.IRS.gov/LITC](https://www.irs.gov/TaxpayerAdvocate/IRS.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-pdf/p4134.pdf), at [IRS.gov/pub/irs-pdf/p4134.pdf](https://www.irs.gov/pub/irs-pdf/p4134.pdf).

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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