

U.S. Treasury Department—Internal Revenue Service  
**STATEMENT OF EXPENSES FOR CARE OF CHILDREN AND  
 CERTAIN OTHER DEPENDENTS**

**1961**

**FORM 2441**

Calendar year 1961, or other taxable year beginning \_\_\_\_\_, 1961, and ending \_\_\_\_\_, 19\_\_\_\_\_

(ATTACH THIS STATEMENT TO YOUR INDIVIDUAL INCOME TAX RETURN)

**The deduction for "child care" is not allowable if you take the standard deduction on Form 1040 or if you file Form 1040A**

1. Name of taxpayer claiming the deduction \_\_\_\_\_
2. Marital status of taxpayer as of the time the expenses were incurred (check appropriate box):  
 Single;     Married;     Widow;     Widower;     Divorced;     Legally separated.
3. Name of child or other dependent for whom expenses were paid      If under 12 years of age, please check      If 12 years of age or over, explain reason for expenses (see instruction E)  
 \_\_\_\_\_  \_\_\_\_\_  
 \_\_\_\_\_  \_\_\_\_\_  
 \_\_\_\_\_  \_\_\_\_\_  
 \_\_\_\_\_  \_\_\_\_\_
4. Person(s) or organization(s) to whom payments were made and amount paid to each:  
 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**COMPUTATION OF DEDUCTION**

5. Total amount of expenses paid ..... \$ \_\_\_\_\_
6. Amount, if any, paid for services other than direct care of dependent(s) listed in line 3 (see instruction D) ..... \$ \_\_\_\_\_
7. Balance (line 5 less line 6) ..... \$ \_\_\_\_\_
8. Enter the amount on line 7 or \$600, whichever is lesser. This is the allowable deduction for persons other than working wives. \$ \_\_\_\_\_
9. Limitation for working wives (see instruction F):  
 (a) Enter amount shown on line 9, page 1, of your joint return, Form 1040 ..... \$ \_\_\_\_\_  
 (b) Less ..... 4,500.00  
 (c) Balance ..... \$ \_\_\_\_\_
10. Allowable deduction for working wives (line 8 less line 9) ..... \$ \_\_\_\_\_  
 (Enter the amount on line 8 or line 10, whichever is applicable, under "Other Deductions" on page 2 of your return.)

**INSTRUCTIONS**

A. A deduction not to exceed \$600 is allowed for expenses paid during the year by a woman or a widower for the care of one or more dependents if such care is for the purpose of enabling such taxpayer to be gainfully employed. The term "widower" means a man who has not remarried since his wife died or since he was divorced. It also includes a man who is legally separated from his wife. The deduction is not allowed for amounts which you pay to a dependent for the care of another dependent.

B. The only dependents for whom the "child care" deduction is allowed are those who are either (1) under 12 years of age, or (2) physically or mentally incapable of caring for themselves.

C. In general for this expense to be deductible it must meet three conditions: (1) The expense must be for the care of a dependent, (2) it must be for a dependent's care while the taxpayer is gainfully employed or in search of gainful employment, and (3) the expense must be for the purpose of enabling the taxpayer to be gainfully employed.

D. Expenses for the care of a dependent are amounts expended for the primary purpose of assuring the dependent's well-being and protection. They do not include all benefits which may be bestowed upon him. Accordingly, amounts expended to provide food, clothing, or education are not in themselves amounts expended for "care"

so as to be deductible. However, where the manner of providing care is such that the expense which must be incurred includes payments for other benefits which are inseparably a part of the care, the full amount will be considered to be incurred for care. Thus, the full amount paid to a nursery school will be considered to be for the care of the child, even though the school also furnished lunch, recreational activities, and other benefits. In those cases in which you pay a person to do both housework and take care of a dependent, only that part of the expense which is for the dependent's care qualifies for the deduction.

E. The deduction is allowed only with respect to such expenses actually paid during the taxable year regardless of when incurred.

F. If the expenses are paid by a woman who is married at the time the expenses are incurred and whose husband is capable of self-support, the deduction is allowed only if she files a joint return with her husband for the year in which the expenses are paid. Furthermore the amount on line 8 must be reduced by the amount, if any, by which the combined adjusted gross income (line 9(a) above) of the taxpayer and her husband exceeds \$4,500. This reduction does not apply if the husband is physically or mentally incapable of caring for himself. However, in such case enter on the reverse side of this form: (1) nature of husband's disability, (2) the period of the disability, and (3) the amount, if any, of the husband's earnings during the period.