

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

FORM 2441

1963

Calendar year 1963, or other taxable year beginning _____, 1963, 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 B)
 _____ _____
 _____ _____
 _____ _____
 _____ _____
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 from line 7 or \$600, whichever is lesser. This is the allowable deduction for (1) a married woman if she files a separate return because she has been deserted by her husband, and (2) persons other than working wives (see instruction F). \$ _____
9. Limitation for working wives filing joint returns (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 filing joint returns (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 the deduction is allowed if (1) she files a separate return because she has been deserted by her husband, did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order (give details on reverse side); or (2) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9(a) above, 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.