

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

1964

Calendar year 1964, or other taxable year beginning \_\_\_\_\_, 1964, 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. Status of taxpayer as of the time the expenses were incurred (check appropriate box)
3. Name of child or other dependent for whom expenses were paid
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
7. Balance (line 5 less line 6)
8. Enter the amount from line 7 or \$600 (\$900 if two or more dependents), whichever is lesser
9. Limitation for taxpayers filing a joint return
10. Allowable deduction for taxpayers filing a joint return
11. Enter the amount on line 8 or line 10, whichever is applicable, here and in "Other Deductions", Part IV, page 2, Form 1040.

INSTRUCTIONS

A. A deduction not to exceed \$600 for the care of one dependent, \$900 for the care of two or more dependents, is allowed for expenses paid during the year by a woman or a widower if such care is for the purpose of enabling such taxpayer to be gainfully employed.

B. The only dependents for whom the "child care" deduction is allowed are those who are either (1) under 13 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, cloth-

ing, 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.

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 taxpayer who is married at the time the expenses are incurred, the deduction is allowed if (1) the wife 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); (2) taxpayers file a joint return, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9(a) above, exceeds \$6,000.