

Expenses for Care of Children and Certain Other Dependents

▶ Attach to Form 1040.

This deduction is not allowable if you take the standard deduction on your individual income tax return

1 Name of taxpayer claiming the deduction	Social security number
---	------------------------

2 Status of taxpayer as of the time the expenses were incurred (check appropriate box):

<input type="checkbox"/> Legally separated	<input type="checkbox"/> Married woman	<input type="checkbox"/> Married man—wife incapacitated
<input type="checkbox"/> Divorced	<input type="checkbox"/> Married woman—husband incapacitated	<input type="checkbox"/> Married man—wife institutionalized
<input type="checkbox"/> Single woman	<input type="checkbox"/> Widow	<input type="checkbox"/> Widower

NOTE: If you checked more than one box do not use this form. Contact any Internal Revenue Service office for further information.

3 Name of child or other dependent expenses were paid for	If under 13 years of age, please check	If 13 years of age or over, explain reason for expenses (See instruction B.)

4 Persons or organizations payments were made to, and amount paid to each	\$

COMPUTATION OF DEDUCTION

5 Total amount of paid expenses, listed in item 4	\$
6 Amount paid for services for the indirect care of dependent(s) listed in item 3. (See instruction D.)	
7 Balance. (Subtract line 6 from line 5.)	
8 Enter the lesser of (1) the amount on line 7 or (2) \$600 (\$900 if two or more dependents)	

NOTE: If your husband is capable of self-support, or if your wife has been institutionalized for less than 90 consecutive days, see instruction C and complete line 9. Otherwise, include the amount shown on line 8 of this form in "Miscellaneous deductions," Schedule A (Form 1040), line 26.

9 Limitation for certain taxpayers:	
(a) Enter the amount shown on line 18, Form 1040	\$6,000.00
(b) Less	
(c) Balance	
(d) Allowable deduction for certain taxpayers, line 8 less line 9(c). Enter this amount here and include in "Miscellaneous deductions," Schedule A (Form 1040), line 26	\$

Supplemental information. (See instruction G.)

Instructions

A. Who May Claim This Deduction.—A single woman, widow, widower, or a person who is legally separated or divorced and not remarried, may deduct expenses for the care of certain dependents. Subject to special limitations, a married woman, or a husband whose wife is incapacitated or institutionalized, may also be entitled to a deduction for the care of certain dependents.

In general, this deduction may be claimed only if the expense is to enable a taxpayer to be gainfully employed, and it is for the care of a dependent while the taxpayer is employed or in search of employment.

B. "Certain Dependents."—The only dependents this deduction is allowed for are those who are either (1) under 13 years of age or (2) physically or mentally incapable of caring for themselves.

C. Amount of Deduction.—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:

- (1) single woman;
- (2) widow or widower;
- (3) person who is legally separated or divorced and not remarried;
- (4) spouse, if:
 - (a) the husband is physically or mentally incapable of caring for himself; or
 - (b) the wife is incapacitated or institutionalized for 90 consecutive days or a shorter period if terminated by death; or
 - (c) the wife has been deserted by her husband and (i) at the time her return for the taxable year is filed she does not know the whereabouts of her husband, and (ii) has not known his whereabouts, at any time during the taxable year, and (iii) has applied to a court to compel her husband to pay support or otherwise to comply with the law or a judicial order.

Limitation on deduction.—A wife whose husband is capable of self-support is also entitled to the above deduction, reduced by any amount that their combined

income, line 9(a) of this form, exceeds \$6,000. This reduction also applies to a husband whose wife was institutionalized for less than 90 consecutive days, regardless of the period in excess of 90 days that she is physically or mentally incapable of caring for herself.

D. Expenses.—Expenses for the care of a dependent are amounts paid for the primary purpose of assuring the dependent's well-being and protection. They do not necessarily include all benefits received by the dependent. For example, food, clothing, or education expenses are not in themselves amounts expended for "care" so as to be deductible. Also, if you pay a person to do both housework and take care of a dependent, only that part of the expenses which is for the dependent's care qualifies for the deduction.

However, where the manner of providing care must include payments for other benefits that are inseparably a part of such care, the full amount will be considered to be incurred for care. For example, amounts paid to a nursery school are considered to be for the care of the child, even though the school also furnished lunch.

Amounts you pay to a dependent for the care of another dependent are not deductible.

E. Expenses Must Be Paid.—Expenses for dependent care must have been paid during the taxable year, regardless of when incurred.

F. Joint Return.—A joint return is required to be filed by married taxpayers who claim this deduction. But a wife who has been deserted by her husband may claim this deduction on a separate return.

G. Required Supplemental Information.—If either spouse is mentally or physically incapable of self-care, enter the following information in the blank space at the bottom of the form:

- (1) the nature of the disability,
- (2) the period of the disability and, if applicable,
- (3) the amount of the husband's earnings during period of disability.

If your wife was institutionalized for 90 consecutive days, give the name and location of the institution, and the exact dates she lived there.