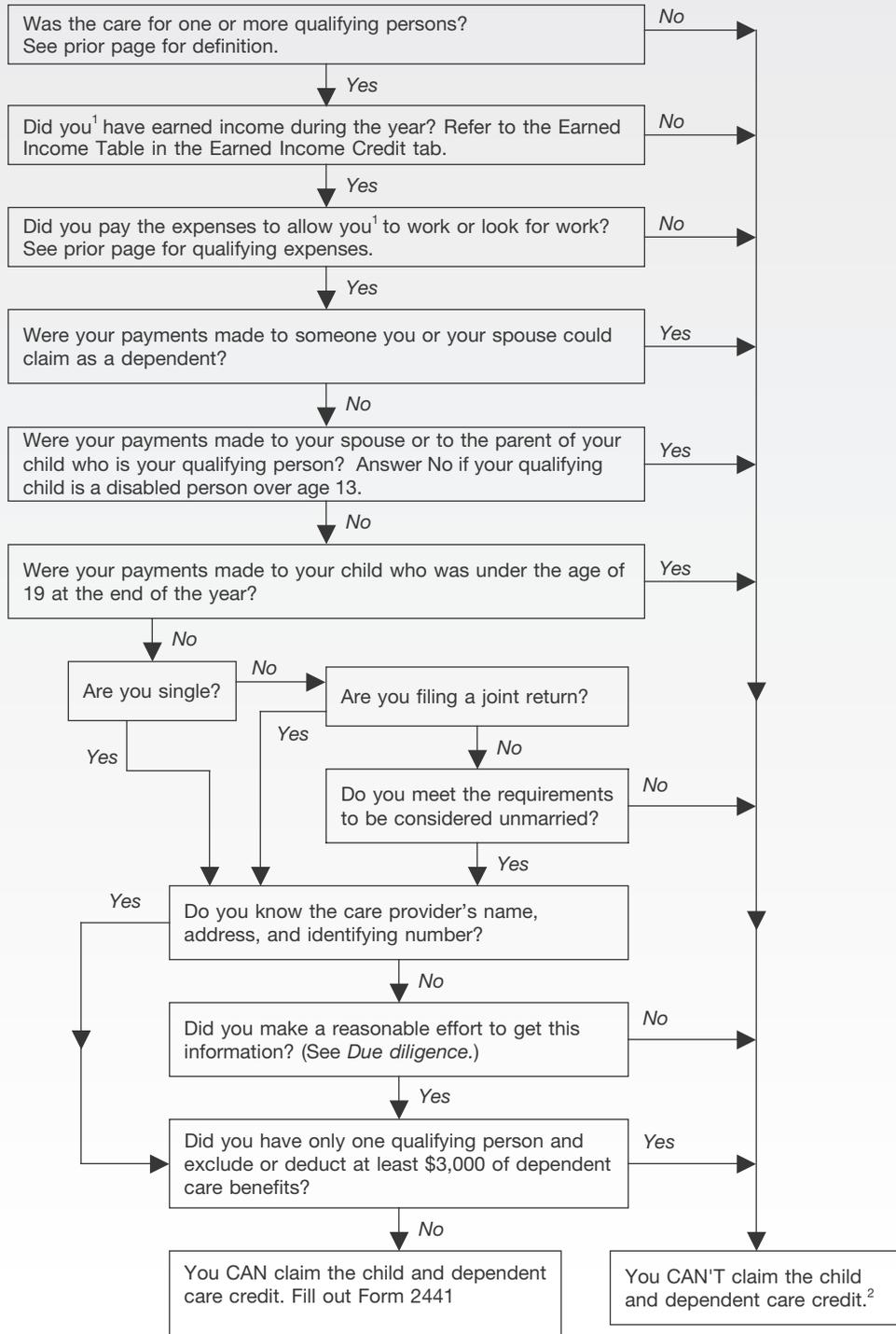


# Credit for Child & Dependent Care Expenses – Decision Tree

## Can You Claim the Child and Dependent Care Credit

**Start Here**



<sup>1</sup> This also applies to your spouse. However, your spouse is treated as having earned income for any month that he or she is a full-time student, or physically or mentally not able to care for himself or herself. (Your spouse also must live with you for more than half the year.)

<sup>2</sup> If you had expenses that met the requirements for 2015, except that you didn't pay them until 2016, you may be able to claim those expenses in 2016.