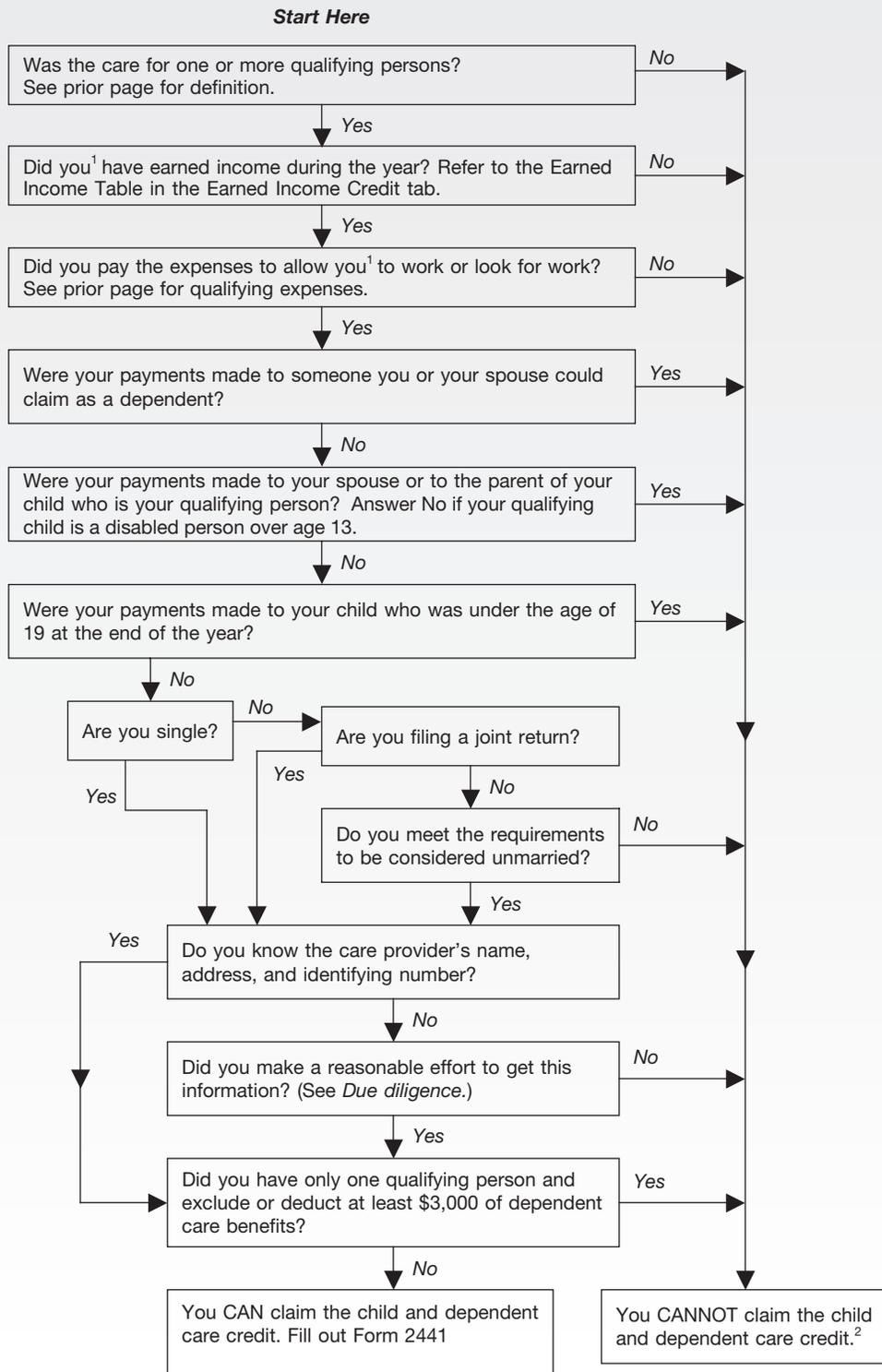


Credit for Child & Dependent Care Expenses – Decision Tree

Can You Claim the Child and Dependent Care Credit



¹ 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.)

² If you had expenses that met the requirements for 2014, except that you did not pay them until 2015, you may be able to claim those expenses in 2015.