



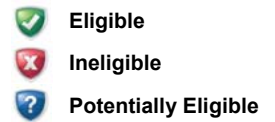














Expense	Covered?	More Details
Agency fee — Agency fees, application fees, and deposits if the taxpayer is required to pay the expense to obtain the related care. All fees are eligible for reimbursement after the services have started		
Au pair		
Babysitter — For an evening out, payments to a caregiver/child aren't eligible		
Care during volunteer work — For dependent care when you or your spouse volunteer work for free or for a nominal salary		
Care while not working — For dependent care received while you or your spouse are home sick or not working		
Child support payments		
Claimed expenses on tax return — Not eligible if tax savings also occur through Dependent Care Spending Account		
Clothing		
Day camp — The cost of sending your child to a day camp may be a work-related expense, even if the camp specializes in a particular activity, such as computers or soccer		
Day care — In your home or elsewhere (wages to home day care provider or day care center charges)		
Education — Various costs for kindergarten or higher		



Expense	Covered?	More Details
Food		
Food fees — If charges are included as part of nursery school or day care charges and are incidental and inseparably a part of the care of a qualifying individual		
Home care for older dependent — Non-medical care in your residence for dependent(s) over the age of 13		
Household services — Wages to housekeeper for providing care of dependent		
Housekeeper — Payment to a housekeeper when you or your spouse are home sick		
Nursery school tuition		
Nursing home care — For around-the-clock care		
Overnight camp		
Preschool tuition		
Substitute child care		
Taxes for caregiver's wages — Taxes paid for services of a home child care provider, such as a nanny, housekeeper, or au pair		
Transportation — Transportation provided by a dependent care provider		
Travel fees for care provider — Airfare for an au pair who provides child care services	