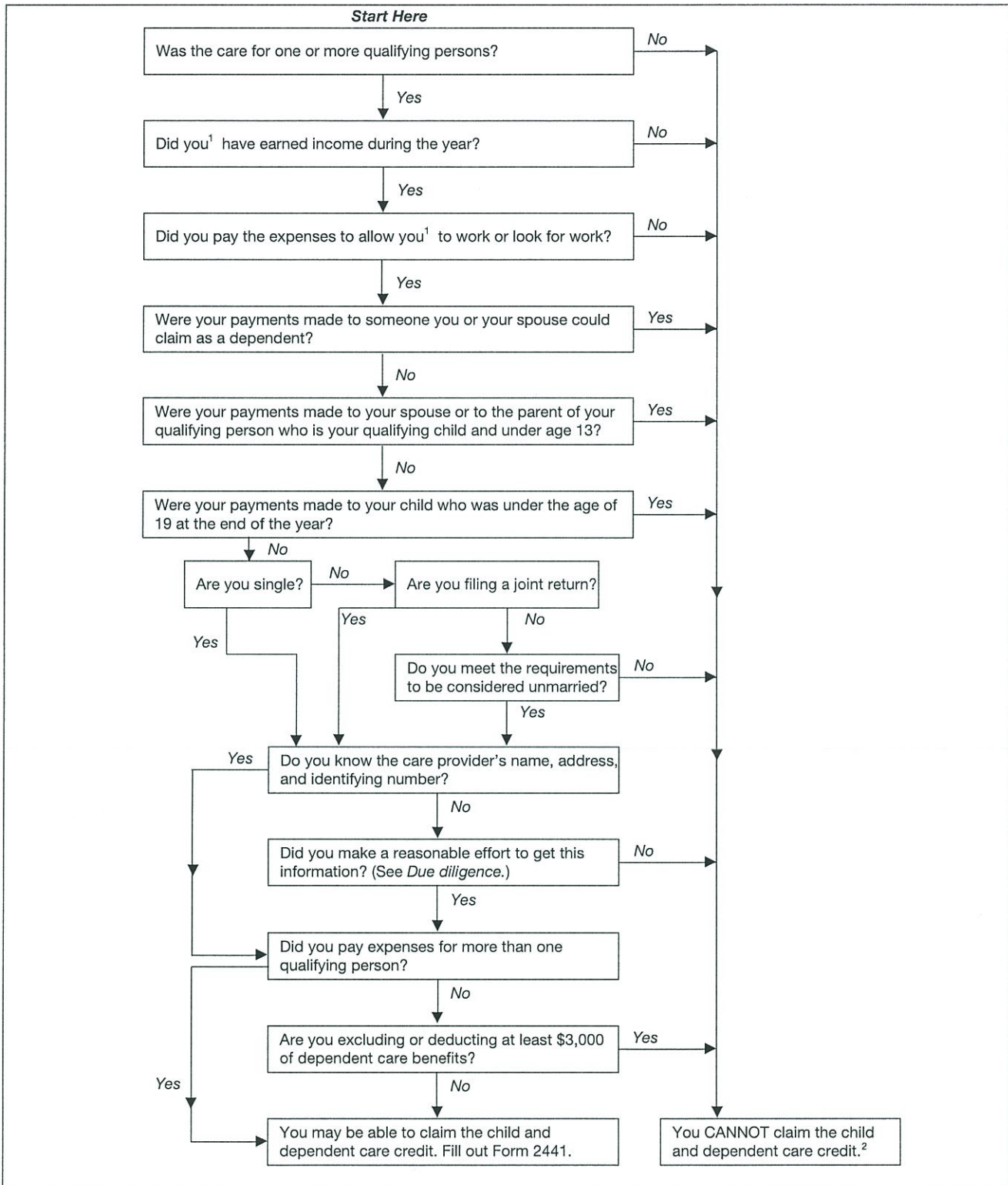


Figure A. Can You Claim the Credit?



<sup>1</sup> This also applies to your spouse, unless your spouse was disabled or a full-time student.

<sup>2</sup> If you had expenses that met the requirements for 2013, except that you did not pay them until 2014, you may be able to claim those expenses in 2014. See *Expenses not paid until the following year* under *How To Figure the Credit*.