Figure A. Can You Claim the Credit?

Start Here
Was the care for one or more qualifying persons?

Did you have earned income during the year?

Did you pay the expenses to allow you to work or look for work?

Were your payments made to someone you or your spouse could claim as a dependent?

Were your payments made to your spouse or to the parent of your qualifying person who is your qualifying child and under age 13?

Were your payments made to your child who was under the age of 19 at the end of the year?

Are you single?

Are you filing a joint return?

Do you meet the requirements to be considered unmarried?

Do you know the care provider’s name, address, and identifying number?

Did you make a reasonable effort to get this information? (See Due diligence.)

Did you pay expenses for more than one qualifying person?

Are you excluding or deducting at least $3,000 of dependent care benefits?

You may be able to claim the child and dependent care credit. Fill out Form 2441.

You CANNOT claim the child and dependent care credit.

---

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

2 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.