

Eligible dependent care expenses include only the expenses for a qualifying child that allow you to work, look for work or attend school full-time. Any caregiver must claim the income they earn on a tax return, and you must be able to provide the provider’s tax identification number or Social Security Number when you submit your claim.

The below list is only a general summary; it is not comprehensive and is subject to change at anytime without notice. Please consult **IRS Publication 503** for more details and for the definition of a “qualifying dependent”. If you are unsure whether a claim is eligible, please contact Janna Dyer at (303) 750-6200, ext. 706 or jdyer@bigroupinc.com.

ALLOWABLE EXPENSES

Au pair expenses	Day camps	Preschool/nursery school for pre-kindergarten
Babysitter inside or outside household	Daycare centers	Summer day camps
Before- & after-school programs	Late pick-up fees	Work-related daycare expenses
Custodial childcare or eldercare expenses for qualifying dependent	Nanny expenses	

NON-ALLOWABLE EXPENSES

Non-Eligible Expenses

Amounts you pay for child and dependent care while you or your spouse are off work, because of illness (including maternity leave), injury, vacation, or leave of absence	Fees for care where you are not the custodial parent (in divorce situations)	Nursing home
Boarding school	Fees for extracurricular classes, e.g., gymnastics, swimming, dance	Overnight camp
Expenses for food, diapers, clothing	Field-trip expenses	Summer sleep-over camps
	Full- and half-day kindergarten	Transportation to and from the dependent care location