

Form 14801 (August 2022)	Department of the Treasury—Internal Revenue Service Child and Dependent Care Credit— Explanation of Items	Schedule number or exhibit
Name of taxpayer	Taxpayer identification number	Tax year

You must show us you paid for child or dependent care for each qualifying individual for the tax year above so that you (and your spouse if married filing jointly) could work or actively look for work. In general, a qualifying individual is:

- A dependent who is your qualifying child under age 13, or
- A dependent or your spouse who was physically or mentally not capable of taking care of themselves and who lived with you for more than half the year.

What to send us:

- Documents showing amounts you paid for child and dependent care for each qualifying individual for the tax year above such as receipts, cancelled checks and account statements or letters from each child or dependent care provider,
 - Note:** For a qualifying individual who reached age 13 during the year, unless the qualifying individual was incapable of self-care, count only the amount you paid for care provided while the qualifying individual was under age 13.
- Documents showing each provider's name, address, Social Security number (SSN), individual taxpayer identification number (ITIN), or employer identification number (EIN) and the dates care was provided,
 - Note:** We won't allow credit for payments you made to:
 - o A person whom you (or your spouse if filing jointly) can claim as a dependent
 - o Your child who was under age 19 at the end of the year
 - o A person who was your spouse at any time during the year
 - o The parent of your qualifying individual if your qualifying individual is your child and under age 13
- Documents showing where you resided for the entire year such as rental leases, mortgage documents, property tax statements and utility bills, and
- Documents showing that each qualifying individual lived with you for more than half the year, such as rental leases, school records, official mail, health care provider records or medical insurance records with the qualifying individual's name and your address.

Additional required items:

- If you claimed the credit for a qualifying individual who was age 13 or over or for your spouse, send us a physician's statement or state certification verifying the qualifying individual or your spouse is not capable of caring for themselves.
- If you're legally separated or divorced and claimed the credit for a child in your custody but you allowed the noncustodial parent to claim that child as a dependent, send us the divorce decree or separation agreement awarding you primary physical custody of the child.
- If you were married and filed a separate return from your spouse and lived apart from your spouse for the last six months of the year, send us documents showing all of the following:
 - o Your spouse was not a member of your household for the last six months of the year
 - o Your home was the qualifying individual's main home for more than half of the year
 - o You paid for more than half of your household upkeep expenses such as receipts or cancelled checks for rent or mortgage payments

Useful items you may want to see:

- Publication 503, Child and Dependent Care Expenses
- Publication 501, Dependents, Standard Deduction, and Filing Information