

Form <b>14801</b> (October 2013)	Department of the Treasury—Internal Revenue Service <b>Child and Dependent Care Credit—          Explanation of Items</b>	Schedule No. or Exhibit
Name of Taxpayer	Taxpayer Identification Number	Tax Period Ending

For the credit claimed on your return, send us copies of the documents listed below under **“What to send us.”**

**You must show us** you paid for child or dependent care for each qualifying individual 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 himself or herself 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 during the year we are examining such as receipts, cancelled checks, 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) or employer identification number (EIN), and the dates care was provided,
 

Note: No credit is allowed for payments you made to: a person for whom you (or your spouse if filing jointly) can claim a dependency exemption, your child who was under age 19 at the end of the year, a person who was your spouse at any time during the year, or the parent of your dependent if your dependent is your child 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.

**We also need:**

- 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 himself or herself.
- If you are legally separated or divorced and claimed the credit for a child in your custody for which you released the dependency exemption to the noncustodial parent, 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 (1) your spouse was not a member of your household for the last six months of the year, and (2) 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 Credit*
- Publication 501, *Exemptions, Standard Deduction, and Filing Information*