



## **Five Tax Facts about Summertime Child Care Expenses**

Many parents who work or are looking for work must arrange for care of their children under 13 years of age during the school vacation.

Here are five facts the IRS wants you to know about a tax credit available for child care expenses. The Child and Dependent Care Credit is available for expenses incurred during the lazy hazy days of summer and throughout the rest of the year.

1. The cost of day camp can count as an expense towards the child and dependent care credit.
2. Expenses for overnight camps do not qualify.
3. If your childcare provider is a sitter at your home or a daycare facility outside the home, you'll get some tax benefit if you qualify for the credit.
4. The actual credit can be up to 35 percent of your qualifying expenses, depending upon your income.
5. You may use up to \$3,000 of the unreimbursed expenses paid in a year for one qualifying individual or \$6,000 for two or more qualifying individuals to figure the credit.

For more information, including rules for claiming this credit for your spouse or a dependent age 13 or over who is not able to care for himself or herself, check out IRS Publication 503, Child and Dependent Care Expenses.

*Source: IRS Summertime Tax Tip 2009-03*