

Qualifying Care Expense Certifications

1. The dependent care expenses identified on page 1 were incurred for the care of only one or more Qualifying Individuals. I understand that only the following persons are Qualifying Individuals for this purpose.
 - a. a person under age 13 who is my “qualifying child” under the Internal Revenue Code (the “Code”), i.e., (1) he or she has the same principal residence as me for more than half the year, (2) he or she is my child or stepchild (by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of them; and (3) he or she does not provide more than half of his or her own support for the year.
 - b. my spouse if he or she is physically or mentally incapable of self-care and has the same principal abode as me for more than half the year.
 - c. a person who is physically or mentally incapable of caring for himself or herself, has the same principal place of abode as me for more than half of the year, and is my tax dependent under the Code (for this purpose, status as a tax dependent is determined without regard to the gross income limitation for a “qualifying relative” and certain other provisions of the Code’s definition).
 - d. if I am divorced or separated, my child but only if I am the primary custodial parent (irrespective of whether which parent may claim a personal exemption for the child on his or her federal income tax return).
2. The expenses were incurred to enable me (and my spouse, if any) to be gainfully employed. If spouse is not employed, I certify my spouse is incapacitated or a full-time student.
3. The expenses were for the care of a Qualifying Individual or for household services attributable in part to the care of a Qualifying Individual.
4. To the extent that the expenses were for services outside of my household for the care of a Qualifying Individual other than a person under age 13 who is my qualifying child, that Qualifying Individual regularly spends at least eight hours per day in my household.
5. To the extent that the expenses were for services provided by a dependent care center (including a day camp), the center complies with all applicable state and local laws and regulations.
6. None of the expenses were for dependent care services provided by my spouse, by a parent of my under-age-13 qualifying child or by a person for whom I or my spouse is entitled to a claim a personal exemption on a federal income tax return.
7. In the case of any expenses for dependent care services provided by a child of mine, that child will be at least 19 years old at the end of the year in which the services were provided.
8. None of the expenses were for services or attendance at an overnight camp.

P&A Group Customer Service

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