

.01 CA Dependent Care

[REVISION 07](#)
(01/01/09 – 03/31/09)

Dependent care expenses billed for the care of a child or incapacitated adult are ALLOWABLE when all of the following apply:

- The expense is required to ensure care is provided for the dependent.
- The expense is required to allow the participant to continue to work.
- The wage earner is billed for the expense.
- The person receiving the care is included in CA or CA Supportive Services.

Incapacity for the adult is determined by a statement from a [medically qualified source](#). Dependent expenses include payments to a provider caring for the adult in the home.

WARNING

Key dependent care expenses for a DI participant next to the eligible participant who is billed OR pays the expense. Then AZTECS will allow the deduction.