

.03 NA Dependent Care Transportation Expenses

REVISION 07
(01/01/09 – 03/31/09)

Allow the cost of transportation incurred to take the dependent child or incapacitated adult to and from the care provider as an expense deduction as follows:

- The [mileage standard](#) when the participant uses their own vehicle.
- The actual amount paid when the participant uses public transportation, including but not limited to bus and taxi. This includes the cost for both the dependent and the parent or other responsible adult.
- Fees that the participant must pay others who provide transportation.

The participant's statement may be used as verification unless it is questionable.