

## .01 CA Dependent Care

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

- 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 licensed physician or psychologist. 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. AZTECS allows the deduction as applicable for these situations.