

Dependent Care Account Whose Expenses Are Eligible

Qualifying Relative Tests

Answer the following questions for the calendar year(s) covered by your employer's plan year (or the period of time you will be covered under the plan, if less):

<p>1. Relationship Test</p>	<p>Is the person any of the following: your child, grandchild, stepchild, foster child or adopted child; brother, half-brother or stepbrother; sister, half-sister or stepsister; nephew or niece; the child or grandchild or any of the relatives listed above; your father, grandfather or stepfather; mother, grandmother or stepmother; uncle or aunt; or son-, daughter-, father-, mother-, brother-, or sister-in-law? Or, any other person who will reside with you for the entire year (while not in violation of local law)?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2. Residence Test</p>	<p>Will the person reside with you for more than half the year? <i>(Disregard temporary absences due to illness, education, business, vacation, or military service. You must maintain a home for the person during the temporary absence and the person must be expected to return after the absence.)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. Support Test</p>	<p>Will you provide more than 50% of this person's support for the calendar year?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4. 8 Hours A Day Rule</p>	<p>Will the person regularly spend at least eight hours a day in your home?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>5. Joint Tax Return Test</p>	<p>The person will not file a joint tax return with his/her spouse for the calendar year? <i>(Exception for your spouse, check Yes even if answer is No.)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>6. Dependent Not Anyone's Qualifying Child Test</p>	<p>The person is not a qualifying child of another person for the calendar year?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>7. Not Anyone's Qualifying Child or Relative Test</p>	<p>If you are not the child's parent, is your adjusted gross income higher than the adjusted gross income of either of the child's parents?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>8. Employee Not Anyone's Qualifying Child or Relative Test</p>	<p>You (the employee) are not the qualifying child or relative of any other person?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>9. Citizenship/Residency Test</p>	<p>Is the person a citizen, national or resident of the US; or a resident of Canada or Mexico? <i>(Exception for adopted child, check Yes even if answer is No.)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>RESULTS</p>	<p>The person appears to be your qualified relative. Check with your tax advisor to be sure.</p> <p>The person does not appear to be your qualifying relative. Check with your tax advisor to be sure.</p>	<p>All = Yes</p> <p>Any = No</p>

Divorced or separated parents: Check with your legal or tax advisor to see if special rules apply to you that would enable your child to be claimed by the non-custodial parent or by both parents.