



DEPENDENT CARE REIMBURSEMENT REQUEST FORM

EMPLOYEE INFORMATION

NAME

DEPARTMENT

EXTENSION

Instructions: Complete the information below for Dependent Care Expenses incurred by you or your Spouse for which you request reimbursement. (For information as to what Dependent Care Expenses can be reimbursed, see the Summary Description and the reverse side of this form.) You must provide bills, receipts or other evidence from your dependent care provider or other evidence that the Expenses were incurred, such as provider's signature (canceled checks will not be accepted). Be sure to provide all information requested by this Form. If the Form is incomplete, it will be returned to you. Please date and sign the Form, then send it along with your supporting documentation to the Human Resources Department.

CLAIM INFORMATION

PROVIDER OF SERVICE	SERVICE DATES	REIMBURSEMENT REQUESTED
TOTAL REIMBURSEMENT REQUESTED		

DEPENDENT NAME	RELATIONSHIP	SERVICE DATES	AGE

If no bill or receipt is available, provide the following information for each provider of service:

NAME OR INSTITUTION

SOCIAL SECURITY OR FEDERAL EMPLOYER ID NUMBER

ADDRESS

SIGNATURE OF PROVIDER

DATE

I authorize the above expenses to be reimbursed from my DCAP Account. To the best of my knowledge, my statements in this Form are true and complete. I certify all of the following: My family member has received the services described above on the dates indicated, and the expenses qualify as valid Dependent Care Expenses under the Plan. The expenses listed are for a Qualifying Individual as defined in the Plan and summarized on the back of this form. These expenses have not previously been reimbursed under the DCAP or any other plan, and I will not seek reimbursement for them under insurance or any other plan. I understand that the expenses reimbursed may not be used to claim any federal income tax deduction or credit (such as the Dependent Care Credit). I agree to file IRS Form 2441 with my tax return and provide any required taxpayer identification numbers. I also understand that any reimbursement I receive for these expenses cannot be excluded from my income to the extent that the reimbursement, when added to excludable reimbursements to date for Dependent Care Expenses incurred during the same calendar year (from any plan) exceeds the statutory limits described in the Plan. I have read, understand and make the certifications contained in the Certificate of Qualifying Dependent Care Expenses on the reverse side of this Form.

EMPLOYEE SIGNATURE

DATE

FOR EMPLOYEE BENEFITS DEPARTMENT USE ONLY

The expenses itemized above have been reviewed and approved for payment.

ADMINISTRATOR

DATE APPROVED

IMPORTANT INFORMATION ABOUT REIMBURSEMENTS

CERTIFICATE OF QUALIFYING DEPENDENT CARE EXPENSES

By signing and submitting this Dependent Care Reimbursement Request Form, you are certifying that expenses for which you request reimbursement meet *all* of the following conditions. Capitalized terms used in this Form have the meanings described in the Plan.

- a) Each Dependent for whom you incur the expenses must be a Qualifying Individual – that is, he or she must be:
- tax dependent of the Participant as defined in Code § 152 who is under the age of thirteen (13) and who is the Participant's qualifying child as defined in Code § 152(a)(1);
 - a tax dependent of the Participant as defined in Code § 152 who is mentally or physically incapable of self-care and who has the same principal place of abode as the Participant for more than half of the year; or
 - a Participant's Spouse who is mentally or physically incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the year.

Notwithstanding the foregoing, in the case of divorced parents, a Qualifying Individual who is a child shall, as provided in Code § 21(e)(5), be treated as a Qualifying Individual of the custodial parent (within the meaning of Code § 152(e)(3)(A)) and shall not be treated as a Qualifying Individual with respect to the non-custodial parent.

- b) The reimbursement will not exceed the balance in your DCAP Account. In addition, no reimbursement will be made to the extent that such reimbursement, when combined with the total amount of reimbursements made for the Plan Year, would exceed the applicable statutory limit. Your applicable statutory limit is the smallest of the following amounts:
- your earned income for the calendar year (after your Salary Reductions under the Plan);
 - the earned income of your Spouse for the calendar year (your Spouse will be deemed to have earned income of \$200 (\$400 if you have two or more Qualifying Individuals), for each month in which your Spouse is (1) physically or mentally incapable of self-care; or (2) a full-time student); or
 - either \$5,000 or \$2,500 for the calendar year, depending on your marital and tax filing status.
- c) The expenses are incurred for services rendered after the date of your election to receive DCAP Benefits and during the Plan Year to which the election applies.
- d) The expenses are incurred to enable you (and your Spouse, if you are married) to be gainfully employed, which generally means working or looking for work. There is an exception: if your Spouse is not working or looking for work when the expenses are incurred, he or she must be a full-time student or physically or mentally incapable of self-care.
- e) You (or you and your Spouse together) are providing at least 50% of the cost of maintaining your household, and the expenses are incurred when at least one member of your household is a Qualifying Individual.
- f) The expenses are incurred for the care of a Qualifying Individual, or for household services attributable in part to the care of a Qualifying Individual.
- g) If the expenses are incurred for services outside your household, they are incurred for the care of (1) a person under age 13 who is your Dependent under federal tax law; or (2) your Spouse or a person who is your Dependent under federal tax law, is physically or mentally incapable of self-care, and regularly spends at least eight hours per day in your household.
- h) If the expenses are incurred for services provided by a dependent care center (that is, a facility that provides care for more than six individuals not residing at the facility), the center complies with all applicable state and local laws and regulations.
- i) The person who provided care was not your Spouse or a person for whom you are entitled to a personal exemption under Code § 151 (c). If your child provided the care, he or she must be age 19 or older at the end of the year in which the expenses are incurred.
- j) The expenses are not paid for services outside your household at a camp where the dependent stays overnight.