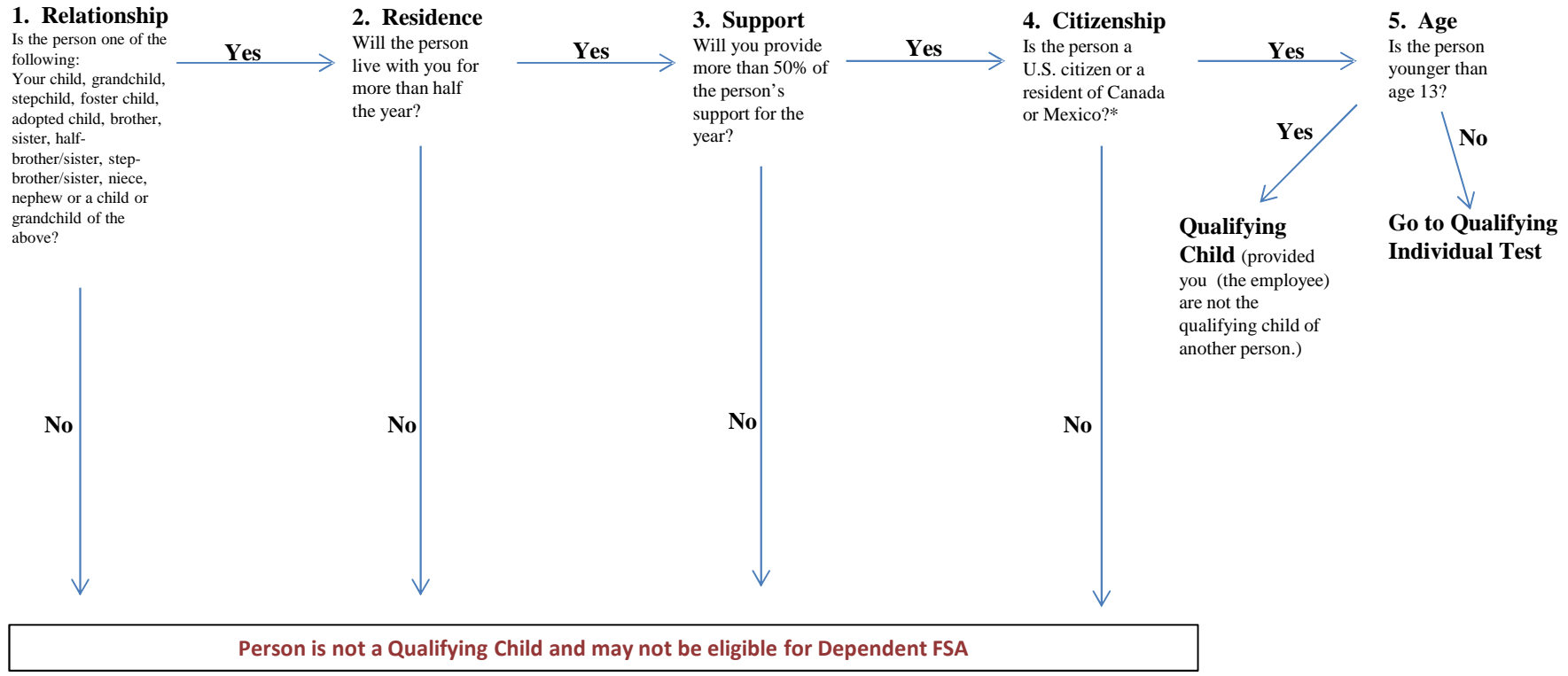


Qualifying CHILD Guide - This tool is designed to assist with determining if another individual can be considered a “dependent” for the purpose of claiming their expenses under your Dependent Care Flexible Spending Account. (See next page for Qualifying “Individual” test.)



Divorced: If you are divorced, you may be reimbursed under a dependent care FSA only if you are the custodial parent.

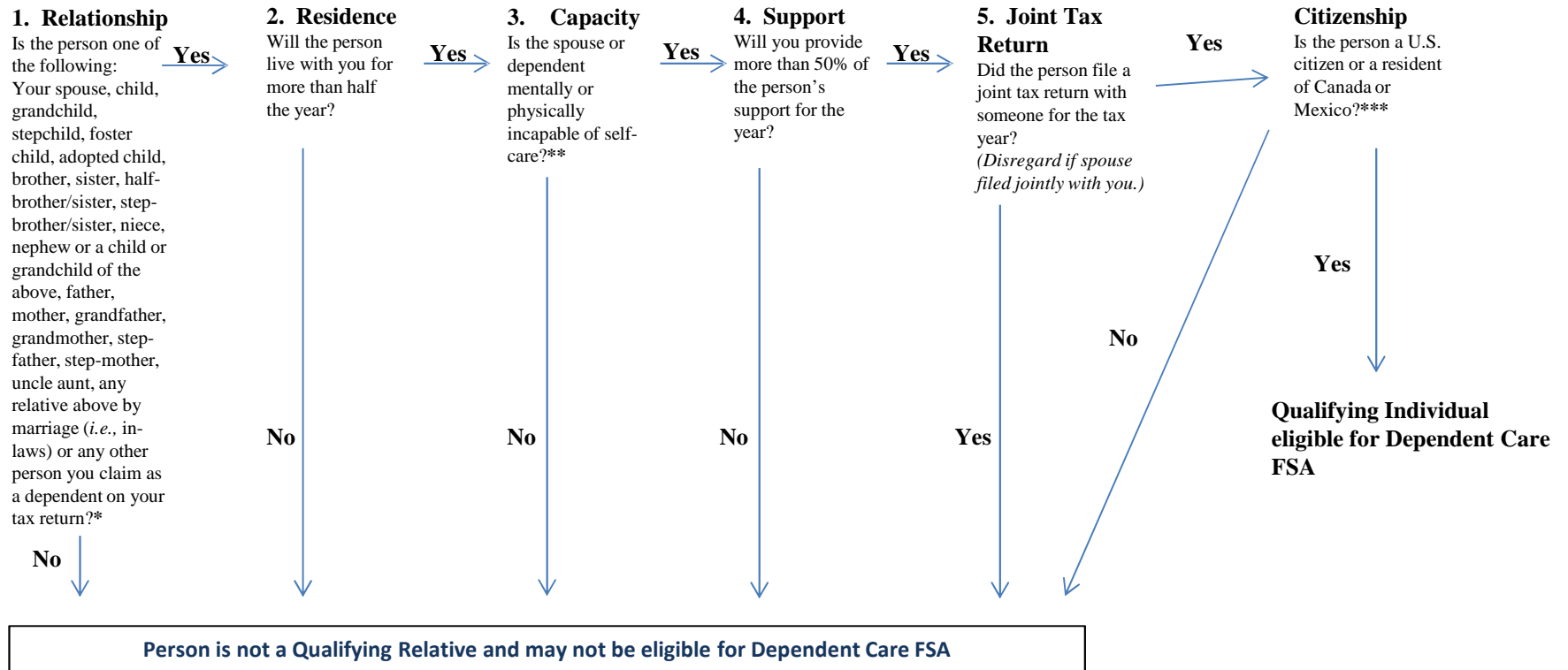
Unmarried Parents Living Together: Whichever parent lists the child as a qualifying child on his/her tax return may receive reimbursement for dependent care expenses under a dependent care FSA.

* If the person is an adopted child who is a member of your household and you are a U.S. citizen, this requirement is met.

This worksheet is intended as a tool. You should seek advice from a tax professional for a definitive answer with respect to whether your dependent is eligible under the dependent care FSA.



Qualifying INDIVIDUAL Guide - This tool is designed to assist with determining if another individual can be considered a “dependent” for the purpose of claiming their expenses under your Dependent Care Flexible Spending Account. (See previous page for “Child” test.



- The person must qualify as your dependent under Section 152 of the Internal Revenue Code. Consult your tax advisor if you're unsure about whether the person qualifies.
- ** The person must regularly spend at least 8 hours a day in your home.
- *** If the person is an adopted child who is a member of your household and you are a U.S. citizen, this requirement is met.

This worksheet is intended as a tool. You should seek advice from a tax professional for a definitive answer with respect to whether your dependent is eligible under the dependent care FSA.