

Rules and Instructions For Dependent Care Reimbursement

How to Complete The Form

Dependent Care Account:

(See IRS rules for Form 2441 and Publication 503)

You must provide the taxpayer identification number (ID#) of the provider. For individuals this will be their social security number (SSN); for corporations their employer identification number (EIN); for tax-exempt organizations write in "tax exempt".

Qualified expenses must be employment related, and would normally be deducted on your federal income tax return as fees for day care to an eligible dependent while you are at work (and, if married, your spouse either works, is disabled, or is a full-time student). In addition, expenses do not qualify for reimbursement if they exceed your earned income or the earned income of your spouse, whichever is the lower income.

Example of Eligible Expenses:

- Care in your home
- Schooling prior to the first grade, under the age of six
- Day care center or other certified day care facility
- Before and after school care for children in first grade and up under age 13
- Household services only if they provided for the care of the dependent as well as the home (such as: housekeeper, baby-sitter, maid, cook, cleaning person) and only for the period of time you and your spouse are at work.

An eligible dependent is a child under age 13, or can be any age, if not capable of self-care (physically or mentally handicapped).

The maximum allowable amount, which may be set aside in the Dependent Care Spending Account, is designated as follows:

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| • Single Filing Head of Household..... | \$5,000 or less if earnings are less |
| • Married Filing Joint Federal Income Tax..... | \$5,000 or limited to earnings of a lesser income |
| • Married Filing Separate Income Tax..... | \$2,500 maximum per person |

For inquiries regarding a claim already submitted or how to submit a claim, contact the Flex Department at Diversified Administration Corp., during normal business hours at:
(860) 295-0238, toll free 1 888 322-2524, or e-mail eebenereim@diversifiedgb.com