

ASA DDRIG – Dependent and Dependent Care Guidelines

For your convenience, this document provides the relevant language from [IRS Publication 503](#) regarding who qualifies for dependent care.

A qualifying person is:

1. Your qualifying child who is your dependent and who was under age 13 when the care was provided
2. Your spouse who wasn't physically or mentally able to care for himself or herself and lived with you for more than half the year; or
3. A person who wasn't physically or mentally able to care for himself or herself, lived with you for more than half the year, and either:
 - a. Was your dependent, or
 - b. Would have been your dependent except that:
 - i. He or she received gross income of \$4,200 or more,
 - ii. He or she filed a joint return, or
 - iii. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2019 return.