

**THE UNIVERSITY OF TENNESSEE FLEXIBLE BENEFITS PLAN  
DEPENDENT CARE REIMBURSEMENT CLAIM FORM**

Employee Name (please print) \_\_\_\_\_

I.D No. or Personnel No. \_\_\_\_\_

Monthly

Biweekly

Office Telephone Number \_\_\_\_\_

Expenses for Calendar Year 20 \_\_\_\_\_

**Claim Information**

Dates of Incurred Expenses	Dependent Name	Relationship to Employee	Provider Of Service	Amount
Total of Reimbursement				\$

I hereby certify that all expenses indicated above were incurred by my eligible dependents. I further certify that I have not previously received reimbursement for these expenses from The University of Tennessee Flexible Benefits Plan. I understand that I am solely responsible for the validity of claims submitted for reimbursement and that any expenses reimbursed through the Flexible Benefits Plan cannot be claimed on my personal Federal income tax return.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Provider's Signature (if no invoice attached)

\_\_\_\_\_  
Provider's Address

\_\_\_\_\_  
Provider's Social Security Number

\_\_\_\_\_  
Provider's Address

**REQUIRED DOCUMENTATION FOR DEPENDENT CARE REIMBURSEMENT**

Each dependent care expense claimed on this form must be supported by an invoice or statement which includes:

- \*Provider of Service
- \*Provider Address
- \*Dependent Name
- \*Dates of Expense
- \*Amount of Expense

Return to:  
The University of Tennessee  
Payroll Office  
P115 Andy Holt Tower  
Knoxville, TN 37996-0100  
865/974-5251

If you do not receive an invoice or statement from your provider, ask the provider to sign the claim form, enter their social security number and address.

## DEPENDENT ELIGIBILITY REQUIREMENTS

For dependent care expenses to be eligible for reimbursement, you must be working during the time your eligible dependents are receiving care. If you are married, your spouse must be:

- \*A wage-earner;
- \*A full-time student for at least five months during the year; or
- \*Mentally or physically disabled and incapable of self care.

If you are divorced or legally separated, you may be able to use the Dependent Care Reimbursement Account provided you have custody of your children for a longer period of the calendar year than the other parent, and you contribute more than half of the child's support.

Any expenses reimbursed under the Dependent Care Reimbursement Plan cannot be claimed as a tax credit on your personal Federal income tax return. You may wish to consult a tax specialist to help you determine whether a reimbursement account, the tax credit, or a combination would be best for your particular situation. Also you may receive information from the IRS (ask for Publication 503).

## DEPENDENT CARE EXPENSES ELIGIBLE FOR REIMBURSEMENT

In general, if you meet the eligibility requirements, you may be able to use the money in your Dependent Care Reimbursement Account to pay for out-of-pocket expenses for the care of:

- \*Your children under age 13 whom you claim as a dependent for income tax purposes; or
- \*Spouses and dependents of any age (who normally spend at least eight hours in your home each day if the services are rendered outside the home) who are mentally or physically disabled.

These expenses include charges for such things as:

- \*Licensed nursery school and day care centers for children'
- \*Licensed day care centers for disabled dependents; and
- \*Individuals who have the responsibility of providing care for your eligible dependents, either inside or outside your home. If outside your home, the provider must furnish his/her social security number and home address.

IRS regulations do not allow reimbursement for such expenses as:

- \*Days you are not working – including sick leave, vacation days, or breaks between semesters – or days when you do not meet the eligibility requirements;
- \*Care provided by your children who are under the age of 19 or by anyone you claim as a dependent for federal income tax purposes;
- \*Transportation, education, clothing, or entertainment; and
- \*Babysitting for social events.

Only expenses which are adequately documented will be reimbursed.

Food and education will be covered if provided by the nursery school or day care center as part of its preschool care services. Food and education expenses are not covered for first grade or higher.