

# Child and Dependent Care Expenses v.8.0

## Study Guide & Outline

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**Credits:** 3 CPE Hour | 50-minute hour credit

**Required Text:** IRS Publication 503

**Required Video Lessons:** 23 (Included)

**Course Format:** QAS SS

**Subject Classification:** Taxes

**Exam Questions:** Review - 9 | Final - 15

**Prerequisites:** None

**Advance Preparation:** None

**Course Level:** Overview

**Course Publication Date:** 2011

**Course Updated:** March 2018

**Learning Objectives:**

- Identify the seven basic tests that must be met by a taxpayer seeking a credit for child and dependent care expenses
- Identify the characteristics of a qualifying person
- Discriminate between earned income and other income
- Identify the process of identifying care providers to the IRS
- Define a work-related expense
- Identify deduction limits and exclusions
- Recognize special rules for children of divorced parents
- Identify special rules for student spouses
- Identify which household services may be considered part of providing care to a qualifying person
- Calculate the credit for child and dependent care expenses
- Identify the process by which a taxpayer may claim a credit for child and dependent care expenses
- Cite recordkeeping requirements for taxpayers

**Instructions to Complete Course:**

- Complete Video Lessons
- If desired, print Course Transcript and Supplemental material to follow along, or use on-screen in PDF
- Open Review Questions and answer questions on Response Sheet
- Grade and score your Review using Review Questions Answer Key
- Open Final Exam and complete Final Exam using Response Sheet

- Submit Final Exam Response Sheet to TeachUcomp, Inc. following instructions in "Submittal Form & Instructions"

**Course Outline:**

**CHAPTER 1: QUALIFYING FOR THE CREDIT**

- 1.1 Chapter One Learning Objectives and Key Terms
- 1.2 Seven Basic Requirements
- 1.3 The Qualifying Person Test
- 1.4 The Earned Income Test
- 1.5 The Work-Related Expense Test
- 1.6 The Qualifying Provider Test
- 1.7 The Joint Return Test
- 1.8 The Provider Identification Test
- 1.9 The Qualifying Deduction Amount Test
- 1.10 Figure A (Publication 503)

**CHAPTER 2: RULES FOR SPECIAL SITUATIONS**

- 2.1 Chapter Two Learning Objectives and Key Terms
- 2.2 Children of Divorced Parents
- 2.3 Rules for Student Spouses
- 2.4 Person Qualifying for Part of the Year
- 2.5 Qualifying Expenses for Care
- 2.6 About Household Services

**CHAPTER 3: CALCULATING AND CLAIMING THE CREDIT**

- 3.1 Chapter Three Learning Objectives and Key Terms
- 3.2 Calculating the Credit for Child and Dependent Care Expenses
- 3.3 Claiming the Credit for Child and Dependent Care Expenses
- 3.4 Recordkeeping
- 3.5 Further Reading and Conclusion

**Additional Information about TeachUcomp, Inc.**

**This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: <https://www.teachucomp.com/faq/> The FAQ page provides information about all of the following TeachUcomp policies:**

- Program Registration Requirements
- TeachUcomp, Inc.'s Refund Policy
- TeachUcomp, Inc.'s Complaint Resolution Policy

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