DEPENDENT CARE FSA RECEIPT

Proof of dependent care services for a Dependent Care FSA / DCAP claim · Completed by the participant and certified by the care provider

Attach it to your plan's claim. Keep a copy for your tax records (Form 2441). Dates: MM/DD/YYYY.

SECTION 1 — PARTICIPANT (EMPLOYEE)

Full name: _____ **Employer:** _____

Employee / member ID (if your plan uses one): _____ **Plan year: from** _____ **to** _____

Address (optional): _____ **Phone / email (optional):** _____

SECTION 2 — DEPENDENT(S) RECEIVING CARE

#	Full name	Date of birth (MM/DD/YYYY)	Relationship to you
1			
2			
3			
4			
5			

☐ Check if a dependent listed above is age 13 or older and physically or mentally unable to care for themselves.

SECTION 3 — CARE PROVIDER

Provider name (individual or business): _____

Street address: _____ **City, state, ZIP:** _____

Taxpayer identification number (TIN): _____ ☐ SSN ☐ ITIN ☐ EIN ☐ Tax-exempt organization (501(c)(3))

Phone / email (optional): _____

Note: The TIN is required on your Form 2441. Give your plan only what its claim rules ask for.

SECTION 4 — TYPE OF CARE (check all that apply)

☐ Daycare center ☐ Family / in-home daycare ☐ Nanny / babysitter (in your home)

☐ Preschool / nursery (below kindergarten) ☐ Before- / after-school program ☐ Summer day camp (not overnight)

☐ Adult day care ☐ Other: _____

SECTION 5 — PERIODS OF CARE

Billing period: ☐ Weekly ☐ Every two weeks ☐ Monthly ☐ Camp session / other: _____

Only list care that has already been provided. One row per week or month. If one charge covers several children, split it per child or enter all dependent numbers (e.g. 1, 2) in the same row. Day camp only: overnight camp doesn't qualify.

#	First day of care	Last day of care	Dependent #	Description of care	Amount ($)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

TOTAL FOR CARE PROVIDED: $ _____

Subtotal by dependent (optional): #1 $ _____ #2 $ _____ #3 $ _____ #4 $ _____ #5 $ _____

Optional (household employer only): employer payroll taxes paid on the wages above, listed separately and not part of the provider's certification. Check with your plan whether it reimburses this amount. $ _____

SECTION 6 — CARE PROVIDER'S CERTIFICATION

I certify that I provided the dependent care services described above to the dependent(s) named, on the dates shown, and that the amounts shown are the charges for that care (for an individual employee: gross pay before any tax withheld). I also certify that the name, address and taxpayer identification number shown in Section 3 are correct.

Provider signature: _____ **Date signed:** _____

Printed name: _____ **Title (if business):** _____

→ **Sign on or after the last day of care listed in Section 5.**

SECTION 7 — PARTICIPANT'S STATEMENT (optional; some plans ask for it)

I certify that the care above was for a qualifying person so that I (and my spouse, if married) could work, look for work, or attend school full-time; that these expenses have not been reimbursed from any other source; and that I will not claim them for the Child and Dependent Care Credit.

Participant signature: _____ **Date:** _____

BEFORE YOU SUBMIT — DEPENDENT CARE FSA RECEIPT CHECKLIST

Tick each item before you send the receipt with your claim

THE RECEIPT

- ☐ Provider name, full address and TIN (SSN/ITIN for individuals, EIN for businesses, or "Tax-Exempt" for a 501(c)(3) organization)
- ☐ Each child's full name and date of birth
- ☐ Type of care checked and described
- ☐ First and last day of care for every row
- ☐ An amount for every row, and a total that matches your claim
- ☐ Provider signature dated ON OR AFTER the last day of care
- ☐ Your name and employer exactly as your plan has them

THE CARE

- ☐ The care has already been provided (no future weeks or months)
- ☐ The dates fall within your plan year and your coverage period
- ☐ The child was under 13 on those dates (or unable to care for themselves)
- ☐ The care let you (and your spouse) work or look for work (or your spouse was a full-time student or unable to care for themselves)
- ☐ It's care, not school: no kindergarten or higher-grade tuition, summer school, or tutoring
- ☐ Day camp, not overnight camp
- ☐ The provider is NOT your spouse, the child's parent, your own child under 19, or someone you can claim as a dependent

COMMON REASONS FOR DENIAL — AND THE FIX

1. **Only proof of payment (check, card statement, app screenshot)** → Attach this receipt signed by the provider.
2. **Missing provider signature** → Have the provider sign and date it.
3. **Signed before the care ended** → Re-sign on or after the last day of care.
4. **Future or prepaid dates** → Resubmit after each period ends.
5. **Missing TIN** → Ask the provider to complete IRS Form W-10. If they refuse, keep a written record of your request.
6. **Dates outside the plan year** → Check your plan year and claim deadline.
7. **Child aged 13+** → Remove care after the 13th birthday.
8. **Ineligible service (overnight camp, tuition, tutoring)** → Claim care only.
9. **Amount doesn't match the claim** → Use the TOTAL line; avoid duplicates.
10. **Not enough funds in your account yet** → Many plans pay the rest as payroll contributions come in. Ask your administrator.

KEEP FOR YOUR TAX RETURN

- Form 2441, Part III, must be completed by anyone who received dependent care benefits. You'll need each provider's name, address and TIN.
- Keep Form W-10 (or another source of the provider's TIN) with your records. Don't send it to the IRS.
- 2026 limit: up to $7,500 tax-free per year ($3,750 if married filing separately), limited to the lower earner's earned income. Your plan may set a lower limit.

FOR THE CARE PROVIDER

Your client uses a Dependent Care FSA and needs this receipt to be reimbursed.
• Check the dates and amounts, then sign on or after the last day of care.
• Your TIN (SSN, ITIN or EIN) is needed for your client's tax return (Form 2441). Instead, you may complete IRS Form W-10 once and give it to your client.
• Tax-exempt 501(c)(3) organizations may write "Tax-Exempt" instead of a TIN.
• Signing confirms only the care you provided and the amounts charged.

Notes:

This checklist summarizes general federal rules (IRS Publication 503, Form 2441 instructions, Form W-10, IRC §129, Prop. Treas. Reg. §1.125-6). It is not tax advice. Your plan's rules apply.