

DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIM

County of Ventura, State of California

Do not complete shaded areas - Please read instructions on reverse side before you begin this form.

I. EMPLOYEE _____ EMPLOYEE ID NO. (6 digits) _____

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

DEPARTMENT NAME _____ EMAIL ADDRESS _____

Do NOT complete shaded areas

II.

DATES OF SERVICE <small>(Include: Month, Day, Year) * No future dates *</small>	TYPE OF SERVICE <small>Use one line to summarize all like expenses for eligible dependents with each daycare provider.</small>			DOLLARS	CENTS	Human Resources Approval
	Include names and dates of birth (DOB) of dependents served (see example below)	Daycare Provider SSN or TIN				
Ex: 1/3/11-3/27/11	Example: Daycare for Susie (DOB 4/14/04)	555-22-3330	XX	XX		

Employee Statement: The Undersigned under penalty of perjury states that the above claim and the items as therein set out are true and correct and that the amount therein is justly due. The Undersigned further certifies that the expenses listed comply with the requirements and limitations of the Flexible Benefits Program as listed on the back of this form.

X _____ Date _____

EMPLOYEE: Please sign **YOUR** name here. Send claim with supporting documentation to the Benefits Unit of Human Resources for approval. A check will be sent to you in payment of this claim.

	TOTAL			
	NET AMOUNT			
CLAIM # _____ CLAIM DATE _____ PLAN YEAR _____ _____ HUMAN RESOURCES APPROVAL				

Daycare Provider: The undersigned Daycare Provider states that the services provided and amount received are true and correct.

X _____ Date _____ TIN or SSN: _____

ACCOUNTING DATA FOR OFFICE USE ONLY - EMPLOYEE LEAVE BLANK

B S ACCT			INVOICE NUMBER										AMOUNT						
7	0	2	D	C	1														

Scan & email claim form and supporting documentation to FSA.Account@ventura.org,
forward via U.S. Mail to County of Ventura HR/Benefits, 800 South Victoria Ave., #1970 FSA, Ventura, CA 93009-1970, or Brown Mail to #1970 FSA



COUNTY OF VENTURA FLEXIBLE BENEFITS PROGRAM DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIM INSTRUCTIONS

When preparing your claim, be sure to keep photocopies of all bills or other proof of eligible expense. The copies you send in cannot be returned.

1. **Read the Important Information section below.** Expenses must be for an Eligible Dependent and must qualify for a federal tax return credit in the current Plan Year. The dates of the Plan Year are from January 1 to December 31. You may only file claims for expenses incurred (services received) in the same Plan Year that you made your contributions, and only for coverage periods for which contributions were made. You cannot have claimed any other deduction or credit for this expense under the Internal Revenue Code. The use of a Flexible Spending Account may eliminate the availability of a tax credit for dependent care. **The County uses IRS Publication 503 as a guide for determining eligible expenses under its Dependent Care Flexible Spending Account Program.**
2. **Complete the *unshaded* sections of Parts I and II. Make no entries in the Accounting Data section.**
3. **Attach supporting documentation to verify your expenses.** Attach one or more of the following:
 - a. A copy of your canceled check (front and back); or
 - b. A dated receipt giving the dates the services were rendered (and the tax ID number (TIN) or Social Security Number (SSN), unless it is a church school); or
 - c. Your daycare provider's signature, TIN or SSN, and date signed, in the Daycare Provider box in Part II of the form.
4. **Read the Employee Statement, sign the claim, and return the claim** to the Benefits Unit of Human Resources for approval (L#1970). Keep a copy for your records. Your claim will be processed for up to the amount available in your account on the date the claim is processed. If that amount is less than the total amount of your eligible expense, **it is your responsibility to submit a new claim for the remaining eligible expense when additional contributions have been deposited to your account.**

IMPORTANT INFORMATION

- For this account, a "dependent" includes any person for whom you provide over half of the financial support, even if you cannot claim an exemption on your federal tax return. **The dependent must be:**
 - ▶ Under the age of 13, and you must be entitled to a deduction under Internal Revenue Service (IRS) Code section 21, sub-sections (b)(1)(A) and (e)(5)(B) on the date services are rendered; **or**
 - ▶ Over age 13, and physically or mentally unable to care for himself or herself. If dependent care is provided outside the home, the dependent must spend at least eight hours each day in your household.
- Your spouse must work or attend school, or you must be unmarried, and expenses claimed must be for a period in which you worked.
- The total amount of expenses claimed for the Plan Year cannot exceed the earned income of the lower-paid spouse for the year (\$3000 is assigned as earned income if that spouse attends school).
- The daycare provider cannot be your spouse, son, stepson, daughter, or stepdaughter under the age of 19 at the end of the calendar year in which the expense is incurred or paid, or any individual who is a dependent of you or your spouse on your federal tax return.
- You may claim before and after school care expenses, but cannot claim the total cost of school expenses (i.e., tuition), unless the child is in a grade level below kindergarten *and* schooling is incidental to and cannot be separated from the cost of day care.
- Remember that the Plan Year ends on December 31. You may only file claims for expenses incurred (services received) in the same Plan Year that you made your contributions, and only for coverage periods when contributions were made.
- You have until April 15th of the following Plan Year to submit claims against the current Plan Year's account (i.e., turn in claims for Plan Year 2012 by April 15, 2013).

For more information, review the Flexible Spending Account chapter of your Benefit Plans Handbook. If you have further questions regarding this form, the instructions, or eligible expenses, please contact the Benefits Unit of County of Ventura Human Resources (805-677-8785; FSA.Account@ventura.org). Rev 03/2012