



Maryland

DEPARTMENT OF BUDGET
AND MANAGEMENT

WES MOORE
Governor

ARUNA MILLER
Lieutenant Governor

YAAKOV "JAKE" WEISSMANN
Secretary

MARC L. NICOLE
Deputy Secretary

DEPENDENT CARE FSA DOCTRINE OF MISTAKE ATTESTATION

Name: _____

W#: _____

I attest that I do not have any dependents whose care expenses qualify for reimbursement under the Dependent Care Flexible Spending Account. Qualified dependents are defined as:

- 1) Any child or children under the age of 13; and
- 2) Any child or children age 13 or older with disabilities; and
- 3) A disabled spouse or other dependent whose expenses may qualify for Dependent Care Flexible Spending Account reimbursement.

I further understand that any refund due as a result of this Doctrine of Mistake will be processed as taxable income subject to withholding and payroll taxes.

Signature: _____