**Section 2110.530 Exclusions**

A Participant shall not be reimbursed for any expense that would otherwise be a Dependent Care Expense if:

a) the expense was incurred at a time when the Participant was not a Participant in the Plan; or

b) a claim for Reimbursement of the expense has not been filed in accordance with the provisions of Section 2110.510; or

c) the expense was claimed as a credit or deduction on the Participant's federal or State income tax forms; or

d) the Participant does not report the Dependent Care Service Provider's name and address to the IRS or to the Plan Administrator as provided by applicable Code requirements.

(Source: Amended at 31 Ill. Reg. 352, effective December 28, 2006)