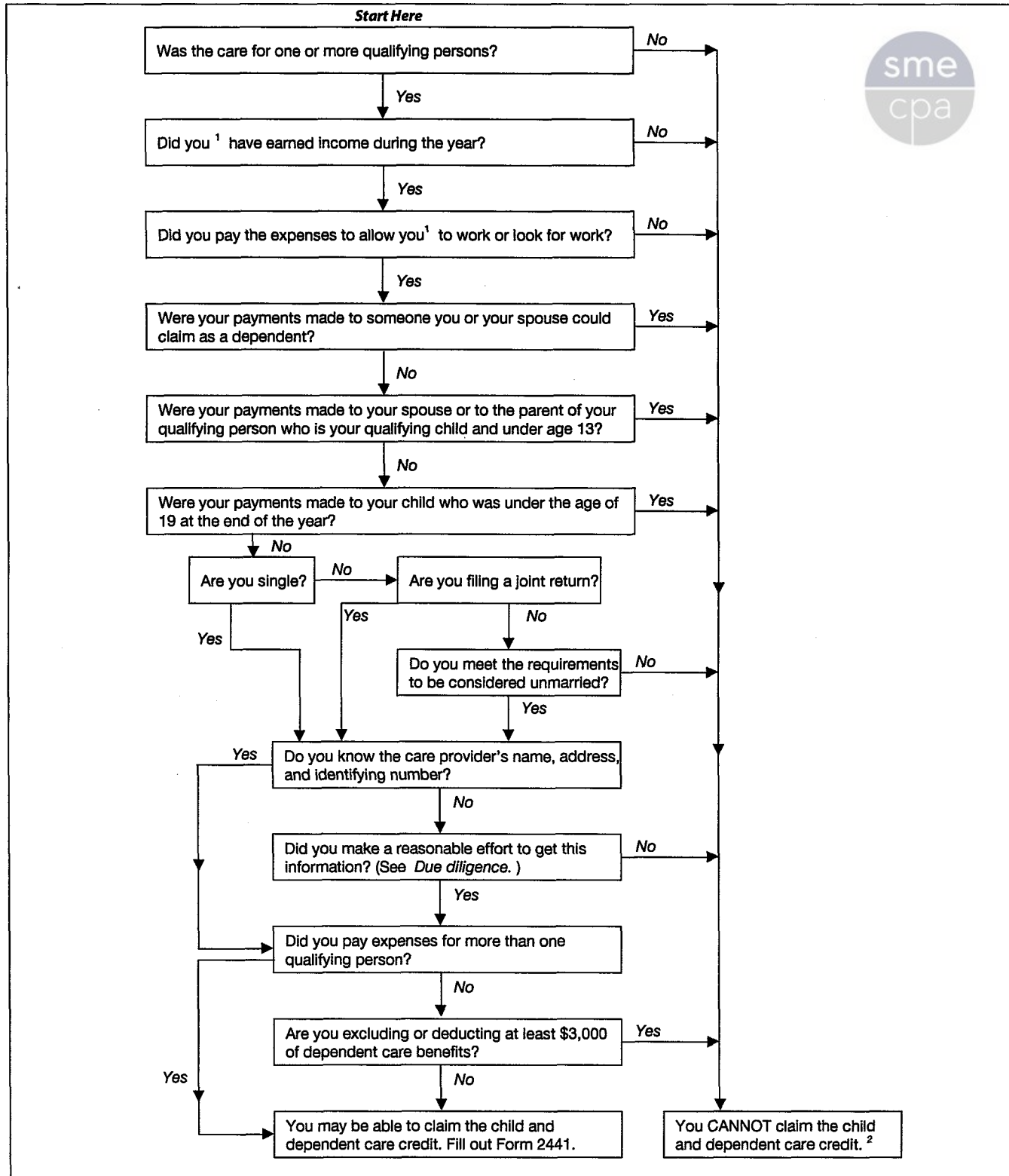


Figure A. Can You Claim the Credit?



¹ This also applies to your spouse, unless your spouse was disabled or a full-time student.

² If you had expenses that met the requirements for 2009, except that you did not pay them until 2010, you may be able to claim those expenses in 2010. See *Expenses not paid until the following year* under *How To Figure the Credit*.