

# Rules for Claiming an Exemption for a Dependent

1. You cannot claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
2. You cannot claim a married person who files a joint return as a dependent unless that joint return is only a claim for refund and there would be no tax liability for either spouse on separate returns.
3. You cannot claim a person as a dependent unless that person is a U.S. citizen or resident, or a resident of Canada or Mexico, for some part of the year.<sup>1</sup>
4. you cannot claim a person as a dependent unless that person is your **qualifying child** of **qualifying relative**

## Tests to be a Qualifying Child

1. The child must be your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. The child must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full time student, or (c) any age if permanently and totally disabled.
3. The child must have lived with you for more than half of the year.<sup>2</sup>
4. The child must not have provided more than half of his or her own support for the year.
5. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child.

## Tests to be a Qualifying Relative

1. The person cannot be your qualifying child or the qualifying child of anyone else. A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying as a qualifying child) is not required to file an income tax return or files an income tax return only to get a refund of income tax withheld.
2. The person either (a) must be related to you in one of the ways listed under **“Relatives who do not have to live with you,”** or (b) must live with you as a member of your household.
3. The person's gross income for the year must be less than \$3,500.<sup>3</sup>
4. You must provide more than half of that person's total support for the year.<sup>4</sup>

<sup>1</sup> There is an exception for certain adopted children.

<sup>2</sup> There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents, and kidnapped children.

<sup>3</sup> There is an exception if the person is disabled and has income from a sheltered workshop.

<sup>4</sup> There is an exception for multiple support agreements.