

## Overview of the Rules for Claiming a Dependent

 This table is only an overview of the rules. For details, see Publication 17, Your Federal Income Tax (For Individuals).

- You can't claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You can't claim a married person who files a joint return as a dependent unless that joint return is only to claim a refund of income tax withheld or estimated tax paid.
- You can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.<sup>1</sup>
- You can't claim a person as a dependent unless that person is your **qualifying child** or **qualifying relative**.

| Tests To Be a Qualifying Child  | Tests To Be a Qualifying Relative   |
|---|---|
| <ol style="list-style-type: none"><li>1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them. An adopted child is always treated as your own child. The term "adopted child" includes a child who was lawfully placed with you for legal adoption.</li><li>2. The child must be: (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a full-time student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.</li><li>3. The child must have lived with you for more than half of the year.<sup>2</sup></li><li>4. The child must not have provided more than half of his or her own support for the year.<sup>5</sup></li><li>5. The child isn't filing a joint return for the year (unless that joint return is filed only to claim a refund of income tax withheld or estimated tax paid).</li><li>6. 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. See the "Qualifying Child of More Than One Person" chart.</li></ol> | <ol style="list-style-type: none"><li>1. The person can't be your qualifying child or the qualifying child of any other taxpayer. A child isn't 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 child) isn't required to file an income tax return or files an income tax return only to get a refund of income tax withheld.</li><li>2. The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you (see Table 2, step 2), or (b) must live with you all year as a member of your household<sup>2</sup> (and your relationship must not violate local law).</li><li>3. The person's gross income for the year must be less than \$4,700.<sup>3</sup> Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include Social Security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the Social Security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).</li><li>4. You must provide more than half of the person's total support for the year.<sup>4, 5</sup></li></ol> |

### Footnotes

<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 or parents who live apart, and kidnapped children. If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support.

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

<sup>4</sup>There are exceptions for multiple support agreements, children of divorced or separated parents or parents who live apart, and kidnapped children.

<sup>5</sup>A worksheet for determining support is provided later in this tab. If a person receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the person. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule on which taxpayers may choose to rely treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives Temporary Aid to Needy Families (TANF) and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

## Qualifying Child of More Than One Person

### Tiebreaker Rules

If the child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child dependent for all tax benefits associated with an exemption unless the special rule for children of divorced or separated parents applies<sup>1</sup>.

- Credit for other dependents
- Child Tax Credit
- Head of Household
- Earned Income Credit
- Credit for Child and Dependent Care Expenses
- Exclusion from income for Dependent Care Benefits

**No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. To determine which person can treat the child as a qualifying child to claim these six tax benefits, the following tiebreaker rules apply. Subject to these tiebreaker rules, the taxpayer and the other person may be able to choose which person claims the child as a qualifying child.**

If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.

If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.

If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.

If a parent can claim the child as a qualifying child but no parent claims the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

**Example:** Your daughter meets the conditions to be a qualifying child for both you and your mother. Under the rules above, you are entitled to treat your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother isn't entitled to take any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours, you can let your mother treat your daughter as her qualifying child. If you do that, your daughter isn't your qualifying child for any of the six benefits.

For more details and examples, see Publication 17 and Publication 501, Exemptions, Standard Deduction, and Filing Information.

### Footnote

<sup>1</sup>When the special rule for children of divorced or separated parents applies (see Table 3, later in this tab) and the noncustodial parent claims the child as a dependent, the noncustodial parent may also claim the child tax credit and any educational benefit, if all other rules are met. The custodial parent should enter the child as a nondependent in the software (see software entries in Tab B, Starting a Return and Filing Status), because they may be eligible for the EIC, Child and Dependent Care Credit, Exclusion from income for Dependent Care Benefits and Head of Household filing status.

## Table 1: All Dependents

Begin with this table to determine both Qualifying Child and Qualifying Relative dependents.

| Step     | Probe/Ask the taxpayer:   | Action  |
|----------|---|---|
| <b>1</b> | Can you or your spouse (if filing jointly) be claimed as a dependent on another taxpayer's tax return this year? <sup>5</sup>   | If <b>YES</b> : If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as your dependent.<br>If <b>NO</b> : Go to Step 2   |
| <b>2</b> | Was the person married as of December 31 of the tax year?   | If <b>YES</b> : Go to Step 3<br>If <b>NO</b> : Go to Step 4   |
| <b>3</b> | Is the person filing a joint return for this tax year?<br><i>(Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)</i>  | If <b>YES</b> : You can't claim this person as a dependent.<br>If <b>NO</b> : Go to Step 4  |
| <b>4</b> | Was the person a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico?<br><i>(Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.)</i>  | If <b>YES</b> : Go to Step 5<br>If <b>NO</b> : You can't claim this person as a dependent.  |
| <b>5</b> | Was the person your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)? <sup>4</sup>  | If <b>YES</b> : Go to Step 6<br>If <b>NO</b> : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents   |
| <b>6</b> | Was the person:<br><ul style="list-style-type: none"> <li>• under age 19 at the end of the year and younger than you (<i>or your spouse, if filing jointly</i>) OR</li> <li>• under age 24 at the end of the year, a full-time student (see definition in the glossary) and younger than you (<i>or your spouse, if filing jointly</i>) OR</li> <li>• any age if permanently and totally disabled<sup>1</sup> at any time during the year?</li> </ul> | If <b>YES</b> : Go to Step 7<br>If <b>NO</b> : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents   |
| <b>7</b> | Did the person live with you as a member of your household, except for temporary absences <sup>2</sup> , for more than half the year?<br><i>(Answer "YES" if the child was born or died during the year.)</i>   | If <b>YES</b> : Go to Step 8 (Use Table 3 to see if the dependency for children of divorced or separated parents or parents who live apart applies.)<br>If <b>NO</b> : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents |
| <b>8</b> | Did the person provide more than half of his or her own support <sup>3</sup> for the year?  | If <b>YES</b> : You can't claim this person as a dependent<br>If <b>NO</b> : Go to Step 9   |
| <b>9</b> | Is the person a qualifying child of any other taxpayer?   | If <b>YES</b> : Go to the chart: Qualifying Child of More Than One Person<br>If <b>NO</b> : You can claim this person as a qualifying child dependent   |

### Footnotes

<sup>1</sup>A person is permanently and totally disabled if he or she can't engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

<sup>2</sup>A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to illness, education, business, vacation, military service, institutionalized care for a child who is permanently and totally disabled, or incarceration. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart to see if an exception applies. There is an exception for kidnapped children. See Publication 17.

<sup>3</sup>A worksheet for determining support is included later in this tab. If a child receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI) are generally considered support provided by the state.

<sup>4</sup>An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption.

<sup>5</sup>An individual is not a dependent of a person if that person is not required to file an income tax return and either does not file an income tax return or files an income tax return solely to claim a refund of estimated or withheld taxes.

## Table 2: Qualifying Relative Dependents

You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of Table 1)

| <b>Step</b> | <b>Probe/Ask the taxpayer:</b>   | <b>Action</b>  |
|-------------|--|--|
| <b>1</b>    | Is the person your qualifying child or the qualifying child of any other taxpayer? A child isn't 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 child) isn't required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.   | If <b>YES</b> , the person isn't a qualifying relative. (See Table 1: All Dependents)<br><br>If <b>NO</b> , go to Step 2.  |
| <b>2</b>    | Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? <b>OR</b><br><br>Was the person your brother, sister, half brother, half sister, or a son or daughter of any of them? <b>OR</b><br><br>Was the person your father, mother, or an ancestor or sibling of either of them? <b>OR</b><br><br>Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law? | If <b>NO</b> , go to Step 3.<br><br>If <b>YES</b> , go to Step 4.<br><br><b>Note:</b> The relatives listed in Step 2 are considered "Relatives who don't have to live with you"<br><br><b>Note:</b> To enter into TaxSlayer a qualifying relative who did not live with the taxpayer more than 6 months, choose "Other reasons" from the months drop-down menu.  |
| <b>3</b>    | Was the person any other person (other than your spouse) who lived with you all year as a member of your household? <sup>2</sup>   | If <b>NO</b> , you can't claim this person as a dependent.<br><br>If <b>YES</b> , go to Step 4.<br><br><b>Exceptions:</b> There are exceptions for kidnapped children; a person who was born or died during the year; certain temporary absences—school, vacation, medical care, etc.<br><br><b>Divorced or separated spouse.</b> If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support. |
| <b>4</b>    | Did the person have gross income of less than \$4,700 in 2023? <sup>3</sup>  | If <b>NO</b> , you can't claim this person as a dependent.<br><br>If <b>YES</b> , go to Step 5.  |
| <b>5</b>    | Did you provide more than half the person's total support for the year? <sup>4</sup><br><br>See Worksheet for Determining Support, later in this tab, to calculate the total support for the year.   | If <b>YES</b> , you can claim this person as your qualifying relative dependent. (Use Table 3 to see if the exception for children of divorced or separated parents or parents who live apart applies.)<br><br>If <b>NO</b> , go to Step 6.  |
| <b>6</b>    | Did another person provide more than half the person's total support? <sup>4</sup>   | If <b>YES</b> , you can't claim this person as a dependent.<br><br>If <b>NO</b> , go to Step 7.  |
| <b>7</b>    | Did two or more people, each of whom would be able to take the dependent but for the support test, together provide more than half the person's total support?   | If <b>YES</b> , go to Step 8.<br><br>If <b>NO</b> , you can't claim this person as a dependent.  |
| <b>8</b>    | Did you provide more than 10% of the person's total support for the year?  | If <b>YES</b> , go to Step 9.<br><br>If <b>NO</b> , you can't claim this person as a dependent.  |
| <b>9</b>    | Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement agreeing not to claim the dependent?  | If <b>YES</b> , you can claim this person as a dependent. You must file Form 2120, Multiple Support Declaration, with your return.<br><br>If <b>NO</b> , you can't claim this person as a qualifying child dependent.  |

 To include Form 2120 with the return: Basic Information>Dependents/Qualifying Person>Dependents/Qualifying Person>This dependent qualifies for a Multiple Support Declaration

## Table 2: Qualifying Relative Dependents (continued)

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### Footnotes

<sup>1</sup>An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption. Any of these relationships that were established by marriage aren't ended by death or divorce.

<sup>2</sup>A person doesn't meet this test if at any time during the year the relationship between you and that person violates local law.

<sup>3</sup>For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year doesn't include income for services the individual performs at a sheltered workshop. Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include Social Security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the Social Security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).

<sup>4</sup>See Table 3, Children of Divorced or Separated Parents or Parents Who Live Apart, for the exception to the support test.

If a child receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule, on which taxpayers may choose to rely, treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives TANF and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

If the taxpayer remarries, the support provided by the new spouse is treated as provided by the taxpayer.

### Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart

Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test

| Step     | Probe/Ask the taxpayer:  | Action   |
|----------|--|--|
| <b>1</b> | Did the child receive over half of his or her support <sup>4</sup> from the parents who are:<br><ul style="list-style-type: none"> <li>• Divorced <b>OR</b></li> <li>• Legally separated under a decree of divorce or separate maintenance <b>OR</b></li> <li>• Separated under a written separation agreement <b>OR</b></li> <li>• Lived apart at all times during the last 6 months of the year?</li> </ul>  | If <b>YES</b> , go to Step 2.<br><br>If <b>NO</b> , Table 3 doesn't apply.   |
| <b>2</b> | Was the child in the custody of one or both parents for more than half the year? <sup>1</sup>  | If <b>YES</b> , go to Step 3.<br><br>If <b>NO</b> , Table 3 doesn't apply.   |
| <b>3</b> | Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written declaration (Form 8332, Release/Revocation of Release of Claim to Exemption to Child by Custodial Parent, a copy of Form 8332, or similar document) releasing his or her claim to the child as a dependent?   | If <b>YES</b> , the Table 3 exception applies. <sup>2</sup><br>Return to the appropriate step in Table 1 or Table 2.<br><br>If <b>NO</b> , go to Step 4. |
| <b>4</b> | Are either of the following statements true?<br><br>The taxpayer has a post-1984 and pre-2009 decree <sup>3</sup> or agreement that is applicable for the current tax year and states <i>all three of the following</i> :<br><ul style="list-style-type: none"> <li>• The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.</li> <li>• The other parent won't claim the child as a dependent for the year.</li> <li>• The years for which the noncustodial parent can claim the child as a dependent.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p>The taxpayer has a pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during the current tax year.</p> | If <b>YES</b> , the Table 3 exception applies.<br>Return to the appropriate step in Table 1 or Table 2.<br><br>If <b>NO</b> , Table 3 doesn't apply.     |

#### Footnotes

<sup>1</sup>If the child is emancipated under state law, either by reaching age of majority or other means, child is treated as not living with either parent (see Publication 17).

<sup>2</sup>Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332, or a copy of Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child. For an e-filed return, attach and submit the Form 8332 with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return. Alternatively, scan Form 8332 and upload to the return as a Scanned Document. See Tab K.

<sup>3</sup>Post-1984 and Pre-2009 divorce decrees or agreements: The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above
- Signature page with the other parent's signature and date of agreement.

<sup>4</sup>If you remarry, the support provided by your new spouse is treated as provided by you.

#### Release of certain tax benefits revoked

A custodial parent who has revoked his or her previous release of a claim to certain tax benefits for a child must attach a copy of the revocation to his or her return. For the revocation to be effective for the current tax year, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in the prior tax year or earlier. (See Form 8332 for more details).

#### Other decrees or agreements that don't meet step 4:

Noncustodial parents must attach the Form 8332, or a copy of Form 8332 or similar statement to their return.