



FAQ's—What is a Dependent?

In order to be claimed as a dependent a child must be either –

A QUALIFYING CHILD:

Relationship - our son, daughter, adopted child, stepchild, foster child, or a descendent of any of them such as your grandchild or your brother, sister, half-brother, half-sister, stepbrother, stepsister or a descendant of any of them such as a niece or nephew.

Age - At the end of the filing year, your child was younger than you (or your spouse if you file a joint return) and younger than 19, or at the end of the filing year, your child was younger than you (or your spouse if you file a joint return) younger than 24 and a full-time student, or at the end of the filing year, your child was any age and permanently and totally disabled.

Residency - The child must live with you (or your spouse if you file a joint return) in the United States for more than half of the year. A person who was born or died during the year is considered to have lived with you for the entire year if they lived with you for the entire portion of the year after birth or before death.

Joint Return - The child cannot file a joint return for the tax year unless the child and the child's spouse did not have a separate filing requirement and filed the joint return only to claim a refund.

Or A QUALIFYING RELATIVE:

Not a Qualifying Child - The relative cannot be your qualifying child or the qualifying child of any other taxpayer.

Relationship - The person must be related to you – the same relationships described above under Qualifying Child plus father, mother, stepfather, stepmother, grandparent or other direct ancestor, son or daughter of sibling or half-sibling, , aunt, uncle, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, or daughter-in-law. The person was not related by blood, marriage, or law, but lived in your household for the **entire year** (except for temporary absences due to illness, education, military service).

Gross Income - The relative's gross taxable income for the year must be less than the personal exemption amount for that tax year - \$4150 for 2018 (do not include non-taxable municipal bond interest and Social Security or Railroad Retirement benefits).

Support - You must provide over one-half of the person's support for the tax year. To figure this out, compare the amount you contributed to that person's support with the entire amount of support that person received from all sources - himself or herself, other family members, etc. If more than one family member provides support and the total support is more than half you can use a "Multiple Support Agreement".

TIE BREAKER RULES

For tax purposes only one person can claim a qualifying child as a dependent. If a child is the qualifying child of more than one person you must apply the Tiebreaker Rules. Under the Tiebreaker Rules a child is considered to be the Qualifying Child by:

- The parents, if they file a joint return;
- The parent, if only one of the persons is the child's parent;
- The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
- The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;
- The person with the highest AGI, if no parent can claim the child as a qualifying child; or
- A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.

DOCUMENTATION

The document for dependents must show your name and address as well as the name or names of your child or children. Here are some suggestions:

- School records – either a note from the school with your address on record or possibly a report card (if it shows the proper information)
- A statement from your landlord showing your child (or children) live with you
- A letter from a health care provider (doctor, dentist, etc.)
- Medical records
- Your daycare provider statement
- A legal document such as a social services statement (DES Award Letters)
- A letter from your place of worship
- A statement from your employer
- Any other item that will prove your child or children live with you. These items will be reviewed to see if they comply with the IRS regulations and can be used.

If your child is **disabled**, you will need to provide at least one of the following:

- Medical records proving the disability
- A health care provider statement
- A legal document such as a social security statement
- If your child is receiving social security benefits, a copy of the 1099-SA
- Any other item that proves your child is disabled and lives with you. These items will be reviewed to see if they comply with the IRS regulations and can be used.