



# Dependents

As of December 31, 2024, what was your marital status

☐ **Never Married**      ☐ **Married**      If married, were you married for all of 2024      ☐ Yes      ☐ No

Did you live with your spouse during any part of the last six months of 2024      ☐ Yes      ☐ No

☐ **Divorced**      ☐ **Legally Separated**      ☐ **Widowed**

Date of final decree      Date of separate maintenance decree      Year of spouse's death

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)      ☐ Yes      ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N)			To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
					A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent

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# About Dependents

- TaxSlayer: Basic Information section, Dependents/Qualifying Person
- Additional resources listed in L&LT “References” tab
- Review all tips and cautions
- Read all examples and sample interviews
- We will review answers to each exercise in the lesson

# Objectives – Dependents

- Determine if a taxpayer may claim a dependent by applying the appropriate dependency test
- Time Required: 15 minutes

**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>25</sup>	If YES: If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as

**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)

Step	Probe/Ask the taxpayer:	Action
<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 YES, the person isn't a qualifying relative. (See Table 1: All Dependents) If NO, 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)? OR Was the person your brother, sister, half brother, half sister, or a son or daughter of any of them? OR Was the person your father, mother, or an ancestor or sibling of either of them? OR 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? <sup>26</sup>	If NO, go to Step 3. If YES, go to Step 4. <b>Note:</b> The relatives listed in Step 2 are considered "Relatives who don't have to live with you" <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: • under age 19 at the end of the year and y filing jointly) OR • under age 24 at the end of the year, a full glossary) and younger than you (or your • any age if permanently and totally disable	
<b>4</b>	Did the person live with you as a member relationship throughout? For spouse, this half	If NO, you can't claim this person as a dependent. If YES, go to Step 5.

# Topics



- Dependents
- Qualifying Child Tests
- Qualifying Relative Tests
- Children of Divorced or Separated Parents



# Key Terms

Definitions are always available in the L&LT online Glossary.

- Dependency Tests
- Dependent
- Qualifying Child
- Qualifying Relative



# Dependents

- The deduction for personal and dependency exemptions is suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim a dependent may make taxpayers eligible for other tax benefits.
- Who may be claimed as a dependent?
  - Qualifying child
  - Qualifying relative
- Three tests apply to both qualifying child and qualifying relative:
  - Dependent taxpayer
  - Joint return
  - Citizen or resident

# Qualifying Child Tests

- Five additional tests for a qualifying child:

- Relationship
- Age
- Residency
- Support
- Qualifying child of more than one person

- Review [Pub 4012](#), Dependents tab, Table 1: All Dependents

**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>1</sup>	If YES: If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as your dependent. If NO: Go to Step 2
<b>2</b>	Was the person married as of December 31 of the tax year?	If YES: Go to Step 3 If NO: Go to Step 4
<b>3</b>	Is the person filing a joint return for this tax year? (Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)	If YES: You can't claim this person as a dependent. If NO: 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? (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.)	If YES: Go to Step 5 If NO: 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>2</sup>	If YES: Go to Step 6 If NO: This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
<b>6</b>	Was the person: • under age 19 at the end of the year and younger than you (or your spouse, if filing jointly) OR • under age 24 at the end of the year, a full-time student (see definition in the glossary) and younger than you (or your spouse, if filing jointly) OR • any age if permanently and totally disabled <sup>3</sup> at any time during the year?	If YES: Go to Step 7 If NO: 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>4</sup> , for more than half the year? (Answer "YES" if the child was born or died during the year.)	If YES: 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.) If NO: 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>5</sup> for the year?	If YES: You can't claim this person as a dependent. If NO: Go to Step 9
<b>9</b>	Is the person a qualifying child of any other taxpayer?	If YES: Go to the chart: Qualifying Child or More Than One Person If NO: You can claim this person as a qualifying child dependent.



# Qualifying Relative Tests

- Four tests for a qualifying relative, in addition to dependent taxpayer, joint return, and citizen or resident:
  - Not a qualifying child
  - Member of household or relationship
  - Gross income
  - Support
- Review [Pub 4012](#), Dependents tab
  - Table 2: Qualifying Relative Dependents
  - Worksheet for Determining Support

**Worksheet for Determining Support**

 Taxpayers should keep a completed copy of this worksheet for their records. See the following page for important notes.

Funds Belonging to the Person You Supported	
1. Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Don't include funds provided by the state; include those amounts on line 23 instead	1. _____
2. Enter the amount on line 1 that was used for the person's support	2. _____
3. Enter the amount on line 1 that was used for other purposes	3. _____
4. Enter the total amount in the person's savings and other accounts at the end of the year	4. _____
5. Add lines 2 through 4. (This amount should equal line 1.)	5. _____

Expenses for Entire Household (where the person you supported lived)	
6. Lodging (complete line 6a or 6b):	
a. Enter the total rent paid	6a. _____
b. Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 21	6b. _____
7. Enter the total food expenses	7. _____
8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b)	8. _____



# Children of Divorced or Separated Parents

- Special rules apply
- What is the difference between custodial and noncustodial parent?
- See table in [Pub 4012](#), Dependents tab, Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart
- Custodial parents can revoke a release of claim to exemption they previously provided to the noncustodial parent on Form 8332

**Form 8332**  
(Rev. October 2010)

**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent**  
• Attach a separate form for each child.  
• See [www.irs.gov/Form8332](#) for the latest information.

OMB No. 1545-0074  
Attachment  
Sequence No. **115**

**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>1</sup> from the parents who are: <ul style="list-style-type: none"> <li>• Divorced OR</li> <li>• Legally separated under a decree of divorce or separate maintenance OR</li> <li>• Separated under a written separation agreement OR</li> <li>• Lived apart at all times during the last 6 months of the year?</li> </ul>	If YES, go to Step 2. If NO, 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 YES, go to Step 3. If NO, 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 YES, the Table 3 exception applies. <sup>2</sup> Return to the appropriate step in Table 1 or Table 2. If NO, go to Step 4.
Are either of the following statements true?		If YES, the Table 3 exception applies.

**Current Year**  
  
 Name of child \_\_\_\_\_  
  
 Custodial parent's SSN \_\_\_\_\_ Date \_\_\_\_\_  
Option: If you are releasing the child for future tax years, also complete Part II.

**Future Years** (If completed, see **Noncustodial Parent** on page 2.)  
  
 Name of child \_\_\_\_\_  
  
 Custodial parent's SSN \_\_\_\_\_ Date \_\_\_\_\_  
**Exemption for Future Year(s)** \_\_\_\_\_



# Summary

Conditions for taxpayer to claim a dependent:

- Taxpayer can't claim a dependent if the taxpayer may be claimed as a dependent on another taxpayer's return.
- A person who files a joint return can't be claimed as a dependent unless the joint return is filed only to claim a refund of withheld income tax or estimated tax paid.
- A person cannot be claimed 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, for some part of the year. (There is an exception for certain adopted children.)
- Dependent must be either a taxpayer's qualifying child or qualifying relative.