



Personal Exemptions

Foreign country name		Foreign province/state/country		Foreign postal code		box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse			
Filing Status Check only one box.		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: <input type="checkbox"/> If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):		<input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS)					
Digital Assets		At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No							
Standard Deduction		Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien							
Age/Blindness		You: <input type="checkbox"/> Were born before January 2, 1960 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1960 <input type="checkbox"/> Is blind							
Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>		(1) First name Last name		(2) Social security number		(3) Relationship to you		(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents	
								<input type="checkbox"/> <input type="checkbox"/>	
								<input type="checkbox"/> <input type="checkbox"/>	
								<input type="checkbox"/> <input type="checkbox"/>	
								<input type="checkbox"/> <input type="checkbox"/>	



About Personal Exemptions

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

Objectives – Personal Exemptions

- Distinguish between personal and dependency exemptions.
- Determine if a taxpayer can claim a personal exemption.
- Time Required: 10 minutes

As of December 31, 2024, what was your marital status											
<input type="checkbox"/> Never Married		<input type="checkbox"/> Married		If married, were you married for all of 2024				<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Did you live with your spouse during any part of the last six months of 2024				<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Divorced		<input type="checkbox"/> Legally Separated						<input type="checkbox"/> 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)										<input type="checkbox"/> Yes <input type="checkbox"/> 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.					Answer Yes or No (Y/N)				To be completed by certified volunteer (Refer to Pub 4012 Tab C)		
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)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2024)

Topics



- Personal exemptions
- Entering personal exemptions

Key Terms

Definitions are always available in the L< online Glossary.

- **Exemptions:** An exemption is a dollar amount that can be deducted from an individual's total income, thereby reducing the taxable income. The deduction for personal exemptions is suspended (reduced to \$0) for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim an exemption may make taxpayers eligible for other tax benefits.



Personal Exemptions

- Questions on the L< landing page – check your understanding of personal exemptions
- What are exemptions?
 - A dollar amount that can be deducted from a taxpayer's total income, thereby reducing their taxable income.
- Personal exemptions
 - Claimed for self (and possibly spouse)
- Dependency exemptions
 - Claimed for qualifying dependents

Rules for Taxpayer and Spouse

- Review Form 13614-C: Can anyone claim you or your spouse as a dependent on their tax return?
 - Answer must be “no” to claim personal exemption
- Resources:
 - [Pub 4012](#), Dependents tab, Overview of the Rules for Claiming a Dependent

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
<ol style="list-style-type: none">1. The child must be your child, stepchild, foster child, sibling, half sibling, stepsibling, 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.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.3. The child must have lived with you for more than half of the year.²4. The child must not have provided more than half of his or her own support for the year.⁶5. 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).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.	<ol style="list-style-type: none">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.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 household² (and your relationship must not violate local law).3. The person's gross income for the year must be less than \$5,050.³ 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).4. You must provide more than half of the person's total support for the year.^{4, 6}

Entering Personal Exemptions

- Check boxes on Form 1040 labeled “Someone can claim you as a dependent” and “Someone can claim your spouse as a dependent”
- TaxSlayer automatically fills in the entries

Foreign country name		Foreign province/state/country		Foreign postal code		box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Filing Status Check only one box.		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: <input type="checkbox"/> If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):					
Digital Assets		At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No					
Standard Deduction		Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness		You: <input type="checkbox"/> Were born before January 2, 1960 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1960 <input type="checkbox"/> Is blind					
Dependents (see instructions):		(2) Social security number		(3) Relationship to you		(4) Check the box if qualifies for (see instructions):	
(1) First name Last name						Child tax credit Credit for other dependents	
If more than four dependents, see instructions and check here <input type="checkbox"/>						<input type="checkbox"/> <input type="checkbox"/>	
						<input type="checkbox"/> <input type="checkbox"/>	
						<input type="checkbox"/> <input type="checkbox"/>	
						<input type="checkbox"/> <input type="checkbox"/>	



Summary

- Taxpayers can claim a personal exemption for:
 - Themselves, if they may not be claimed as another taxpayer's dependent
 - Their spouse, if filing jointly and the spouse may not be another taxpayer's dependent