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Worksheet: Who Can Claim The Children As Dependents For Tax Purposes?

When married couples file joint tax returns, they collectively claim their children as exemptions. Unmarried couples, however, are not able to file jointly, so there may be some uncertainty as to who can claim the children as dependents for tax purposes. In some couples, only one of the parents is a legally recognized parent, in which case that parent claims the exemption. In other relationships where both partners are legal parents, they agree on which parent will claim the exemptions, perhaps based on who will stand to gain the greatest financial benefit, who has the greater need for the exemption, or an alternating year-to-year schedule.

If couples can not agree on who will claim the children as exemptions for income tax purposes, and if there is no court order or legal agreement in effect that covers this issue, the Internal Revenue Service (IRS) provides five tests that determine who is entitled to claim the exemptions. The following questions, based on IRS guidelines, can help you determine who in your family can claim the children as exemptions.

The Member of Household or Relationship Test

Did the child you wish to claim as an exemption live with your for the entire year as a member of your household, other than during temporary absences by either of you due to illness, education, business, vacations, or military service? Yes _____ No _____

Is the child related to you by birth or adoption? Yes _____ No _____

If you answered yes to either or both of these questions, move on to the next test. If you answered no to both questions, stop here. You are not entitled to claim the child as a dependent/exemption.

The Citizenship or Residency Test

Was the child a U.S. citizen or resident, or a resident of Canada or Mexico, for some part of the tax year?
Yes _____ No _____

If you answered yes to this question, move on to the next test. If you answered no, stop here. You are not entitled to claim the child as a dependent/exemption.

The Joint Return Test

Can the child file a joint return with another taxpayer? Yes _____ No _____

If you answered no to this question, move on to the next test. If you answered yes, stop here. You are not entitled to claim the child as a dependent/exemption. (Note: This situation generally arises only when the child is married.)

The Gross Income Test

Did the child earn less than \$2,800 this tax year? Yes _____ No _____

Was the child under age nineteen at the end of the year? Yes _____ No _____

Was the child a student under age twenty-four at the end of the year? Yes _____ No _____

If you answered yes to one or more of these questions, move on to the next test. If you answered no to all three questions, stop here. You are not entitled to claim the child as a dependent/exemption.

The Support Test

Did you provide more than half of the child's financial support during the year?
Yes ___ No ___

To calculate whether you provided half of the child's support, complete the following:

Child's total expenses (total housing-related expenses, including food, rent, utilities, and repairs, divided by the number of people in the household; plus the child's personal expenses, including clothing, education, medical and dental care, and recreation) \$ _____

Minus **amount of support you provided** - _____

Difference = _____

Is the **amount of support you provided** greater than the **difference**? If so, you provided more than half of the support for this child.

If you answered yes to this question and passed all of the tests above, you are entitled to claim the child as a dependent/exemption on your income taxes.