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INFORMATION ON CLAIMING A DEPENDENT

What is a Dependent?

- A Qualifying child or a qualifying relative who you partially or fully support economically. There is a six-part test for determining whether a child qualifies as a dependent and there is a four-part test for determining whether a person is a qualifying relative.

Basic Rules:

- You cannot claim a dependent if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer
- You cannot claim a married person who files a joint return as a dependent unless that joint return is only a claim for refund and there would be no tax liability for either spouse on separate returns
- You cannot 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, for some part of the year.
- You cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative.

Qualifying Child:

- 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
- 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
- The child must have lived with you for more than half of the year. Exceptions include children who were born or who died during the year and those who were kidnapped. Also, children of divorced or separated parents are an exception if a court ruling has been issued that counts the child as a dependent of one of the parents
- The child must not have provided more than half of his or her own support for the year.
- The child is not filing a joint return for the year (unless that joint return is filed only as a claim for refund)
- A child may be claimed as a dependent on only one tax return

Qualifying Relative:

- The person cannot be your qualifying child or the qualifying child of anyone else
- The person either (a) must be related to you in one of the ways listed under Relatives who do not have to live with you in Publication 501 or (b) must live with you all year as a member of your household (and your relationship must not violate local law). Exceptions exist 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
- The person's gross income for the year must be less than \$3,800
- You must provide more than half of the person's total support for the year. Exception exists for persons who are disabled and have income from a sheltered workshop.
- If the child meets the rules to be a qualifying child of more than one person, only one person can actually treat the child as a qualifying child. See Special Rule for Qualifying Child of More Than One Person to determine who is entitled to claim the child. Exceptions exist for multiple support agreements, children of divorced or separated parents (or parents who live apart), and kidnapped children.

Benefits

- Every dependent claimed gets a standard deduction that reduces the taxes paid
- Certain dependents may qualify for additional tax credits such as the Child Tax Credit
- Certain expenses of dependents may be deducted in whole or in part, such as child care expenses, education expenses, and medical expenses