



## Claiming Dependents – Frequent Questions & Concerns

Questions are frequently asked about dependents, such as if an adult child out of college can be classified on as a dependent on the parent's tax return. Taxpayers are allowed to claim one exemption for each dependent listed on the tax return. The IRS defines dependents as "qualifying children or qualifying relatives". So can that adult child be claim on the parents' Form 1040?

The criterion for a "qualifying child" determination includes:

- Taxpayer's children, stepchildren, foster children, sibling, step-sibling, half sibling, or descendents of any of these
- They are under the age 19 and younger than the taxpayer or spouse, or full-time student under the age of 24 and younger than taxpayer or spouse, or permanently and totally disabled
- The child must have lived with the taxpayer for more than half of the year
- The child must not have provided more than half of their support
- The child must be file a joint tax return
- The child should be a U.S. citizen, resident alien, or resident of Canada or Mexico
- The taxpayer cannot be a dependent on someone else's return
- The child must have a tax identification number

So what is a "qualifying relative" characteristic?

- The qualifying relative cannot be a "qualifying child" of another taxpayer
- The person must be related to the taxpayer, or spouse, or live with the taxpayer all year within the household
- The gross income of this "relative" must be below \$4,000 and
- The taxpayer must have provided more than half of the support for the person during the entire year
- The relative must be a U.S. citizen, resident alien, or resident of Canada or Mexico
- The person must have a tax identification number

A person may wonder if they can claim their girlfriend that has lived with him all year. The girlfriend can be a "qualifying relative" if she meets the above criterion as long as she did not earn too much.

Can a person claim their child who has graduated from college and is 26 years old? They can if the requirements above are met in that the child did not earn more than the required earnings and lived the whole year with the parent.

If you are unsure if you can claim someone that you provide over 50% of their support, please contact Mir Taxes and we will define the status. It could save you lots of tax money by claiming that dependent!

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