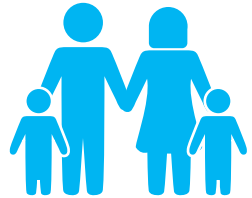


# Can I Claim Them As A Dependent?

## All dependents, whether child, parent, or adult relative, must:

- Be a U.S. citizen.
- **AND** have a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN).
- **AND** not file Married Filing Jointly and be a dependent of another taxpayer.

**EXCEPTION:** Newlywed college students with low income need to file in order to claim a refund on tax they paid. They can file Married Filing Jointly, get their refund, and allow their parents to claim their exemptions because they don't need them.

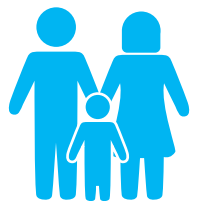


## You can claim a dependent child if:

- You provide at least 50% of the child's support (food, shelter, clothing).
- **AND** they are your son, daughter, stepchild, foster child (lived with you at least 6 months), brother, sister, stepbrother, stepsister, or a descendant of any of these.
- **AND** they are under age 18 on Dec. 31 of the tax year.

**EXCEPTION:** If a student, you can claim them up to age 23 if they attended school full-time for a minimum of five months during the year. The five months don't have to be consecutive.

- **AND** they are younger than you (or your spouse if filing jointly), unless the child is disabled.



## You can claim a dependent parent or adult relative if:

- Their gross income is less than \$4,000 (2015 tax year).
- **AND** they can't be claimed as a dependent by another taxpayer.
- **AND** they are related to you or lived with you all year as a member of your household (you must pay for half of the parent's household expenses).

