

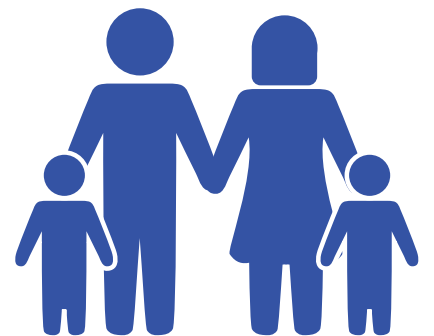


Can I Claim Them as a Dependent?

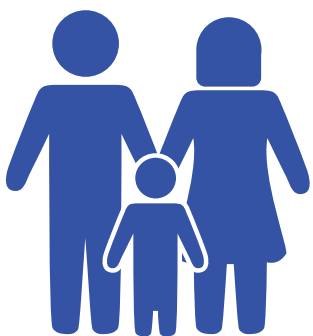
All dependents, whether child, parent, or adult relative, must:

- Be a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico
- **AND** Have a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN)
- **AND** Not file Married Filing Jointly unless it's only to claim a refund of taxes paid

EXAMPLE: Newlywed college students with low income need to file in order to claim a refund on the tax they paid. They can file Married Filing Jointly, get their refund, and allow their parents to claim them as dependents.



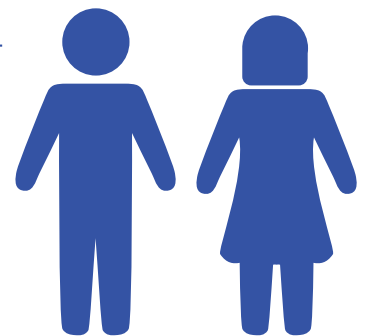
You can claim a dependent child if:



- 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 19 on Dec. 31 of the tax year
 - EXCEPTION:** If they attended school full-time for a minimum of five months during the year, you can claim them up to age 24. 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 \$4,300 (2021 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)



NOTE: The Tax Cuts and Jobs Act of 2017 reduced the personal exemption to zero, but qualifying dependents can still boost your tax savings via the child tax credit, credit for other dependents, earned income credit, and more.