

What is a dependent according to the IRS? (1/30/03)

Dependents

So your child is off to college and you're wondering if you can still claim her as a dependent?

To be claimed as a dependent, a person must meet five tests, according to the IRS:

- 1) Member of Household/Relationship Test – the person must be a relative or live in your household all year.
- 2) Joint Return Test – the person can't file a joint tax return with someone else, except to claim a refund of all tax withheld.
- 3) Citizenship Test – The person must be:
 - a. A U.S. citizen, resident or national, or
 - b. A resident of Canada or Mexico
- 4) Gross Income Test – the person must have less than \$3000.00 of gross income unless he/she is your child and is:
 - a. Under 19 years of aged, or
 - b. A full-time student (5 months of the year) and under age 24. If they are turning **24** at any point during the year, you **do not qualify** for tuition waivers.
- 5) Support Test – you must have provided over half the person's total support, including food, clothing, shelter, education, medical expenses and recreation.

Assuming the person meets these tests, there are a couple of important points to remember. Be sure to include you dependent's SS# when you file your return. Your dependent will not be able to claim a personal exemption on his/her own tax return if exemption amount for your dependent may be phased out.