Fact Sheet

Module 4: Dependents

A person must meet the requirements of either a “Qualifying Child” or a “Qualifying Relative” to be claimed as a dependent.

A. To claim a dependency exemption for a qualifying child, all of the qualifying child dependency tests must be met:
   - Dependent Taxpayer Test
   - Joint Return Test
   - Citizen or Resident Test
   - Relationship Test
   - Age Test
   - Residency Test
   - Support Test

B. To claim a dependency exemption for a qualifying relative, the person must meet the following tests:
   - Dependent Taxpayer Test
   - Joint Return Test
   - Citizen or Resident Test
   - Not a Qualifying Child Test
   - Member of Household or Relationship Test
   - Gross Income Test
   - Support Test