

# Fact Sheet

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## 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