

Sam can claim 1 exemption for himself and 1 for his spouse. He can also claim 4 dependency exemptions: 1 for his son and 3 for his brother, sister-in-law and niece.

Here are the correct answers for each line:

# Exemptions

6a  **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .  
 b  **Spouse** . . . . .

Boxes checked on 6a and 6b

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>

No. of children on 6c who:  
 • lived with you   
 • did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

If more than four dependents, see instructions and check here

d Total number of exemptions claimed . . . . .