



interview
tips

Table 1: Dependency Exemption

Begin with this table for both Qualifying Child and Qualifying Relative dependents.

Probe/Action: Ask the taxpayer:

step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else's tax return this year?	If YES : If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. If NO : Go to Step 2
step 2	Was the person married as of December 31, 2016?	If YES : Go to Step 3 If NO : Go to Step 4
step 3	Is the person filing a joint return for this tax year? (<i>Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.</i>)	If YES : You can't claim this person as a dependent. If NO : Go to Step 4
step 4	Was the person a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico? (<i>Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.</i>)	If YES : Go to Step 5 If NO : You can't claim this person as a dependent.
step 5	Was the person your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)?	If YES : Go to Step 6 If NO : This person isn't your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 6	Was the person: -under age 19 at the end of the year and younger than you (<i>or your spouse, if filing jointly</i>) OR -under age 24 at the end of the year, a full-time student (see definition on page C-1) and younger than you (<i>or your spouse, if filing jointly</i>) OR -any age if permanently and totally disabled ¹ at any time during the year?	If YES : Go to Step 7 If NO : This person isn't your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 7	Did the person live with you as a member of your household, except for temporary absences ² , for more than half the year? (<i>Answer "YES" if the child was born or died during the year.</i>)	If YES : Go to Step 8 (Use Table 3 to see if the exemption for children of divorced or separated parents or parents who live apart applies.) If NO : This person isn't your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 8	Did the person provide more than half of his or her own support ³ for the year?	If YES : You can't claim this person as a dependent If NO : Go to Step 9
step 9	Is the person a qualifying child of any other person?	If YES : Go to the chart: Qualifying Child of More Than One Person If NO : You can claim this person as a dependent

Footnotes:

¹ A person is permanently and totally disabled if he or she can't engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

² A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to special circumstances such as illness, education, business, vacation, military service or detention in a juvenile facility. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See Table 3: Children of Divorced or Separated Parents

or Parents Who Live Apart to see if an exception applies. There is an exception for kidnapped children. See Publication 17, Personal Exemptions and Dependents

³ A worksheet for determining support is included later in this section. If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI) are generally considered support provided by the state.



Table 2: Dependency Exemption for Qualifying Relative

interview tips

You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of Table 1)
Probe/Action: Ask the taxpayer:

<p>step 1</p>	<p>Is the person your qualifying child or the qualifying child of any other taxpayer? A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.</p>	<p>If YES, the person isn't a qualifying relative. (See Qualifying Child Interview Tips.) If NO, go to Step 2.</p>
<p>step 2</p>	<p>Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, half-brother, half-sister, or a son or daughter of any of them? OR Was the person your father, mother, or an ancestor or sibling of either of them? OR Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law?¹</p>	<p>If NO, go to Step 3. If YES, go to Step 4. Note: The relatives listed in Step 2 are considered "Relatives who don't have to live with you"</p>
<p>step 3</p>	<p>Was the person any other person (other than your spouse) who lived with you all year as a member of your household?²</p>	<p>If NO, you can't claim this person as a dependent. If YES, go to Step 4. Note: There are exceptions for kidnapped children; a child who was born or died during the year; certain temporary absences—school, vacation, medical care, etc.</p>
<p>step 4</p>	<p>Did the person have gross income of less than \$4,050 in 2016?³</p>	<p>If NO, you can't claim this person as a dependent. If YES, go to Step 5.</p>
<p>step 5</p>	<p>Did you provide more than half the person's total support for the year?⁴</p>	<p>If YES, you can claim this person as your qualifying relative dependent. (Use Table 3 to see if the exception for children of divorced or separated parents or parents who live apart applies.) If NO, go to Step 6.</p>

continued on next page

Footnotes:

¹ Any of these relationships that were established by marriage aren't ended by death or divorce.

² A person doesn't meet this test if at any time during the year the relationship between you and that person violates local law.

³ For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year doesn't include income for services the individual performs at a sheltered workshop.

Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include social security benefits unless the person is married filing a separate return and lived with their spouse at any time

during the tax year or if 1/2 the social security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).

⁴ A worksheet for determining support is included at the end of this section.

See Table 3 for the exception to the support test for children of divorced or separated parents or parents who live apart.

If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI), or for a foster child are generally considered support provided by the state.



Table 2: Dependency Exemption for Qualifying Relative

interview
tips

Continued

Probe/Action: Ask the taxpayer:

step 6	Did another person provide more than half the person's total support?	If YES , you can't claim an exemption for this person. If NO , go to Step 7.
step 7	Did two or more people together provide more than half the person's total support?	If YES , go to Step 8. If NO , you can't claim this person as a dependent.
step 8	Did you provide more than 10% of the person's total support for the year?	If YES , go to Step 9. If NO , you can't claim this person as a dependent.
step 9	Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement agreeing not to claim the exemption?	If YES , you can claim this person as a dependent. You must file Form 2120 with your return. If NO , you can't claim this person as a dependent.



interview tips

Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart

(Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test)
Probe/Action: Ask the taxpayer:

<p>step 1</p>	<p>Did the child receive over half of his or her support from the parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?</p>	<p>If YES, go to Step 2. If NO, Table 3 doesn't apply.</p>
<p>step 2</p>	<p>Was the child in the custody of one or both parents for more than half the year?¹</p>	<p>If YES, go to Step 3. If NO, Table 3 doesn't apply.</p>
<p>step 3</p>	<p>Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written declaration (Form 8332, a copy of Form 8332, or similar document) releasing his or her claim to the exemption for the child?</p>	<p>If YES, the Table 3 exception applies.² Return to the appropriate step in Table 1 or Table 2. If NO, go to Step 4.</p>
<p>step 4</p>	<p>Are either of the following statements true? The taxpayer has a Post-1984 and Pre-2009 decree³ or agreement that is applicable for the current tax year and states all three of the following? 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent won't claim the child as a dependent for the year. 3. The years for which the noncustodial parent can claim the child as a dependent. OR The taxpayer has a Pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during the current tax year?</p>	<p>If YES, the Table 3 exception applies. Return to the appropriate step in Table 1 or Table 2. If NO, Table 3 doesn't apply.</p>

Footnotes:

¹ If the child is emancipated under state law, either by reaching age of majority or other means, child is treated as not living with either parent (see Pub 17).

² **Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332, or a copy of Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child.

³ **Post-1984 and Pre-2009 divorce decrees or agreements:**

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above
- Signature page with the other parent's signature and date of agreement.

Release of exemption revoked

A custodial parent who has revoked his or her previous release of a claim to exemption for a child must attach a copy of the revocation to his or her return. For the revocation to be effective for current tax year, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in the prior tax year or earlier. (See Form 8332 for more details)

Other decrees or agreements that don't meet step 4: Non-custodial parents must attach the Form 8332, or a copy of Form 8332 or similar statement to their return.