





Do you have a Dependent?

 **Children that are residents of Canada may qualify as your dependent - even if they are not US citizens and even if they do not live with you.**

To claim a “dependent” on your tax return they must be a **qualifying child** or a **qualifying relative** and have a US Tax Identification Number. This claim reduces your taxable income for the year. The Internal Revenue Service (IRS) has defined tests to be used when determining whether you can claim an exemption on your tax return for dependents.

-  You cannot claim any dependents if you (or your spouse, if filing jointly) could be claimed as a dependent by another taxpayer.
-  You cannot claim a married person as a dependent if they file a joint return unless that joint return is filed only to claim a refund of income tax withheld or estimated tax paid.
-  You cannot claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.¹

QUALIFYING CHILD TEST	QUALIFYING RELATIVE TEST
<ol style="list-style-type: none"> 1. Relationship: The child must be your son, daughter, adopted child¹, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them. 2. Age: The child must be (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a full time student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled. 3. Residency: The child must have lived with you for more than half of the year.² 4. Support: The child must not have provided more than half of his or her own support for the year. 5. Joint Return: The child cannot file a joint return for the year unless the child and the child’s spouse did not have a separate filing requirement and filed the joint return only to claim a refund. 	<ol style="list-style-type: none"> 1. Not a Qualifying Child: The person cannot be your qualifying child or the qualifying child of any other taxpayer. 2. Relative: The person either (a) must be related to taxpayer as a child (including step, foster, in-law, and adopted), a lineal descendant of a child; brother or sister (including half, step, and in-law); parent or grandparent (including other direct descendants, in-law, and step parents), niece or nephew (including child of a half sibling); aunt or uncle; (b) must live with you all year as a member of your household (and your relationship must not violate local law). 3. Gross Income: The person's gross income for the year must be less than \$4,000.³ 4. Support: You must provide more than half of the person's total support for the year.⁴

¹ An adopted child is always treated as your own child. It also includes a child lawfully placed with you for adoption.

² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.

³ There is an exception if the person is disabled and has income from a sheltered workshop.

⁴ There are exceptions for multiple support agreements, children of divorced or separated parents (or parent who live apart), and kidnapped children.