Exemptions

 8511. What is the personal exemption?

A personal exemption is essentially a fixed tax deduction adjusted for inflation each year. For tax year 2014, the exemption amount is $3,950.[[1]](#endnote-1) With an exception discussed below, regardless of filing status, each individual taxpayer who files a return is entitled to claim a personal exemption.

 Married couples filing joint returns are entitled to claim two personal exemptions (one for each spouse). In addition to a personal exemption, an additional exemption in the same amount (sometimes referred to as a “dependency exemption”) is available for each individual a taxpayer may claim as a dependent.

There are several special rules that apply to claiming exemptions. A married spouse filing a separate return may claim an exemption for the spouse provided the other spouse has no gross income and is not claimed as a dependent by another taxpayer.[[2]](#endnote-2) A child or other dependent (such as a parent) who files his or her own return may not claim a personal exemption.[[3]](#endnote-3) Generally, the exemption will not be allowed unless the Social Security number of the individual for whom the personal or dependency exemption is being claimed is provided.[[4]](#endnote-4)

1. IRC Sec. 151. Rev. Proc. 2013-35, 2013-47 IRB 537. [↑](#endnote-ref-1)
2. IRC Sec. 151. [↑](#endnote-ref-2)
3. IRC Sec. 151(d)(2). [↑](#endnote-ref-3)
4. IRC Sec. 151(e). [↑](#endnote-ref-4)