**8513. When can a taxpayer claim a dependency exemption for a qualifying child and a qualifying relative?**

In addition to the personal exemption, a taxpayer is entitled to an additional exemption (referred to as a dependency exemption) for each individual a taxpayer may claim as a dependent.[[1]](#endnote-1) Under certain circumstances, the taxpayer may claim the exemption even though the dependent files a return. The taxpayer must include the Social Security number of any dependent claimed on the tax return.[[2]](#endnote-2)

There are two categories of dependents 1) a “qualifying child” and 2) a “qualifying relative.”[[3]](#endnote-3)

*Qualifying child*. The term “qualifying child” means an individual who:

(1) is the taxpayer’s “child” (see below) or a descendant of such a child, *or* the taxpayer’s brother, sister, stepbrother, stepsister or a descendant of any such relative;

(2) has the same principal place of abode as the taxpayer for more than one-half of the taxable year;

(3) is younger than the taxpayer claiming the exemption and (i) has not turned age 19 as of the close of the calendar year in which the taxable year of the taxpayer begins, *or* (ii) is a student who has not turned age 24 as of the close of such calendar year;

(4) has not provided over one-half of his or her own support for the calendar year in which the claiming taxpayer’s taxable year begins; *and*

(5) who has not filed a joint tax return (other than to claim a refund) for the taxable year.[[4]](#endnote-4)

A “child” (including an adopted child) is an individual who is: (1) a son, daughter, stepson, or stepdaughter of the taxpayer; or (2) an “eligible foster child” of the taxpayer.[[5]](#endnote-5) An “eligible foster child” means an individual who is placed with the taxpayer by an authorized placement agency or by judgment decree, or other order of any court of competent jurisdiction.[[6]](#endnote-6)

*Qualifying relative*. The term “qualifying relative” means an individual:

(1) who is the taxpayer’s:

(i) child (who is not otherwise a “qualifying child”) or a descendant of a child;

(ii) brother, sister, stepbrother, or stepsister;

(iii) father or mother or an ancestor of either, or stepfather or stepmother;

(iv) son or daughter of a brother or sister of the taxpayer;

(v) brother or sister of the father or mother of the taxpayer;

(vi) son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law; or

(vii) an individual (other than a spouse) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer’s household.

(2) whose gross income for the calendar year in which the taxable year begins is less than the exemption amount;

(3) for whom the taxpayer provides over one-half of the individual’s support for the calendar year in which the taxable year begins; *and*

(4) who is not a qualifying child of the taxpayer or of any other taxpayer for any taxable year beginning in the calendar year in which the taxable year begins.[[7]](#endnote-7)

1. IRC Sec. 151, 152. [↑](#endnote-ref-1)
2. IRC Sec. 151(e). [↑](#endnote-ref-2)
3. IRC Sec. 152(a). [↑](#endnote-ref-3)
4. IRC Sec. 152(c). [↑](#endnote-ref-4)
5. IRC Sec. 152(f). [↑](#endnote-ref-5)
6. IRC Sec. 152(f)(3). [↑](#endnote-ref-6)
7. IRC Sec. 152(d). [↑](#endnote-ref-7)