

# Definition of a Dependent for 2022

## A dependent...

Must pass tests 1, 2, and 3 before moving to test 4. Fail test 1, 2, or 3 – Stop! They are not a dependent.

1. **The taxpayer is not a dependent** – The taxpayer cannot claim any dependents if they (or the spouse if filing jointly) could be claimed as a dependent by another taxpayer.
2. **Joint return** – The potential dependent is not filing a joint return. There is an exception if the joint return is filed by the potential dependent and their spouse only to claim a refund of income tax withheld or estimated payments.
3. **Citizenship** – The taxpayer cannot claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or resident of Canada or Mexico. (There is an exception for certain adopted children.)

### A Qualifying Child (QC)

*(Fail any test, 4 through 9, they are not a QC. Skip to test 10.)*

4. **Relationship** – The potential dependent must be the taxpayer's son, daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them.
5. **Age** – The potential dependent must be:
  - Under age 19 at the end of the year and younger than the taxpayer (or taxpayer's spouse, if filing jointly).
  - Under age 24 at the end of the year, a full-time student, and younger than the taxpayer (or taxpayer's spouse, if filing jointly).
  - Any age if permanently and totally disabled. (This means the "child" could be an adult.)
6. **Residency**<sup>1</sup> – The potential dependent must have lived with the taxpayer more than half the year.
7. **Support** – The potential dependent must **not** have provided more than half of their own support for the year.
8. **Joint Return**<sup>2</sup> – This is currently the same as Test #2. The potential dependent is not filing a joint return unless only to claim a refund of withholdings or estimated payments.
9. **Special Case** – If the potential dependent meets the rules to be a qualifying child of more than one person, the taxpayer must be the person entitled to claim the potential dependent as a qualifying child per the tie-breaker rules.

**(There is a choice only if one is a qualifying parent and the other qualifying taxpayer has AGI higher than the parent. If the parent has higher AGI, there is no choice. Additionally, if no parent is involved, the taxpayer must have the highest AGI of all qualifying taxpayers.)**

### A Qualifying Relative (QR)

*(Fail any test, 10 through 13 – Stop! They are not a dependent.)*

10. **Not a Qualifying Child** – The potential dependent cannot be the taxpayer's qualifying child or the qualifying child of any other taxpayer.
11. **Relationship/Member of Household**<sup>1</sup> – The potential dependent must meet one of the following:
  - A. Be related to the taxpayer/spouse:
    - As a child, stepchild, foster child, or a descendant of any of them.
    - Brother/sister, stepbrother/sister, half-brother/sister.
    - Father, mother, grandparent, or other direct ancestor (such as great-grandparents), but not foster parent.
    - Stepfather or stepmother.
    - Son or daughter of a brother/sister or half-brother/sister (example: niece or nephew).
    - Brother or sister of the taxpayer/spouse's father or mother (example: aunt or uncle).
    - Son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

#### OR

- B. Have lived with the taxpayer legally all year as a member of their household.
12. **Gross Income** – The potential dependent's gross income for the year must be less than \$4,400.  
  
(There is an exception if the person is disabled and has income from a sheltered workshop.)
  13. **Support** – The taxpayer must provide more than half of the potential dependent's total support for the year.

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

<sup>1</sup>Exception for #6 and #11: There are exceptions for temporary absences, children who were born or died during the year, adopted or foster children, children of divorced or separated parents or parents who live apart, and kidnapped children.

<sup>2</sup>It is included on this chart to avoid confusion when comparing this chart with IRS Dependency Charts.