What is a Dependent?

A dependent is a child or other relative that you support financially, and may or may not live with you. You get to claim a dependency exemption for each dependent you support. The following information helps you to see if your child or relative will qualify as your dependent.

Your Child must meet all of the following tests in order to qualify as a dependent:
1) **Relationship**: The child must be your child, adopted child, step-child, grandchild, brother, sister, half-brother, half-sister, step-brother, step-sister, niece, nephew, or qualified foster child.
2) **Age**: The child must be younger than 19 years old at the end of 2009 - OR -
   - Be a *full-time student* that is younger than 24 years old by the end of 2009
   - *A full-time student is someone that attended school for more than 5 months during 2008*
3) **Citizenship/Residency**: The child must be either a U.S. citizen or a U.S. resident.
4) **Child’s Home**: The child must live with you for more than one-half of the year.
5) **Support**: You provided more than one-half of their support during 2009.
   - *‘Support’ includes things such as food, shelter, clothing, medical and dental care, and education costs*

Other Relatives: In order for an individual to be considered a ‘qualified relative’, they must meet all of the following tests:
1) **Relationship**: The person does not have to live with you to be your *qualified relative* if they are your child, adopted child, step-child, grandchild, brother, sister, half-brother, half-sister, step-brother, step-sister, niece, nephew, or qualified foster child. If the person is not related to you they must live with you all year to be claimed as a dependent.
2) **Income**: The individual must have earned less than $3,650 in 2009.
3) **Support**: You provided more than one-half of their support during 2009.
   - *‘Support’ includes things such as food, shelter, clothing, medical and dental care, and education costs*
4) **Citizenship/Residency**: The individual must be a U.S. citizen or U.S. resident.

Important Reminder! Only one person may claim the dependency exemption. If you claim your child or relative, no one else can. If more than one person claims the dependent you will be audited by the IRS.

***For More Information Contact the U of U Low Income Taxpayer Clinic***
175 East 400 South #100
Salt Lake City, Utah 84111
Phone: 801-236-8051 or 1-888-361-5482
http://org.business.utah.edu/litc/

The clinic is partially funded through a matching grant provided by the Internal Revenue Service (IRS) pursuant to the IRS Restructure and Reform Act of 1998. The partial funding by the IRS does not imply that the clinic has a preferential relationship with the IRS. The decision of whether to use the clinic is your own and its use will not affect your rights before the IRS.