



## Tax Item. Support Test and Worksheet for Dependency Exemption

This item is available on Internet or by fax only.

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### Support Test

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**Purpose of Support Test**

Use the support test, with four other tests, to see whether you can claim another person as your dependent on your **Form 1040** or **Form 1040A**, *U.S. Individual Income Tax Return*.

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**How to Find Out if You Meet the Support Test**

To meet the support test, you must:

- pay more than half the person's support during the year, or
- meet the rules concerning children of divorced or separated parents, or
- be able to claim the person under a multiple support agreement.

To see whether you paid more than half the person's support:

1. Compare the amount you provided during the year with the total support the person received that year from all sources. The worksheet at the end of this Tax Item can help you compare them.
2. Did you pay more than half the total?
  - **Yes.** You meet the support test.
  - **No.** You do not meet the support test. Do not claim this person as your dependent unless you can do so under the rules for children of divorced or separated parents or under a multiple support agreement.

**Caution:** This item does not cover the rules for children of divorced or separated parents or multiple support agreements. For information about those rules, see **Publication 501**, *Exemptions, Standard Deduction, and Filing Information*.

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**Definition: Support**

Support is the cost of providing the necessities of life such as:

- food.
  - clothing.
  - transportation
  - medical and dental care.
  - lodging
  - education.
  - recreation.
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**Sources of Support**

Sources of money spent for support include:

- Wages and salaries.
    - If a person provides support from his or her own wages, that counts as support the person provided, even if the person is your child and you paid the wages.
    - For an Armed Forces dependency allotment, count both the part the
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government paid and the part taken out of military pay as provided by the person in the military.

- Tax-exempt income. Examples include:
  - Tax-exempt interest.
  - Nontaxable pensions.
  - Nontaxable life insurance proceeds.
  - Tax-exempt military quarters basic allowance. Count this allowance as provided by the person in the military.
  - Veterans' benefits, such as tuition and allowances under the GI Bill.
- Pensions and social security benefits.
  - If social security benefit checks are made out to joint payees, such as your parents, count half the check as support each one provided, unless they can show otherwise.
  - If your child received social security benefits and used them for his or her own support, count them as support your child provided.
- Savings.
- Payments, such as for food, taxes, housing, etc., that you make for someone else. Treat these amounts as support you provided.
- Borrowed money, even if the money is paid back in a later year.
- Credit card purchases, even if the bill is paid in a later year.
- Medical insurance premiums paid, including those for supplementary Medicare coverage.
- Support that the state provides to the needy, such as:
  - welfare.
  - food stamps.
  - housing.

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**What  
Support Never  
Includes**

Support never includes:

- Medical insurance benefits received, including basic and supplementary Medicare benefits.
- Federal, state, and local income taxes that a person pays from his or her own income.
- Social security and Medicare taxes that a person pays from his or her own income.
- Life insurance premiums.
- Funeral expenses.
- Scholarships that a full-time student received.
- Survivors' and Dependents' Educational Assistance payments, even if they are used for the support of the child who receives them.
- Amounts not spent for support.

**Example.** Support does not include money put into savings and not spent.

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**Support  
Sometimes  
Includes  
Capital Items**

Capital items, such as furniture, appliances, and cars, can count as support, depending on the circumstances.

**Example 1.** You buy a \$200 power lawn mower for your 13-year-old child. The child has the duty to keep the lawn trimmed. Because a lawn mower is

ordinarily an item you buy for personal and family reasons that benefits all members of the household, you cannot include the cost of the lawn mower in your child's support.

**Example 2.** You buy a \$150 television set as a birthday present for your 12-year-old child. You place it in your child's bedroom. The support you paid for your child includes the cost of the set.

**Example 3.** You pay \$5,000 for a car and register it in your name. You and your 17-year-old son use the car equally. Because you own the car and do not give it to your son but merely let him use it, you cannot include the cost of the car in your son's total support. However, you can include your out-of-pocket expenses of operating the car for his benefit.

**Example 4.** Your 17-year-old daughter, using personal funds, buys a car for \$4,500. Because your daughter buys and owns the car, and it is for her use, her support includes the car's fair market value (\$4,500).

**Definition:** Fair market value (FMV) is the price for which an item would sell on the open market. It is the price that a willing buyer and a willing seller would agree on, with neither being required to act, and with both having reasonable knowledge of the relevant facts. Use FMV to measure property that was provided as support.

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**If Support  
Covers a  
Different  
Period Than  
One Calendar  
Year**

**Fiscal year.** If you use a fiscal year to report your income, include the support you paid during the calendar year in which your fiscal year began.

**Lump sum to home for aged.** If you paid a lump sum in advance to a home for the aged so they would look after your relative for life, and the amount was based on his or her life expectancy, divide the lump sum by your relative's life expectancy. The resulting amount, plus the other support you provided during the year, is the total support you provided that year.

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**Ordering  
Forms and  
Publications**

To order free IRS forms and publications, call 1-800-TAX-FORM (1-800-829-3676). If you have access to TDD equipment, you can call 1-800-829-4059. See your tax package for the hours of operation. You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address.

If you have access to a personal computer and a modem, you can download forms and publications from our Website. Your income tax package has more details.

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# Worksheet

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## Worksheet Can Help

Use the worksheet on page 6 to see whether you meet the support test. If you provide support for more than one person, use a separate worksheet for each.

**Example.** You are in the Armed Forces and authorize an allotment for your widowed mother. She uses it to support herself and your sister. If the allotment provides more than half their support, you meet the support test to claim both of them as dependents, even though you authorize the allotment only for your mother. You fill out a separate worksheet for each one.

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## Section II, Household Expenses

If you paid expenses, such as food, that do not relate directly to any one household member, divide the total by the number of people in the household.

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### Line 6, Lodging

On line 6 enter the fair rental value as the total cost of lodging for the person during the year.

**Definition:** Lodging is the fair rental value of the room, apartment, or house in which the person lives. It includes a reasonable allowance for the use of furniture and appliances, and for heat and other utilities.

**Definition:** Fair rental value is the amount you could reasonably expect to receive from a stranger for the same kind of lodging. In some cases, fair rental value equals rent paid. To figure support, fair rental value is used in place of:

- rent, or
  - the following expenses, in a home you or the person owned:
    - taxes.                      -- paint.                      -- cost of furniture, appliances, etc.
    - interest.                      -- insurance.
    - depreciation.                      -- utilities.
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### Line 20, Person's Own Support

**Person living in his or her own home.** If the person lives in a home that he or she owns, and paid all the costs of maintaining it during the year, include the fair rental value of the home on line 20. It counts as support the person provided.

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### Line 22, Support You Provided

**Person living in his or her own home.** If you help pay items that relate directly to maintaining a home someone else owns, such as mortgage interest, real estate taxes, fire insurance premiums, or ordinary repairs, or if you give someone cash to pay those expenses, do not include those amounts on line 20 in the support the person provided. Instead include them on line 22 as support you provided.

**Example.** You provided \$6,000 cash for your father's support during the year. He lives in his own home, which has a fair rental value of \$6,600 a year. He used \$800 of the money you give him to pay his real estate taxes. Your father provided \$5,800 for his own lodging (\$6,600 - \$800 for taxes). On line 6b of the worksheet you enter \$6,600. The amount you enter on line 20

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includes the \$5,800 that your father provided for his own lodging. On line 22 you enter \$6,000, which includes the \$800 from you that your father used to pay for lodging.

**Living with someone rent free.** If you live with a person rent free in his or her home, reduce the amount you provide for that person's support by the fair rental value of lodging he or she provides you.

**Expenses for child care or care of disabled dependent.** If you paid someone to provide child care or care for a disabled dependent, include that amount in the support you provided. Count it even if you claim a tax credit for child and disabled dependent care expenses (Form 1040, line 40, or Form 1040A, line 24a).

**Example:  
Worksheet**

Your parents live with you, your spouse, and your two children in a house you own. You paid the total household expenses (\$12,300), plus your mother's \$600 of medical expenses. Your father received a nontaxable pension of \$4,200, which he spent equally between your mother and himself for such items of support as clothing, transportation, and recreation. You fill out a worksheet for each parent:

	Father	Mother
Line 1. Did the person receive income?	Yes	Yes
Line 2. Income (pension)	\$2,100	\$2,100
Line 11. Total household expenses	\$12,300	\$12,300
12. Number of people in household	6	6
Line 13. Each person's share, household expenses	2,050	2,050
14 and 17. Clothing, plus Travel and recreation	2,100	2,100
16. Medical	<u>        </u>	<u>650</u>
19. Total cost of person's support for the year	\$4,150	\$4,800
Line 20. Amount person provided	\$2,100	\$2,100
22. Amount you provided (\$2,050 of household expenses for each, plus mother's medical)	2,050	2,700
23. 50% of person's support from line 19	\$2,075	\$2,400

You provided less than half your father's total support for the year, so you cannot claim him as your dependent. However, you can claim your mother, because you provided more than half her total support.

**Worksheet for Determining Support (Do not file worksheet)**

<b>I Income of the Person You Supported</b>		
1	Did the person you supported receive any income, such as wages, interest, dividends, pensions, rents, social security, or welfare? If yes, complete lines 2, 3, 4, and 5. <b>Caution:</b> The totals of lines 3, 4, and 5 should equal line 2.	1 <input type="checkbox"/> Yes <input type="checkbox"/> No
2	Total income the person received	2      \$
3	Amount of income the person used for his or her own support	3      \$
4	Amount of income the person used for other purposes	4      \$
5	Amount of income the person saved	5      \$
<b>II Expenses for Entire Household</b> (where the person you supported lived)		
6	Lodging (Complete item a or b)	
a	Rent paid	6a      \$
b	If not rented, show fair rental value of home. If the person you supported owned the home, also include this amount in line 20.	6b      \$
7	Food	7      \$
8	Utilities (heat, light, water, etc., if not included in line 6a or 6b)	8      \$
9	Repairs (if not included in line 6a or 6b)	9      \$
10	Other. Do not include here expenses of maintaining home, such as mortgage interest, real estate taxes, and insurance.	10      \$
11	Total household expenses (Add lines 6 through 10)	11      \$
12	Total number of persons who lived in household	12
<b>III Expenses for the Person You Supported</b>		
13	Each person's part of household expenses (line 11 divided by line 12)	13      \$
14	Clothing	14      \$
15	Education	15      \$
16	Medical, dental	16      \$
17	Travel, recreation	17      \$
18	Other (specify)	18
19	Total cost of the person's support for the year (Add lines 13 through 18)	19      \$
<b>IV Did You Provide More Than Half?</b>		
20	Amount the person provided for his or her own support (line 3, plus line 6b if the person you supported owned the home)	20
21	Amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 2.	21      \$
22	Amount you provided for the person's support (line 19 minus lines 20 and 21)	22      \$
23	50% of line 19	23      \$
Is line 22 is more than line 23?		
<ul style="list-style-type: none"> <li>● <b>Yes.</b> You meet the support test for this person. If you meet the other four tests (listed in the line 6 instructions in your tax return booklet), you may claim him or her as your dependent. See Publication 501 for detailed information about the tests.</li> <li>● <b>No.</b> You do not meet the support test for this person. Do not claim the person as your dependent unless you can do so under the rules for children of divorced or separated parents or under a multiple support agreement. See Publication 501.</li> </ul>		