

Tips for Determining Whether a Dependent is a Dependent Using the Pub 4012 Worksheet for Determining Support

Refer to [Pub. 4012](#), page C-7, for the Worksheet for Determining Support or scroll down.

Step 1 of the worksheet calculates **the dependent's income used for support** as a subtotal of their total income. Not all of their income is to be counted for dependency determination (e.g. putting money into savings for college or a car would not be counted toward income used for the person's own support).

- Include both taxable and nontaxable income and amounts borrowed during the year.
- Don't include funds provided by the state.

Step 2 of the worksheet calculates **the total household expenses**.

- Household expenses include total rent paid (or the fair rental value of the house), food expenses, utilities (e.g. heat, light, water), repairs, and other expenses.
- Expenses of maintaining a home (e.g. mortgage interest, real estate taxes, insurance) are not included.

Step 3 of the worksheet calculates **the dependent's "fair share" of the household expenses** and allows you to **add any specific expenses for that dependent** (e.g. total clothing expenses, education expenses, medical or dental expenses not paid for or reimbursed by insurance, travel and recreation expenses). **The total of these is equal to the total cost of the person's support for the year.**

The last two sections of the worksheet calculate whether the dependent provided over 50% of their own support and, separately, whether the taxpayer paid over 50% of the support for that person.

Worksheet for Determining Support

Funds Belonging to the Person You Supported

1. Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Don't include funds provided by the state; include those amounts on line 23 instead..... 1. _____
2. Enter the amount on line 1 that was used for the person's support..... 2. _____
3. Enter the amount on line 1 that was used for other purposes..... 3. _____
4. Enter the total amount in the person's savings and other accounts at the end of the year..... 4. _____
5. Add lines 2 through 4. (This amount should equal line 1.)..... 5. _____

Expenses for Entire Household (where the person you supported lived)

6. Lodging (complete line 6a or 6b):
 - a. Enter the total rent paid 6a. _____
 - b. Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 21..... 6b. _____
7. Enter the total food expenses..... 7. _____
8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b)..... 8. _____
9. Enter the total amount of repairs (not included in line 6a or 6b)..... 9. _____
10. Enter the total of other expenses. Don't include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance..... 10. _____
11. Add lines 6a through 10. These are the total household expenses..... 11. _____
12. Enter total number of persons who lived in the household..... 12. _____

Expenses for the Person You Supported

13. Divide line 11 by line 12. This is the person's share of the household expenses..... 13. _____
14. Enter the person's total clothing expenses..... 14. _____
15. Enter the person's total education expenses..... 15. _____
16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance..... 16. _____
17. Enter the person's total travel and recreation expenses..... 17. _____
18. Enter the total of the person's other expenses..... 18. _____
19. Add lines 13 through 18. This is the total cost of the person's support for the year..... 19. _____

Did the Person Provide More Than Half of His or Her Own Support?

20. Multiply line 19 by 50% (0.50)..... 20. _____
21. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support..... 21. _____
22. Is line 21 more than line 20?
 - No.** You meet the support test for this person to be your qualifying child. If this person also meets the other tests to be a qualifying child, stop here; don't complete lines 23–26. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative.
 - Yes.** You don't meet the support test for this person to be either your qualifying child or your qualifying relative. Stop here.

Did You Provide More Than Half?

23. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Don't include any amounts included on line 1..... 23. _____
24. Add lines 21 and 23..... 24. _____
25. Subtract line 24 from line 19. This is the amount you provided for the person's support..... 25. _____
26. Is line 25 more than line 20?
 - Yes.** You meet the support test for this person to be your qualifying relative.
 - No.** You don't meet the support test for this person to be your qualifying relative. You can't claim this person as a dependent unless you can do so under a multiple support agreement, the support test for children of divorced or separated parents, or the special rule for kidnapped children. See Multiple Support Agreement, Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart), or Kidnapped child under Qualifying Relative.

Note: Taxpayers should keep a completed copy of this worksheet for their records. See the following page for important notes.

Determining Support (continued)

The following items aren't included in total support:

- Federal, state, and local income taxes paid by persons from their own income
- Social Security and Medicare taxes paid by persons from their own income
- Life insurance premiums
- Funeral expenses
- Scholarships received by your child if your child is a student
- Survivors' and Dependents' Educational Assistance payments used for the support of the child who receives them

Note 1: TANF and other governmental payments. Under proposed Treasury regulations, if you received Temporary Assistance to Needy Families (TANF) payments or other similar payments and used the payment to support another person, those payments are considered support you provided for that person, rather than support provided by the government or other third party.

Note 2: Social Security benefits. If spouses each receive benefits that are paid by one check made out to both of them, half of the total paid is considered to be for the support of each spouse, unless they can show otherwise. If a child receives Social Security benefits and uses them toward his or her own support, the benefits are considered as provided by the child.

Note 3: Foster care payments and expenses. Payments you receive for the support of a foster child from a child placement agency are considered support provided by the agency. Similarly, payments you receive for the support of a foster child from a state or county are considered support provided by the state or county.

Note 4: Armed Forces dependency allotments. The part of the allotment contributed by the government and the part taken out of your military pay are both considered provided by you in figuring whether you provide more than half of the support. If your allotment is used to support persons other than those you name, you can claim them as dependents if they otherwise qualify.

Note 5: Tax-exempt income. In figuring a person's total support, include tax-exempt income, savings, and borrowed amounts used to support that person. Tax-exempt income includes certain social security benefits, welfare benefits, nontaxable life insurance proceeds, Armed Forces family allotments, nontaxable pensions, and tax-exempt interest.