

What is a Multiple Support Agreement to Claim a Qualifying Relative?

Generally, to claim a person as a qualifying relative, you must pay over half of that person's support. However, even if you did not meet this support test, you may be able to claim them as a dependent if all five of the following apply:

1. You and one or more other eligible persons together paid over half of that person's support. (An eligible person is someone who could have claimed a person as a dependent except that they did not pay over half of that person's support.)
2. You paid over 10% of the support.
3. No one alone paid over half of that person's support.
4. The other dependency tests are met.
5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by giving you a signed statement. You do not attach the statement to your return but must keep it in your records.

Indicating a Multiple Support Agreement in TaxSlayer:

When preparing a tax return that includes a dependent or qualifying relative who qualifies for a Multiple Support Agreement, in the **Dependent/Qualifying Child Information** screen in TaxSlayer, scroll down and check the box labelled **This dependent qualifies for a Multiple Support Declaration.**

Check All That Apply:

- This person was over age 18 and a full-time student at an eligible educational institution.
- Check if this person was DISABLED.
- Check if this qualifying child is NOT YOUR DEPENDENT.
- Check if you wish NOT to claim this dependent for Earned Income Credit purposes.
- Check if this dependent is married.
- This dependent made over \$4,300 of income
- This dependent qualifies for a Multiple Support Declaration.**