

## Dependency exemptions

- “Qualifying child”
  - Taxpayer's child, sibling, niece, or nephew
  - Lives with the taxpayer for more than ½ year
  - Younger than taxpayer
  - Under age 19 (or < 24 full-time student), *and*
  - Doesn't provide more than one-half of his or her *own* support
- “Tie-breaker” rules
  - Parent wins over others
  - Ties between parents go to one with greater custody
  - Other ties go to taxpayer with highest income
  - Children of divorced parents: “Release” by custodial to noncustodial parent trumps all else
- “Qualifying relative”
  - Relative or member of taxpayer's household who has gross income less than \$4,050 for the year, if
    - *the taxpayer* provides more than one-half of the person's support, *and*
    - the person is not someone else's “qualifying child”
- For all dependents: If someone else can take you as a dependent, you can't take an exemption for yourself