



**Can I Claim Someone as a Dependent if they do not have a Social Security Number?**

The dependent must have a valid Social Security Number OR an Individual Taxpayer Identification Number (ITIN). You cannot claim a dependent who does not have a Social Security Number or an ITIN.

You can get an ITIN even if you do not qualify for a Social Security Number! You can get an ITIN by filling out a W-7 Application. You can get a W-7 Application from the IRS Website ([www.irs.gov](http://www.irs.gov)). Just type "W-7" in the form box. The ITIN is a nine digit number beginning with the number "9". It looks like a Social Security Number. Example: (900-00-0000)



**If I Do Not Claim the Dependent Exemption, Can I Still Get the Child Tax Credit?**

No. You must claim the dependent exemption to get the child tax credit.

**Who Can Claim My Child as a Dependent if I am Divorced or Separated?**

In most cases, the parent who has physical (it does not have to be legal) custody of the child for most of the year is treated as the parent who provides more than half of the child's support.

The parent without physical custody (non-custodial parent) can claim the child as a dependent only if the following are true:

(1) The non-custodial parent can prove that they provided more than half of the child's support. Even if a parent pays child support payments every month, this does not mean that they paid over one-half of the dependent's support.

AND

(2) The custodial parent must sign a release (IRS Form 8332). The custodial parent can give the dependent exemption to the non-custodial parent by signing Form 8332. The non-custodial parent must attach Form 8332 to his or her tax return every year. You can get this form on the IRS Web-site ([www.irs.gov](http://www.irs.gov)).

You should never sign part II of IRS Form 8332. This gives the non-custodial parent the right to claim your child in future years. Your tax situation might change. Part 1-Form 8332, only gives the non-custodial parent the right to claim your child in the current year.

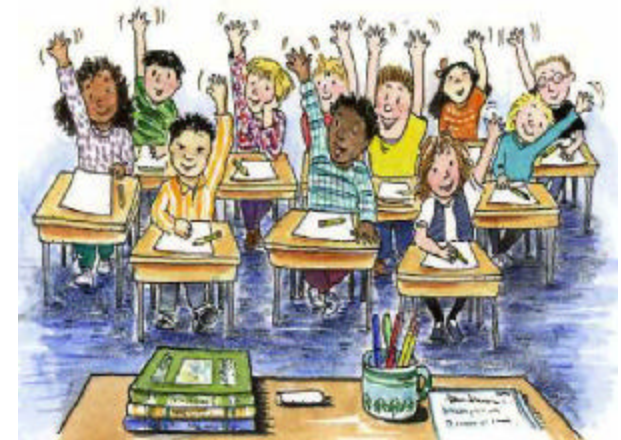
A divorce order can help establish physical custody. It does not bind the IRS if both parents claim the child as a dependent. Even though you have a divorce order, you will still have to meet all five dependent tests.

The parent who is allowed to claim the dependent exemption under the divorce decree can bring a contempt action against the parent who violates the divorce order.

NOTE: This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation on a tax matter or if you have questions.

*The Rhode Island Legal Services Low Income Taxpayer Clinic is funded by a grant from the IRS.*

# DEPENDENT EXEMPTIONS



ENGLISH

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## Can I Claim a Dependent Exemption?

To claim someone as a dependent, you **must** meet of these five tests:

### 1. Member of Household OR Relationship Test

#### Member of Household Test

A person not related to you can still be your dependent if the person lived in your household all 12 months.

*Example:* Linda's friend has a child named Jill. Jill lived with Linda all 12 months of the year. If Linda meets the other four tests, she can claim Jill as a dependent.

*Example:* A person who died during the year, but was a member of your household until death will meet the member of household test.

#### Relationship Test

The person must be related to you in some way or live in your household. A person related to you does not have to live with you at any time during the year. Dependents must be related to you in one of the following ways:

- Child, grandchild, great grand-child, step-child, adopted child, son-in-law, or daughter-in-law, brother, sister, stepbrother, stepsister, sister-in-law or brother-in-law.
- Parent, grandparent (this does not include a foster parent), step-mother, stepfather, father-in-law or mother-in-law.

- Aunt, uncle, niece or nephew. (Under the relationship test, a cousin is *not* related to you.)
- Foster child. If a foster child has lived with you the entire year and you cared for the child as your own, the foster child is considered your child.
- A legally adopted child is considered your child.
- A relationship established by marriage, such as mother-in-law, does not end with divorce or death. Please see a tax professional for other relationships that may qualify.



### 2. Citizen or Resident Test

**The dependent must be a citizen or resident of the United States** (does not have to be a legal resident), or a resident

of Mexico or Canada. Residents of Mexico or Canada do not have to live in the United States to be dependents.

You cannot claim your child as a dependent if your child did not live in the United States, Mexico, or Canada.

### 3. Joint Return Test

In most cases, your dependent cannot file a joint tax return with a spouse. Please see a tax professional for an exception to this test.

### 4. Support Test

You must provide over one-half of a dependent's total support for the entire year. How do you know you provided over half of a person's support? Compare the amount of support that you gave the person to the total support that the person received from all sources.

Support includes food, clothing, medical, dental, education, housing, utilities, transportation and recreation.

Benefit payments like welfare, food stamps and housing are support provided by the government. If you received public benefits and used the benefits to pay for the dependent's support, this is NOT support from you.

### 5. Gross Income Test

Your dependent must earn less than a certain amount (\$3,000 for 2002) OR be younger than 19 (24 if a full-time student). A person is a full-time student

if they are enrolled full-time for at least five months of the year.

## What Is a Dependent Exemption?

A dependent is a person -- not you or your spouse -- that you support. A dependent exemption is a tax deduction on your tax return. A tax deduction helps you pay fewer income taxes. A tax deduction might even increase your tax refund.

A dependent exemption is not a cash benefit. It will only reduce your taxes. If you do not owe enough taxes, it will not give you money. It is not like the Earned Income Credit, which will give you money even if you owe no taxes.

## If I Do Not Claim the Dependent Exemption, Can I still Get the Earned Income Tax Credit?

Yes. If you cannot claim the dependent exemption, you may be able to claim the same child for the earned income tax credit. The dependent exemption and earned income tax credit have different rules.

Many people fail to claim the earned income tax credit when the other parent claims the dependent exemptions. If your child lived with you for more than six months and you meet the earned income tax credit rules, you should claim the earned income tax credit.