



Income Tax

2023-2024



Who Qualifies as
Your Dependent

Example





Income Tax

2023-2024



Who Qualifies as Your
Dependent - Definitions
and Special Rules





TAX YEAR
2023

1040 (and 1040-SR)

**Line
Instructions
for
Forms 1040
and 1040-SR**

| | |
|-----|---|
| | Income |
| - | <u>Adjustments to Income</u> |
| = | Adjusted Gross Income (AGI) |
| - | Greater of: |
| | Standard Deduction or |
| | <u>Itemized Deduction</u> |
| = | Taxable Income |
| x | <u>Tax Rates (Tax Tables)</u> |
| = | Tax Before Credits & Other Taxes |
| - + | Tax Credits & Other Taxes |
| = | Total Tax |
| - | <u>Tax Payments & Refundable Credits</u> |
| = | <u>Tax Refund or Tax Due</u> |

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____

See separate instructions.

Your first name and middle initial

Last name

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/state/county

Foreign postal code

You Spouse

Filing Status

Single

Head of household (HOH)

Check only one box.

Married filing jointly (even if only one had income)

Married filing separately (MFS)

Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

Yes No

Standard Deduction

Someone can claim: You as a dependent Your spouse as a dependent

Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: Were born before January 2, 1959 Are blind

Spouse: Was born before January 2, 1959 Is blind

Dependents

(see instructions):

If more than four dependents, see instructions and check here

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): | |
|----------------|-----------|----------------------------|-------------------------|--|-----------------------------|
| | | | | Child tax credit | Credit for other dependents |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Tax and Credits

| | | | |
|-----------|---|-----------|--|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . . | 16 | |
| 17 | Amount from Schedule 2, line 5 | 17 | |
| 18 | Add lines 16 and 17 | 18 | |
| 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | |
| 20 | Amount from Schedule 3, line 8 | 20 | |
| 21 | Add lines 19 and 20 | 21 | |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | |
| 24 | Add lines 22 and 23. This is your total tax | 24 | |

Payments

| | | | |
|-----------|---|------------|--|
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | |
| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | |
| 26 | 2023 estimated tax payments and amount applied from 2022 return | 26 | |
| 27 | Earned income credit (EIC) | 27 | |
| 28 | Additional child tax credit from Schedule 8812 | 28 | |
| 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| 30 | Reserved for future use | 30 | |
| 31 | Amount from Schedule 3, line 15 | 31 | |
| 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | |

If you have a qualifying child, attach Sch. EIC.

Adopted child.

- An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs).

- If you have a dependent who was placed with you for legal adoption and you don't know the dependent's SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead using Form W-7.





Children of divorced or separated parents.
A child will be treated as the qualifying child or qualifying relative of the child's noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2023 (whether or not they are or were married).

2. The child received over half of the child's support for 2023 from the parents (and the rules on *Multiple support agreements*, later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2023.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that they won't claim the child as a dependent for 2023, and the noncustodial parent includes a copy of the form or statement with their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2023

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 19 and 28).

However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit.

The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.





Custodial and noncustodial parents.

- The custodial parent is the parent with whom the child lived for the greater number of nights in 2023. The noncustodial parent is the other parent.
- If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income.
- See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

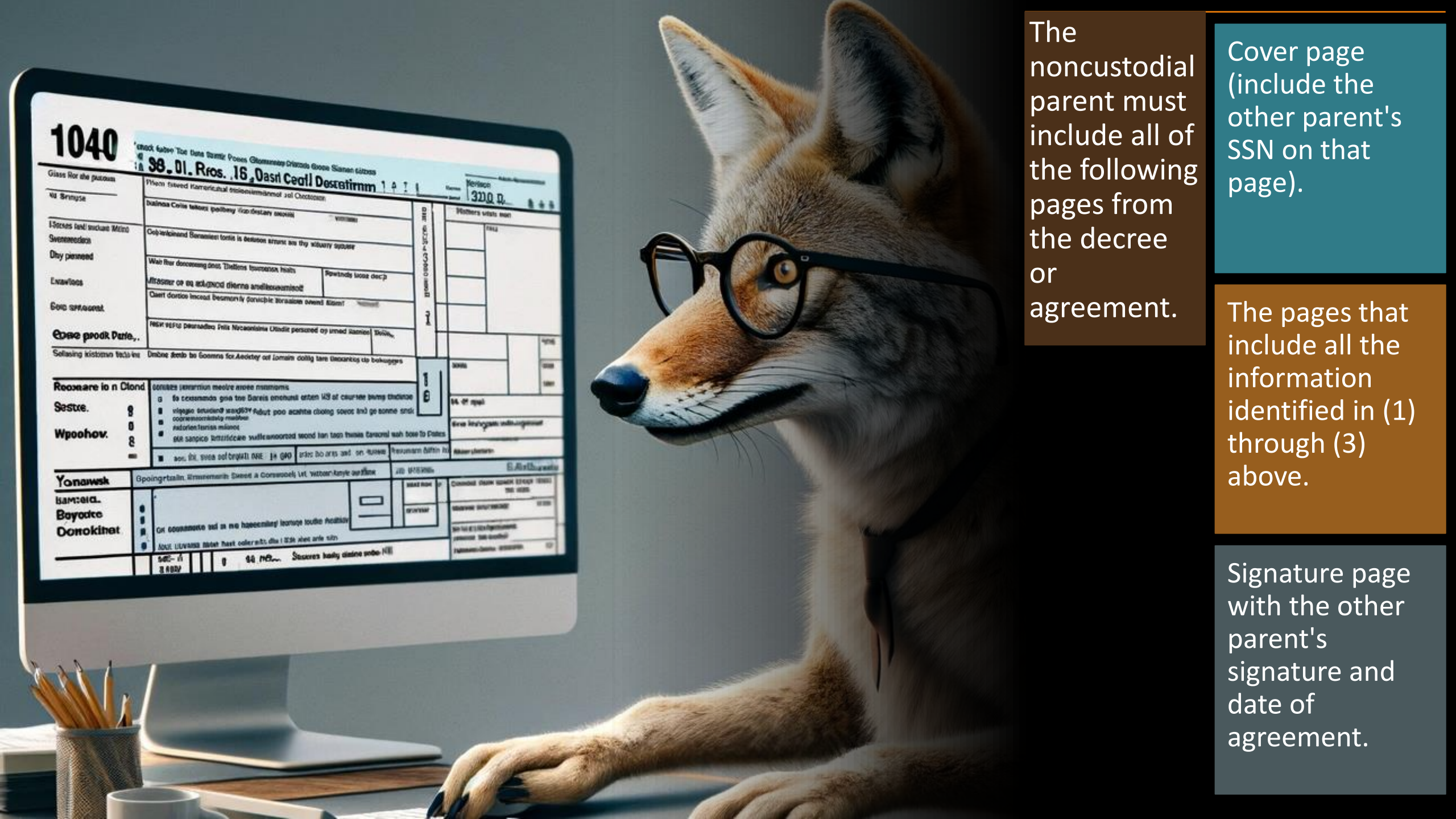


Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

The other parent won't claim the child as a dependent.

The years for which the claim is released.



The noncustodial parent must include all of the following pages from the decree or agreement.

Cover page (include the other parent's SSN on that page).

The pages that include all the information identified in (1) through (3) above.

Signature page with the other parent's signature and date of agreement.

Post-2008 decree or agreement.

If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement in-stead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to certain tax benefits for a child, and the noncustodial parent must include a copy with their return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of certain tax benefits revoked.

A custodial parent who has revoked their previous release of a claim to certain tax benefits for a child must include a copy of the revocation with their return. For details, see Form 8332.



**Exception
to citizen
test.**

- If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; Step 4, question 2; and Step 5, question 2.

**Exception
to gross
income
test.**

- If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.





Exception to time lived with you.

Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents, earlier*, or *Kidnapped child, later*.

If the person meets all other requirements to be your qualifying child but was born or died in 2023, the person is considered to have lived with you for more than half of 2023 if your home was this person's home for more than half the time the person was alive in 2023. If the person meets all other requirements to be your qualifying child but you adopted the person in 2023, the person was lawfully placed with you for legal adoption by you in 2023, or the person was an eligible foster child placed with you during 2023, the person is considered to have lived with you for more than half of 2023 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2023.

Any other person is considered to have lived with you for all of 2023 if the person was born or died in 2023 and your home was this person's home for the entire time the person was alive in 2023 or if you adopted the person in 2023, the person was lawfully placed with you for legal adoption by you in 2023, or the person was an eligible foster child placed with you during 2023 and your main home was the person's main home for the entire time since the person was adopted or placed with you in 2023.

Foster child.

A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child.

If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying surviving spouse filing status, the child tax credit, the credit for other dependents, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person.

If the person is married and files a joint re-turn, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim that person as a de-pendent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child), or Step 4, question 4 (for a qualifying relative).





Multiple support agreements.

If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled.

A person is permanently and totally disabled if, at any time in 2023, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Public assistance payments.

If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents*, described earlier, applies.

Child tax credit and credit for other dependents (line 19) and additional child tax credit (line 28).

Head of household filing status.

Credit for child and dependent care expenses (Schedule 3, line 2).

Exclusion for dependent care benefits (Form 2441, Part III).

Earned income credit (line 27).





No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.

If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2023. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2023.

If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2023.

If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2023, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example.

Your child, J, meets the conditions to be a qualifying child for both you and your parent. J doesn't meet the conditions to be a qualifying child of any other person, including J's other parent. Under the rules just described, you can claim J as a qualifying child for all of the five tax benefits just listed for which you otherwise qualify. Your parent can't claim any of those five tax benefits based on J. However, if your parent's AGI is higher than yours and you do not claim J as a qualifying child, J is the qualifying child of your parent.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.





Income Tax

2023-2024



Who Qualifies as
Your Dependent





TAX YEAR
2023

1040 (and 1040-SR)

**Line
Instructions
for
Forms 1040
and 1040-SR**

| | |
|-----|---|
| | Income |
| - | <u>Adjustments to Income</u> |
| = | Adjusted Gross Income (AGI) |
| - | Greater of: |
| | Standard Deduction or |
| | <u>Itemized Deduction</u> |
| = | Taxable Income |
| x | <u>Tax Rates (Tax Tables)</u> |
| = | Tax Before Credits & Other Taxes |
| - + | <u>Tax Credits & Other Taxes</u> |
| = | Total Tax |
| - | <u>Tax Payments & Refundable Credits</u> |
| = | <u>Tax Refund or Tax Due</u> |

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____

See separate instructions.

Your first name and middle initial

Last name

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/state/county

Foreign postal code

You Spouse

Filing Status

Single

Head of household (HOH)

Check only one box.

Married filing jointly (even if only one had income)

Married filing separately (MFS)

Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

Yes No

Standard Deduction

Someone can claim: You as a dependent Your spouse as a dependent

Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: Were born before January 2, 1959 Are blind

Spouse: Was born before January 2, 1959 Is blind

Dependents

(see instructions):

If more than four dependents, see instructions and check here

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): | |
|----------------|-----------|----------------------------|-------------------------|--|-----------------------------|
| | | | | Child tax credit | Credit for other dependents |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Tax and Credits

| | | | |
|-----------|---|-----------|--|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . . | 16 | |
| 17 | Amount from Schedule 2, line 5 | 17 | |
| 18 | Add lines 16 and 17 | 18 | |
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| | | | |
|-----------|---|------------|--|
| 25 | Federal income tax withheld from: | | |
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| b | Form(s) 1099 | 25b | |
| c | Other forms (see instructions) | 25c | |
| d | Add lines 25a through 25c | 25d | |
| 26 | 2023 estimated tax payments and amount applied from 2022 return | 26 | |
| 27 | Earned income credit (EIC) | 27 | |
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If you have a qualifying child, attach Sch. EIC.

Who Qualifies as Your Dependent

Dependents,
Qualifying Child
for Child Tax
Credit, and Credit
for Other
Dependents



[Go to Form 1040 Instructions Page 17](#)