

## Internal Revenue Service

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Washington, DC 20224

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Person To Contact:  
, ID No.  
Telephone Number:

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Date:  
April 14, 2015

Dear \_\_\_\_\_ :

This letter is in response to your correspondence dated March 18, 2015. You requested general information regarding your \_\_\_\_\_ claiming you as a dependent on their federal tax return. We hope that the following general information is helpful to you.

A taxpayer may claim a deduction for a dependent on their tax return. In general, a dependent is either a qualifying child or a qualifying relative. Under § 152, four tests must be met for a person to be a qualifying relative of a taxpayer. The four tests are:

1. Not a qualifying child test. A child is not a qualifying relative of a taxpayer if the child is the taxpayer's qualifying child or the qualifying child of any other taxpayer.
2. Member household or relationship test. To meet this test, a person must either live with the person claiming them as a dependent all year as a member of their household, or be related to the person claiming them as a dependent. A \_\_\_\_\_ would qualify as a relative that does not have to live with the taxpayer claiming them as a dependent.
3. Gross income test. To meet this test, a person's gross income for the year must be less than the exemption amount under § 151(d), which is \$4,000 for 2015. Gross income is all income in the form of money, property, and services that is not exempt from tax.
4. Support test (to be a qualifying relative). To meet this test, a person generally must provide more than half of a person's total support during the calendar year.

To determine if support test is met, the taxpayer's figures whether they have provided more than half of a person's total support by comparing the amount the taxpayer contributed to the person's support with the entire amount of support that person received from all sources. This includes support the person provided from his or her own funds. A person's own funds are not support unless they are actually spent for support.

Therefore, in order for your son and daughter-in-law to properly claim a dependency deduction for you as a qualifying relative, all of the above tests must be satisfied.

You may obtain more information from Publication 17, *Your Federal Income Tax*, or Publication 501, *Exemptions, Standard Deduction, and Filing Information*. These publications may be obtained from the Internal Revenue Service's web site at [www.irs.gov](http://www.irs.gov).

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Donna Welsh  
Senior Technician Reviewer  
(Income Tax & Accounting)  
Office of Chief Counsel