RELATIONSHIP
To meet this test, a child must be one of the following:

- Child or descendant of your child (for example, your grandchild or great-grandchild).
- Stepchild
- Eligible foster child.
- Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of them (for example, your niece or nephew).

Adopted child – An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.

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

AGE TEST
To meet this test, a child must be one of the following:

- Under age 19 at the end of the year.
- A full-time student under age 24 at the end of the year.
- Permanently and totally disabled at any time during the year, regardless of age.

Full-time student – A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.

Student – To qualify as a student, your child must be, during some part of each of any 5 calendar months of the year (the 5 months do not have to be consecutive):

1) A full-time student at a school that has a regular teaching staff, course of study, and a regular enrolled student body at the school, or
2) A student taking a full-time, on-farm training course given by a school described in (1), or by a state, county, or local government agency.

School – a school can be an elementary school, junior and senior high school, college, university, or technical trade, or mechanical school. However, an on-the-job training course, correspondence school, or school offering courses only through the Internet does not count as a school.

Vocational high school students – Students who work on “co-op” jobs in private industry as a part of school’s regular course of classroom and practical training are considered full-time students.

Permanently and totally disabled – Both of the following must apply:

- Child cannot engage in any substantial gainful activity because of a physical or mental condition.
- A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

RESIDENCY TEST
To meet this test, your child must have lived with you for more than half of the year. There are exceptions for temporary absences, children who were born or died during the year, kidnapped children, and children of divorced or separated parents.

Temporary absences – Your child is considered to have lived with you during periods of time when one of you, or both of you, are temporarily absent due to special circumstances such as: illness, education, business, vocation, or military services.

Death or birth of a child – A child who was born or died during the year is treated as having lived with you all year if your home was the child’s home the entire time he or she was alive during the year. The same is true if the child lived with you all year except for any required hospital stays following birth.

Child born alive – You may be able to claim an exemption for a child who was born alive during the year, even if the child lived only for a moment. State or local law must treat the child as having been born alive. There must be proof of a live birth shown by an official document, such as a birth certificate. The child must be your qualifying child or qualifying relative, and all the other tests to claim an exemption for a dependent must be met.

Stillborn child – You cannot claim an exemption for a stillborn child.

Kidnapped child – You can treat your child as meeting the residency test even if the child has been kidnapped, but both of the following statements must be true.

1) The child is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of your or the child’s family.
2) In the year the kidnapping occurred, the child lived with you for more than half of the part of the year before the date of the kidnapping.

This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1) The year there is a determination that the child is dead, or
2) The year the child would have reached age 18.

Custodial parent and noncustodial parent – The custodial parent is the parent with whom the child lived for the greater part of the year. The other parent is the noncustodial parent. If the parents divorced or separated during the year and the child lived with both parents before the separation, the custodial parent is the one whom the child lived for the greater part of the rest of the year.
SUPPORT TEST (TO BE A QUALIFYING CHILD)

To meet this test, the child cannot have provided more than half of his or her own support for the year.

Scholarships – A scholarship received by a child who is a full-time student is not taken into account in determining the whether the child provided more than half of his or her own support.

WHEN MORE THAN ONE PERSON FILES A RETURN CLAIMING THE SAME QUALIFYING CHILD (TIE BREAKER RULE)

<table>
<thead>
<tr>
<th>IF more than one person files a return claiming the same qualifying child and...</th>
<th>THEN the child will be treated as the qualifying child of the...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Only one of the persons is the child’s parent</td>
<td>Parent</td>
</tr>
<tr>
<td>Two of the persons are parents of the child, and they do not file a joint return together</td>
<td>Parent with whom the child lived for the longer period of time during the year</td>
</tr>
<tr>
<td>Two of the persons are parents of the child, they do not file a joint return together, and the child lived with each parent the same amount of time during the year</td>
<td>Parent with the higher adjusted gross income (AGI)</td>
</tr>
<tr>
<td>None of the persons are the child’s parents</td>
<td>Person with the highest AGI</td>
</tr>
</tbody>
</table>

Wisconsin Judicare, Inc.
300 Third Street, Suite 210
P.O. Box 6100
Wausau, WI 54402-6100

Phone: (715) 842-1681, (800) 472-1638
Fax: (715) 848-1885
www.judicare.org

Can You Claim Your Child?

According to the IRS...
A person is a qualifying child if he or she meets **ALL FIVE** of the following tests:

1. Relationship test.
2. Age test.
3. Residency test.
5. Special test for qualifying child of more than one taxpayer.

**Wisconsin Judicare’s Low-Income Taxpayer Clinic (LITC) is not the IRS and completely independent of and not associated with the federal government.**

**Wisconsin Judicare’s LITC does not do current year tax preparation.**

Updated January 2013