MEMBER OF HOUSEHOLD OR RELATIONSHIP TEST

To meet this test, a person must either: Live with you all year as a member of your household, or be related to you in one of the ways listed below.

- If at any time during the year the person was your spouse, that person cannot be your qualifying relative.

 Relatives who do not have to live with you – A person related to you in any of the following ways does not have to live with you all year as a member of your household to meet this test.

- Your child, stepchild, foster child, or descendant of any of them (for example, your grandchild). A legally adopted child is considered your child.
- Your brother, sister, half brother, half sister, stepbrother, or stepsister.
- Your father, mother, grandparent, or other direct ancestor, but not foster parent.
- Your stepfather or stepmother.
- A son or daughter of your brother or sister.
- A brother or sister of your father or mother.
- Your son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law, if these relationships were established by marriage and have not ended in divorce.

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.

Cousin – Your cousin meets this test only if he or she lives with you all year as a member of your household.

SUPPORT TEST (TO BE A QUALIFYING RELATIVE)

To meet this test, you generally must provide more than half of a person’s total support during the calendar year. You determine whether you have provided more than half of a person’s total support by comparing the amount you contributed to that person’s support with the entire amount of support that person received from all sources.

However, if two or more persons provide support, but no one person provides more than half of a person’s total support, see Multiple Support Agreement.

Multiple Support Agreement – Sometimes no one person provides more than half of the support of a relative. Instead, two or more persons, each of whom would be able to take the exemption but for the support test, together provide more than half of the relative’s support.

When this happens, you can agree that any one of you who individually provides more than 10% of the person’s support, but only one, can claim an exemption for that relative as a qualifying relative. The others must sign a statement agreeing not to claim the exemption for that year. The person who claims the exemption must keep these signed papers for his or her records. A multiple support declaration identifying the others who agreed not to claim the exemption must be attached to the return of the person claiming the exemption.

GROSS INCOME TEST

To meet this test, the relative’s gross income for the year must be less than $3,650.

Gross Income – Gross income is all income in the form of money, property, and services that is not exempt from tax.

Gross income also includes all unemployment compensation and certain scholarship and fellowship grants. Scholarships received by degree candidates that are used for tuition, fees, supplies, books, and equipment required for particular courses may not be included in gross income.

Tax-exempt income, such as certain social security benefits, is not included in gross income.
NOT A QUALIFYING CHILD

A child is not your qualifying relative if the child is your qualifying child or the qualifying child of any other taxpayer.

Child of person not required to file a return – A child is not the qualifying child of any other taxpayer and so may qualify as your qualifying relative if the child’s parent (or other person for whom the child is defined as a qualifying child) is not required and either:

- Does not file an income tax return, or
- Files a return only to get a refund of income tax withheld.

Child in Canada or Mexico – A child who lives in Canada or Mexico may be your qualifying relative, and you may be able to claim the child as a dependent. If the child does not live with you, the child does not meet the residency test to be your qualifying child. If the person the child does live with is not a U.S. citizen and has no U.S. gross income, that person is not a “taxpayer,” so the child is not the qualifying child of any other taxpayer. If the child is not your qualifying child, or the qualifying child of any other taxpayer, the child is your qualifying relative if the gross income test and the support test are met. You cannot claim as a dependent a child who lives in a foreign country other than Canada or Mexico, unless the child is a U.S. citizen, U.S. resident alien, or U.S. national for some part of the year. There is an exception for certain adopted children who lived with you all year.

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Can You Claim a Relative?

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

1. Member of household or relationship test.
2. Gross income test.

... and is not a qualifying child.

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.

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Wisconsin Judicare, Inc.

This important information is brought to you by: Judicare’s Low-Income Taxpayer Clinic