

# 26 U. S. CODE § 501 – Exemption from tax on corporations, certain trust, etc.



Publication 501  
Cat. No. 18000U

## Exemptions, Standard Deduction, and Filing Information

For use in preparing  
2005 Returns

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### What's New for 2005

**Exemption for dependent.** Beginning in 2005, you will use new rules to determine whether you can claim an exemption for a dependent. You can claim an exemption for a "qualifying child" or a "qualifying relative." See *Exemptions for Dependents*.

**Head of household filing status.** Beginning in 2005, you will use new rules to determine whether someone in your qualifying person or you can claim head of household filing status. To be your qualifying person, a child generally must be your "qualifying child." See *Head of Household*.

**Who must file.** Generally, the amount of income you can receive before you must file a return has increased. Table 1 shows the filing requirements for most taxpayers.

**Exemption amount.** The amount you can deduct for each exemption has increased from \$3,100 in 2004 to \$3,200 in 2005.

**Exemption for individual displaced by Hurricane Katrina.** You may be able to claim a \$500 exemption if you provided housing to a person displaced by Hurricane Katrina. For details, see *Exemption for Individual Displaced by Hurricane Katrina*.

**Exemption phaseout.** You lose an or part of the benefit of your exemptions if your adjusted gross income is above a certain amount. The amount at which this phaseout begins depends on your filing status. For 2005, the phaseout begins at \$109,470 for married persons filing jointly, \$145,000 for single individuals, \$192,400 for heads of household, and \$219,500 for married persons filing jointly or surviving widows/widors. See *Phaseout of Exemptions*, later.

**Standard deduction.** The standard deduction for most taxpayers who do not itemize deductions



Publication 501  
Cat. No. 18000U

## Exemptions, Standard Deduction, and Filing Information

For use in preparing  
2012 Returns

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### What's New

**Who must file.** In some cases, the amount of income you can receive before you must file a tax return has increased. Table 1 shows the filing requirements for most taxpayers.

**Exemption amount.** The amount you can deduct for each exemption has increased. It was \$3,700 for 2011. It is \$3,800 for 2012.

**Standard deduction increased.** The standard deduction for some taxpayers who do not itemize their deductions on Schedule A of Form 1040 is higher for 2012 than it was for 2011. The amount depends on your filing status. You can see the *2012 Standard Deduction Tables* near the end of this publication to figure your standard deduction.

### Reminders

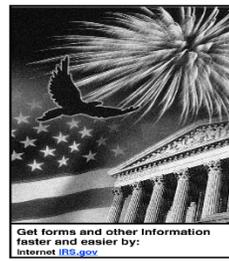
**Future developments.** Information about any future developments affecting Publication 501 (such as legislation enacted after its release) will be posted at [www.irs.gov/irs0501](http://www.irs.gov/irs0501).

**Taxpayer identification number for aliens.** If you are a nonresident or resident alien and you do not have and are not eligible to get a social security number (SSN), you must apply for an individual taxpayer identification number (ITIN). Your spouse also may need an ITIN if you are a SSN not have and is not eligible to get an SSN. See Form W-7, Application for IRS Individual Taxpayer Identification Number. Also, see *Social Security Number for Dependents*, later.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on



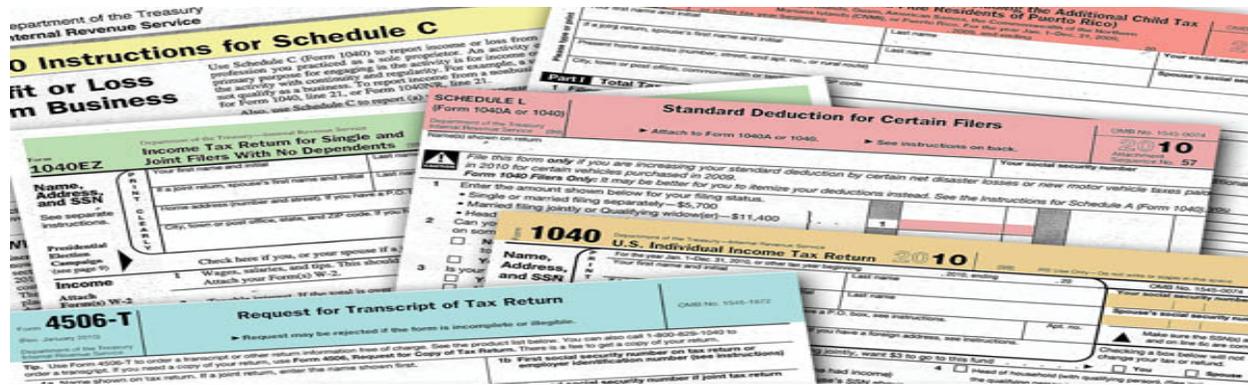
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Jan 10, 2013





# The Emerging Church of THEIRS

- 501(c)(1) — Corporations Organized Under Act of Congress (including Federal Credit Unions)
- 501(c)(2) — Title Holding Corporation for Exempt Organization
- 501(c)(3) — Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations
- 501(c)(4) — Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
- 501(c)(5) — Labor, Agricultural and Horticultural Organizations
- 501(c)(6) — Business Leagues, Chambers of Commerce, Real Estate Boards, etc.
- 501(c)(7) — Social and Recreational Clubs
- 501(c)(8) — Fraternal Beneficiary Societies and Associations
- 501(c)(9) — Voluntary Employee Beneficiary Associations
- 501(c)(10) — Domestic Fraternal Societies and Associations
- 501(c)(11) — Teachers' Retirement Fund Associations
- 501(c)(12) — Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.
- 501(c)(13) — Cemetery Companies
- 501(c)(14) — State-Chartered Credit Unions, Mutual Reserve Funds
- 501(c)(15) — Mutual Insurance Companies or Associations
- 501(c)(16) — Cooperative Organizations to Finance Crop Operations
- 501(c)(17) — Supplemental Unemployment Benefit Trusts
- 501(c)(18) — Employee Funded Pension Trust (created before June 25, 1959)
- 501(c)(19) — Post or Organization of Past or Present Members of the Armed Forces
- 501(c)(20) — Group Legal Services Plan Organizations
- 501(c)(21) — Black Lung Benefit Trusts
- 501(c)(22) — Withdrawal Liability Payment Fund
- 501(c)(23) — Veterans Organization
- 501(c)(24) — Section 4049 ERISA Trusts
- 501(c)(25) — Title Holding Corporations or Trusts with Multiple Parents
- 501(c)(26) — State-Sponsored Organization Providing Health Coverage for High-Risk Individuals
- 501(c)(27) — State-Sponsored Workers' Compensation Reinsurance Organization
- 501(c)(28) — National Railroad Retirement Investment Trust
- 501(c)(29) — Qualified Nonprofit Health Insurance Issuers (Created in section 1322(h)(1) of the Affordable Care Act)



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### Who Must File

If you are a U.S. citizen or resident alien, whether you must file a federal income tax return depends on your gross income, your filing status, your age, and whether you are a dependent. For details, see [Table 1](#) and [Table 2](#). You also must file if one of the situations described in [Table 3](#) applies. The filing requirements apply even if you owe no tax.

**Table 1.2015 Filing Requirements Chart for Most Taxpayers**

IF your filing status is...	AND at the end of 2015 you were...*	THEN file a return if your gross income was at least...**
single	under 65	\$10,300
	65 or older	\$11,850
head of household	under 65	\$13,250
	65 or older	\$14,800
married, filing jointly***	under 65 (both spouses)	\$20,600
	65 or older (one spouse)	\$21,850
	65 or older (both spouses)	\$23,100
married, filing separately	any age	\$4,000
qualifying widow(er) with dependent child	under 65	\$16,600
	65 or older	\$17,850

\* If you were born before January 2, 1951, you're considered to be 65 or older at the end of 2015. (If your spouse died in 2015, see [Death of spouse](#), later. If you're preparing a return for someone who died in 2015, see [Death of taxpayer](#), later.

\*\* Gross income means all income you receive in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). **Don't** include any social security benefits unless (a) you're married filing a separate return and you lived with your spouse at any time during 2015 or (b) one-half of your social security

benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Form 1040 instructions to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\* If you didn't live with your spouse at the end of 2015 (or on the date your spouse died) and your gross income was at least \$4,000, you must file a return regardless of your age.

You may have to pay a penalty if you are required to file a return but fail to do so. If you willfully fail to file a return, you may be subject to criminal prosecution.

For information on what form to use — Form 1040EZ, Form 1040A, or Form 1040 — see the instructions for your tax return.

**Gross income.** Gross income is all income you receive in the form of money, goods, property, and services that isn't exempt from tax. If you are married and live with your spouse in a community property state, half of any income defined by state law as community income may be considered yours. For a list of community property states, see [Community property states](#) under *Married Filing Separately*, later.

**Self-employed persons.** If you are self-employed in a business that provides services (where products aren't a factor), your gross income from that business is the gross receipts. If you are self-employed in a business involving manufacturing, merchandising, or mining, your gross income from that business is the total sales minus the cost of goods sold. In either case, you must add any income from investments and from incidental or outside operations or sources.



You must file Form 1040 if you owe any self-employment tax.

**Filing status.** Your filing status generally depends on whether you are single or married. Whether you are single or married is determined at the end of your tax year, which is December 31 for most taxpayers. Filing status is discussed in detail later in this publication.

**Age.** Age is a factor in determining if you must file a return only if you are 65 or older at the end of your tax year. For 2015, you are 65 or older if you were born before January 2, 1951.

### ***Filing Requirements for Most Taxpayers***

You must file a return if your gross income for the year was at least the amount shown on the appropriate line in [Table 1](#). Dependents should see [Table 2](#) instead.

### **Deceased Persons**

You must file an income tax return for a decedent (a person who died) if both of the following are true.

1. You are the surviving spouse, executor, administrator, or legal representative.
2. The decedent met the filing requirements described in this publication at the time of his or her death.

For more information, see *Final Income Tax Return for Decedent — Form 1040* in Pub. 559.

**Death of spouse.** If your spouse died in 2015, read this before using Table 1 or Table 2 to find whether you must file a 2015 return. Consider your spouse to be 65 or older at the end of 2015 only if he or she was 65 or older at the time of death. Even if your spouse was born before January 2, 1951, he or she isn't considered 65 or older at the end of 2015 unless he or she was 65 or older at the time of death.

A person is considered to reach age 65 on the day before his or her 65th birthday.

**Example.**

Your spouse was born on February 14, 1950, and died on February 13, 2015. Your spouse is considered age 65 at the time of death. However, if your spouse died on February 12, 2015, your spouse isn't considered age 65 at the time of death and is not 65 or older at the end of 2015.

**Death of taxpayer.** If you are preparing a return for someone who died in 2015, read this before using Table 1 or Table 2. Consider the taxpayer to be 65 or older at the end of 2015 only if he or she was 65 or older at the time of death. Even if the taxpayer was born before January 2, 1951, he or she isn't considered 65 or older at the end of 2015 unless he or she was 65 or older at the time of death.

A person is considered to reach age 65 on the day before his or her 65th birthday.

**Table 2. 2015 Filing Requirements for Dependents**

See [Exemptions for Dependents](#) to find out if you are a dependent.

If your parent (or someone else) can claim you as a dependent, use this table to see if you must file a return.

In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.



*If your gross income was \$4,000 or more, you usually can't be claimed as a dependent unless you are a qualifying child. For details, see [Exemptions for Dependents](#).*

**Single dependents**—Were you **either** age 65 or older **or** blind?

□	<p><b>No.</b> You must file a return if <b>any</b> of the following apply.</p> <ol style="list-style-type: none"> <li>1. Your unearned income was more than \$1,050.</li> <li>2. Your earned income was more than \$6,300.</li> <li>3. Your gross income was more than the larger of—             <ol style="list-style-type: none"> <li>a. \$1,050, or</li> <li>b. Your earned income (up to \$5,950) plus \$350.</li> </ol> </li> </ol>
□	<p><b>Yes.</b> You must file a return if <b>any</b> of the following apply.</p> <ol style="list-style-type: none"> <li>1. Your unearned income was more than \$2,600 (\$4,150 if 65 or older <b>and</b> blind).</li> <li>2. Your earned income was more than \$7,850 (\$9,400 if 65 or older <b>and</b> blind).</li> </ol>

3. Your gross income was more than the larger of—
  - a. \$2,600 (\$4,150 if 65 or older **and** blind), or
  - b. Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older **and** blind).

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**Married dependents**—Were you **either** age 65 or older **or** blind?

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**No.** You must file a return if **any** of the following apply.

1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
2. Your unearned income was more than \$1,050.
3. Your earned income was more than \$6,300.
4. Your gross income was more than the larger of—
  - a. \$1,050, or
  - b. Your earned income (up to \$5,950) plus \$350.

**Yes.** You must file a return if **any** of the following apply.

1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
2. Your unearned income was more than \$2,300 (\$3,550 if 65 or older **and** blind).
3. Your earned income was more than \$7,550 (\$8,800 if 65 or older **and** blind).
4. Your gross income was more than the larger of—
  - a. \$2,300 (\$3,550 if 65 or older **and** blind), or
  - b. Your earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older **and** blind).

**U.S. Citizens or Resident Aliens Living Abroad**

To determine whether you must file a return, include in your gross income any income you earned or received abroad, including any income you can exclude under the foreign earned income exclusion. For more information on special tax rules that may apply to you, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

**Residents of Puerto Rico**

If you are a U.S. citizen and also a bona fide resident of Puerto Rico, you generally must file a U.S. income tax return for any year in which you meet the income requirements. This is in addition to any legal requirement you may have to file an income tax return with Puerto Rico.

If you are a bona fide resident of Puerto Rico for the whole year, your U.S. gross income doesn't include income from sources within Puerto Rico. It does, however, include any income you received for your services as an employee of the United States or any U.S. agency. If you receive income from Puerto Rican sources that isn't subject

to U.S. tax, you must reduce your standard deduction, which reduces the amount of income you can have before you must file a U.S. income tax return.

For more information, see Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions.

### **Individuals With Income From U.S. Possessions**

If you had income from Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, or the U.S. Virgin Islands, special rules may apply when determining whether you must file a U.S. federal income tax return. In addition, you may have to file a return with the individual possession government. See Pub. 570 for more information.

#### ***Dependents***

A person who is a dependent may still have to file a return. It depends on his or her earned income, unearned income, and gross income. For details, see [Table 2](#). A dependent must also file if one of the situations described in [Table 3](#) applies.

**Responsibility of parent.** If a dependent child must file an income tax return but can't file due to age or any other reason, a parent, guardian, or other legally responsible person must file it for the child. If the child can't sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."

**Earned income.** Earned income includes salaries, wages, professional fees, and other amounts received as pay for work you actually perform. Earned income (only for purposes of filing requirements and the standard deduction) also includes any part of a taxable scholarship. See chapter 1 of Pub. 970, Tax Benefits for Education, for more information on taxable and nontaxable scholarships.

**Child's earnings.** Amounts a child earns by performing services are included in his or her gross income and not the gross income of the parent. This is true even if under local law the child's parent has the right to the earnings and may actually have received them. But if the child doesn't pay the tax due on this income, the parent is liable for the tax.

**Unearned income.** Unearned income includes income such as interest, dividends, and capital gains. Trust distributions of interest, dividends, capital gains, and survivor annuities are also considered unearned income.

**Election to report child's unearned income on parent's return.** You may be able to include your child's interest and dividend income on your tax return. If you do this, your child won't have to file a return. To make this election, all of the following conditions must be met.

- Your child was under age 19 (or under age 24 if a student) at the end of 2015. (A child born on January 1, 1997, is considered to be age 19 at the end of 2015; you can't make the election for this child unless the child was a student. Similarly, a child born on January 1, 1992, is considered to be age 24 at the end of 2015; you can't make the election for this child.)
- Your child had gross income only from interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends).
- The interest and dividend income was less than \$10,500.
- Your child is required to file a return for 2015 unless you make this election.
- Your child doesn't file a joint return for 2015.

- No estimated tax payment was made for 2015 and no 2014 overpayment was applied to 2015 under your child's name and social security number.
- No federal income tax was withheld from your child's income under the backup withholding rules.
- You are the parent whose return must be used when making the election to report your child's unearned income.

For more information, see Form 8814 and *Parent's Election To Report Child's Interest and Dividends* in Pub. 929.

**Other Situations**

You may have to file a tax return even if your gross income is less than the amount shown in [Table 1](#) or [Table 2](#) for your filing status. See [Table 3](#) for those other situations when you must file.

**Table 3. Other Situations When You Must File a 2015 Return**

If any of the five conditions listed below applied to you for 2015, you must file a return.

1.	You owe any special taxes, including any of the following.
a.	Alternative minimum tax. (See Form 6251.)
b.	Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs); Pub. 590-B, Distributions from Individual Retirement Arrangements (IRAs); and Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans.) But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
c.	Social security or Medicare tax on tips you didn't report to your employer (see Pub. 531, Reporting Tip Income) or on wages you received from an employer who didn't withhold these taxes (see Form 8919).
d.	Write-in taxes, including uncollected social security, Medicare, or railroad retirement tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. (See Pub. 531, Pub. 969, and the Form 1040 instructions for line 62.)
e.	Household employment taxes. But if you are filing a return only because you owe these taxes, you can file Schedule H (Form 1040) by itself.
f.	Recapture taxes. (See the Form 1040 instructions for lines 44, 60b, and 62.)
2.	You (or your spouse if filing jointly) received Archer MSA, Medicare Advantage MSA, or health savings account distributions.
3.	You had net earnings from self-employment of at least \$400. (See Schedule SE (Form 1040) and its instructions.)
4.	You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. (See Schedule SE (Form 1040) and its instructions.)
5.	Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. You should have received Form(s) 1095-A showing the amount of the advance payments, if any.

**Who Should File**

Even if you don't have to file, you should file a tax return if you can get money back. For example, you should file if one of the following applies.

1. You had income tax withheld from your pay.
2. You made estimated tax payments for the year or had any of your overpayment for last year applied to this year's estimated tax.
3. You qualify for the earned income credit. See Pub. 596, Earned Income Credit (EIC), for more information.
4. You qualify for the additional child tax credit. See the instructions for the tax form you file (Form 1040 or 1040A) for more information.
5. You qualify for the refundable American opportunity education credit. See Form 8863, Education Credits.
6. You qualify for the health coverage tax credit. For information on this credit, see Form 8885.
7. You qualify for the credit for federal tax on fuels. See Form 4136, Credit for Federal Tax Paid on Fuels.

**Form 1099-B received.** Even if you aren't required to file a return, you should consider filing if all of the following apply.

- You received a Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (or substitute statement).
- The amount in box 1d of Form 1099-B (or substitute statement), when added to your other gross income, means you have to file a tax return because of the filing requirement in [Table 1](#) or [Table 2](#) that applies to you.
- Box 1e of Form 1099-B (or substitute statement) is blank.

In this case, filing a return may keep you from getting a notice from the IRS.

### **Filing Status**

You must determine your filing status before you can determine whether you must file a tax return, your standard deduction (discussed later), and your tax. You also use your filing status to determine whether you are eligible to claim certain other deductions and credits.

There are five filing statuses:

- Single,
- Married Filing Jointly,
- Married Filing Separately,
- Head of Household, and
- Qualifying Widow(er) With Dependent Child.

If more than one filing status applies to you, choose the one that will give you the lowest tax.

### **Marital Status**

In general, your filing status depends on whether you are considered unmarried or married.

**Unmarried persons.** You are considered unmarried for the whole year if, on the last day of your tax year, you are either:

- Unmarried, or
- Legally separated from your spouse under a divorce or separate maintenance decree.

State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

**Divorced persons.** If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

**Divorce and remarriage.** If you obtain a divorce for the sole purpose of filing tax returns as unmarried individuals, and at the time of divorce you intend to and do, in fact, remarry each other in the next tax year, you and your spouse must file as married individuals in both years.

**Annulled marriages.** If you obtain a court decree of annulment, which holds that no valid marriage ever existed, you are considered unmarried even if you filed joint returns for earlier years. You must file amended returns (Form 1040X) claiming single or head of household status for all tax years that are affected by the annulment and not closed by the statute of limitations for filing a tax return. Generally, for a credit or refund, you must file Form 1040X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original tax return early (for example, March 1), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1.

**Head of household or qualifying widow(er) with dependent child.** If you are considered unmarried, you may be able to file as a head of household or as a qualifying widow(er) with a dependent child. See [Head of Household](#) and [Qualifying Widow\(er\) With Dependent Child](#) to see if you qualify.

**Married persons.** If you are considered married, you and your spouse can file a joint return or separate returns.

**Considered married.** You are considered married for the whole year if, on the last day of your tax year, you and your spouse meet any one of the following tests.

1. You are married and living together.
2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce.

**Same-sex marriage.** For federal tax purposes, the marriage of a same-sex couple is treated the same as the marriage of a man to a woman. The term "spouse" in this publication includes an individual married to a person of the same sex. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that isn't a marriage under state law aren't married for federal tax purposes.

If individuals of the same sex are married, they generally must use the married filing jointly or married filing separately filing status. However, if they didn't live together during the last 6 months of the year, one or both of them may be able to use the head of household filing status, as explained later.

For more details, see [Answers to Frequently Asked Questions For Individuals of the Same Sex Who Are Married Under State Law](#) on IRS.gov.

**Spouse died during the year.** If your spouse died during the year, you are considered married for the whole year for filing status purposes.

If you didn't remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse. For the next 2 years, you may be entitled to the special benefits described later under [Qualifying Widow\(er\) With Dependent Child](#).

If you remarried before the end of the tax year, you can file a joint return with your new spouse. Your deceased spouse's filing status is married filing separately for that year.

**Married persons living apart.** If you live apart from your spouse and meet certain tests, you may be able to file as head of household even if you aren't divorced or legally separated. If you qualify to file as head of household instead of as married filing separately, your standard deduction will be higher. Also, your tax may be lower, and you may be able to claim the earned income credit. See [Head of Household](#), later.

### **Single**

Your filing status is single if you are considered unmarried and you don't qualify for another filing status. To determine your marital status, see [Marital Status](#), earlier.

**Widow(er).** Your filing status may be single if you were widowed before January 1, 2015, and didn't remarry before the end of 2015. You may, however, be able to use another filing status that will give you a lower tax. See [Head of Household](#) and [Qualifying Widow\(er\) With Dependent Child](#), later, to see if you qualify.

**How to file.** You can file Form 1040. If you have taxable income of less than \$100,000, you may be able to file Form 1040A. If, in addition, you have no dependents, are under 65 and not blind, and meet other requirements, you can file Form 1040EZ. If you file Form 1040A or Form 1040, show your filing status as single by checking the box on line 1. Use the *Single* column of the Tax Table, or Section A of the Tax Computation Worksheet, to figure your tax.

### **Married Filing Jointly**

You can choose married filing jointly as your filing status if you are considered married and both you and your spouse agree to file a joint return. On a joint return, you and your spouse report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

If you and your spouse decide to file a joint return, your tax may be lower than your combined tax for the other filing statuses. Also, your standard deduction (if you don't itemize deductions) may be higher, and you may qualify for tax benefits that don't apply to other filing statuses.



If you and your spouse each have income, you may want to figure your tax both on a joint return and on separate returns (using the filing status of married filing separately). You can choose the method that gives the two of you the lower combined tax.

**How to file.** If you file as married filing jointly, you can use Form 1040. If you and your spouse have taxable income of less than \$100,000, you may be able to file Form 1040A. If, in addition, you and your spouse have no dependents, are both under 65 and not blind, and meet other requirements, you can file Form 1040EZ. If you file Form 1040 or Form 1040A, show this filing status by checking the box on line 2. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.

**Spouse died.** If your spouse died during the year, you are considered married for the whole year and can choose married filing jointly as your filing status. See [Spouse died during the year](#), under *Married persons*, earlier.

If your spouse died in 2016 before filing a 2015 return, you can choose married filing jointly as your filing status on your 2015 return.

**Divorced persons.** If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year and you can't choose married filing jointly as your filing status.

### **Filing a Joint Return**

Both you and your spouse must include all of your income, exemptions, and deductions on your joint return.

**Accounting period.** Both of you must use the same accounting period, but you can use different accounting methods.

**Joint responsibility.** Both of you may be held responsible, jointly and individually, for the tax and any interest or penalty due on your joint return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. One spouse may be held responsible for all the tax due even if all the income was earned by the other spouse.

You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

**Divorced taxpayer.** You may be held jointly and individually responsible for any tax, interest, and penalties due on a joint return filed before your divorce. This responsibility may apply even if your divorce decree states that your former spouse will be responsible for any amounts due on previously filed joint returns.

**Relief from joint responsibility.** In some cases, one spouse may be relieved of joint responsibility for tax, interest, and penalties on a joint return for items of the other spouse that were incorrectly reported on the joint return. You can ask for relief no matter how small the liability.

There are three types of relief available.

1. Innocent spouse relief.
2. Separation of liability (available only to joint filers who are divorced, widowed, legally separated, or who haven't lived together for the 12 months ending on the date the election for this relief is filed).
3. Equitable relief.

You must file Form 8857, Request for Innocent Spouse Relief, to request relief from joint responsibility. Pub. 971, Innocent Spouse Relief, explains the kinds of relief and who may qualify for them.

**Signing a joint return.** For a return to be considered a joint return, both spouses generally must sign the return.

**Spouse died before signing.** If your spouse died before signing the return, the executor or administrator must sign the return for your spouse. If neither you nor anyone else has been appointed as executor or administrator, you can sign the return for your spouse and enter "Filing as surviving spouse" in the area where you sign the return.

**Spouse away from home.** If your spouse is away from home, you should prepare the return, sign it, and send it to your spouse to sign so it can be filed on time.

**Injury or disease prevents signing.** If your spouse can't sign because of injury or disease and tells you to sign for him or her, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse can't sign, and should state that your spouse has agreed to your signing for him or her.

**Signing as guardian of spouse.** If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

**Spouse in combat zone.** You can sign a joint return for your spouse if your spouse can't sign because he or she is serving in a combat zone (such as the Persian Gulf area, Serbia, Montenegro, Albania, or Afghanistan), even if you don't have a power of attorney or other statement. Attach a signed statement to your return explaining that your

spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Pub. 3, Armed Forces' Tax Guide.

**Other reasons spouse can't sign.** If your spouse can't sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney (a legal document giving you permission to act for your spouse). Attach the power of attorney (or a copy of it) to your tax return. You can use Form 2848.

**Nonresident alien or dual-status alien.** Generally, a married couple can't file a joint return if either one is a nonresident alien at any time during the tax year. However, if one spouse was a nonresident alien or dual-status alien who was married to a U.S. citizen or resident alien at the end of the year, the spouses can choose to file a joint return. If you do file a joint return, you and your spouse are both treated as U.S. residents for the entire tax year. See chapter 1 of Pub. 519.

### ***Married Filing Separately***

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse don't agree to file a joint return, you must use this filing status unless you qualify for head of household status, discussed later.

You may be able to choose head of household filing status if you are considered unmarried because you live apart from your spouse and meet certain tests (explained later, under [Head of Household](#)). This can apply to you even if you aren't divorced or legally separated. If you qualify to file as head of household, instead of as married filing separately, your tax may be lower, you may be able to claim the earned income credit and certain other credits, and your standard deduction will be higher. The head of household filing status allows you to choose the standard deduction even if your spouse chooses to itemize deductions. See [Head of Household](#), later, for more information.



You will generally pay more combined tax on separate returns than you would on a joint return for the reasons listed under [Special Rules](#), later. However, unless you are required to file separately, you should figure your tax both ways (on a joint return and on separate returns). This way you can make sure you are using the filing status that results in the lowest combined tax. When figuring the combined tax of a married couple, you may want to consider state taxes as well as federal taxes.

**How to file.** If you file a separate return, you generally report only your own income, exemptions, credits, and deductions. You can claim an exemption for your spouse only if your spouse had no gross income, isn't filing a return, and wasn't the dependent of another person.

You can file Form 1040. If your taxable income is less than \$100,000, you may be able to file Form 1040A. Select this filing status by checking the box on line 3 of either form. Enter your spouse's full name and SSN or ITIN in the spaces provided. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the space for your spouse's SSN. Use the *Married filing separately* column of the Tax Table or Section C of the Tax Computation Worksheet to figure your tax.

### **Special Rules**

If you choose married filing separately as your filing status, the following special rules apply. Because of these special rules, you usually pay more tax on a separate return than if you use another filing status you qualify for.

1. Your tax rate generally is higher than on a joint return.

2. Your exemption amount for figuring the alternative minimum tax is half that allowed on a joint return.
3. You can't take the credit for child and dependent care expenses in most cases, and the amount you can exclude from income under an employer's dependent care assistance program is limited to \$2,500 (instead of \$5,000 on a joint return). However, if you are legally separated or living apart from your spouse, you may be able to file a separate return and still take the credit. See *Joint Return Test* in Pub. 503, *Child and Dependent Care Expenses*, for more information.
4. You can't take the earned income credit.
5. You can't take the exclusion or credit for adoption expenses in most cases.
6. You can't take the education credits (the American opportunity credit and lifetime learning credit), the deduction for student loan interest, or the tuition and fees deduction.
7. You can't exclude any interest income from qualified U.S. savings bonds you used for higher education expenses.
8. If you lived with your spouse at any time during the tax year:
  - a. You can't claim the credit for the elderly or the disabled, and
  - b. You must include in income a greater percentage (up to 85%) of any social security or equivalent railroad retirement benefits you received.
9. The following credits and deductions are reduced at income levels half those for a joint return:
  - a. The child tax credit,
  - b. The retirement savings contributions credit,
  - c. The deduction for personal exemptions, and
  - d. Itemized deductions.
10. Your capital loss deduction limit is \$1,500 (instead of \$3,000 on a joint return).
11. If your spouse itemizes deductions, you can't claim the standard deduction. If you can claim the standard deduction, your basic standard deduction is half the amount allowed on a joint return.

**Adjusted gross income (AGI) limits.** If your AGI on a separate return is lower than it would have been on a joint return, you may be able to deduct a larger amount for certain deductions that are limited by AGI, such as medical expenses.

**Individual retirement arrangements (IRAs).** You may not be able to deduct all or part of your contributions to a traditional IRA if you or your spouse were covered by an employee retirement plan at work during the year. Your deduction is reduced or eliminated if your income is more than a certain amount. This amount is much lower for married individuals who file separately and lived together at any time during the year. For more information, see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A.

**Rental activity losses.** If you actively participated in a passive rental real estate activity that produced a loss, you generally can deduct the loss from your nonpassive income up to \$25,000. This is called a special allowance. However, married persons filing separate returns who lived together at any time during the year can't claim this special allowance. Married persons filing separate returns who lived apart at all times during the year are each allowed a \$12,500 maximum special allowance for losses from passive real estate activities. See *Rental Activities* in Pub. 925, *Passive Activity and At-Risk Rules*.

**Community property states.** If you live in Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin and file separately, your income may be considered separate income or community income for income tax purposes. See Pub. 555, Community Property.

### **Joint Return After Separate Returns**

You can change your filing status from a separate return to a joint return by filing an amended return using Form 1040X.

You generally can change to a joint return any time within 3 years from the due date of the separate return or returns. This doesn't include any extensions. A separate return includes a return filed by you or your spouse claiming married filing separately, single, or head of household filing status.

### **Separate Returns After Joint Return**

Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

**Exception.** A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has 1 year from the due date (including extensions) of the return to make the change. See Pub. 559 for more information on filing income tax returns for a decedent.

### ***Head of Household***

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or considered unmarried on the last day of the year. See [Marital Status](#), earlier, and [Considered Unmarried](#), later.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, he or she doesn't have to live with you. See [Special rule for parent](#), later, under *Qualifying Person*.



If you qualify to file as head of household, your tax rate usually will be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

**How to file.** If you file as head of household, you can use Form 1040. If you have taxable income of less than \$100,000 and meet certain other conditions, you may be able to file Form 1040A. Indicate your choice of this filing status by checking the box on line 4 of either form. Use the *Head of a household* column of the Tax Table or Section D of the Tax Computation Worksheet to figure your tax.

### **Considered Unmarried**

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half the cost of keeping up your home for the tax year.

3. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances. See [Temporary absences](#), later.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year. (See [Home of qualifying person](#), later, for rules applying to a child's birth, death, or temporary absence during the year.)
5. You must be able to claim an exemption for the child. However, you meet this test if you can't claim the exemption only because the noncustodial parent can claim the child using the rules described later in [Children of divorced or separated parents \(or parents who live apart\)](#) under *Qualifying Child* or in [Support Test for Children of Divorced or Separated Parents \(or Parents Who Live Apart\)](#) under *Qualifying Relative*. The general rules for claiming an exemption for a dependent are explained later under [Exemptions for Dependents](#).



If you were considered married for part of the year and lived in a [community property state](#) (listed earlier under Married Filing Separately), special rules may apply in determining your income and expenses. See Pub. 555 for more information.

**Nonresident alien spouse.** You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you don't choose to treat your nonresident spouse as a resident alien. However, your spouse isn't a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as a head of household.

**Choice to treat spouse as resident.** You are considered married if you choose to treat your spouse as a resident alien. See chapter 1 of Pub. 519.

### Keeping Up a Home

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using [Worksheet 1](#).

#### Worksheet 1. Cost of Keeping Up a Home

	<b>Amount You Paid</b>	<b>Total Cost</b>
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		

Other household expenses		
<b>Totals</b>	\$	\$
Minus total <b>amount you paid</b>		()
<b>Amount others paid</b>		\$

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home.

**Costs you include.** Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

**Costs you don't include.** Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the rental value of a home you own or the value of your services or those of a member of your household.

### Qualifying Person

See [Table 4](#) to see who is a qualifying person. Any person not described in [Table 4](#) isn't a qualifying person.

#### Example 1—child.

Your unmarried son lived with you all year and was 18 years old at the end of the year. He didn't provide more than half of his own support and doesn't meet the tests to be a qualifying child of anyone else. As a result, he is your qualifying child (see [Qualifying Child](#), later) and, because he is single, your qualifying person for head of household purposes.

#### Example 2—child who isn't qualifying person.

The facts are the same as in *Example 1* except your son was 25 years old at the end of the year and his gross income was \$5,000. Because he doesn't meet the [age test](#) (explained later under [Qualifying Child](#)), your son isn't your qualifying child. Because he doesn't meet the [gross income test](#) (explained later under [Qualifying Relative](#)), he isn't your qualifying relative. As a result, he isn't your qualifying person for head of household purposes.

#### Example 3—girlfriend.

Your girlfriend lived with you all year. Even though she may be your qualifying relative if the gross income and support tests (explained later) are met, she isn't your qualifying person for head of household purposes because she isn't related to you in one of the ways listed under [Relatives who don't have to live with you](#). See [Table 4](#).

#### Example 4—girlfriend's child.

The facts are the same as in *Example 3* except your girlfriend's 10-year-old son also lived with you all year. He isn't your qualifying child and, because he is your girlfriend's qualifying child, he isn't your qualifying relative (see [Not a Qualifying Child Test](#), later). As a result, he isn't your qualifying person for head of household purposes.

**Home of qualifying person.** Generally, the qualifying person must live with you for more than half of the year.

**Special rule for parent.** If your qualifying person is your father or mother, you may be eligible to file as head of household even if your father or mother doesn't live with you. However, you must be able to claim an exemption for your father or mother. Also, you must pay more than half the cost of keeping up a home that was the main home for the entire year for your father or mother.

If you pay more than half the cost of keeping your parent in a rest home or home for the elderly, that counts as paying more than half the cost of keeping up your parent's main home.

**Death or birth.** You may be eligible to file as head of household even if the qualifying person who qualifies you for this filing status is born or dies during the year. To qualify you for head of household filing status, the qualifying person (as defined in [Table 4](#)) must be one of the following.

- Your qualifying child or qualifying relative who lived with you for more than half the part of the year he or she was alive.
- Your parent for whom you paid, for the entire part of the year he or she was alive, more than half the cost of keeping up the home he or she lived in.

**Example.**

You are unmarried. Your mother, for whom you can claim an exemption, lived in an apartment by herself. She died on September 2. The cost of the upkeep of her apartment for the year until her death was \$6,000. You paid \$4,000 and your brother paid \$2,000. Your brother made no other payments towards your mother's support. Your mother had no income. Because you paid more than half of the cost of keeping up your mother's apartment from January 1 until her death, and you can claim an exemption for her, you can file as a head of household.

**Temporary absences.** You and your qualifying person are considered to live together even if one or both of you are temporarily absent from your home due to special circumstances such as illness, education, business, vacation, military service, or detention in a juvenile facility. It must be reasonable to assume the absent person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

**Kidnapped child.** You may be eligible to file as head of household even if the child who is your qualifying person has been kidnapped. You can claim head of household filing status if all the following statements are true.

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family.
2. In the year of the kidnapping, the child lived with you for more than half the part of the year before the kidnapping.
3. You would have qualified for head of household filing status if the child hadn't been kidnapped.

This treatment applies for all years until the earliest of:

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

**Qualifying Widow(er) With Dependent Child**

If your spouse died in 2015, you can use married filing jointly as your filing status for 2015 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse. See [Married Filing Jointly](#), earlier.

You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2014 and you haven't remarried, you may be able to use this filing status for 2015 and 2016. The rules for using this filing status are explained in detail here.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you don't itemize deductions). It doesn't entitle you to file a joint return.

**How to file.** If you file as a qualifying widow(er) with dependent child, you can use Form 1040. If you also have taxable income of less than \$100,000 and meet certain other conditions, you may be able to file Form 1040A. Check the box on line 5 of either form. Use the *Married filing jointly* column of the Tax Table or Section B of the Tax Computation Worksheet to figure your tax.

**Table 4. Who Is a Qualifying Person Qualifying You To File as Head of Household?<sup>1</sup>**

	<i>See the text of this publication for the other requirements you must meet to claim head of household filing status.</i>	
IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) <sup>2</sup>	he or she is single	a qualifying person, whether or not you can claim an exemption for the person.
	he or she is married <b>and</b> you can claim an exemption for him or her	a qualifying person.
	he or she is married <b>and</b> you can't claim an exemption for him or her	not a qualifying person. <sup>3</sup>
qualifying relative <sup>4</sup> who is your father or mother	you can claim an exemption for him or her <sup>5</sup>	a qualifying person. <sup>6</sup>
	you can't claim an exemption for him or her	not a qualifying person.
qualifying relative <sup>4</sup> other than your father or mother (such as a grandparent, brother, or sister who meets certain tests).	he or she lived with you more than half the year, <b>and</b> he or she is related to you in one of the ways listed under <i>Relatives who don't have to live with you</i> , later, <b>and</b> you can claim an exemption for him or her <sup>5</sup>	a qualifying person.
	he or she didn't live with you more than half the year	not a qualifying person.
	he or she isn't related to you in one of the ways listed under <i>Relatives who don't have to live with you</i> , later, <b>and</b> is your qualifying relative only because he or she lived with you all year as a member of your household	not a qualifying person.
	you can't claim an exemption for him or her	not a qualifying person.

<sup>1</sup> A person can't qualify more than one taxpayer to use the head of household filing status for the year.

<sup>2</sup> The term “[qualifying child](#)” is defined under *Exemptions for Dependents*, later. **Note:** If you are a noncustodial parent, the term “qualifying child” for head of household filing status doesn't include a child who is your qualifying child for exemption purposes only because of the rules described under [Children of divorced or separated parents \(or parents who live apart\)](#) under *Qualifying Child*, later. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child for whom you can claim an exemption.

<sup>3</sup> This person is a qualifying person if the only reason you can't claim the exemption is that you can be claimed as a dependent on someone else's return.

<sup>4</sup> The term “[qualifying relative](#)” is defined under *Exemptions for Dependents*, later.

<sup>5</sup> If you can claim an exemption for a person only because of a multiple support agreement, that person isn't a qualifying person. See [Multiple Support Agreement](#).

<sup>6</sup> See [Special rule for parent](#).

**Eligibility rules.** You are eligible to file your 2015 return as a qualifying widow(er) with dependent child if you meet all the following tests.

1. You were entitled to file a joint return with your spouse for the year your spouse died. It doesn't matter whether you actually filed a joint return.
2. Your spouse died in 2013 or 2014 and you didn't remarry before the end of 2015.
3. You have a child or stepchild for whom you can claim an exemption. This doesn't include a foster child.
4. This child lived in your home all year, except for temporary absences. See [Temporary absences](#), earlier, under *Head of Household*. There are also exceptions, described later, for a child who was born or died during the year and for a kidnapped child.
5. You paid more than half the cost of keeping up a home for the year. See [Keeping Up a Home](#), earlier, under *Head of Household*.

**Example.**

John's wife died in 2013. John hasn't remarried. He has continued during 2014 and 2015 to keep up a home for himself and his child, who lives with him and for whom he can claim an exemption. For 2013 he was entitled to file a joint return for himself and his deceased wife. For 2014 and 2015, he can file as a qualifying widower with a dependent child. After 2015, he can file as head of household if he qualifies.

**Death or birth.** You may be eligible to file as a qualifying widow(er) with dependent child if the child who qualifies you for this filing status is born or dies during the year. You must have provided more than half of the cost of keeping up a home that was the child's main home during the entire part of the year he or she was alive.

**Kidnapped child.** You may be eligible to file as a qualifying widow(er) with dependent child even if the child who qualifies you for this filing status has been kidnapped. You can claim qualifying widow(er) with dependent child filing status if all the following statements are true.

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family.
2. In the year of the kidnapping, the child lived with you for more than half the part of the year before the kidnapping.
3. You would have qualified for qualifying widow(er) with dependent child filing status if the child had not been kidnapped.



As mentioned earlier, this filing status is available for only 2 years following the year your spouse died.

## Exemptions

Exemptions reduce your taxable income. You can deduct \$4,000 for each exemption you claim in 2015. If you are entitled to two exemptions for 2015, you can deduct \$8,000 ( $\$4,000 \times 2$ ). But you may lose the benefit of part or all of your exemptions if your adjusted gross income is above a certain amount. See [Phaseout of Exemptions](#), later.

**Types of exemptions.** There are two types of exemptions you may be able to take:

- Personal exemptions for yourself and your spouse, and
- Exemptions for dependents (dependency exemptions).

While each is worth the same amount (\$4,000 for 2015), different rules, discussed later, apply to each type.

**Dependent can't claim a personal exemption.** If you are entitled to claim an exemption for a dependent (such as your child), that dependent can't claim a personal exemption on his or her own tax return.

**How to claim exemptions.** How you claim an exemption on your tax return depends on which form you file.

**Form 1040EZ filers.** If you file Form 1040EZ, the exemption amount is combined with the standard deduction and entered on line 5.

**Form 1040A filers.** If you file Form 1040A, complete lines 6a through 6d. The total number of exemptions you can claim is the total in the box on line 6d. Also complete line 26.

**Form 1040 filers.** If you file Form 1040, complete lines 6a through 6d. The total number of exemptions you can claim is the total in the box on line 6d. Also complete line 42. If your adjusted gross income is more than \$154,950, see [Phaseout of Exemptions](#), later.

**U.S. citizen or resident alien.** If you are a U.S. citizen, U.S. resident alien, U.S. national ([defined later](#)) or a resident of Canada or Mexico, you may qualify for any of the exemptions discussed here.

**Nonresident aliens.** Generally, if you are a nonresident alien (other than a resident of Canada or Mexico, or certain residents of India or Korea), you can qualify for only one personal exemption for yourself. You can't claim exemptions for a spouse or dependents.

These restrictions don't apply if you are a nonresident alien married to a U. S. citizen or resident alien and have chosen to be treated as a resident of the United States.

**More information.** For more information on exemptions if you are a nonresident alien, see chapter 5 in Pub. 519.

**Dual-status taxpayers.** If you have been both a nonresident alien and a resident alien in the same tax year, you should see Pub. 519 for information on determining your exemptions.

## Personal Exemptions

You are generally allowed one exemption for yourself. If you are married, you may be allowed one exemption for your spouse. These are called personal exemptions.

### Your Own Exemption

You can take one exemption for yourself unless you can be claimed as a dependent by another taxpayer. If another taxpayer is entitled to claim you as a dependent, you can't take an exemption for yourself even if the other taxpayer doesn't actually claim you as a dependent.

### **Your Spouse's Exemption**

Your spouse is never considered your dependent.

**Joint return.** On a joint return, you can claim one exemption for yourself and one for your spouse.

**Separate return.** If you file a separate return, you can claim an exemption for your spouse only if your spouse:

- Had no gross income,
- Isn't filing a return, and
- Wasn't the dependent of another taxpayer.

This is true even if the other taxpayer doesn't actually claim your spouse as a dependent.

You can claim an exemption for your spouse even if he or she is a nonresident alien. In that case, your spouse:

- Must have no gross income for U.S. tax purposes,
- Must not be filing a return, and
- Must not be the dependent of another taxpayer.

**Head of household.** If you qualify for head of household filing status because you are considered unmarried, you can claim an exemption for your spouse if the conditions described in the preceding paragraph are satisfied.

To claim the exemption for your spouse, check the box on line 6b of Form 1040 or Form 1040A and enter the name of your spouse in the space to the right of the box. Enter the SSN or ITIN of your spouse in the space provided at the top of Form 1040 or Form 1040A.

**Death of spouse.** If your spouse died during the year and you file a joint return for yourself and your deceased spouse, you generally can claim your spouse's exemption under the rules just explained in [Joint return](#). If you file a separate return for the year, you may be able to claim your spouse's exemption under the rules just described in [Separate return](#).

If you remarried during the year, you can't take an exemption for your deceased spouse.

If you are a surviving spouse without gross income and you remarry in the year your spouse died, you can be claimed as an exemption on both the final separate return of your deceased spouse and the separate return of your new spouse for that year. If you file a joint return with your new spouse, you can be claimed as an exemption only on that return.

**Divorced or separated spouse.** If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse's exemption. This rule applies even if you provided all of your former spouse's support.

### **Exemptions for Dependents**

You are allowed one exemption for each person you can claim as a dependent. You can claim an exemption for a dependent even if your dependent files a return. However, see [Joint Return Test](#), later.

The term "dependent" means:

- A qualifying child, or

- A qualifying relative.

The terms “[qualifying child](#)” and “[qualifying relative](#)” are defined later.

All the requirements for claiming an exemption for a dependent are summarized in [Table 5](#).

**Table 5. Overview of the Rules for Claiming an Exemption for a Dependent**



*This table is only an overview of the rules. For details, see the rest of this publication.*

- You can't claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You can't claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid.
- You can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.<sup>1</sup>
- You can't claim a person as a dependent unless that person is your **qualifying child** or **qualifying relative**.

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
<ol style="list-style-type: none"> <li>1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.</li> <li>2. The child must be (a) under age 19 at the end of the year and younger than you (or your spouse if filing jointly), (b) under age 24 at the end of the year, a student, and younger than you (or your spouse if filing jointly), or (c) any age if permanently and totally disabled.</li> <li>3. The child must have lived with you for more than half of the year.<sup>2</sup></li> <li>4. The child must not have provided more than half of his or her own support for the year.</li> <li>5. The child must not be filing a joint return for the year (unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid).</li> </ol> <p>If the child meets the rules to be a qualifying child of more than one person, only one person can actually treat the child as a qualifying child. See <a href="#">Qualifying Child of More Than One Person</a> later to find out which person is the person entitled to claim the child as a qualifying child.</p>	<ol style="list-style-type: none"> <li>1. The person can't be your qualifying child or the qualifying child of any other taxpayer.</li> <li>2. The person either (a) must be related to you in one of the ways listed under <a href="#">Relatives who don't have to live with you</a>, or (b) must live with you all year as a member of your household<sup>2</sup> (and your relationship must not violate local law).</li> <li>3. The person's gross income for the year must be less than \$4,000.<sup>3</sup></li> <li>4. You must provide more than half of the person's total support for the year.<sup>4</sup></li> </ol>

<sup>1</sup> There is an exception for certain adopted children.

<sup>2</sup> There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.

<sup>3</sup> There is an exception if the person is disabled and has income from a sheltered workshop.

<sup>4</sup> There are exceptions for multiple support agreements, children of divorced or separated parents (or parents who live apart), and kidnapped children.



Dependent not allowed a personal exemption. If you can claim an exemption for your dependent, the dependent can't claim his or her own personal exemption on his or her own tax return. This is true even if you don't claim the dependent's exemption on your return. It is also true if the dependent's exemption on your return is reduced or eliminated under the phaseout rule described under [Phaseout of Exemptions](#), later.

**Housekeepers, maids, or servants.** If these people work for you, you can't claim exemptions for them.

**Child tax credit.** You may be entitled to a child tax credit for each qualifying child who was under age 17 at the end of the year if you claimed an exemption for that child. For more information, see the instructions for the tax form you file (Form 1040 or 1040A).

### *Exceptions*

Even if you have a qualifying child or qualifying relative, you can claim an exemption for that person only if these three tests are met.

1. [Dependent taxpayer test.](#)
2. [Joint return test.](#)
3. [Citizen or resident test.](#)

These three tests are explained in detail here.

### **Dependent Taxpayer Test**

If you can be claimed as a dependent by another person, you can't claim anyone else as a dependent. Even if you have a qualifying child or qualifying relative, you can't claim that person as a dependent.

If you are filing a joint return and your spouse can be claimed as a dependent by someone else, you and your spouse can't claim any dependents on your joint return.

### **Joint Return Test**

You generally can't claim a married person as a dependent if he or she files a joint return.

**Exception.** You can claim an exemption for a person who files a joint return if that person and his or her spouse file the joint return only to claim a refund of income tax withheld or estimated tax paid.

### **Example 1—child files joint return.**

You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return. You can't take an exemption for your daughter.

### **Example 2—child files joint return only as claim for refund of withheld tax.**

Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They lived with you all year. Neither is required to file a tax return. They don't have a child. Taxes were taken out of their pay so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so you aren't disqualified from claiming an exemption for each of them just because they file a joint return. You can claim exemptions for each of them if all the other tests to do so are met.

**Example 3—child files joint return to claim American opportunity credit.**

The facts are the same as in *Example 2* except no taxes were taken out of your son's pay or his wife's pay. However, they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because claiming the American opportunity credit is their reason for filing the return, they aren't filing it only to get a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't apply, so you can't claim an exemption for either of them.

**Citizen or Resident Test**

You generally can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico. However, there is an exception for certain adopted children, as explained next.

**Exception for adopted child.** If you are a U.S. citizen or U.S. national who has legally adopted a child who isn't a U.S. citizen, U.S. resident alien, or U.S. national, this test is met if the child lived with you as a member of your household all year. This exception also applies if the child was lawfully placed with you for legal adoption.

**Child's place of residence.** Children usually are citizens or residents of the country of their parents.

If you were a U.S. citizen when your child was born, the child may be a U.S. citizen and meet this test even if the other parent was a nonresident alien and the child was born in a foreign country.

**Foreign students' place of residence.** Foreign students brought to this country under a qualified international education exchange program and placed in American homes for a temporary period generally aren't U.S. residents and don't meet this test. You can't claim an exemption for them. However, if you provided a home for a foreign student, you may be able to take a charitable contribution deduction. See *Expenses Paid for Student Living With You* in Pub. 526, Charitable Contributions.

**U.S. national.** A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

***Qualifying Child***

Five tests must be met for a child to be your qualifying child. The five tests are:

1. [Relationship](#),
2. [Age](#),
3. [Residency](#),
4. [Support](#), and
5. [Joint return](#).

These tests are explained next.



If a child meets the five tests to be the qualifying child of more than one person, there are rules you must use to determine which person can actually treat the child as a qualifying child. See [Qualifying Child of More Than One Person](#), later.

### Relationship Test

To meet this test, a child must be:

- Your son, daughter, stepchild, foster child, or a descendant (for example, your grandchild) of any of them, or
- Your brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant (for example, your niece or nephew) of any of them.

**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:

- Under age 19 at the end of the year and younger than you (or your spouse if filing jointly),
- A student under age 24 at the end of the year and younger than you (or your spouse if filing jointly), or
- Permanently and totally disabled at any time during the year, regardless of age.

### Example.

Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he doesn't meet the age test because, at the end of the year, he wasn't **under** age 19.

**Child must be younger than you or your spouse.** To be your qualifying child, a child who isn't permanently and totally disabled must be younger than you. However, if you are married filing jointly, the child must be younger than you or your spouse but doesn't have to be younger than both of you.

### Example 1—child not younger than you or your spouse.

Your 23-year-old brother, who is a student and unmarried, lives with you and your spouse, who provide more than half of his support. He isn't disabled. Both you and your spouse are 21 years old, and you file a joint return. Your brother isn't your qualifying child because he isn't younger than you or your spouse.

### Example 2—child younger than your spouse but not younger than you.

The facts are the same as in *Example 1* except your spouse is 25 years old. Because your brother is younger than your spouse and you and your spouse are filing a joint return, your brother is your qualifying child, even though he isn't younger than you.

**Student defined.** To qualify as a student, your child must be, during some part of each of any 5 calendar months of the year:

1. A full-time student at a school that has a regular teaching staff, course of study, and a regularly 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.

The 5 calendar months don't have to be consecutive.

**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.

**School defined.** A school can be an elementary school, junior or 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 doesn't count as a school.

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

**Permanently and totally disabled.** Your child is permanently and totally disabled if both of the following apply.

- He or she can't 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 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, are temporarily absent due to special circumstances such as:

- Illness,
- Education,
- Business,
- Vacation,
- Military service, or
- Detention in a juvenile facility.

**Death or birth of child.** A child who was born or died during the year is treated as having lived with you more than half the year if your home was the child's home more than half the time he or she was alive during the year. The same is true if the child lived with you more than half the year except for any required hospital stay following birth.

**Child born alive.** You may be able to claim an exemption for a child 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 can't 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 isn't a member of your family 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 earliest of:

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

**Children of divorced or separated parents (or parents who live apart).** In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, the child will be treated as the qualifying child of the noncustodial parent if all four of the following statements are true.

1. The parents:
  - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
  - b. Are separated under a written separation agreement, or
  - c. Lived apart at all times during the last 6 months of the year, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of the year.
4. Either of the following statements is true.
  - a. The custodial parent signs a written declaration, discussed later, that he or she won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to his or her return. (If the decree or agreement went into effect after 1984 and before 2009, see [Post-1984 and pre-2009 divorce decree or separation agreement](#), later. If the decree or agreement went into effect after 2008, see [Post-2008 divorce decree or separation agreement](#), later.)
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2015 states that the noncustodial parent can claim the child as a dependent, the decree or agreement wasn't changed after 1984 to say the noncustodial parent can't claim the child as a dependent, and the noncustodial parent provides at least \$600 for the child's support during the year.

If statements (1) through (4) are all true, only the noncustodial parent can:

- Claim the child as a dependent, and
- Claim the child as a qualifying child for the child tax credit.

However, this does not 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, the earned income credit, or the health coverage tax credit. See [Applying the tiebreaker rules to divorced or separated parents \(or parents who live apart\)](#), later.

**Example—earned income credit.**

Even if statements (1) through (4) are all true and the custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2015, this does not allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

**Custodial parent and noncustodial parent.** The custodial parent is the parent with whom the child lived for the greater number of nights during 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 with whom the child lived for the greater number of nights during the rest of the year.

A child is treated as living with a parent for a night if the child sleeps:

- At that parent's home, whether or not the parent is present, or
- In the company of the parent, when the child doesn't sleep at a parent's home (for example, the parent and child are on vacation together).

**Equal number of nights.** If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income (AGI).

**December 31.** The night of December 31 is treated as part of the year in which it begins. For example, the night of December 31, 2015, is treated as part of 2015.

**Emancipated child.** If a child is emancipated under state law, the child is treated as not living with either parent. See Examples [5](#) and [6](#).

**Absences.** If a child wasn't with either parent on a particular night (because, for example, the child was staying at a friend's house), the child is treated as living with the parent with whom the child normally would have lived for that night, except for the absence. But if it can't be determined with which parent the child normally would have lived or if the child would not have lived with either parent that night, the child is treated as not living with either parent that night.

**Parent works at night.** If, due to a parent's nighttime work schedule, a child lives for a greater number of days, but not nights, with the parent who works at night, that parent is treated as the custodial parent. On a school day, the child is treated as living at the primary residence registered with the school.

**Example 1—child lived with one parent for a greater number of nights.**

You and your child's other parent are divorced. In 2015, your child lived with you 210 nights and with the other parent 155 nights. You are the custodial parent.

**Example 2—child is away at camp.**

In 2015, your daughter lives with each parent for alternate weeks. In the summer, she spends 6 weeks at summer camp. During the time she is at camp, she is treated as living with you for 3 weeks and with her other parent, your ex-spouse, for 3 weeks because this is how long she would have lived with each parent if she had not attended summer camp.

**Example 3—child lived same number of nights with each parent.**

Your son lived with you 180 nights during the year and lived the same number of nights with his other parent, your ex-spouse. Your AGI is \$40,000. Your ex-spouse's AGI is \$25,000. You are treated as your son's custodial parent because you have the higher AGI.

**Example 4—child is at parent's home but with other parent.**

Your son normally lives with you during the week and with his other parent, your ex-spouse, every other weekend. You become ill and are hospitalized. The other parent lives in your home with your son for 10 consecutive days while you are in the hospital. Your son is treated as living with you during this 10-day period because he was living in your home.

**Example 5—child emancipated in May.**

When your son turned age 18 in May 2015, he became emancipated under the law of the state where he lives. As a result, he isn't considered in the custody of his parents for more than half of the year. The special rule for children of divorced or separated parents doesn't apply.

**Example 6—child emancipated in August.**

Your daughter lives with you from January 1, 2015, until May 31, 2015, and lives with her other parent, your ex-spouse, from June 1, 2015, through the end of the year. She turns 18 and is emancipated under state law on August 1, 2015. Because she is treated as not living with either parent beginning on August 1, she is treated as living with you the greater number of nights in 2015. You are the custodial parent.

**Written declaration.** The custodial parent must use either Form 8332 or a similar statement (containing the same information required by the form) to make the written declaration to release the exemption to the noncustodial parent. The noncustodial parent must attach a copy of the form or statement to his or her tax return.

The exemption can be released for 1 year, for a number of specified years (for example, alternate years), or for all future years, as specified in the declaration.

**Post-1984 and pre-2009 divorce decree or separation agreement.** If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The custodial parent won't claim the child as a dependent for the year.
3. The years for which the noncustodial parent, rather than the custodial parent, can claim the child as a dependent.

The noncustodial parent must attach all of the following pages of the decree or agreement to his or her tax return.

- The cover page (write the other parent's social security number on this page).
- The pages that include all of the information identified in items (1) through (3) above.
- The signature page with the other parent's signature and the date of the agreement.

**Post-2008 divorce decree or separation agreement.** The noncustodial parent can't attach pages from the decree or agreement instead of Form 8332 if the decree or agreement went into effect after 2008. The custodial parent must sign either Form 8332 or a similar statement whose only purpose is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must attach a copy to his or her 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.



The noncustodial parent must attach the required information even if it was filed with a return in an earlier year.

**Revocation of release of claim to an exemption.** The custodial parent can revoke a release of claim to an exemption. For the revocation to be effective for 2015, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in 2014 or earlier. The custodial parent

can use Part III of Form 8332 for this purpose and must attach a copy of the revocation to his or her return for each tax year he or she claims the child as a dependent as a result of the revocation.

**Remarried parent.** If you remarry, the support provided by your new spouse is treated as provided by you.

**Parents who never married.** This rule for divorced or separated parents also applies to parents who never married and lived apart at all times during the last 6 months of the year.

### **Support Test (To Be a Qualifying Child)**

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

This test is different from the support test to be a qualifying relative, which is described later. However, to see what is or isn't support, see [Support Test \(To Be a Qualifying Relative\)](#), later. If you aren't sure whether a child provided more than half of his or her own support, you may find [Worksheet 2](#) helpful.

#### **Example.**

You provided \$4,000 toward your 16-year-old son's support for the year. He has a part-time job and provided \$6,000 to his own support. He provided more than half of his own support for the year. He isn't your qualifying child.

**Foster care payments and expenses.** Payments you receive for the support of a foster child from a child placement agency are considered support provided by the agency. Similarly, payments you receive for the support of a foster child from a state or county are considered support provided by the state or county.

If you aren't in the trade or business of providing foster care and your unreimbursed out-of-pocket expenses in caring for a foster child were mainly to benefit an organization qualified to receive deductible charitable contributions, the expenses are deductible as charitable contributions but aren't considered support you provided. For more information about the deduction for charitable contributions, see Pub. 526. If your unreimbursed expenses aren't deductible as charitable contributions, they may qualify as support you provided.

If you are in the trade or business of providing foster care, your unreimbursed expenses aren't considered support provided by you.

#### **Example 1.**

Lauren, a foster child, lived with Mr. and Mrs. Smith for the last 3 months of the year. The Smiths cared for Lauren because they wanted to adopt her (although she had not been placed with them for adoption). They didn't care for her as a trade or business or to benefit the agency that placed her in their home. The Smiths' unreimbursed expenses aren't deductible as charitable contributions but are considered support they provided for Lauren.

#### **Example 2.**

You provided \$3,000 toward your 10-year-old foster child's support for the year. The state government provided \$4,000, which is considered support provided by the state, not by the child. See [Support provided by the state \(welfare, food benefits, housing, etc.\)](#), later. Your foster child didn't provide more than half of her own support for the year.

**Scholarships.** A scholarship received by a child who is a student isn't taken into account in determining whether the child provided more than half of his or her own support.

### **Joint Return Test (To Be a Qualifying Child)**

To meet this test, the child can't file a joint return for the year.

**Exception.** An exception to the joint return test applies if your child and his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

#### **Example 1—child files joint return.**

You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return. Because your daughter and her husband file a joint return, she isn't your qualifying child.

**Worksheet 2. Worksheet for Determining Support**

Funds Belonging to the Person You Supported			
1.	Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Don't include funds provided by the state; include those amounts on line 23 instead	1.	
2.	Enter the amount on line 1 that was used for the person's support	2.	
3.	Enter the amount on line 1 that was used for other purposes	3.	
4.	Enter the total amount in the person's savings and other accounts at the end of the year	4.	
5.	Add lines 2 through 4. (This amount should equal line 1.)	5.	
<b>Expenses for Entire Household</b> (where the person you supported lived)			
6.	Lodging (complete line 6a or 6b):		
	<b>a.</b> Enter the total rent paid	6a.	
	<b>b.</b> Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 21	6b.	
7.	Enter the total food expenses	7.	
8.	Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b)	8.	
9.	Enter the total amount of repairs (not included in line 6a or 6b)	9.	
10.	Enter the total of other expenses. Don't include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance	10.	
11.	Add lines 6a through 10. These are the total household expenses	11.	
12.	Enter total number of persons who lived in the household	12.	
<b>Expenses for the Person You Supported</b>			
13.	Divide line 11 by line 12. This is the person's share of the household expenses	13.	
14.	Enter the person's total clothing expenses	14.	
15.	Enter the person's total education expenses	15.	
16.	Enter the person's total medical and dental expenses not paid for or reimbursed by insurance	16.	
17.	Enter the person's total travel and recreation expenses	17.	
18.	Enter the total of the person's other expenses	18.	
19.	Add lines 13 through 18. This is the total cost of the person's support for the year	19.	

Did the Person Provide More Than Half of His or Her Own Support?			
20.	Multiply line 19 by 50% (0.50)	20.	
21.	Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support	21.	
22.	<p>Is line 21 more than line 20?</p> <p><input type="checkbox"/></p> <p><b>No.</b> You meet the support test for this person to be your qualifying child. If this person also meets the other tests to be a qualifying child, stop here; don't complete lines 23–26. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative.</p> <p><input type="checkbox"/></p> <p><b>Yes.</b> You don't meet the support test for this person to be either your qualifying child or your qualifying relative. <b>Stop here.</b></p>		
Did You Provide More Than Half?			
23.	Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Don't include any amounts included on line 1	23.	
24.	Add lines 21 and 23	24.	
25.	Subtract line 24 from line 19. This is the amount you provided for the person's support	25.	
26.	<p>Is line 25 more than line 20?</p> <p><input type="checkbox"/></p> <p><b>Yes.</b> You meet the support test for this person to be your qualifying relative.</p> <p><input type="checkbox"/></p> <p><b>No.</b> You don't meet the support test for this person to be your qualifying relative. You can't claim an exemption for this person unless you can do so under a multiple support agreement, the support test for children of divorced or separated parents, or the special rule for kidnapped children. See <a href="#">Multiple Support Agreement</a>, <a href="#">Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart)</a>, or <a href="#">Kidnapped child under Qualifying Relative</a>.</p>		

**Example 2—child files joint return only as claim for refund of withheld tax.**

Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They lived with you all year. Neither is required to file a tax return. They don't have a child. Taxes were taken out of their pay so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so your son may be your qualifying child if all the other tests are met.

**Example 3—child files joint return to claim American opportunity credit.**

The facts are the same as in *Example 2* except no taxes were taken out of your son's pay or his wife's pay. However, they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because

claiming the American opportunity credit is their reason for filing the return, they aren't filing it only to get a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't apply, so your son isn't your qualifying child.

### Qualifying Child of More Than One Person



If your qualifying child isn't a qualifying child of anyone else, this topic doesn't apply to you and you don't need to read about it. This is also true if your qualifying child isn't a qualifying child of anyone else except your spouse with whom you plan to file a joint return.



If a child is treated as the qualifying child of the noncustodial parent under the rules for children of divorced or separated parents (or parents who live apart), described earlier, see [Applying the tiebreaker rules to divorced or separated parents \(or parents who live apart\)](#), later.

Sometimes, a child meets the relationship, age, residency, support, and joint return tests to be a qualifying child of more than one person. Although the child is a qualifying child of each of these persons, only one person can actually treat the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

1. The exemption for the child.
2. The child tax credit.
3. Head of household filing status.
4. The credit for child and dependent care expenses.
5. The exclusion from income for dependent care benefits.
6. The earned income credit.

The other person cannot take any of these benefits based on this qualifying child. In other words, you and the other person cannot agree to divide these tax benefits between you. The other person cannot take any of these benefits for a child unless he or she has a different qualifying child.

**Tiebreaker rules.** To determine which person can treat the child as a qualifying child to claim these six tax benefits, the following tiebreaker rules apply.

- 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 during the year. 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 the year.

- 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 the year.
- 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 the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by dividing the parents' combined AGI equally between the parents. See [Example 6](#).

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child.

**Example 1—child lived with parent and grandparent.**

You and your 3-year-old daughter Jane lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your mother's AGI is \$15,000. Jane's father didn't live with you or your daughter. You haven't signed Form 8832 (or a similar statement) to release the child's exemption to the noncustodial parent.

Jane is a qualifying child of both you and your mother because she meets the relationship, age, residency, support, and joint return tests for both you and your mother. However, only one of you can claim her. Jane isn't a qualifying child of anyone else, including her father. You agree to let your mother claim Jane. This means your mother can claim Jane as a qualifying child for all of the six tax benefits listed earlier, if she qualifies for each of those benefits (and if you don't claim Jane as a qualifying child for any of those tax benefits).

**Example 2—parent has higher AGI than grandparent.**

The facts are the same as in *Example 1* except your AGI is \$18,000. Because your mother's AGI isn't higher than yours, she can't claim Jane. Only you can claim Jane.

**Example 3—two persons claim same child.**

The facts are the same as in *Example 1* except you and your mother both claim Jane as a qualifying child. In this case, you, as the child's parent, will be the only one allowed to claim Jane as a qualifying child. The IRS will disallow your mother's claim to the six tax benefits listed earlier unless she has another qualifying child.

**Example 4—qualifying children split between two persons.**

The facts are the same as in *Example 1* except you also have two other young children who are qualifying children of both you and your mother. Only one of you can claim each child. However, if your mother's AGI is higher than yours, you can allow your mother to claim one or more of the children. For example, if you claim one child, your mother can claim the other two.

**Example 5—taxpayer who is a qualifying child.**

The facts are the same as in *Example 1* except you are only 18 years old and didn't provide more than half of your own support for the year. This means you are your mother's qualifying child. If she can claim you as a dependent, then you can't claim your daughter as a dependent because of the [Dependent Taxpayer Test](#) explained earlier.

**Example 6—child lived with both parents and grandparent.**

The facts are the same as in *Example 1* except you are married to your daughter's father. The two of you live with your daughter and your mother and have AGI of \$20,000 on a joint return. If you and your husband don't claim your daughter as a qualifying child, your mother can claim her instead. Even though the AGI on your joint return, \$20,000, is more than your mother's AGI of \$15,000, for this purpose each parent's AGI can be treated as \$10,000, so your mother's \$15,000 AGI is treated as higher than the AGI of any of the child's parents who can claim the child.

**Example 7—separated parents.**

You, your husband, and your 10-year-old son lived together until August 1, 2015, when your husband moved out of the household. In August and September, your son lived with you. For the rest of the year, your son lived with your husband, the boy's father. Your son is a qualifying child of both you and your husband because your son lived with each of you for more than half the year and because he met the relationship, age, support, and joint return tests for both of you. At the end of the year, you and your husband still weren't divorced, legally separated, or separated under a written separation agreement, so the rule for children of divorced or separated parents (or parents who live apart) doesn't apply.

You and your husband will file separate returns. Your husband agrees to let you treat your son as a qualifying child. This means, if your husband doesn't claim your son as a qualifying child, you can claim your son as a qualifying child for the dependency exemption, child tax credit, and exclusion for dependent care benefits (assuming you otherwise qualify for each of those tax benefits). However, you can't claim head of household filing status because you and your husband didn't live apart for the last 6 months of the year. As a result, your filing status is married filing separately, so you can't claim the earned income credit or the credit for child and dependent care expenses.

**Example 8—separated parents claim same child.**

The facts are the same as in *Example 7* except you and your husband both claim your son as a qualifying child. In this case, only your husband will be allowed to treat your son as a qualifying child. This is because, during 2015, the boy lived with him longer than with you. If you claimed an exemption or the child tax credit for your son, the IRS will disallow your claim to both these tax benefits. If you don't have another qualifying child or dependent, the IRS will also disallow your claim to the exclusion for dependent care benefits. In addition, because you and your husband didn't live apart for the last 6 months of the year, your husband can't claim head of household filing status. As a result, his filing status is married filing separately, so he can't claim the earned income credit or the credit for child and dependent care expenses.

**Example 9—unmarried parents.**

You, your 5-year-old son, and your son's father lived together all year. You and your son's father aren't married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, support, and joint return tests for both you and his father. Your AGI is \$12,000 and your son's father's AGI is \$14,000. Your son's father agrees to let you claim the child as a qualifying child. This means you can claim him as a qualifying child for the dependency exemption, child tax credit, head of household filing status, credit for child and dependent care expenses, exclusion for dependent care benefits, and the earned income credit, if you qualify for each of those tax benefits (and if your son's father doesn't claim your son as a qualifying child for any of those tax benefits).

**Example 10—unmarried parents claim same child.**

The facts are the same as in *Example 9* except you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, \$14,000, is more than your AGI, \$12,000. If you claimed an exemption or the child tax credit for your son, the IRS will disallow your claim to both these tax benefits. If you don't have another qualifying child or dependent, the IRS will also disallow your claim to the earned income credit, head of household filing status, the credit for child and dependent care expenses, and the exclusion for dependent care benefits.

**Example 11—child didn't live with a parent.**

You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your mother's AGI is \$15,000. Your niece's parents file jointly, have an AGI of less than \$9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, support, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

**Applying the tiebreaker rules to divorced or separated parents (or parents who live apart).** If a child is treated as the qualifying child of the noncustodial parent under the rules described earlier for [children of divorced or separated parents \(or parents who live apart\)](#), only the noncustodial parent can claim an exemption and the child tax credit for the child. However, only the custodial parent can claim the credit for child and dependent care expenses or the exclusion for dependent care benefits for the child, and only the custodial parent can treat the child as a dependent for the health coverage tax credit. Also, the noncustodial parent can't claim the child as a qualifying child for head of household filing status or the earned income credit. Instead, the custodial parent, if eligible, or other eligible person can claim the child as a qualifying child for those two benefits. If the child is the qualifying child of more than one person for these benefits, then the tiebreaker rules determine whether the custodial parent or another eligible person can treat the child as a qualifying child.

#### **Example 1.**

You and your 5-year-old son lived all year with your mother, who paid the entire cost of keeping up the home. Your AGI is \$10,000. Your mother's AGI is \$25,000. Your son's father didn't live with you or your son.

Under the rules explained earlier for children of divorced or separated parents (or parents who live apart), your son is treated as the qualifying child of his father, who can claim an exemption and the child tax credit for him. Because of this, you can't claim an exemption or the child tax credit for your son. However, those rules don't allow your son's father to claim your son as a qualifying child for head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit.

You and your mother didn't have any child care expenses or dependent care benefits, so neither of you can claim the credit for child and dependent care expenses or the exclusion for dependent care benefits. Also, neither of you qualifies for the health coverage tax credit. But the boy is a qualifying child of both you and your mother for head of household filing status and the earned income credit because he meets the relationship, age, residency, support, and joint return tests for both you and your mother. (Note: The support test doesn't apply for the earned income credit.) However, you agree to let your mother claim your son. This means she can claim him for head of household filing status and the earned income credit if she qualifies for each and if you don't claim him as a qualifying child for the earned income credit. (You can't claim head of household filing status because your mother paid the entire cost of keeping up the home.)

#### **Example 2.**

The facts are the same as in [Example 1](#) except your AGI is \$25,000 and your mother's AGI is \$21,000. Your mother can't claim your son as a qualifying child for any purpose because her AGI isn't higher than yours.

#### **Example 3.**

The facts are the same as in [Example 1](#) except you and your mother both claim your son as a qualifying child for the earned income credit. Your mother also claims him as a qualifying child for head of household filing status. You, as the child's parent, will be the only one allowed to claim your son as a qualifying child for the earned income credit. The IRS will disallow your mother's claim to the earned income credit and head of household filing status unless she has another qualifying child.

#### ***Qualifying Relative***

Four tests must be met for a person to be your qualifying relative. The four tests are:

1. [Not a qualifying child test](#),
2. [Member of household or relationship test](#),
3. [Gross income test](#), and
4. [Support test](#).

**Age.** Unlike a qualifying child, a qualifying relative can be any age. There is no age test for a qualifying relative.

**Kidnapped child.** You can treat a child as your qualifying relative 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 isn't a member of your family or the child's family.
2. In the year the kidnapping occurred, the child met the tests to be your qualifying relative for the part of the year before the date of the kidnapping.

This treatment applies for all years until the earliest of:

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

### **Not a Qualifying Child Test**

A child isn't your qualifying relative if the child is your qualifying child or the qualifying child of any other taxpayer.

#### **Example 1.**

Your 22-year-old daughter, who is a student, lives with you and meets all the tests to be your qualifying child. She isn't your qualifying relative.

#### **Example 2.**

Your 2-year-old son lives with your parents and meets all the tests to be their qualifying child. He isn't your qualifying relative.

#### **Example 3.**

Your son lives with you but isn't your qualifying child because he is 30 years old and doesn't meet the age test. He may be your qualifying relative if the gross income test and the support test are met.

#### **Example 4.**

Your 13-year-old grandson lived with his mother for 3 months, with his uncle for 4 months, and with you for 5 months during the year. He isn't your qualifying child because he doesn't meet the residency test. He may be your qualifying relative if the gross income test and the support test are met.

**Child of person not required to file a return.** A child isn't 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) isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

#### **Example 1—return not required.**

You support an unrelated friend and her 3-year-old child, who lived with you all year in your home. Your friend has no gross income, isn't required to file a 2015 tax return, and doesn't file a 2015 tax return. Both your friend and her child are your qualifying relatives if the support test is met.

#### **Example 2—return filed to claim refund.**

The facts are the same as in *Example 1* except your friend had wages of \$1,500 during the year and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and doesn't claim the earned income credit or any other tax credits or deductions. Both your friend and her child are your qualifying relatives if the support test is met.

### **Example 3—earned income credit claimed.**

The facts are the same as in *Example 2* except your friend had wages of \$8,000 during the year and claimed the earned income credit on her return. Your friend's child is the qualifying child of another taxpayer (your friend), so you can't claim your friend's child as your qualifying relative. Also, you can't claim your friend as your qualifying relative because of the gross income test explained later.

**Child in Canada or Mexico.** You may be able to claim your child as a dependent even if the child lives in Canada or Mexico. If the child doesn't live with you, the child doesn't meet the residency test to be your qualifying child. However, the child may still be your qualifying relative. If the persons the child does live with aren't U.S. citizens and have no U.S. gross income, those persons aren't "taxpayers," so the child isn't the qualifying child of any other taxpayer. If the child isn't the qualifying child of any other taxpayer, the child is your qualifying relative as long as the gross income test and the support test are met.

You can't 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. There is an exception for certain adopted children who lived with you all year. See [Citizen or Resident Test](#), earlier.

### **Example.**

You provide all the support of your children, ages 6, 8, and 12, who live in Mexico with your mother and have no income. You are single and live in the United States. Your mother isn't a U.S. citizen and has no U.S. income, so she isn't a "taxpayer." Your children aren't your qualifying children because they don't meet the residency test. But since they aren't the qualifying children of any other taxpayer, they are your qualifying relatives and you can claim them as dependents. You may also be able to claim your mother as a dependent if the gross income and support tests are met.

### **Member of Household or Relationship Test**

To meet this test, a person must either:

1. Live with you all year as a member of your household, or
2. Be related to you in one of the ways listed under [Relatives who don't have to live with you](#).

If at any time during the year the person was your spouse, that person can't be your qualifying relative. However, see [Personal Exemptions](#), earlier.

**Relatives who don't have to live with you.** A person related to you in any of the following ways doesn't have to live with you all year as a member of your household to meet this test.

- Your child, stepchild, foster child, or a 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 son or daughter of your half brother or half 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.

Any of these relationships that were established by marriage aren't ended by death or divorce.

**Example.**

You and your wife began supporting your wife's father, a widower, in 2009. Your wife died in 2014. Despite your wife's death, your father-in-law continues to meet this test, even if he doesn't live with you. You can claim him as a dependent if all other tests are met, including the gross income test and support test.

**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.

**Joint return.** If you file a joint return, the person can be related to either you or your spouse. Also, the person doesn't need to be related to the spouse who provides support.

For example, your spouse's uncle who receives more than half of his support from you may be your qualifying relative, even though he doesn't live with you. However, if you and your spouse file separate returns, your spouse's uncle can be your qualifying relative only if he lives with you all year as a member of your household.

**Temporary absences.** A person is considered to live with you as a member of your household during periods of time when one of you, or both, are temporarily absent due to special circumstances such as:

- Illness,
- Education,
- Business,
- Vacation,
- Military service, or
- Detention in a juvenile facility.

If the person is placed in a nursing home for an indefinite period of time to receive constant medical care, the absence may be considered temporary.

**Death or birth.** A person who died during the year, but lived with you as a member of your household until death, will meet this test. The same is true for a child who was born during the year and lived with you as a member of your household for the rest of the year. The test is also met if a child lived with you as a member of your household except for any required hospital stay following birth.

If your dependent died during the year and you otherwise qualify to claim an exemption for the dependent, you can still claim the exemption.

**Example.**

Your dependent mother died on January 15. She met the tests to be your qualifying relative. The other tests to claim an exemption for a dependent were also met. You can claim an exemption for her on your return.

**Local law violated.** A person doesn't meet this test if at any time during the year the relationship between you and that person violates local law.

**Example.**

Your girlfriend lived with you as a member of your household all year. However, your relationship with her violated the laws of the state where you live, because she was married to someone else. Therefore, she doesn't meet this test and you can't claim her as a dependent.

**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.

**Cousin.** Your cousin meets this test only if he or she lives with you all year as a member of your household. A cousin is a descendant of a brother or sister of your father or mother.

### **Gross Income Test**

To meet this test, a person's gross income for the year must be less than \$4,000.

**Gross income defined.** Gross income is all income in the form of money, property, and services that isn't exempt from tax.

In a manufacturing, merchandising, or mining business, gross income is the total net sales minus the cost of goods sold, plus any miscellaneous income from the business.

Gross receipts from rental property are gross income. Don't deduct taxes, repairs, or other expenses to determine the gross income from rental property.

Gross income includes a partner's share of the gross (not net) partnership income.

Gross income also includes all taxable unemployment compensation and certain scholarship and fellowship grants. Scholarships received by degree candidates and used for tuition, fees, supplies, books, and equipment required for particular courses generally aren't included in gross income. For more information about scholarships, see chapter 1 of Pub. 970.

Tax-exempt income, such as certain social security benefits, isn't included in gross income.

**Disabled dependent working at sheltered workshop.** For purposes of the gross income test, the gross income of an individual who is permanently and totally disabled at any time during the year doesn't include income for services the individual performs at a sheltered workshop. The availability of medical care at the workshop must be the main reason for the individual's presence there. Also, the income must come solely from activities at the workshop that are incident to this medical care.

A “sheltered workshop” is a school that:

- Provides special instruction or training designed to alleviate the disability of the individual, and
- Is operated by certain tax-exempt organizations or by a state, a U.S. possession, a political subdivision of a state or possession, the United States, or the District of Columbia.

“Permanently and totally disabled” has the same meaning here as under *Qualifying Child*, earlier.

### **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.

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](#), later.

**How to determine if support test is met.** You figure 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. This includes support the person provided from his or her own funds.

You may find [Worksheet 2](#) helpful in figuring whether you provided more than half of a person's support.

**Person's own funds not used for support.** A person's own funds aren't support unless they are actually spent for support.

**Example.**

Your mother received \$2,400 in social security benefits and \$300 in interest. She paid \$2,000 for lodging and \$400 for recreation. She put \$300 in a savings account.

Even though your mother received a total of \$2,700 (\$2,400 + \$300), she spent only \$2,400 (\$2,000 + \$400) for her own support. If you spent more than \$2,400 for her support and no other support was received, you have provided more than half of her support.

**Child's wages used for own support.** You can't include in your contribution to your child's support any support paid for by the child with the child's own wages, even if you paid the wages.

**Year support is provided.** The year you provide the support is the year you pay for it, even if you do so with borrowed money that you repay in a later year.

If you use a fiscal year to report your income, you must provide more than half of the dependent's support for the calendar year in which your fiscal year begins.

**Armed Forces dependency allotments.** The part of the allotment contributed by the government and the part taken out of your military pay are both considered provided by you in figuring whether you provide more than half of the support. If your allotment is used to support persons other than those you name, you can take the exemptions for them if they otherwise qualify.

**Example.**

You are in the Armed Forces. You authorize an allotment for your widowed mother that she uses to support herself and her sister. If the allotment provides more than half of each person's support, you can take an exemption for each of them, if they otherwise qualify, even though you authorize the allotment only for your mother.

**Tax-exempt military quarters allowances.** These allowances are treated the same way as dependency allotments in figuring support. The allotment of pay and the tax-exempt basic allowance for quarters are both considered as provided by you for support.

**Tax-exempt income.** In figuring a person's total support, include tax-exempt income, savings, and borrowed amounts used to support that person. Tax-exempt income includes certain social security benefits, welfare benefits, nontaxable life insurance proceeds, Armed Forces family allotments, nontaxable pensions, and tax-exempt interest.

**Example 1.**

You provide \$4,000 toward your mother's support during the year. She has earned income of \$600, nontaxable social security benefits of \$4,800, and tax-exempt interest of \$200. She uses all these for her support. You can't claim an exemption for your mother because the \$4,000 you provide isn't more than half of her total support of \$9,600 (\$4,000 + \$600 + \$4,800 + \$200).

**Example 2.**

Your niece takes out a student loan of \$2,500 and uses it to pay her college tuition. She is personally responsible for the loan. You provide \$2,000 toward her total support. You can't claim an exemption for her because you provide less than half of her support.

**Social security benefits.** If spouses each receive benefits that are paid by one check made out to both of them, half of the total paid is considered to be for the support of each spouse, unless they can show otherwise.

If a child receives social security benefits and uses them toward his or her own support, the benefits are considered as provided by the child.

**Support provided by the state (welfare, food benefits, housing, etc.).** Benefits provided by the state to a needy person generally are considered support provided by the state. However, payments based on the needs of the recipient won't be considered as used entirely for that person's support if it is shown that part of the payments weren't used for that purpose.

**Foster care.** Payments you receive for the support of a foster child from a child placement agency are considered support provided by the agency. See [Foster care payments and expenses](#), earlier.

**Home for the aged.** If you make a lump-sum advance payment to a home for the aged to take care of your relative for life and the payment is based on that person's life expectancy, the amount of support you provide each year is the lump-sum payment divided by the relative's life expectancy. The amount of support you provide also includes any other amounts you provided during the year.

### Total Support

To figure if you provided more than half of a person's support, you must first determine the total support provided for that person. Total support includes amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities.

Generally, the amount of an item of support is the amount of the expense incurred in providing that item. For lodging, the amount of support is the fair rental value of the lodging.

Expenses not directly related to any one member of a household, such as the cost of food for the household, must be divided among the members of the household.

#### Example 1.

Grace Brown, mother of Mary Miller, lives with Frank and Mary Miller and their two children. Grace gets social security benefits of \$2,400, which she spends for clothing, transportation, and recreation. Grace has no other income. Frank and Mary's total food expense for the household is \$5,200. They pay Grace's medical and drug expenses of \$1,200. The fair rental value of the lodging provided for Grace is \$1,800 a year, based on the cost of similar rooming facilities. Figure Grace's total support as follows:

Fair rental value of lodging	\$ 1,800
Clothing, transportation, and recreation	2,400
Medical expenses	1,200
Share of food (1/5 of \$5,200)	1,040
<b>Total support</b>	<b>\$6,440</b>

The support Frank and Mary provide (\$1,800 lodging + \$1,200 medical expenses + \$1,040 food = \$4,040) is more than half of Grace's \$6,440 total support.

#### Example 2.

Your parents live with you, your spouse, and your two children in a house you own. The fair rental value of your parents' share of the lodging is \$2,000 a year (\$1,000 each), which includes furnishings and utilities. Your father receives a nontaxable pension of \$4,200, which he spends equally between your mother and himself for items of support such as clothing, transportation, and recreation. Your total food expense for the household is \$6,000. Your heat and utility bills amount to \$1,200. Your mother has hospital and medical expenses of \$600, which you pay during the year. Figure your parents' total support as follows:

<b><u>Support provided</u></b>	<b>Father</b>	<b>Mother</b>
Fair rental value of lodging	\$1,000	\$1,000
Pension spent for their support	2,100	2,100
Share of food (1/6 of \$6,000)	1,000	1,000
Medical expenses for mother		600
<b>Parents' total support</b>	<b>\$4,100</b>	<b>\$4,700</b>

You must apply the support test separately to each parent. You provide \$2,000 (\$1,000 lodging + \$1,000 food) of your father's total support of \$4,100 — less than half. You provide \$2,600 to your mother (\$1,000 lodging + \$1,000 food + \$600 medical) — more than half of her total support of \$4,700. You meet the support test for your mother, but not your father. Heat and utility costs are included in the fair rental value of the lodging, so these aren't considered separately.

**Lodging.** If you provide a person with lodging, you are considered to provide support equal to the fair rental value of the room, apartment, house, or other shelter in which the person lives. Fair rental value includes a reasonable allowance for the use of furniture and appliances, and for heat and other utilities that are provided.

***Fair rental value defined.*** Fair rental value is the amount you could reasonably expect to receive from a stranger for the same kind of lodging. It is used instead of actual expenses such as taxes, interest, depreciation, paint, insurance, utilities, and the cost of furniture and appliances. In some cases, fair rental value may be equal to the rent paid.

If you provide the total lodging, the amount of support you provide is the fair rental value of the room the person uses, or a share of the fair rental value of the entire dwelling if the person has use of your entire home. If you don't provide the total lodging, the total fair rental value must be divided depending on how much of the total lodging you provide. If you provide only a part and the person supplies the rest, the fair rental value must be divided between both of you according to the amount each provides.

**Example.**

Your parents live rent free in a house you own. It has a fair rental value of \$5,400 a year furnished, which includes a fair rental value of \$3,600 for the house and \$1,800 for the furniture. This doesn't include heat and utilities. The house is completely furnished with furniture belonging to your parents. You pay \$600 for their utility bills. Utilities aren't usually included in rent for houses in the area where your parents live. Therefore, you consider the total fair rental value of the lodging to be \$6,000 (\$3,600 fair rental value of the unfurnished house + \$1,800 allowance for the furnishings provided by your parents + \$600 cost of utilities) of which you are considered to provide \$4,200 (\$3,600 + \$600).

***Person living in his or her own home.*** The total fair rental value of a person's home that he or she owns is considered support contributed by that person.

***Living with someone rent free.*** If you live with a person rent free in his or her home, you must reduce the amount you provide for support of that person by the fair rental value of lodging he or she provides you.

**Property.** Property provided as support is measured by its fair market value. Fair market value is the price that property would sell for on the open market. It is the price that would be agreed upon between a willing buyer and a willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts.

***Capital expenses.*** Capital items, such as furniture, appliances, and cars, bought for a person during the year can be included in total support under certain circumstances.

The following examples show when a capital item is or isn't support.

**Example 1.**

You buy a \$200 power lawn mower for your 13-year-old child. The child is given the duty of keeping the lawn trimmed. Because the lawn mower benefits all members of the household, don't include the cost of the lawn mower in the support of your child.

**Example 2.**

You buy a \$150 television set as a birthday present for your 12-year-old child. The television set is placed in your child's bedroom. You can include the cost of the television set in the support of your child.

**Example 3.**

You pay \$5,000 for a car and register it in your name. You and your 17-year-old daughter use the car equally. Because you own the car and don't give it to your daughter but merely let her use it, don't include the cost of the car in your daughter's total support. However, you can include in your daughter's support your out-of-pocket expenses of operating the car for her benefit.

**Example 4.**

Your 17-year-old son, using personal funds, buys a car for \$4,500. You provide the rest of your son's support — \$4,000. Because the car is bought and owned by your son, the car's fair market value (\$4,500) must be included in his support. Your son has provided more than half of his own total support of \$8,500 (\$4,500 + \$4,000), so he isn't your qualifying child. You didn't provide more than half of his total support, so he isn't your qualifying relative. You can't claim an exemption for your son.

**Medical insurance premiums.** Medical insurance premiums you pay, including premiums for supplementary Medicare coverage, are included in the support you provide.

**Medical insurance benefits.** Medical insurance benefits, including basic and supplementary Medicare benefits, aren't part of support.

**Tuition payments and allowances under the GI Bill.** Amounts veterans receive under the GI Bill for tuition payments and allowances while they attend school are included in total support.

**Example.**

During the year, your son receives \$2,200 from the government under the GI Bill. He uses this amount for his education. You provide the rest of his support — \$2,000. Because GI benefits are included in total support, your son's total support is \$4,200 (\$2,200 + \$2,000). You haven't provided more than half of his support.

**Child care expenses.** If you pay someone to provide child or dependent care, you can include these payments in the amount you provided for the support of your child or disabled dependent, even if you claim a credit for the payments. For information on the credit, see Pub. 503.

**Other support items.** Other items may be considered as support depending on the facts in each case.

**Don't Include in Total Support**

The following items aren't included in total support.

1. Federal, state, and local income taxes paid by persons from their own income.
2. Social security and Medicare taxes paid by persons from their own income.
3. Life insurance premiums.
4. Funeral expenses.

5. Scholarships received by your child if your child is a student.
6. Survivors' and Dependents' Educational Assistance payments used for the support of the child who receives them.

### **Multiple Support Agreement**

Sometimes no one provides more than half of the support of a person. 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 person'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 person as a qualifying relative. Each of 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 statements for his or her records. A multiple support declaration identifying each of the others who agreed not to claim the exemption must be attached to the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, can be used for this purpose.

You can claim an exemption under a multiple support agreement for someone related to you or for someone who lived with you all year as a member of your household.

#### **Example 1.**

You, your sister, and your two brothers provide the entire support of your mother for the year. You provide 45%, your sister 35%, and your two brothers each provide 10%. Either you or your sister can claim an exemption for your mother. The other must sign a statement agreeing not to take an exemption for your mother. The one who claims the exemption must attach Form 2120, or a similar declaration, to his or her return and must keep the statement signed by the other for his or her records. Because neither brother provides more than 10% of the support, neither can take the exemption and neither has to sign a statement.

#### **Example 2.**

You and your brother each provide 20% of your mother's support for the year. The remaining 60% of her support is provided equally by two persons who aren't related to her. She doesn't live with them. Because more than half of her support is provided by persons who can't claim an exemption for her, no one can take the exemption.

#### **Example 3.**

Your father lives with you and receives 25% of his support from social security, 40% from you, 24% from his brother (your uncle), and 11% from a friend. Either you or your uncle can take the exemption for your father if the other signs a statement agreeing not to. The one who takes the exemption must attach Form 2120, or a similar declaration, to his return and must keep for his records the signed statement from the one agreeing not to take the exemption.

### **Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart)**

In most cases, a child of divorced or separated parents (or parents who live apart) will be a qualifying child of one of the parents. See [\*Children of divorced or separated parents \(or parents who live apart\)\*](#) under *Qualifying Child*, earlier. However, if the child doesn't meet the requirements to be a qualifying child of either parent, the child may be a qualifying relative of one of the parents. In that case, the following rules must be used in applying the support test.

A child will be treated as being the qualifying relative of his or her noncustodial parent if all four of the following statements are true.

1. The parents:
  - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
  - b. Are separated under a written separation agreement, or

- c. Lived apart at all times during the last 6 months of the year, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents (and the rules on multiple support agreements, explained earlier, don't apply).
3. The child is in the custody of one or both parents for more than half of the year.
4. Either of the following statements is true.
  - a. The custodial parent signs a written declaration, discussed later, that he or she won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to his or her return. (If the decree or agreement went into effect after 1984 and before 2009, see [Post-1984 and pre-2009 divorce decree or separation agreement](#), later. If the decree or agreement went into effect after 2008, see [Post-2008 divorce decree or separation agreement](#), later.)
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2015 states that the noncustodial parent can claim the child as a dependent, the decree or agreement wasn't changed after 1984 to say the noncustodial parent can't claim the child as a dependent, and the noncustodial parent provides at least \$600 for the child's support during the year.

**Custodial parent and noncustodial parent.** The custodial parent is the parent with whom the child lived for the greater number of nights during 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 with whom the child lived for the greater number of nights during the rest of the year.

A child is treated as living with a parent for a night if the child sleeps:

- At that parent's home, whether or not the parent is present, or
- In the company of the parent, when the child doesn't sleep at a parent's home (for example, the parent and child are on vacation together).

**Equal number of nights.** If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income.

**December 31.** The night of December 31 is treated as part of the year in which it begins. For example, the night of December 31, 2015, is treated as part of 2015.

**Emancipated child.** If a child is emancipated under state law, the child is treated as not living with either parent.

**Absences.** If a child wasn't with either parent on a particular night (because, for example, the child was staying at a friend's house), the child is treated as living with the parent with whom the child normally would have lived for that night. But if it can't be determined with which parent the child normally would have lived or if the child wouldn't have lived with either parent that night, the child is treated as not living with either parent that night.

**Parent works at night.** If, due to a parent's nighttime work schedule, a child lives for a greater number of days, but not nights, with the parent who works at night, that parent is treated as the custodial parent. On a school day, the child is treated as living at the primary residence registered with the school.

**Written declaration.** The custodial parent must use either Form 8332 or a similar statement (containing the same information required by the form) to make the written declaration to release the exemption to the noncustodial parent. The noncustodial parent must attach a copy of the form or statement to his or her tax return.

The exemption can be released for 1 year, for a number of specified years (for example, alternate years), or for all future years, as specified in the declaration.

**Post-1984 and pre-2009 divorce decree or separation agreement.** If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The custodial parent won't claim the child as a dependent for the year.
3. The years for which the noncustodial parent, rather than the custodial parent, can claim the child as a dependent.

The noncustodial parent must attach all of the following pages of the decree or agreement to his or her tax return.

- The cover page (write the other parent's social security number on this page).
- The pages that include all of the information identified in items (1) through (3) above.
- The signature page with the other parent's signature and the date of the agreement.

**Post-2008 divorce decree or separation agreement.** The noncustodial parent can't attach pages from the decree or agreement to the tax return instead of Form 8332 if the decree or agreement went into effect after 2008. The custodial parent must sign either Form 8332 or a similar statement whose only purpose is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must attach a copy to his or her 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.



The noncustodial parent must attach the required information even if it was filed with a return in an earlier year.

**Revocation of release of claim to an exemption.** The custodial parent can revoke a release of claim to an exemption that he or she previously released to the noncustodial parent. For the revocation to be effective for 2015, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in 2014 or earlier. The custodial parent can use Part III of Form 8332 for this purpose and must attach a copy of the revocation to his or her return for each tax year he or she claims the child as a dependent as a result of the revocation.

**Remarried parent.** If you remarry, the support provided by your new spouse is treated as provided by you.

**Child support under pre-1985 agreement.** All child support payments actually received from the noncustodial parent under a pre-1985 agreement are considered used for the support of the child.

**Example.**

Under a pre-1985 agreement, the noncustodial parent provides \$1,200 for the child's support. This amount is considered support provided by the noncustodial parent even if the \$1,200 was actually spent on things other than support.

**Alimony.** Payments to a spouse that are includible in the spouse's gross income as either alimony, separate maintenance payments, or similar payments from an estate or trust, aren't treated as a payment for the support of a dependent.

**Parents who never married.** This special rule for divorced or separated parents also applies to parents who never married and lived apart at all times during the last 6 months of the year.

**Multiple support agreement.** If the support of the child is determined under a multiple support agreement, this special support test for divorced or separated parents (or parents who live apart) doesn't apply.

**Phaseout of Exemptions**

You lose at least part of the benefit of your exemptions if your adjusted gross income (AGI) is above a certain amount. For 2015, the phaseout begins at the following amounts.

<u>Filing Status</u>	<u>AGI Level That Reduces Exemption Amount</u>
Married filing separately	\$154,950
Single	258,250
Head of household	284,050
Married filing jointly	309,900
Qualifying widow(er)	309,900

You must reduce the dollar amount of your exemptions by 2% for each \$2,500, or part of \$2,500 (\$1,250 if you are married filing separately), that your AGI exceeds the amount shown above for your filing status. If your AGI exceeds the amount shown above by more than \$122,500 (\$61,250 if married filing separately), the amount of your deduction for exemptions is reduced to zero.

If your AGI exceeds the level for your filing status, use [Worksheet 3](#) to figure the amount of your deduction for exemptions.

**Worksheet 3. Worksheet for Determining the Deduction for Exemptions**

1. Is the amount on Form 1040, line 38, more than the amount on line 4 below for your filing status?							
<input type="checkbox"/> No.	Stop. Multiply \$4,000 by the total number of exemptions claimed on line 6d of Form 1040 and enter the result on Form 1040, line 42.						
<input type="checkbox"/> Yes.	Continue.						
2. Multiply \$4,000 by the total number of exemptions claimed on line 6d of Form 1040							2.
3. Enter the amount from Form 1040, line 38							3.
4. Enter the amount shown below for your filing status:							
	<ul style="list-style-type: none"> <li>• Married filing separately — \$154,950</li> <li>• Single — \$258,250</li> <li>• Head of household — \$284,050</li> <li>• Married filing jointly or Qualifying widow(er) — \$309,900</li> </ul>						4.
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if married filing separately), <b>stop here</b> . You can't take a deduction for exemptions							5.

6.	Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result isn't a whole number, round it up to the next higher whole number (for example, increase .00004 to 1)	6.		
7.	Multiply line 6 by 2% (0.02) and enter the result as a decimal (rounded to at least three places)	7.		
8.	Multiply line 2 by line 7			8.
9.	<b>Deduction for exemptions.</b> Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42			9.

### Social Security Numbers for Dependents

You must show the social security number (SSN) of any dependent for whom you claim an exemption in column (2) of line 6c of your Form 1040 or Form 1040A.



If you don't show the dependent's SSN when required or if you show an incorrect SSN, the exemption may be disallowed.

**No SSN.** If a person for whom you expect to claim an exemption on your return doesn't have an SSN, either you or that person should apply for an SSN as soon as possible by filing Form SS-5, Application for a Social Security Card, with the Social Security Administration (SSA). You can get Form SS-5 online at [www.socialsecurity.gov](http://www.socialsecurity.gov) or at your local SSA office.

It usually takes about 2 weeks to get an SSN once the SSA has all the information it needs. If you don't have a required SSN by the filing due date, you can file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, for an extension of time to file.

**Born and died in 2015.** If your child was born and died in 2015, and you don't have an SSN for the child, you may attach a copy of the child's birth certificate, death certificate, or hospital records instead. The document must show the child was born alive. If you do this, enter "DIED" in column (2) of line 6c of your Form 1040 or Form 1040A.

**Alien or adoptee with no SSN.** If your dependent doesn't have and can't get an SSN, you must show the individual taxpayer identification number (ITIN) or adoption taxpayer identification number (ATIN) instead of an SSN.

**Taxpayer identification numbers for aliens.** If your dependent is a resident or nonresident alien who doesn't have and isn't eligible to get an SSN, your dependent must apply for an individual taxpayer identification number (ITIN). For details on how to apply, see Form W-7, Application for IRS Individual Taxpayer Identification Number.

**Taxpayer identification numbers for adoptees.** If you have a child who was placed with you by an authorized placement agency, you may be able to claim an exemption for the child. However, if you can't get an SSN or an ITIN for the child, you must get an adoption taxpayer identification number (ATIN) for the child from the IRS. See Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, for details.

### Standard Deduction

Most taxpayers have a choice of either taking a standard deduction or itemizing their deductions. If you have a choice, you can use the method that gives you the lower tax.

The standard deduction is a dollar amount that reduces your taxable income. It is a benefit that eliminates the need for many taxpayers to itemize actual deductions, such as medical expenses, charitable contributions, and taxes, on Schedule A (Form 1040). The standard deduction is higher for taxpayers who:

- Are 65 or older, or

- Are blind.



You benefit from the standard deduction if your standard deduction is more than the total of your allowable itemized deductions.

**Persons not eligible for the standard deduction.** Your standard deduction is zero and you should itemize any deductions you have if:

1. Your filing status is married filing separately, and your spouse itemizes deductions on his or her return,
2. You are filing a tax return for a short tax year because of a change in your annual accounting period, or
3. You are a nonresident or dual-status alien during the year. You are considered a dual-status alien if you were both a nonresident and resident alien during the year.

If you are a nonresident alien who is married to a U.S. citizen or resident alien at the end of the year, you can choose to be treated as a U.S. resident. (See Pub. 519.) If you make this choice, you can take the standard deduction.



If an exemption for you can be claimed on another person's return (such as your parents' return), your standard deduction may be limited. See [Standard Deduction for Dependents](#), later.

### ***Standard Deduction Amount***

The standard deduction amount depends on your filing status, whether you are 65 or older or blind, and whether another taxpayer can claim an exemption for you. Generally, the standard deduction amounts are adjusted each year for inflation. The standard deduction amounts for most people are shown in [Table 6](#).

**Decedent's final return.** The standard deduction for a decedent's final tax return is the same as it would have been had the decedent continued to live. However, if the decedent wasn't 65 or older at the time of death, the higher standard deduction for age can't be claimed.

### **Higher Standard Deduction for Age (65 or Older)**

If you are age 65 or older on the last day of the year and don't itemize deductions, you are entitled to a higher standard deduction. You are considered 65 on the day before your 65th birthday. Therefore, you can take a higher standard deduction for 2015 if you were born before January 2, 1951.

Use [Table 7](#) to figure the standard deduction amount.

**Death of taxpayer.** If you are preparing a return for someone who died in 2015, consider the taxpayer to be 65 or older at the end of 2015 only if he or she was 65 or older at the time of death. Even if the taxpayer was born before January 2, 1951, he or she isn't considered 65 or older at the end of 2015 unless he or she was 65 or older at the time of death.

A person is considered to reach age 65 on the day before his or her 65th birthday.

### **Higher Standard Deduction for Blindness**

If you are blind on the last day of the year and you don't itemize deductions, you are entitled to a higher standard deduction.

**Not totally blind.** If you aren't totally blind, you must get a certified statement from an eye doctor (ophthalmologist or optometrist) that:

1. You can't see better than 20/200 in the better eye with glasses or contact lenses, or
2. Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond these limits, the statement should include this fact. Keep the statement in your records.

If your vision can be corrected beyond these limits only by contact lenses that you can wear only briefly because of pain, infection, or ulcers, you can take the higher standard deduction for blindness if you otherwise qualify.

### **Spouse 65 or Older or Blind**

You can take the higher standard deduction if your spouse is age 65 or older or blind and:

1. You file a joint return, or
2. You file a separate return and can claim an exemption for your spouse because your spouse had no gross income and can't be claimed as a dependent by another taxpayer.

**Death of spouse.** If your spouse died in 2015 before reaching age 65, you can't take a higher standard deduction because of your spouse. Even if your spouse was born before January 2, 1951, he or she isn't considered 65 or older at the end of 2015 unless he or she was 65 or older at the time of death.

A person is considered to reach age 65 on the day before his or her 65th birthday.

### **Example.**

Your spouse was born on February 14, 1950, and died on February 13, 2015. Your spouse is considered age 65 at the time of death. However, if your spouse died on February 12, 2015, your spouse isn't considered age 65 at the time of death and isn't 65 or older at the end of 2015.



You can't claim the higher standard deduction for an individual other than yourself and your spouse.

### **Examples**

The following examples illustrate how to determine your standard deduction using [Tables 6 and 7](#).

#### **Example 1.**

Larry, 46, and Donna, 33, are filing a joint return for 2015. Neither is blind, and neither can be claimed as a dependent. They decide not to itemize their deductions. They use [Table 6](#). Their standard deduction is \$12,600.

#### **Example 2.**

The facts are the same as in *Example 1*, except that Larry is blind at the end of 2015. Larry and Donna use [Table 7](#). Their standard deduction is \$13,850.

#### **Example 3.**

Bill and Lisa are filing a joint return for 2015. Both are over age 65. Neither is blind, and neither can be claimed as a dependent. If they don't itemize deductions, they use [Table 7](#). Their standard deduction is \$15,100.

### ***Standard Deduction for Dependents***

The standard deduction for an individual who can be claimed as a dependent on another person's tax return is generally limited to the greater of:

1. \$1,050, or
2. The individual's earned income for the year plus \$350 (but not more than the regular standard deduction amount, generally \$6,300).

However, if the individual is 65 or older or blind, the standard deduction may be higher.

If you (or your spouse if filing jointly) can be claimed as a dependent on someone else's return, use [Table 8](#) to determine your standard deduction.

***Earned income defined.*** Earned income is salaries, wages, tips, professional fees, and other amounts received as pay for work you actually perform.

For purposes of the standard deduction, earned income also includes any part of a taxable scholarship or fellowship grant. See chapter 1 of Pub. 970 for more information on what qualifies as a scholarship or fellowship grant.

#### **Example 1.**

Michael is 16 years old and single. His parents can claim an exemption for him on their 2015 tax return. He has interest income of \$780 and wages of \$150. He has no itemized deductions. Michael uses [Table 8](#) to find his standard deduction. He enters \$150 (his earned income) on line 1, \$500 (\$150 + \$350) on line 3, \$1,050 (the larger of \$500 and \$1,050) on line 5, and \$6,300 on line 6. His standard deduction, on line 7a, is \$1,050 (the smaller of \$1,050 and \$6,300).

#### **Example 2.**

Joe, a 22-year-old college student, can be claimed as a dependent on his parents' 2015 tax return. Joe is married and files a separate return. His wife doesn't itemize deductions on her separate return. Joe has \$1,500 in interest income and wages of \$3,800. He has no itemized deductions. Joe finds his standard deduction by using [Table 8](#). He enters his earned income, \$3,800, on line 1. He adds lines 1 and 2 and enters \$4,150 on line 3. On line 5, he enters \$4,150, the larger of lines 3 and 4. Because Joe is married filing a separate return, he enters \$6,300 on line 6. On line 7a he enters \$4,150 as his standard deduction because it is smaller than \$6,300, the amount on line 6.

#### **Example 3.**

Amy, who is single, can be claimed as a dependent on her parents' 2015 tax return. She is 18 years old and blind. She has interest income of \$1,300 and wages of \$2,900. She has no itemized deductions. Amy uses [Table 8](#) to find her standard deduction. She enters her wages of \$2,900 on line 1. She adds lines 1 and 2 and enters \$3,250 on line 3. On line 5, she enters \$3,250, the larger of lines 3 and 4. Because she is single, Amy enters \$6,300 on line 6. She enters \$3,250 on line 7a. This is the smaller of the amounts on lines 5 and 6. Because she checked one box in the top part of the worksheet, she enters \$1,550 on line 7b. She then adds the amounts on lines 7a and 7b and enters her standard deduction of \$4,800 on line 7c.

#### **Example 4.**

Ed is 18 years old and single. His parents can claim an exemption for him on their 2015 tax return. He has wages of \$7,000, interest income of \$500, and a business loss of \$3,000. He has no itemized deductions. Ed uses [Table 8](#) to figure his standard deduction. He enters \$4,000 (\$7,000 - \$3,000) on line 1. He adds lines 1 and 2 and enters \$4,350 on line 3. On line 5, he enters \$4,350, the larger of lines 3 and 4. Because he is single, Ed enters \$6,300 on line 6. On line 7a he enters \$4,350 as his standard deduction because it is smaller than \$6,300, the amount on line 6.

#### ***Who Should Itemize***

You should itemize deductions if your total deductions are more than the standard deduction amount. Also, you should itemize if you don't qualify for the standard deduction, as discussed earlier under [Persons not eligible for the standard deduction](#).

You should first figure your itemized deductions and compare that amount to your standard deduction to make sure you are using the method that gives you the greater benefit.



You may be subject to a limit on some of your itemized deductions if your adjusted gross income is more than \$258,250 (\$284,050 if head of household, \$309,900 if married filing jointly or qualifying widow(er), \$154,950 if married filing separately). See the instructions for Schedule A (Form 1040) for more information on figuring the correct amount of your itemized deductions.

**When to itemize.** You may benefit from itemizing your deductions on Schedule A (Form 1040) if you:

1. Don't qualify for the standard deduction, or the amount you can claim is limited,
2. Had large uninsured medical and dental expenses during the year,
3. Paid interest and taxes on your home,
4. Had large unreimbursed employee business expenses or other miscellaneous deductions,
5. Had large uninsured casualty or theft losses,
6. Made large contributions to qualified charities, or
7. Have total itemized deductions that are more than the standard deduction to which you otherwise are entitled.

If you decide to itemize your deductions, complete Schedule A and attach it to your Form 1040. Enter the amount from Schedule A, line 29, on Form 1040, line 40.

**Electing to itemize for state tax or other purposes.** Even if your itemized deductions are less than your standard deduction, you can elect to itemize deductions on your federal return rather than take the standard deduction. You may want to do this if, for example, the tax benefit of itemizing your deductions on your state tax return is greater than the tax benefit you lose on your federal return by not taking the standard deduction. To make this election, you must check the box on line 30 of Schedule A.

**Changing your mind.** If you don't itemize your deductions and later find that you should have itemized — or if you itemize your deductions and later find you shouldn't have — you can change your return by filing Form 1040X.

**Married persons who filed separate returns.** You can change methods of taking deductions only if you and your spouse both make the same changes. Both of you must file a consent to assessment for any additional tax either one may owe as a result of the change.

You and your spouse can use the method that gives you the lower total tax, even though one of you may pay more tax than you would have paid by using the other method. You both must use the same method of claiming deductions. If one itemizes deductions, the other should itemize because he or she won't qualify for the standard deduction. See [Persons not eligible for the standard deduction](#), earlier.

## 2015 Standard Deduction Tables



If you are married filing a separate return and your spouse itemizes deductions, or if you are a dual-status alien, you can't take the standard deduction even if you were born before January 2, 1951, or are blind.

**Table 6. Standard Deduction Chart for Most People\***

<b>IF your filing status is...</b>	<b>YOUR standard deduction is...</b>
Single or Married filing separately	\$6,300
Married filing jointly or Qualifying widow(er) with dependent child	12,600
Head of household	9,250

\*Don't use this chart if you were born before January 2, 1951, or are blind, or if someone else can claim you (or your spouse if filing jointly) as a dependent. Use Table 7 or 8 instead.

**Table 7. Standard Deduction Chart for People Born Before January 2, 1951, or Who are Blind\***

Check the correct number of boxes below. Then go to the chart.

**You:** Born before January 2, 1951  Blind

**Your spouse, if claiming spouse's exemption:** Born before January 2, 1951  Blind

**Total number of boxes you checked**

<b>IF your filing status is...</b>	<b>AND the number in the box above is...</b>	<b>THEN your standard deduction is...</b>
Single	1	\$7,850
	2	9,400
Married filing jointly or Qualifying widow(er) with dependent child	1	\$13,850
	2	15,100
	3	16,350
	4	17,600
Married filing separately	1	\$7,550
	2	8,800
	3	10,050
	4	11,300
Head of household	1	\$10,800

2

12,350

\*If someone else can claim you (or your spouse if filing jointly) as a dependent, use Table 8 instead.

### Table 8. Standard Deduction Worksheet for Dependents

Use this worksheet only if someone else can claim you (or your spouse if filing jointly) as a dependent.

Check the correct number of boxes below. Then go to the worksheet.

<b>You:</b>		Born before January 2, 1951 <input type="checkbox"/>	Blind <input type="checkbox"/>
<b>Your spouse</b> , if claiming spouse's exemption:		Born before January 2, 1951 <input type="checkbox"/>	Blind <input type="checkbox"/>

#### Total number of boxes you checked

1.	Enter your earned income (defined below). If none, enter -0-.	1.	
2.	Additional amount.	2.	\$350
3.	Add lines 1 and 2.	3.	
4.	Minimum standard deduction.	4.	\$1,050
5.	Enter the larger of line 3 or line 4.	5.	
6.	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Single or Married filing separately—\$6,300</li> <li>• Married filing jointly—\$12,600</li> <li>• Head of household—\$9,250</li> </ul>	6.	
7.	Standard deduction.		
	<b>a.</b> Enter the smaller of line 5 or line 6. If born after January 1, 1951, and not blind, stop here. This is your standard deduction. Otherwise, go on to line 7b.	7a.	
	<b>b.</b> If born before January 2, 1951, or blind, multiply \$1,550 (\$1,250 if married) by the number in the box above.	7b.	
	<b>c.</b> Add lines 7a and 7b. This is your standard deduction for 2015.	7c.	

Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant.

### How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](http://IRS.gov) and find resources that can help you right away.

**Preparing and filing your tax return.** Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “Free File” in the search box to see whether you can use brand-name software to prepare and *e-file* your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.



**Getting answers to your tax law questions.** On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [www.irs.gov/Help-&-Resources](http://www.irs.gov/Help-&-Resources) for a variety of tools that will help you with your taxes.
- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Pub 17” in the search box on IRS.gov to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

**Tax forms and publications.** You can download or print all of the forms and publications you may need on [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Otherwise, you can go to [www.irs.gov/orderforms](http://www.irs.gov/orderforms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

**Direct deposit.** The fastest way to receive a tax refund is by combining direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

**Getting a transcript or copy of a return.**

- Go to [www.irs.gov/Individuals/Get-Transcript](http://www.irs.gov/Individuals/Get-Transcript).
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

**Using online tools to help prepare your return.** Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](#) determines if you are eligible for the EIC.
- The [Online EIN Application](#) helps you get an employer identification number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

#### **Understanding identity theft issues.**

- Go to [www.irs.gov/uac/Identity-Protection](https://www.irs.gov/uac/Identity-Protection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [www.irs.gov/identitytheft](https://www.irs.gov/identitytheft) to learn what steps you should take.

#### **Checking on the status of a refund.**

- Go to [www.irs.gov/refunds](https://www.irs.gov/refunds).
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

**Making a tax payment.** The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [www.irs.gov/payments](https://www.irs.gov/payments) to make a payment using any of the following options.

- [IRS Direct Pay](#) (for individual taxpayers who have a checking or savings account).
- **Debit or credit card** (approved payment processors online or by phone).
- **Electronic Funds Withdrawal** (available during *e-file*).
- **Electronic Federal Tax Payment System** (best option for businesses; enrollment required).
- **Check or money order.**
- IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

**What if I can't pay now?** Click on the "Pay Your Tax Bill" icon on [IRS.gov](https://www.irs.gov) for more information about these additional options.

- Apply for an [online payment agreement](#) to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

**Checking the status of an amended return.** Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

**Understanding an IRS notice or letter.** Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

**Visiting the IRS.** Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

**Watching IRS videos.** The IRS Video portal [www.irsvideos.gov](http://www.irsvideos.gov) contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.

**Getting tax information in other languages.** For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
  - a. [Spanish](#).
  - b. [Chinese](#).
  - c. [Vietnamese](#).
  - d. [Korean](#).
  - e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

### ***The Taxpayer Advocate Service Is Here To Help You***

#### **What is the Taxpayer Advocate Service?**

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

#### **What Can the Taxpayer Advocate Service Do For You?**

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

#### **How Can You Reach Us?**

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov). You can also call us at 1-877-777-4778.

#### **How Can You Learn About Your Taxpayer Rights?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) can help you understand [what these rights mean to you](#) and how they apply. These are your rights. Know them. Use them.

### **How Else Does the Taxpayer Advocate Service Help Taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [www.irs.gov/sams](http://www.irs.gov/sams).

#### ***Low Income Taxpayer Clinics***

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit [www.irs.gov/litc](http://www.irs.gov/litc) or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

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