

IRS Required Dependency Questionnaire

- 1) Could you the taxpayer (or your spouse if filing jointly) be a dependent of any other person? YES NO
- 2) Dependent's Name: _____
(exactly as it appears on the dependent's social security card)
- 3) Dependent's Date of Birth: _____ Age: _____ (as of December 31, 2018)
- 4) Relationship: *Please check one*
- a. Son Daughter Stepchild Eligible Foster Child (court directed)
- b. Other Relationship _____
(i.e.: brother/sister, step brother/sister, half brother/sister, aunt/uncle, niece/nephew, grandparent, grandchild)
- c. No Relationship
- i. Did the person live with you in your household the entire year? YES NO
- 5) If the dependent is YOUR child, *please check one*
- a. Under 19
- 19 to 24 AND a full time student (in school at least 5 months)
- Any age and totally and permanently disabled (you must provide proof)
- b. If the child is **NOT** your son or daughter, please explain why the child's own parents are not claiming the child
- _____
- c. Did the child live with you more than 6 months (at least 183 nights) in 2018? YES NO
- i. If YES, do you have written proof with your address as the child's address that proves the child lived with you (i.e.: school records, medical records, child care records, etc.)? YES NO
- d. Can any other person claim the child lived with them more than 6 months (183 nights)? YES NO
- i. If YES, what is the child's relationship to this person? _____
- ii. If tie breaker rules apply, would the child be treated as the taxpayer's qualifying child? YES NO
- 6) Is the dependent a citizen or national of the United States? YES NO
- 7) Is the dependent married? YES NO
- i. If YES, is he/she filing a joint return with his/her spouse? YES NO
- 8) Was there any financial assistance received for the dependent? YES NO
- i. If YES, please check ALL that apply
- | | | |
|---|---|--|
| <input type="checkbox"/> Child Support | <input type="checkbox"/> Social Security Benefits | <input type="checkbox"/> Medicaid/Hoosier Healthwise |
| <input type="checkbox"/> Medicare | <input type="checkbox"/> Food Stamps | <input type="checkbox"/> WIC |
| <input type="checkbox"/> Welfare | <input type="checkbox"/> Housing/Utility Assistance | <input type="checkbox"/> Day Care Benefits |
| <input type="checkbox"/> Help from Family | <input type="checkbox"/> Other _____ | |
- 9) Did the dependent earn more than \$4,050? (earnings do not include Social Security or Investments) YES NO
- 10) Who paid more for the dependent's support?
- I paid more than the dependent did
- The dependent paid more than I did
- 11) If you file as Single or Head of Household, does anyone in your household earn more money than you do? YES NO
- 12) Are you wanting to use this dependent for Head of Household purposes only? YES NO
- 13) Is there an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place? YES NO
- if yes, please provide us with a copy of the document(s).

I have disclosed that the above information is correct to the best of my knowledge and I can provide and produce records if requested.

Signature: _____

Date: _____

Reviewed By: _____

Under the Tiebreaker Rule, the Child is Treated as a Qualifying Child Only By:

- The parents, if they file a joint return;
- The parent, if only one of the persons is the child's parent;
- The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
- The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;
- The person with the highest AGI, if no parent can claim the child as a qualifying child; or
- A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.