

## IRS DEFINITION OF DEPENDENT SECTION 152

### Sec. 152. Dependent Defined

#### 152(a) In General

For purposes of this subtitle, the term “dependent” means—

#### 152(a)(1)

a qualifying child, or

#### 152(a)(2)

a qualifying relative.

#### 152(b) Exceptions

For purposes of this section—

#### 152(b)(1) Dependents Ineligible

152(c) Qualifying Child

For purposes of this section—

152(c)(1) In General

For purposes of paragraph (1)(C), an individual meets the requirements of this paragraph if such individual is younger than the taxpayer claiming such individual as a qualifying child and—

152(c)(3)(A)(i)

has not attained the age of 19 as of the close of the calendar year in which the taxable year of the taxpayer begins, or

152(c)(3)(A)(ii)

is a student who has not attained the age of 24 as of the close of such calendar year.

152(c)(3)(B) Special Rule For Disabled

In the case of an individual who is permanently and totally disabled (as defined in section 22(e)(3)) at any time during such calendar year, the requirements of subparagraph (A) shall be treated as met with respect to such individual.

if the child resides with both parents for the same amount of time during such taxable year, the parent with the highest adjusted gross income.

#### 152(c)(4)(C) No Parent Claiming Qualifying Child

*Editor's Note:* Pub. L. 110-351, Sec. 501(c)(2)(A), amended Sec. 152(c)(4) by adding subpar. (C), effective for taxable years beginning after 2008.

If the parents of an individual may claim such individual as a qualifying child but no parent so claims the individual, such individual may be claimed as the qualifying child or another taxpayer but only if the adjusted gross income of such taxpayer is higher than the highest adjusted gross income of any parent of the individual.

#### 152(d) Qualifying Relative

For purposes of this section—

##### 152(d)(1) In General

The term “qualifying relative” means, with respect to any taxpayer for any taxable year, an individual—

##### 152(d)(1)(A)

who bears a relationship to the taxpayer described in paragraph (2),

##### 152(d)(1)(B)

whose gross income for the calendar year in which such taxable year begins is less than the exemption amount (as defined in section 151(d)),

##### 152(d)(1)(C)

with respect to whom the taxpayer provides over one-half of the individual's support for the calendar year in which such taxable year begins, and

##### 152(d)(1)(D)

who is not a qualifying child of such taxpayer or of any other taxpayer for any taxable year beginning in the calendar year in which such taxable year begins.

#### 152(d)(2) Relationship

For purposes of paragraph (1)(A), an individual bears a relationship to the taxpayer described in this paragraph if the individual is any of the following with respect to the taxpayer:

##### 152(d)(2)(A)

A child or a descendant of a child.

##### 152(d)(2)(B)

A brother, sister, stepbrother, or stepsister.

152(d)(2)(C)

The father or mother, or an ancestor of either.

152(d)(2)(D)

A stepfather or stepmother.

152(d)(2)(E)

A son or daughter of a brother or sister of the taxpayer.

152(d)(2)(F)

A brother or sister of the father or mother of the taxpayer.

152(d)(2)(G)

A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

152(d)(2)(H)

An individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer's household.

152(d)(3) Special Rule Relating To Multiple Support Agreements

For purposes of paragraph (1)(C), over one-half of the support of an individual for a calendar year shall be treated as received from the taxpayer if—

152(d)(3)(A)

no one person contributed over one-half of such support,

152(d)(3)(B)

over one-half of such support was received from 2 or more persons each of whom, but for the fact that any such person alone did not contribute over one-half of such support, would have been entitled to claim such individual as a dependent for a taxable year beginning in such calendar year,

152(d)(3)(C)

the taxpayer contributed over 10 percent of such support, and

152(d)(3)(D)

each person described in subparagraph(B) (other than the taxpayer) who contributed over 10 percent of such support files a written declaration (in such manner and form as the Secretary may by regulations prescribe) that such person will not claim such individual as a dependent for any taxable year beginning in such calendar year.



152(e)(1)(A)

a child receives over one-half of the child's support during the calendar year from the child's parents—

152(e)(1)(A)(i)

who are divorced or legally separated under a decree of divorce or separate maintenance,

152(e)(1)(A)(ii)

who are separated under a written separation agreement, or

152(e)(1)(A)(iii)

who live apart at all times during the last 6 months of the calendar year, and—

152(e)(1)(B)

such child is in the custody of 1 or both of the child's parents for more than one-half of the calendar year, such child shall be treated as being the qualifying child or qualifying relative of the noncustodial parent for a calendar year if the requirements described in paragraph (2) or (3) are met.





152(f)(1) Child Defined

For purposes of subsections (c)(1)(D) and (d)(1)(C), in the case of an individual who is—

152(f)(5)(A)

a child of the taxpayer, and

152(f)(5)(B)

a student, amounts received as scholarships for study at an educational organization described in section 170(b)(1)(A)(ii) shall not be taken into account.

152(f)(6) Treatment Of Missing Children

152(f)(6)(A) In General

Solely for the purposes referred to in subparagraph(B), a child of the taxpayer—

152(f)(6)(A)(i)

who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

152(f)(6)(A)(ii)

who had, for the taxable year in which the kidnapping occurred, the same principal place of abode as the taxpayer for more than one-half of the portion of such year before the date of the kidnapping, shall be treated as meeting the requirement of subsection (c)(1)(B) with respect to a taxpayer for all taxable years ending during the period that the child is kidnapped.

152(f)(6)(B) Purposes

Subparagraph (A) shall apply solely for purposes of determining—

152(f)(6)(B)(i)

the deduction under section 151(c),

152(f)(6)(B)(ii)

the credit under section 24 (relating to child tax credit),

152(f)(6)(B)(iii)

whether an individual is a surviving spouse or a head of a household (as such terms are defined in section 2), and

152(f)(6)(B)(iv)

the earned income credit under section 32.

152(f)(6)(C) Comparable Treatment Of Certain Qualifying Relatives

For purposes of this section, a child of the taxpayer—

152(f)(6)(C)(i)

who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

152(f)(6)(C)(ii)

who was (without regard to this paragraph) a qualifying relative of the taxpayer for the portion of the taxable year before the date of the kidnapping, shall be treated as a qualifying relative of the taxpayer for all taxable years ending during the period that the child is kidnapped.

152(f)(6)(D) Termination Of Treatment

Subparagraphs (A) and (C) shall cease to apply as of the first taxable year of the taxpayer