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Dependents, Standard Deduction, and Filing Information

For use in preparing

2023 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.

Standard deduction increased. The standard deduction for taxpayers who don't itemize their deductions on Schedule A (Form 1040) is higher for 2023 than it was for 2022. The amount depends on your filing status. You can use the [2023 Standard Deduction Tables](#) near the end of this publication to figure your standard deduction.

Reminders

Taxpayer identification number for aliens. If you are a nonresident or resident alien and you don't have and aren't eligible to get a social security number (SSN), you must apply for an individual taxpayer identification number (ITIN). Your spouse may also need an ITIN if your spouse doesn't have and isn't eligible to get an SSN. See Form W-7, Application for IRS Individual Taxpayer Identification Number. Also see [Social Security Numbers \(SSNs\) for Dependents](#), later.

Table 1. 2023 Filing Requirements Chart for Most Taxpayers

IF your filing status is...	AND at the end of 2023 you were...*	THEN file a return if your gross income was at least..."
single	under 65	\$13,850
	65 or older	\$15,700
head of household	under 65	\$20,800
	65 or older	\$22,650
married filing jointly***	under 65 (both spouses)	\$27,700
	65 or older (one spouse)	\$29,200
	65 or older (both spouses)	\$30,700
married filing separately	any age	\$5
qualifying surviving spouse	under 65	\$27,700
	65 or older	\$29,200

* If you were born before January 2, 1959, you're considered to be 65 or older at the end of 2023. (If your spouse died in 2023, see [Death of spouse](#), later. If you're preparing a return for someone who died in 2023, 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 2023, 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 and 1040-SR 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 2023 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Introduction

This publication discusses some tax rules that affect every person who may have to file a federal income tax return. It answers some basic questions: who must file, who should file, what filing status to use, and the amount of the standard deduction.

[Who Must File](#) explains who must file an income tax return. If you have little or no gross income, reading this section will help you decide if you have to file a return.

[Who Should File](#) helps you decide if you should file a return, even if you aren't required to do so.

[Filing Status](#) helps you determine which filing status to use. Filing status is important in determining whether you must file a return and whether you may claim certain deductions and credits. It also helps determine your standard deduction and tax rate.

[Dependents](#) explains the difference between a [qualifying child](#) and a [qualifying relative](#). Other topics include the SSN requirement for dependents, the rules for multiple support agreements, and the rules for divorced or separated parents.

[Standard Deduction](#) gives the rules and dollar amounts for the standard deduction—a benefit for taxpayers who don't itemize their deductions. This section also discusses the standard deduction for taxpayers who are blind or age 65 or older, as well as special rules that limit the standard deduction available to dependents. In addition, this section helps you decide whether you would be better off taking the standard deduction or itemizing your deductions.

[How To Get Tax Help](#) explains how to get tax help from the IRS.

This publication is for U.S. citizens and resident aliens only. If you are a resident alien for the entire year, you must follow the same tax rules that apply to U.S. citizens. The rules to determine if you are a resident or nonresident alien are discussed in chapter 1 of Pub. 519.

Nonresident aliens. If you were a nonresident alien at any time during the year, the rules and tax forms that apply to you may be different from those that apply to U.S. citizens. See Pub. 519.

Useful Items

You may want to see:

Publication

- ☐ **559** Survivors, Executors, and Administrators

Form (and Instructions)

- ☐ **1040-X** Amended U.S. Individual Income Tax Return
- ☐ **2848** Power of Attorney and Declaration of Representative
- ☐ **8332** Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
- ☐ **8814** Parents' Election To Report Child's Interest and Dividends

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 must also file if one of the situations described in [Table 3](#) applies. The filing requirements apply even if you owe no tax.

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.

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.

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 2023, you are 65 or older if you were born before January 2, 1959.

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. Your spouse died, or you are the executor, administrator, or legal representative.
2. The decedent met the filing requirements described in this publication at the time of the decedent's death.

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

Death of spouse. If your spouse died in 2023, read this before using Table 1 or Table 2 to find whether you must file a 2023 return. Consider your spouse to be 65 or older at the end of 2023 only if your spouse was 65 or older at the time of death. Even if your spouse was born before January 2, 1959, your spouse isn't considered 65 or older at the end of 2023 unless your spouse was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 65th birthday.

Example. Your spouse was born on February 14, 1958, and died on February 13, 2023. Your spouse is considered age 65 at the time of death. However, if your spouse died on February 12, 2023, your spouse isn't considered age 65 at the time of death and is not 65 or older at the end of 2023.

Death of taxpayer. If you are preparing a return for someone who died in 2023, read this before using Table 1 or Table 2. Consider the taxpayer to be 65 or older at the end of 2023 only if the taxpayer was 65 or older at the time of death. Even if the taxpayer was born before January 2, 1959, the taxpayer isn't considered 65 or older at the end of 2023 unless the taxpayer was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 65th birthday.

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.

Residents of Puerto Rico

If you are a U.S. citizen and also a bona fide resident of Puerto Rico, you must generally 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.

Individuals With Income From U.S. Territories

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 territory government. See Pub. 570 for more information.

Dependents

A person who is a dependent may still have to file a return. It depends on the person's 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 for more information on taxable and nontaxable scholarships.

Child's earnings. Amounts a child earns by performing services are included in the child's 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 2023. (A child born on January 1, 2005, is considered to be age 19 at the end of 2023; you can't make the election for this child unless the child was a student. Similarly, a child born on January 1, 2000, is considered to be age 24 at the end of 2023; 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 \$12,500.
- Your child is required to file a return for 2023 unless you make this election.
- Your child doesn't file a joint return for 2023.
- No estimated tax payment was made for 2023 and no 2022 overpayment was applied to 2023 under your child's name and SSN.
- 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, *Parents' Election To Report Child's Interest and Dividends*, and its instructions.

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 2. **2023 Filing Requirements for Dependents**

See [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 \$4,700 or more, you usually can't be claimed as a dependent unless you are a qualifying child. For details, see [Dependents](#).

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

- ☐ **No.** You must file a return if **any** of the following apply.
1. Your unearned income was more than \$1,250.
 2. Your earned income was more than \$13,850.
 3. Your gross income was more than the larger of:
 - a. \$1,250, or
 - b. Your earned income (up to \$13,450) plus \$400.
- ☐ **Yes.** You must file a return if **any** of the following apply.
1. Your unearned income was more than \$3,100 (\$4,950 if 65 or older **and** blind).
 2. Your earned income was more than \$15,700 (\$17,550 if 65 or older **and** blind).
 3. Your gross income was more than the larger of:
 - a. \$3,100 (\$4,950 if 65 or older **and** blind), or
 - b. Your earned income (up to \$13,450) plus \$2,250 (\$4,100 if 65 or older **and** blind).

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

- ☐ **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 \$1,250.
 3. Your earned income was more than \$13,850.
 4. Your gross income was more than the larger of:
 - a. \$1,250, or
 - b. Your earned income (up to \$13,450) plus \$400.
- ☐ **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 \$2,750 (\$4,250 if 65 or older **and** blind).
 3. Your earned income was more than \$15,350 (\$16,850 if 65 or older **and** blind).
 4. Your gross income was more than the larger of:
 - a. \$2,750 (\$4,250 if 65 or older **and** blind), or
 - b. Your earned income (up to \$13,450) plus \$1,900 (\$3,400 if 65 or older **and** blind).

Table 3. Other Situations When You Must File a 2023 Return

You must file a return if any of the conditions below apply.	
1.	You owe any special taxes reported on Schedule 2 (Form 1040), including any of the following. (See the instructions for Schedule 2 (Form 1040).)
a.	Alternative minimum tax.
b.	Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account.
c.	Social security or Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
d.	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.
e.	Household employment taxes.
f.	Recapture taxes.
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.
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.
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 or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6.	You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

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 for more information.
4. You qualify for the additional child tax credit. See the Instructions for Form 1040 for more information.
5. You qualify for the refundable American opportunity credit. See Form 8863.
6. You qualify for the credit for federal tax on fuels. See Form 4136.
7. You qualify for the premium tax credit. See Form 8962.

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.
- Qualifying surviving spouse.

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. File amended returns (Form(s) 1040-X) 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(s) 1040-X 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 surviving spouse. If you are considered unmarried, you may be able to file as head of household or as a qualifying surviving spouse. See [Head of Household](#) and [Qualifying Surviving Spouse](#), later, 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.

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 Surviving Spouse](#).

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 and your tax may be lower. 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.

Spouse died before January 1, 2023. Your filing status may be single if your spouse died

before January 1, 2023, and you didn't remarry before the end of 2023. You may, however, be able to use another filing status that will give you a lower tax. See [Head of Household](#) and [Qualifying Surviving Spouse](#), later, to see if you qualify.

On Form 1040 or 1040-SR, show your filing status as single by checking the "Single" box on the *Filing Status* line near the top of the form. 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.

On Form 1040 or 1040-SR, show your filing status as married filing jointly by checking the "Married filing jointly" box on the *Filing Status* line near the top of the form. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.



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 unless you are required to file separately.

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 2024 before filing a 2023 return, you can choose married filing jointly as your filing status on your 2023 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 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 their 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 whose spouse has died, or who are divorced, who are 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 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 must generally 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 them, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Spouse." Be sure to 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 it should state that your spouse has agreed to your signing for them.

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 they are 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.

Power of attorney (POA). In order for you to sign a return for your spouse in any of these cases, you must attach to the return a POA that authorizes you to sign for your spouse. You can use a POA that states that you have been granted authority to sign the return, or you can use Form 2848. Part I of Form 2848 must state that you are granted authority to sign the return.

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 certain tax benefits, 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, credits, and deductions.

Select this filing status by checking the "Married filing separately" box on the *Filing Status* line near the top of Form 1040 or 1040-SR. Enter your spouse's full name in the entry space at the bottom of the *Filing Status* section and enter your spouse's SSN or ITIN in the space for spouse's SSN on Form 1040 or 1040-SR. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the entry space below the filing status checkboxes. For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the entry space below the filing status checkboxes. 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 is generally 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 *What's Your Filing Status?* in Pub. 503, Child and Dependent Care Expenses, for more information.
4. You can't take the earned income credit unless you have a qualifying child and meet certain other requirements.
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), or the deduction for student loan interest.
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 and the credit for other dependents.
 - b. The retirement savings contributions credit.
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.



There are special rules that allow a separated spouse to claim the earned income credit under certain circumstances. See the line 27 instructions in the Instructions for Form 1040 and Schedule EIC (Form 1040) to see if you meet the qualifications to claim the earned income credit even though you are married and don't file 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 was 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 can generally 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. Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you live in a community property state and file separately, your income may be considered separate income or community income for income tax purposes. See Pub. 555.

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 1040-X.

You can generally 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, your dependent parent doesn't have to live with you. See [Special rule for parent](#), later, under *Qualifying Person*.

TIP If you qualify to file as head of household, your tax rate will usually 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. Indicate your choice of this filing status by checking the "Head of household" box on the *Filing Status* line near the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn't claimed as your dependent in the *Dependents* section of Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. Use the *Head of a household* column of the Tax Table, or Section D of the Tax Computation Worksheet, to figure your tax.

Worksheet 1. Cost of Keeping Up a Home

Keep for Your Records



	Amount You Paid	Total Cost
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals	\$	\$
Minus total amount you paid		()
Amount others paid		\$

Note. TANF and other governmental payments. Under proposed Treasury regulations, if you received Temporary Assistance to Needy Families (TANF) payments or other similar payments and used the payment to support another person, those payments are considered support you provided for that person, rather than support provided by the government or other third party. 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.

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 your spouse 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 the child as a dependent. However, you meet this test if you can't claim the child as a dependent 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 a child as a dependent are explained later under [Dependents](#).

You may be considered unmarried for the purpose of using head of household status but

not for other purposes, such as claiming the EIC. Different tests apply depending on the tax benefit you claim.



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 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](#).

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.

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 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 child lived with you all year and was 18 years old at the end of the year. Your child didn't provide more than half of their own support and doesn't meet the tests to be a qualifying child of anyone else. As a result, this child is your qualifying child (see [Qualifying Child](#), later) and, because this child is single, this is 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 child was 25 years old at the end of the year and your child's gross income was \$5,000. Because your child doesn't meet the [age test](#) (explained later under *Qualifying Child*), your child isn't your qualifying child. Because the child doesn't meet the [gross income test](#) (explained later under *Qualifying Relative*), the child isn't your qualifying relative. As a result, this child isn't your qualifying person for head of household purposes.

Example 3—your friend. Your friend lived with you all year. Even though your friend may be your qualifying relative if the gross income and support tests (explained later) are met, your friend isn't your qualifying person for head of household purposes because your friend isn't related to you in one of the ways listed under [Relatives who don't have to live with you](#), later. See [Table 4](#).

Example 4—friend's child. The facts are the same as in *Example 3*, except your friend's 10-year-old child also lived with you all year. Your friend's child isn't your qualifying child and, because the child is your friend's qualifying child, your friend's child isn't your qualifying relative (see [Not a Qualifying Child Test](#), later). As a result, your friend's child 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 parent, you may be eligible to file as head of household even if your parent doesn't live with you. However, you must be able to claim your parent as a dependent. 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 parent.

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 they were alive.
- Your parent for whom you paid, for the entire part of the year your parent was alive, more than half the cost of keeping up the home your parent lived in.

Example. You are unmarried. Your parent, who you claim as a dependent, lived in an apartment alone. Your parent died on September 2. The cost of the upkeep of the apartment for the year until your parent's death was \$6,000. You paid \$4,000 and your sibling paid \$2,000. Your sibling made no other payments toward your parent's support. Your parent had no income. Because you paid more than half of the cost of keeping up your parent's apartment from January 1 until your parent's death, and you can claim your parent as a dependent, you can file as 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.

Adopted child or foster child. You may be eligible to file as head of household if the person who qualifies you for this filing status was an adopted child or foster child and you kept up a home for this person in 2023, the person was lawfully placed with you for legal adoption by you in 2023, or the person was an eligible foster child placed with you during 2023. The person is considered to have lived with you for more than half of 2023 if your main home was this person's main home for more than half the time since the child was adopted or placed with you in 2023.

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. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.
4. 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 earlier of:

1. The year there is a determination that the child is dead, or

2. The year the child would have reached age 18.

Qualifying Surviving Spouse

If your spouse died in 2023, you can use married filing jointly as your filing status for 2023 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 surviving spouse as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2022 and you haven't remarried, you may be able to use this filing status for 2023 and 2024. 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. Indicate your choice of this filing status by checking the "Qualifying surviving spouse" box on the *Filing Status* line near the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn't claimed as your dependent in the *Dependents* section of Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.


Eligibility rules. You are eligible to file your 2023 return as a qualifying surviving spouse 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 2021 or 2022 and you didn't remarry before the end of 2023.
3. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2023:
 - a. The child had gross income of \$4,700 or more,
 - b. The child filed a joint return, or
 - c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent in the *Dependents* section on Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. If you don't enter the name, it will take us longer to process your return.

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.

Table 4. Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

 See the text of this publication for the other requirements you must meet to claim head of household filing status.		
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) ²	the child is single	a qualifying person, whether or not the child meets the citizen or resident test .
	the child is married and you can claim the child as a dependent	a qualifying person.
	the child is married and you can't claim the child as a dependent	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim your parent as a dependent ⁵	a qualifying person. ⁶
	you can't claim your parent as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother (such as a grandparent, brother, or sister who meets certain tests)	your relative lived with you more than half the year, and your relative is related to you in one of the ways listed under Relatives who don't have to live with you , later, and you can claim your relative as a dependent ⁵	a qualifying person.
	your relative didn't live with you more than half the year	not a qualifying person.
	your relative isn't related to you in one of the ways listed under Relatives who don't have to live with you , later, and is your qualifying relative only because your relative lived with you all year as a member of your household	not a qualifying person.
	you can't claim your relative as a dependent	not a qualifying person.

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

² The term "[qualifying child](#)" is defined under *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 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 is generally your qualifying child for head of household filing status even though the child isn't a qualifying child you can claim as a dependent.

³ This person is a qualifying person if the only reason you can't claim the person as a dependent is that you can be claimed as a dependent on another taxpayer's return.

⁴ The term "[qualifying relative](#)" is defined under *Dependents*, later.

⁵ If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See [Multiple Support Agreement](#), later.

⁶ See [Special rule for parent](#), earlier.

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. Your spouse died in 2021 and you haven't remarried. During 2022 and 2023, you continued to keep up a home for you and your child who lives with you and whom you can claim as a dependent. For 2021, you were entitled to file a joint return for you and your deceased spouse. For 2022 and 2023, you can file as a qualifying surviving spouse. After 2023, you can file as head of household if you qualify.

Death or birth. You may be eligible to file as a qualifying surviving spouse 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 the child was alive.

Adopted child. You may be eligible to file as a qualifying surviving spouse if the child who qualifies you for this filing status you adopted in 2023 or was lawfully placed with you for legal adoption by you in 2023. The child is considered to have lived with you for all of 2023 if your main home was this child's main home for the entire time since this child was adopted or placed with you in 2023.

Kidnapped child. You may be eligible to file as a qualifying surviving spouse even if the child who qualifies you for this filing status has been kidnapped. You can claim qualifying surviving spouse 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. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.
4. You would have qualified for qualifying surviving spouse filing status if the child had not been kidnapped.



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

Table 5. Overview of the Rules for Claiming 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, unless that taxpayer files a return only to claim a refund of withheld income tax or estimated tax paid.
- 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, a U.S. resident alien, a U.S. national, or a resident of Canada or Mexico.¹
- 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"> 1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant of any of them. 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. 3. The child must have lived with you for more than half of the year.² 4. The child must not have provided more than half of the child's own support for the year. 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). <p>If the child meets the rules to be a qualifying child of more than one person, generally only one person can actually treat the child as a qualifying child. See Qualifying Child of More Than One Person, 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"> 1. The person can't be your qualifying child or the qualifying child of any other taxpayer. 2. The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you, or (b) must live with you all year as a member of your household² (and your relationship must not violate local law). 3. The person's gross income for the year must be less than \$4,700.³ 4. You must provide more than half of the person's total support for the year.⁴

¹ There is an exception for certain adopted children.

² There are exceptions for temporary absences, children who were born or died during the year, children who were adopted or lawfully placed for adoption during the year, children who are eligible foster children placed during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.

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

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

Dependents

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 a dependent are summarized in [Table 5](#).

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

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 that child as a dependent. For more information, see the Instructions for Form 1040.

Credit for other dependents. You may be entitled to a credit for other dependents for each qualifying child who does not qualify you for the child tax credit and for each qualifying relative. For more information, see the Instructions for Form 1040.

Exceptions

Even if you have a qualifying child or qualifying relative, you can claim that person as a dependent 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 taxpayer, 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 another taxpayer, you and your spouse can't claim any dependents on your joint return.

Exception. If you can be claimed as a dependent by another taxpayer, you can claim someone else as a dependent if the person who can claim you (or your spouse if filing a joint return) as a dependent files a return only to claim a refund of income tax withheld or estimated tax paid.

Joint Return Test

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

Exception. You can claim a person as a dependent who files a joint return if that person and that person's 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 child who lived with you all year while your child's spouse was in the Armed Forces. Your child's spouse earned \$35,000 for the year. The couple files a joint return. You can't claim your child as a dependent.

Example 2—child files joint return only as claim for refund of withheld tax. Your 18-year-old child and your child's 17-year-old spouse 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 each of them as a dependent just because they file a joint return. You can claim each of them as dependents 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 child's pay or your child's spouse's pay. However, they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because they filed a joint return claiming the American opportunity credit, 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 either of them as a dependent.

Citizen or Resident Test

You generally can't claim a person as a dependent unless that person is a U.S. citizen, a U.S. resident alien, a 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 and the child lived with you for the rest of the year after placement.

Child's place of residence. Children are usually 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 them as dependents. 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.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes 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, or foster child, or a descendant (for example, your grandchild) of any of them; or
- Your brother, sister, half brother, half sister, stepbrother, or 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 child turned 19 on December 10. Unless this child was permanently and totally disabled or a student, this child doesn't meet the age test because, at the end of the year, this child 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 sibling, who is a student and unmarried, lives with you and your spouse, who provide more than half of your sibling's support. Your sibling isn't disabled. Both you and your spouse are 21 years old, and you file a joint return. Your sibling isn't your qualifying child because your sibling 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 sibling is younger than your spouse and you and your spouse are filing a joint return, your sibling is your qualifying child, even though your sibling 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 and 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, a junior or senior high school, a college, a university, or a 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.

- Your child 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, adopted or foster children, 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, is 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 the child 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 as a dependent 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 the child as a dependent must be met.

Stillborn child. You can't claim a stillborn child as a dependent.

Adopted child or foster child. You can treat your adopted child or foster child as meeting the residency test as follows if you adopted the child in 2023, the child was lawfully placed with you for legal adoption by you in 2023, or the child was an eligible foster child placed with you during 2023. This child is considered to have lived with you for more than half of 2023 if your

main home was this child's main home for more than half the time since this child was adopted or placed with you in 2023.

Kidnapped child. You can treat your child as meeting the residency test even if the child has been kidnapped, but 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.
3. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.

This treatment applies for all years until the earlier of:

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

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 the child's 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 they won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to their 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 2023 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, the credit for other dependents, or the additional child tax credit.

However, this doesn't 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, or the earned income 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 the custodial parent won't claim the child as a dependent for 2023, this doesn't 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 AGI.

December 31. The night of December 31 is treated as part of the year in which the night begins. For example, the night of December 31, 2023, is treated as part of 2023.

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 2023, 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 2023, your child lives with each parent for alternate weeks. In the summer, your child spends 6 weeks at summer camp. During those 6 weeks, your child is treated as living with you for 3 weeks and with your child's other parent, your ex-spouse, for 3 weeks because this is how long the child would have lived with each parent if the child had not attended summer camp.

Example 3—child lived same number of nights with each parent. Your child lived with you 180 nights during the year and lived the same number of nights with the child's other parent, your ex-spouse. Your AGI is \$40,000. Your ex-spouse's AGI is \$25,000. You are treated as your child's custodial parent because you have the higher AGI.

Example 4—child is at parent's home but with other parent. Your child normally lives with you during the week and with the child's other parent, your ex-spouse, every other weekend. You become ill and are hospitalized. The other parent lives in your home with your child for 10 consecutive days while you are in the hospital. Your child is treated as living with you during this 10-day period because your child was living in your home.

Example 5—child emancipated in May. Your child turned 18 in May 2023 and became emancipated under the law of the state where your child lives. As a result, your child isn't considered in the custody of either parent 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 child lives with you from January 1, 2023, until May 31, 2023, and lives with the child's other parent, your ex-spouse, from June 1, 2023, through the end of the year. Your child turns 18 and is emancipated under state law on August 1, 2023. Because your child is treated as not living with either parent beginning on August 1, your child is treated as living with you the greater number of nights in 2023. 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 a claim to an exemption for a child to the noncustodial parent. Although the exemption amount is zero for tax year 2023, this release allows the noncustodial parent to claim the child tax credit, credit for other dependents,

or additional child tax credit, if applicable, for the child. The noncustodial parent must attach a copy of the form or statement to their tax return.

The release can be 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 their tax return.

- The cover page (write the other parent's SSN 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, and the noncustodial parent must attach a copy to their 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 2023, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in 2022 or earlier. The custodial parent can use Part III of Form 8332 for this purpose and must attach a copy of the revocation to their return for each tax year the custodial parent 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 the child's 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 their own support, you may find [Worksheet 2](#) helpful.

Example. You provided \$4,000 toward your 16-year-old child's support for the year and the child provided \$6,000. Your child provided more than half their own support. This child 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. A foster child lived with a married couple, the Smiths, for the last 3 months of the year. The Smiths cared for the foster child because they wanted to adopt the child (although the child had not been placed with them for adoption). They didn't care for the foster child as a trade or business or to benefit the agency that placed the foster child in their home. The Smiths' unreimbursed expenses aren't deductible as charitable contributions but are considered support they provided for the foster child.

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 their 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 their own support.

TANF and other governmental payments. Under proposed Treasury regulations, if you received Temporary Assistance to Needy Families (TANF) payments or other similar payments and used the payment to support another person, those payments are considered support you provided for that person, rather than support provided by the government or other third party.

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 the child's 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 child who lived with you all year while the child's spouse was in the Armed Forces. Your child's spouse earned \$35,000 for the year. The couple files a joint return so this child isn't your qualifying child.

Example 2—child files joint return only as claim for refund of withheld tax. Your 18-year-old child and your child's 17-year-old spouse 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 this child 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 either spouse'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 this child 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, generally 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 child tax credit, credit for other dependents, or additional child tax credit.
2. Head of household filing status.
3. The credit for child and dependent care expenses.
4. The exclusion from income for dependent care benefits.
5. The earned income credit.

The other person can't take any of these benefits based on this qualifying child. In other words, you and the other person can't agree to divide these tax benefits between you.

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim these five tax benefits, the following tiebreaker rules apply. For purposes of these tiebreaker rules, the term "parent" means a biological or adoptive parent of an individual. It does not include a stepparent or foster parent unless that person has adopted the individual.

- 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 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.

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.



You may be able to qualify for the earned income credit under the rules for taxpayers without a qualifying child if you have a qualifying child for the earned income credit who is claimed as a qualifying child by another taxpayer. For more information, see Pub. 596.

Example 1—child lived with parent and grandparent. You and your 3-year-old child J lived with your parent all year. You are 25 years old and unmarried, and your AGI is \$9,000. Your parent's AGI is \$15,000. Your child's other parent didn't live with you or your child. You haven't signed Form 8832 (or a similar statement).

J is a qualifying child of both you and your parent because J meets the relationship, age, residency, support, and joint return tests for both you and your parent. However, only one of you can claim J. J isn't a qualifying child of anyone else, including J's other parent. You agree to let your parent claim J. This means your parent can claim J as a qualifying child for all of the five tax benefits listed earlier, if your parent qualifies for each of those benefits (and if you don't claim J 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 parent's AGI isn't higher than yours, your parent can't claim J. Only you can claim J.

Example 3—two persons claim same child. The facts are the same as in *Example 1*, except you and your parent both claim J as a qualifying child. In this case, you, as the child's parent, will be the only one allowed to claim J as a qualifying child. The IRS will disallow your parent's claim to the five tax benefits listed earlier based on J. However, your parent may qualify for the earned income credit as a taxpayer without a 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 parent. Only one of you can claim each child. However, if your parent's AGI is higher than yours, you can allow your parent to claim one or more of the children. For example, if you claim one child, your parent 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 parent's qualifying child. If your parent can claim you as a dependent, then you can't claim your child as a dependent because of the [dependent taxpayer test](#), explained earlier, unless your parent files a return only to claim a refund of income tax withheld or estimated tax paid.

Example 6—separated parents. You, your spouse, and your 10-year-old child all lived in the United States for all of 2023. On August 1, 2023, your spouse moved out of the household. In August and September, your child lived with you. For the rest of the year, your child lived with your spouse, the child's other parent. Your child is a qualifying child of both you and your spouse because your child lived with each of you for more than half the year and because your child met the relationship, age, support, and joint return tests for both of you. At the end of the year, you and your spouse still weren't

**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.**

Expenses for Entire Household (where the person you supported lived)

6. Lodging (complete line 6a or 6b):
 - a. Enter the total rent paid **6a.**
 - 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.**

Expenses for the Person You Supported

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 the Person's 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 their own support **21.**
22. Is line 21 more than line 20?

☐ **No.** 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.

☐ **Yes.** You don't meet the support test for this person to be either your qualifying child or your qualifying relative. **Stop here.**

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. Is line 25 more than line 20?

☐ **Yes.** You meet the support test for this person to be your qualifying relative.

☐ **No.** You don't meet the support test for this person to be your qualifying relative. You can't claim this person as a dependent unless you can do so under a multiple support agreement, the support test for children of divorced or separated parents (or parents who live apart), or the special rule for kidnapped children. See [Multiple Support Agreement](#), [Support Test for Children of Divorced or Separated Parents \(or Parents Who Live Apart\)](#), or [Kidnapped child](#) under [Qualifying Relative](#).

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 spouse will file separate returns. Your spouse agrees to let you treat your child as a qualifying child. This means, if your spouse doesn't claim your child as a qualifying child, you can claim this child as a qualifying child for the child tax credit and the exclusion for dependent care benefits (assuming you otherwise qualify for both tax benefits). However, you can't claim head of household filing status because you and your spouse didn't live apart for the last 6 months of the year. As a result, your filing status is married filing separately. You can't claim the earned income credit because you don't meet the requirements for certain separated spouses to claim the earned income credit when they don't file a joint return. You and your spouse didn't live apart for the last 6 months of 2023 and while you did live apart at the end of 2023, you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, you don't meet the requirements to take the earned income credit as a separated spouse who is not filing a joint return. You also can't take the credit for child and dependent care expenses because your filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2023.

Example 7—separated parents claim same child. The facts are the same as in *Example 6*, except you and your spouse both claim your child as a qualifying child. In this case, only your spouse will be allowed to treat your child as a qualifying child. This is because, during 2023, the child lived with your spouse longer than with you. If you claimed the child tax credit for your child, the IRS will disallow your claim to the child tax credit. 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 spouse didn't live apart for the last 6 months of the year, your spouse can't claim head of household filing status. As a result, your spouse's filing status is married filing separately. Your spouse can't claim the earned income credit because your spouse doesn't meet the requirements to claim the earned income credit for certain separated spouses. You and your spouse didn't live apart for the last 6 months of 2023 and, while you did live apart at the end of 2023, you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, your spouse doesn't meet the requirements to take the earned income credit as a separated spouse who isn't filing a joint return. Your spouse also can't take the credit for child and dependent care expenses because your spouse's filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2023.

Example 8—unmarried parents. You, your 5-year-old child, L, and L's other parent lived together in the United States all year. You and L's other parent aren't married. L is a qualifying child of both you and L's other parent because L meets the relationship, age, residency, support, and joint return tests for both you and

L's other parent. Your AGI is \$12,000 and L's other parent's AGI is \$14,000. L's other parent agrees to let you claim the child as a qualifying child. This means you can claim L as a qualifying child for the child tax credit, head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, and the earned income credit, if you qualify for each of those tax benefits (and if L's other parent doesn't claim L as a qualifying child for any of those tax benefits).

Example 9—unmarried parents claim same child. The facts are the same as in *Example 8*, except you and L's other parent both claim L as a qualifying child. In this case, only L's other parent will be allowed to treat L as a qualifying child. This is because L's other parent's AGI, \$14,000, is more than your AGI, \$12,000. If you claimed the child tax credit for L, the IRS will disallow your claim to this credit. If you don't have another qualifying child or dependent, the IRS will also disallow your claim to head of household filing status, the credit for child and dependent care expenses, and the exclusion for dependent care benefits. However, you may be able to claim the earned income credit as a taxpayer without a qualifying child.

Example 10—child didn't live with a parent. You and your sibling's child, M, lived with your parent all year. You are 25 years old, and your AGI is \$9,300. Your parent's AGI is \$15,000. M's parents file jointly, have an AGI of less than \$9,000, and don't live with you or M. M is a qualifying child of both you and your parent because M meets the relationship, age, residency, support, and joint return tests for both you and your parent. However, only your parent can treat M as a qualifying child. This is because your parent'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 the child as a dependent and claim the child tax credit, additional child tax credit, or credit for other dependents 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. Also, generally, the noncustodial parent can't claim the child as a qualifying child for head of household filing status or the earned income credit. Instead, generally, 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.



The noncustodial parent may be able to claim the self-only earned income credit if they meet other requirements. See Pub. 596 and Schedule EIC and its instructions for more information.

Example 1. You and your 5-year-old child, E, lived all year with your parent in the United States. Your parent paid the entire cost of keeping up the home. Your AGI is \$10,000. Your parent's AGI is \$25,000. E's other parent lived in the United States all year, but didn't live with you or E.

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

You and your parent 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. But E is a qualifying child of both you and your parent for head of household filing status and the earned income credit because E meets the relationship, age, residency, support, and joint return tests for both you and your parent. (The support test doesn't apply for the earned income credit.) However, you agree to let your parent claim E. This means your parent can claim E for head of household filing status and the earned income credit if your parent qualifies for each and if you don't claim E as a qualifying child for the earned income credit. (You can't claim head of household filing status because your parent paid the entire cost of keeping up the home.) You may be able to claim the earned income credit as a taxpayer without a qualifying child.

Example 2. The facts are the same as in *Example 1*, except your AGI is \$25,000 and your parent's AGI is \$21,000. Your parent can't claim E as a qualifying child for any purpose because your parent's AGI isn't higher than yours.

Example 3. The facts are the same as in *Example 1*, except you and your parent both claim E as a qualifying child for the earned income credit. Your parent also claims E as a qualifying child for head of household filing status. You, as the child's parent, will be the only one allowed to claim E as a qualifying child for the earned income credit. The IRS will disallow your parent's claim to head of household filing status unless your parent has another qualifying child or dependent. Your parent can't claim the earned income credit as a taxpayer without a qualifying child because your parent's AGI is more than \$17,640.

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 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.
3. In the year of the child's return, the child met the tests to be your qualifying relative for the part of the year following the date of the child's return.

This treatment applies for all years until the earlier of:

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

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 child, who is a student, lives with you and meets all the tests to be your qualifying child. This child isn't your qualifying relative.

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

Example 3. Your 30-year-old child lives with you. This child isn't a qualifying child because the age test isn't met. This child may be your qualifying relative if the gross income test and the support test are met.

Example 4. Your 13-year-old grandchild only lived with you for 5 months during the year. Your grandchild isn't your qualifying child because the residency test isn't met. Your grandchild 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 your friend's 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 2023 tax return, and doesn't file a 2023 tax return. Both your friend and your friend's 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 your friend's wages. Your friend 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 your friend's 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. 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 parent and have no income. You are single and live in the United States. Your parent isn't a U.S. citizen and has no U.S. income, so your parent isn't a "taxpayer." Your children aren't your qualifying children because they don't meet the residency test. But because they aren't the qualifying children of any other taxpayer, they may be your qualifying relatives and you may be permitted to claim them as dependents. You may also be able to claim your parent 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](#) below.

If at any time during the year the person was your spouse, that person can't be your qualifying relative.

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, or 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. In 2017, you and your spouse began supporting your spouse's unmarried parent, G. Your spouse died in 2022. Despite your spouse's death, G continues to meet this test, even if G doesn't live with you. You can claim G as a dependent if all other tests are met, including the gross income and support tests.

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, you provide more than half the support of your spouse's stepparent. Your spouse's stepparent may be your qualifying relative even if the stepparent doesn't live with you. However, if you and your spouse file separate returns, your spouse's stepparent can be your qualifying relative only if the stepparent 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, is 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. The test is also met for an adopted or foster child if you adopted the person in 2023, the person was lawfully placed with you for legal adoption by you in 2023, or the person was an eligible foster child placed with you during 2023 and your main home was the person's main home for the entire time since the person was adopted or placed with you in 2023.

If your dependent died during the year and you otherwise qualify to claim that person as a dependent, you can still claim that person as a dependent.

Example. Your parent, who met the tests to be your qualifying relative, died on January 15. You can claim your parent as a dependent 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 significant other, T, lived with you as a member of your household all year. However, your relationship with T violated the laws of the state where you live because T was married to someone else. Therefore, T doesn't meet this test and you can't claim T 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 must live with you all year as a member of your household to meet this test.

Gross Income Test

To meet this test, a person's gross income for the year must be less than \$4,700.

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, taxable social security benefits, and certain amounts received as

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

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. territory, a political subdivision of a state or territory, 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 must generally 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 the person's 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 parent received \$2,400 in social security benefits and \$300 in interest, paid \$2,000 for lodging and \$400 for recreation, and put \$300 in a savings account.

Even though your parent received a total of \$2,700 (\$2,400 + \$300), your parent spent only \$2,400 (\$2,000 + \$400) for your parent's own support. If you spent more than \$2,400 for your parent's support and no other support was received, you have provided more than half of your parent's 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 claim them as dependents if they otherwise qualify.

Example. You are in the Armed Forces. You authorize an allotment for your surviving parent that your surviving parent uses to support themselves and their sibling. If the allotment provides more than half of each person's support, you can claim each of them as a dependent, if they otherwise qualify, even though you authorize the allotment only for your surviving parent.

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 parent's support during the year. Your parent has earned income of \$600, nontaxable social security benefits of \$4,800, and tax-exempt interest of \$200, all of which your parent uses for self-support. You can't claim your parent as a dependent because the \$4,000 you provide isn't more than half of the total support of \$9,600 (\$4,000 + \$600 + \$4,800 + \$200).

Example 2. K, your sibling's child, takes out a student loan of \$2,500 and uses it to pay college tuition. K is personally responsible for the loan. You provide \$2,000 toward K's total support. You can't claim K as a dependent because you provide less than half of K's 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 their 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 are generally 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.

TANF and other governmental payments. Under proposed Treasury regulations, if you received TANF payments or other similar payments and used the payments to support another person, those payments are considered support you provided for that person, rather than support provided by the government or other third party.

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. G Brown, parent of M Miller, lives with F and M Miller and their two children. G gets social security benefits of \$2,400, which G spends for clothing, transportation, and recreation. G has no other income. F and M's total food expense for the household is \$5,200. They pay G's medical and drug expenses of \$1,200. The fair rental value of the lodging provided for G is \$1,800 a year, based on the cost of similar rooming facilities. Figure G'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
Total support	\$6,440

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

Example 2. Your parents, A and B, 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. A receives a nontaxable pension of \$4,200, which A spends equally between A and B 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. B has hospital and medical expenses of \$600, which you pay during the year. Figure your parents' total support as follows.

Support provided	A	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 B		600
Parents' total support	\$4,100	\$4,700

You must apply the support test separately to each parent. You provide \$2,000 (\$1,000 lodging + \$1,000 food) of A's total support of \$4,100—less than half. You provide \$2,600 to B (\$1,000 lodging + \$1,000 food + \$600 medical)—more than half of B's support of \$4,700. You meet the support test for B, but not for A. 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 their own home. The total fair rental value of a person's home that the person owns is considered support contributed by that person.

Living with someone rent free. If you live with a person rent free in that person's home, you must reduce the amount you provide for support of that person by the fair rental value of lodging the person 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 child use the car equally. Because you own the car and don't give it to your child but merely let your child use it, don't include the cost of the car in your child's total support. However, you can include in your child's support your out-of-pocket expenses of operating the car for your child's benefit.

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

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

Childcare 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 claim the person as a dependent 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 that person as a dependent. Each of the others must sign a statement agreeing not to claim the person as a dependent for that year. The person who claims the person as a dependent must keep these signed statements for their own records. A multiple support

declaration identifying each of the others who agreed not to claim the person as a dependent must be attached to the return of the person claiming the person as a dependent. Form 2120, Multiple Support Declaration, can be used for this purpose.

You can claim someone as a dependent 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, and your siblings, S, B, and D, provide the entire support of your parent for the year. You provide 45%, S provides 35%, and B and D each provide 10%. Either you or S can claim your parent as a dependent; the one who doesn't must sign a statement agreeing not to claim your parent as a dependent. The one who claims your parent as a dependent must attach Form 2120, or a similar declaration, to their return and must keep the statement signed by the other for their records. Because neither B nor D provides more than 10% of the support, neither can claim your parent as a dependent and neither has to sign a statement.

Example 2. You and your sibling each provide 20% of your parent's support for the year. The remaining 60% of your parent's support is provided equally by two persons who are unrelated. Your parent doesn't live with them. Because more than half of your parent's support is provided by persons who can't claim your parent as a dependent, no one can claim your parent as a dependent.

Example 3. Your parent lives with you and receives 25% of their support from social security, 40% from you, 24% from a relative, and 11% from a friend. Either you or the relative can claim your parent as a dependent if the other signs a statement agreeing not to. The one who claims your parent as a dependent must attach Form 2120, or a similar declaration, to your parent's return and must keep for your parent's records the signed statement from the one agreeing not to claim your parent as a dependent.

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 who doesn't meet the requirements to be a qualifying child of either parent will be treated as the qualifying relative of the child's 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 the child's 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 they won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to their 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 2023 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. The term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

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 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, 2023, is treated as part of 2023.

Emancipated child. If a child is emancipated under state law, the child is not under the custody of either parent and time lived with a parent after emancipation does not count for purposes of determining who is the custodial 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 a claim to an exemption for a child to the noncustodial parent. Although the exemption amount is zero for tax year 2023, this release allows the noncustodial parent to claim the child tax credit, credit for other dependents, or additional child tax credit, if applicable, based on the child being a qualifying child. The noncustodial parent must attach a copy of the form or statement to their tax return.

The release can be 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 their tax return.

- The cover page (write the other parent's SSN 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, and the noncustodial parent must attach a copy to their 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 they previously released to the noncustodial parent. For the revocation to be effective for 2023, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in 2022 or earlier. The custodial parent can use Part III of Form 8332 for this purpose and must attach a copy of the revocation to their return for each tax year the custodial parent 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 alimony or 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.

Social Security Numbers (SSNs) for Dependents

You must show the SSN of any dependent you list in the *Dependents* section of your Form 1040 or 1040-SR.



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

No SSN. If a person whom you expect to claim as a dependent 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 [SSA.gov/forms/ss-5.pdf](https://ssa.gov/forms/ss-5.pdf) 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 2023. If your child was born and died in 2023, 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 the *Dependents* section of your Form 1040 or 1040-SR.

Alien or adoptee with no SSN. If your dependent doesn't have and can't get an SSN, you must show the 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 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 the child as a dependent. However, if you can't get an SSN or an ITIN for the child, you must get an 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 their 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 you can be claimed as a dependent 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 you as a dependent. 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 2023 if you were born before January 2, 1959.

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

Death of taxpayer. If you are preparing a return for someone who died in 2023, consider the taxpayer to be 65 or older at the end of 2023 only if the taxpayer was 65 or older at the time of death. Even if the taxpayer was born before January 2, 1959, the taxpayer isn't considered 65 or older at the end of 2023 unless the taxpayer was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 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) stating 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 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 2023 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, 1959, your spouse isn't considered 65 or older at the end of 2023 unless your spouse was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 65th birthday.

Example. Your spouse was born on February 14, 1958, and died on February 13, 2023. Your spouse is considered age 65 at the time of death. However, if your spouse died on February 12, 2023, your spouse isn't considered age 65 at the time of death and isn't 65 or older at the end of 2023.



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 [Table 6](#) and [Table 7](#).

Example 1. Hunter, 46, and Avery, 33, are filing a joint return for 2023. 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 \$27,700.

Example 2. The facts are the same as in [Example 1](#), except that Hunter is blind at the end of 2023. Hunter and Avery use [Table 7](#). Their standard deduction is \$29,200.

Example 3. Dylan and Dru are filing a joint return for 2023. 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 \$30,700.

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. \$1,250, or
2. The individual's earned income for the year plus \$400 (but not more than the regular standard deduction amount, generally \$13,850).

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. You are 16 years old and single. Your parents can claim you as a dependent on their 2023 tax return. You have interest income of \$780 and wages of \$150. You have no itemized deductions and use [Table 8](#) to find your standard deduction. You enter \$150 (earned income) on line 1, \$550 (\$150 + \$400) on line 3, \$1,250 (the larger of \$550 and \$1,250) on line 5, and \$13,850 on line 6. Your standard deduction, on line 7a, is \$1,250 (the smaller of \$1,250 and \$13,850).

Example 2. You are a 22-year-old college student and can be claimed as a dependent on your parents' 2023 tax return. You are married filing a separate return. Your spouse doesn't itemize deductions. You have \$1,500 in interest income and wages of \$3,800 and no itemized deductions. You find your standard deduction by using [Table 8](#). You enter earned income of \$3,800 on line 1. You add lines 1 and 2 and enter \$4,200 on line 3. On line 5, you enter \$4,200, the larger of lines 3 and 4. Because you are married filing a separate return, you enter \$13,850 on line 6. On line 7a, you enter \$4,200 as the standard deduction amount because it is smaller than \$13,850, the amount on line 6.

Example 3. You are single and can be claimed as a dependent on your parents' 2023 tax return. You are 18 years old and blind, and have interest income of \$1,300, wages of \$2,900, and no itemized deductions. You use [Table 8](#) to find the standard deduction amount. You enter wages of \$2,900 on line 1 and add lines 1 and 2 and enter \$3,300 on line 3. On line 5, you enter \$3,300, the larger of lines 3

and 4. Because you are single, you enter \$13,850 on line 6 and \$3,300 on line 7a. This is the smaller of the amounts on lines 5 and 6. Because you checked one box in the top part of the worksheet, you enter \$1,850 on line 7b, then add the amounts on lines 7a and 7b and enter the standard deduction amount of \$5,150 on line 7c.

Example 4. You are 18 years old and single and can be claimed as a dependent on your parents' 2023 tax return. You have wages of \$7,000, interest income of \$500, a business loss of \$3,000, and no itemized deductions. You use [Table 8](#) to figure the standard deduction amount. You enter \$4,000 (\$7,000 – \$3,000) on line 1, add lines 1 and 2, and enter \$4,400 on line 3. On line 5, you enter \$4,400, the larger of lines 3 and 4, and, because you are single, \$13,850 on line 6. On line 7a, you enter \$4,400 as the standard deduction amount because it is smaller than \$13,850, 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.

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,
2. Had large uninsured medical and dental expenses during the year,
3. Paid interest and taxes on your home,
4. Had large uninsured casualty or theft losses,
5. Made large contributions to qualified charities, or
6. Have total itemized deductions that are more than the standard deduction to which you are otherwise entitled.

If you decide to itemize your deductions, complete Schedule A and attach it to your Form 1040 or 1040-SR. Enter the amount from Schedule A, line 17, on Form 1040 or 1040-SR, line 12.

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 18 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 1040-X.

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 the other spouse won't qualify for the standard deduction. See [Persons not eligible for the standard deduction](#), earlier.

2023 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, 1959, or are blind.*

Table 6. Standard Deduction Chart for Most People*

IF your filing status is...	YOUR standard deduction is...
Single or Married filing separately	\$13,850
Married filing jointly or Qualifying surviving spouse	27,700
Head of household	20,800
* Don't use this chart if you were born before January 2, 1959, or are blind, or if someone else can claim you (or your spouse if filing jointly) as a dependent. Use Table 7 or Table 8 instead.	

Table 7. Standard Deduction Chart for People Born Before January 2, 1959, or Who Are Blind*

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

You: Born before January 2, 1959 ☐ Blind ☐

Your spouse: Born before January 2, 1959 ☐ Blind ☐

Total number of boxes you checked ☐

IF your filing status is...	AND the number in the box above is...	THEN your standard deduction is...
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850
Head of household	1	\$22,650
	2	24,500

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

** You can check the boxes for "Your spouse" if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's tax return.

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.

Keep for Your Records



Check the correct number of boxes below. Then go to the worksheet.	
You:	Born before January 2, 1959 <input type="checkbox"/> Blind <input type="checkbox"/>
Your spouse:	Born before January 2, 1959 <input type="checkbox"/> Blind <input type="checkbox"/>
Total number of boxes you checked <input type="checkbox"/>	
1. Enter your earned income (defined below). If none, enter -0-.	1. _____
2. Additional amount.	2. _____ \$400
3. Add lines 1 and 2.	3. _____
4. Minimum standard deduction.	4. _____ \$1,250
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"> • Single or Married filing separately—\$13,850 • Married filing jointly—\$27,700 • Head of household—\$20,800 	6. _____
7. Standard deduction. <ul style="list-style-type: none"> a. Enter the smaller of line 5 or line 6. If born after January 1, 1959, and not blind, stop here. This is your standard deduction. Otherwise, go on to line 7b. b. If born before January 2, 1959, or blind, multiply \$1,850 (\$1,500 if married) by the number in the box above. c. Add lines 7a and 7b. This is your standard deduction for 2023. 	7a. _____ 7b. _____ 7c. _____
<i>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.</i>	

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](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax

preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** 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. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://www.militaryonesource.com/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The **Earned Income Tax Credit Assistant** ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The **Online EIN Application** ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The **Tax Withholding Estimator** ([IRS.gov/W4App](https://www.irs.gov/W4App)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The **First-Time Homebuyer Credit Account Look-up** ([IRS.gov/HomeBuyer](https://www.irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.
- The **Sales Tax Deduction Calculator** ([IRS.gov/SalesTax](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov), you can get

up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](#): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](#): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return?

There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online.

The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](#).
- [Youtube.com/irsvideosmultilingua](#).
- [Youtube.com/irsvideosASL](#).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](#)) contains video and audio pre-

sentations for individuals, small businesses, and tax professionals.

Online tax information in other languages.

You can find information on [IRS.gov/MyLanguage](#) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service.

The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities.

Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](#).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](#) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](#) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](#) to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](#).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.

- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](#).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](#).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](#) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](#), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](#).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](#).
- Download the official IRS2Go app to your mobile device to check your refund status.

- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](#) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit Card, Credit Card, or Digital Wallet:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](#) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

Responding to an IRS notice or letter. You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](#).

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](#) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](#) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to

help you understand what these rights mean to you and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their 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 TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](#);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irs-pdf/p1546.pdf](#);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at [IRS.gov/SAMS](#). Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, go to the LTC page at [TaxpayerAdvocate.IRS.gov/LITC](#) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#), at [IRS.gov/pub/irs-pdf/p4134.pdf](#).



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