

Dependent Information

2022

Name(s) as shown on return

If there is more than one child, complete lines 1 through 7 for one child before going on to the next.

1. Child's Name

2. Is the child your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?

3. Was the child unmarried at the end of 2021? If **"No"** and the child filed a return for any reason other than to claim a refund, the child is not your qualifying child.

4. Did the child live with you in the United States for over half of 2021?

5. At the end of 2021, was the child:

Under age 19 and younger and than you (and your spouse if you file jointly)

Under age 24 and a full time student for at least 5 months during the year and younger than you (and your spouse if you file jointly)

Any age and permanently and totally disabled?

Yes No	Yes No	Yes No
Yes No	Yes No	Yes No
Yes No	Yes No	Yes No
Yes No	Yes No	Yes No
Yes No	Yes No	Yes No

If you checked "No" on line 2, 3, 4, or 5, stop here. The child is not your qualifying child.

6a. Do you know of another person who could check "Yes" on line 2, 3, 4, or 5 for the child?

If you checked "No" on line 6a, go to line 7. Otherwise, go to line 6b.

6b. Enter the child's relationship to the other person(s).

6c. Under the tiebreaker rules, is the child treated as your qualifying child?*

7. If the qualifying child is not your son or daughter, why are the parents are not claiming the child?

Yes	No	Yes	No	Yes	No
Yes	No	Yes	No	Yes	No
Mother:		Mother:		Mother:	
Father:		Father:		Father:	

Documents Available to You

Identify below any document(s) that you can provide **if requested**. Keep a copy of any documents.

Residency of Qualifying dependent(s)

- a. School records or statement
- b. Landlord or property management statement
- c. Healthcare provider statement
- d. Medical records
- e. Childcare provider records
- f. Placement agency statement
- g. Social services records or statement
- h. Place of worship statement
- i. Employer statement
- j. Other (specify)

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Disability of Qualifying Dependent(s)

- k. Not disabled
- l. Doctor statement
- m. Other healthcare provider statement
- n. Social services agency or program statement
- o. Other (specify)

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TIEBREAKER RULES

The tiebreaker rules apply when a dependent meets the requirements to be a dependent of more than once taxpayer.

Parent vs Parent - the parent with whom the dependent resided for the longest period of time during the year gets to claim the dependent and associated credits. If the dependent resided with each parent for an equal amount of time (extremely rare), the parent with the higher Adjusted Gross Income (AGI) gets to claim the dependent and associated credits.

Parent vs Non-Parent - the parent gets to claim the dependent and associated credits.

Parent vs Non-Parent when Neither Parent Claims the Dependent but could - if the non-parent's AGI is higher than either of the parents' AGI, the non-parent gets to claim the dependent and associated credits.

Non-Parent vs Non-Parent - the taxpayer with the higher AGI gets to claim the dependent and associated credits.