

The Support Tests

Pub 17 Chapter 3

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Support tests

- **Qualifying child**
- **Qualifying relative**
- **Multiple support agreement**
- **Children of divorced or separated parents**

Qualifying Child Support Test

- **The child cannot have provided more than half of his or her own support for the year**

Qualifying Relative Support Test

- **You must provide more than $\frac{1}{2}$ of a person's total support during the calendar year**

Support Definition

- **Total support includes amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation and similar necessities**

Support Definition

- **Support includes tax-exempt income including:**
 - **Social Security**
 - **Monies borrowed**
 - **Welfare benefits**
 - **Tax-exempt interest**

Lodging

- **If you provide a person with lodging the amount of support you provide is equal to the fair rental value of the room, apartment, or house**

Support doesn't include:

- **Federal, state, and local taxes paid by persons from their own income**
- **Social security taxes and Medicare taxes paid by persons from their own income**

Support doesn't include:

- **Life insurance premiums**
- **Funeral expenses**
- **Scholarships received by your child if your child is a student**

Funds not used for support

- **A person's own funds aren't support unless they are actually spent for support**

Funds not used for support

- **Examples:**
 - **Money given as a gift**
 - **Money given to charity**
 - **Money put into savings or investment**

Social Security Income

- **If a person receives Social Security benefits and uses them toward his own support, the benefits are considered as support provided by the person**

Social Security Income - Child

- **If a child receives Social Security benefits and they are used toward his support, the benefits are considered as support provided by the child**

Social Security Income - Child

- **A child may receive Social Security benefits if:**
 - a parent is disabled
 - a parent is deceased
 - a parent is drawing Social Security benefits

Foster care payments

- **Foster care payments received for support of a foster child are considered support provided by the agency**

Qualifying Child Support Test

- **The child cannot have provided more than half of his or her own support for the year**

Qualifying Child Example #1

- **10 year old foster child**
- **Foster parents provided \$3,000 toward support**
- **State government provided \$4,000**
- **Child meets the support test**

Qualifying Child Example #2

- **10 year old child**
- **Widowed mother provides \$6,000 in support**
- **Child receives \$10,000 from Social Security since father is deceased, which mother spends on her support**
- **Child doesn't meet the support test**

Qualifying Child Example 3

- **10 year old child**
- **Parents provide \$8000 support**
- **Grandmother pays private school tuition of \$12,000 a year**
- **Child meets the support test**

Qualifying Relative Support Test

- **You must provide more than $\frac{1}{2}$ of a person's total support during the calendar year**

Qualifying Relative Example #1

- **You provide \$10,000 a year toward your mother's support**
- **She receives \$14,000 a year from Social Security, which she uses for her own support**
- **She does not meet the support test**

Qualifying Relative Example #2

- **You provide \$10,000 in support to your 35 year old son**
- **He's attending nursing school on a full scholarship**
- **He worked and provided \$3000 toward his support**
- **He meets the support test**

Multiple Support Agreement

- **No one person provides more than $\frac{1}{2}$ of support**
- **Instead 2 or more people, each of whom would be able to take the exemption but for the support test, together provide more than $\frac{1}{2}$ of the person's support**

Multiple Support Agreement

- **The parties providing support can agree that any one who provides more than 10% of the person's support can claim the exemption**
- **Use Form 2120**

Multiple Support Example

- **Your father lives with you. His support:**
 - 25% from Social Security
 - 40% from you
 - 35% from your brother
- **Either you or your brother can claim the exemption, provided all other tests are met; attach 2120 to return**

Children of Divorced or Separated Parents

- **Also applies to parents who live apart**
- **Use the trifold**

How to determine funds of person who lived with client

- **It's not on the 13614-C**
- **You have to ask!**
- **If you need to determine support, go to 4012 p. C-7 and use the Worksheet for Total Support**

The Support Tests

Comments?



Questions?