

## ADDITIONAL RULES FOR NON-HOUSEHOLD QUALIFYING DEPENDENT

Taxpayer Name: \_\_\_\_\_

TAX YEAR \_\_\_\_\_

AN INDIVIDUAL THAT DOES NOT LIVE WITH THE TAXPAYER MAY QUALIFY AS A DEPENDENT/RELATIVE FOR TAX PURPOSES.

### QUALIFYING SECTION I

The individual **MUST** be a relative who meets one of the following relationship test requirements:

Please check only ONE applicable box:

- ☐ Your child, grandchild, or great-grandchild
- ☐ Your legally adopted dependent
- ☐ Your stepchild, stepbrother, or stepsister
- ☐ Your brother, sister, half-brother, or half sister
- ☐ Your parent or other direct ancestor, but not a foster parent
- ☐ Your stepfather or stepmother
- ☐ Your parent's brother or sister
- ☐ Your brother's or sister's child
- ☐ Your mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law

THERE ARE ADDITIONAL RULES FOR THE INDIVIDUAL TO QUALIFY AS YOUR DEPENDENT.

### QUALIFYING SECTION II

To qualify as one of your dependents, ALL the following must be TRUE for the individual.

Please certify all areas:

- ☐ The individual must not be the qualifying child of any other taxpayer.
- ☐ The individual must have gross income less than \_\_\_\_\_ for the year.
- ☐ You must provide more than half of the individual's total support for the year.

The individual **MUST** be one of these:

- ☐ U.S. citizen
- ☐ U.S. national
- ☐ Resident of the United States, Canada, or Mexico
- ☐ The individual must not file a joint return unless he or she is only filing to claim a refund of estimated taxes or income taxes withheld. Also, there would be no tax liability for either the person or the individual's spouse if filing separate returns.

***I understand the penalties associated with claiming a dependent and associated credits for tax purposes such as disallowance, repayment of a credit and potential barring from future credits for a period.***

**BY SIGNING BELOW, I CERTIFY AND ACKNOWLEDGE THE ABOVE AS TRUE AND COMPLETE.**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE