



Dependent Support Worksheet

Sprague & Jackson

ACCOUNTANTS AND ENROLLED AGENTS
The Seneca Building • 121 E Seneca St • Ithaca, NY 14850

David W. Sprague, EA, ABA Principal
Angie Jackson, EA, MSA Principal

Phone: (607) 273-5322
Fax: (607) 273-8138
Email: Admin@sprjac.com

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Support and Dependents

The support test is one of the factors used to determine whether you may claim another person as a dependent. The person may be a qualifying child or a qualifying relative. You must consider the support test each tax year for which you wish to claim the individual as a dependent.

Support Test	
Qualifying Child	The child cannot have provided more than half of his or her own support during the tax year.
Qualifying Relative	You must have provided more than half of the relative's support during the tax year.

What is Support?

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

- In general, the amount of an item of support is the expense incurred in providing that item.
- The amount of support for lodging is the fair rental value of the lodging, including a reasonable allowance for the use of furniture and appliances and for utilities provided.
- Expenses not directly allocable to any one member of the household, such as the cost of food for the household, must be divided among the household members.
- Property provided as support is measured by its fair market value.

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Step 1: Apportion Total Household Expense

- Lodging (rent or fair rental value but not real estate taxes, mortgage interest, or home insurance), plus a) _____
- Utilities and repairs, if not included above, plus b) _____
- Food, transportation, medical insurance, etc. for entire household, equals c) _____
- Total household expense d) _____
- Divide by number of household members e) _____

Step 2: Calculate Expenses for the Person Being Supported

- Clothing and personal items, plus a) _____
- Education and childcare, plus b) _____
- Travel and recreation, plus c) _____
- Medical, dental, etc., plus d) _____
- Other direct expenses, plus e) _____
- Result of Step 1, equals f) _____
- Total support of the person g) _____

Step 3: Allocate Funds Belonging to Person Being Supported

- Total savings and other accounts at the beginning of the year, plus a) _____
- Total taxable and nontaxable income received during the year, including loans (but not full-time student's scholarships or funds provided by state, local or welfare agencies), plus b) _____
- Amount from Step 1a, if the person owns the home, minus c) _____
- Total savings and other accounts at the end of the year, minus d) _____
- Other amounts not spent for support, equals e) _____
- Amount contributed by the person being supported f) _____

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