

Michael Moore is single and has two children, ages 3 and 6. He is employed by National City Security Systems. Both of his children lived with him for the duration of the tax year, and they qualify for the Child Tax Credit. They also meet the requirements of the seven dependency tests. No one else can claim Michael or his children as dependents on a tax return.

Complete the Exemptions section of Form 1040 using the following information for Michael's dependents:

Peter Moore 000-00-1234 Son

Angela Moore 000-00-2222 Daughter

Without closing the PDF window, return to the lesson screen and click Check My Answer.

# Exemptions

If more than four dependents, see page 15.

- 6a  **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
- b  **Spouse** . . . . .

<b>c Dependents:</b>		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)
(1) First name	Last name			
		· · · · ·		<input type="checkbox"/>
		· · · · ·		<input type="checkbox"/>
		· · · · ·		<input type="checkbox"/>
		· · · · ·		<input type="checkbox"/>

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above ►