

Publication 501

Dependents, Standard Deduction, and Filing Information

For use in preparing
2023 Returns

Volume 1 of 3



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What's New

Who must file. In some cases, the amount of income you can receive before you must file a tax return has increased. Table 1 shows the filing requirements for most taxpayers.

Standard deduction increased. The standard deduction for taxpayers who don't itemize their deductions on Schedule A (Form 1040) is higher for 2023 than it was for 2022. The amount depends on your filing status. You can use the 2023 Standard Deduction Tables near the end of this publication to figure your standard deduction.

Reminders

Future developments. Information about any future developments affecting Pub. 501 (such as legislation enacted after we release it) will be posted at [IRS.gov/Pub501](https://www.irs.gov/pub501).

Taxpayer identification number for

aliens. If you are a nonresident or resident alien and you don't have and aren't eligible to get a social security number (SSN), you must apply for an individual taxpayer identification number (ITIN). Your spouse may also need an ITIN if your spouse doesn't have and isn't eligible to get an SSN. See Form W-7, Application for IRS Individual Taxpayer Identification Number. Also see *Social Security Numbers (SSNs) for Dependents*, later.

Photographs of missing children. The Internal Revenue Service is a proud partner with the *National Center for Missing & Exploited Children® (NCMEC)*. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Table 1. 2023 Filing Requirements Chart for Most Taxpayers

IF your filing status is...	AND at the end of 2023 you were...*	THEN file a return if your gross income was at least...**
single	under 65	\$13,850
	65 or older	\$15,700
head of household	under 65	\$20,800
	65 or older	\$22,650
married filing jointly***	under 65 (both spouses)	\$27,700

	65 or older (one spouse)	\$29,200
	65 or older (both spouses)	\$30,700
married filing separately	any age	\$5
qualifying surviving spouse	under 65	\$27,700
	65 or older	\$29,200
<p><i>* If you were born before January 2, 1959, you're considered to be 65 or older at the end of 2023. (If your spouse died in 2023, see <u>Death of spouse</u>, later. If you're preparing a return for someone who died in 2023, see <u>Death of taxpayer</u>, later.)</i></p>		

**** Gross income** means all income you receive in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). **Don't** include any social security benefits unless (a) you're married filing a separate return and you lived with your spouse at any time during 2023, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Form 1040 and 1040-SR instructions to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7; or Schedule F, line 9.

But in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7; or Schedule F, line 9.

**** If you didn't live with your spouse at the end of 2023 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.*

Introduction

This publication discusses some tax rules that affect every person who may have to file a federal income tax return. It answers some basic questions: who must file, who should file, what filing status to use, and the amount of the standard deduction.

Who Must File explains who must file an income tax return. If you have little or no gross income, reading this section will help you decide if you have to file a return.

Who Should File helps you decide if you should file a return, even if you aren't required to do so.

Filing Status helps you determine which filing status to use. Filing status is important in determining whether you must file a return and whether you may claim certain deductions and credits. It also helps determine your standard deduction and tax rate.

Dependents explains the difference between a qualifying child and a qualifying relative. Other topics include the SSN requirement for dependents, the rules for multiple support agreements, and the rules for divorced or separated parents.

Standard Deduction gives the rules and dollar amounts for the standard deduction—a benefit for taxpayers who don't itemize their deductions. This section also discusses the standard deduction for taxpayers who are blind or age 65 or older, as well as special

rules that limit the standard deduction available to dependents. In addition, this section helps you decide whether you would be better off taking the standard deduction or itemizing your deductions.

How To Get Tax Help explains how to get tax help from the IRS.

This publication is for U.S. citizens and resident aliens only. If you are a resident alien for the entire year, you must follow the same tax rules that apply to U.S. citizens. The rules to determine if you are a resident or nonresident alien are discussed in chapter 1 of Pub. 519.

Nonresident aliens. If you were a nonresident alien at any time during the year, the rules and tax forms that apply to you may be different from those that apply to U.S. citizens. See Pub. 519.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications.

Don't send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/ Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics

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Useful Items

You may want to see:

Publication

- ☐ **559** Survivors, Executors, and Administrators

Form (and Instructions)

- ☐ **1040-X** Amended U.S. Individual Income Tax Return
- ☐ **2848** Power of Attorney and Declaration of Representative
- ☐ **8332** Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
- ☐ **8814** Parents' Election To Report Child's Interest and Dividends

Who Must File

If you are a U.S. citizen or resident alien, whether you must file a federal income tax return depends on your gross income, your filing status, your age, and whether you are a dependent. For details, see Table 1 and Table 2. You must also file if one of the situations described in Table 3 applies. The filing requirements apply even if you owe no tax.

You may have to pay a penalty if you are required to file a return but fail to do so. If you willfully fail to file a return, you may be subject to criminal prosecution.

Gross income. Gross income is all income you receive in the form of money, goods, property, and services that isn't exempt from tax. If

you are married and live with your spouse in a community property state, half of any income defined by state law as community income may be considered yours. For a list of community property states, see *Community property states* under *Married Filing Separately*, later.

Self-employed persons. If you are self-employed in a business that provides services (where products aren't a factor), your gross income from that business is the gross receipts. If you are self-employed in a business involving manufacturing, merchandising, or mining, your gross income

from that business is the total sales minus the cost of goods sold. In either case, you must add any income from investments and from incidental or outside operations or sources.

Filing status. Your filing status generally depends on whether you are single or married. Whether you are single or married is determined at the end of your tax year, which is December 31 for most taxpayers. Filing status is discussed in detail later in this publication.

Age. Age is a factor in determining if you must file a return only if you are 65 or older at the end of your tax year. For 2023, you are 65 or older if you were born before January 2, 1959.

Filing Requirements for Most Taxpayers

You must file a return if your gross income for the year was at least the amount shown on the appropriate line in Table 1. Dependents should see Table 2 instead.

Deceased Persons

You must file an income tax return for a decedent (a person who died) if both of the following are true.

1. Your spouse died, or you are the executor, administrator, or legal representative.
2. The decedent met the filing requirements described in this publication at the time of the decedent's death.

For more information, see *Final Income Tax Return for Decedent—Form 1040 or 1040-SR* in Pub. 559.

Death of spouse. If your spouse died in 2023, read this before using Table 1 or Table 2 to find whether you must file a 2023 return. Consider your spouse to be 65 or older at the end of 2023 only if your spouse was 65 or older at the time of death. Even if your spouse was born before January 2, 1959,

your spouse isn't considered 65 or older at the end of 2023 unless your spouse was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 65th birthday.

Example. Your spouse was born on February 14, 1958, and died on February 13, 2023. Your spouse is considered age 65 at the time of death. However, if your spouse died on February 12, 2023, your spouse isn't considered age 65 at the time of death and is not 65 or older at the end of 2023.

Death of taxpayer. If you are preparing a return for someone who died in 2023, read this before using Table 1 or Table 2. Consider the taxpayer to be 65 or older at the end of 2023 only if the taxpayer was 65 or older at the time of death. Even if the taxpayer was born before January 2, 1959, the taxpayer isn't considered 65 or older at the end of 2023 unless the taxpayer was 65 or older at the time of death.

A person is considered to reach age 65 on the day before the person's 65th birthday.

U.S. Citizens or Resident Aliens Living Abroad

To determine whether you must file a return, include in your gross income any income you earned or received abroad, including any income you can exclude under the foreign earned income exclusion. For more information on special tax rules that may apply to you, see Pub. 54.

Residents of Puerto Rico

If you are a U.S. citizen and also a bona fide resident of Puerto Rico, you must generally file a U.S. income tax return for any year in which you meet the income requirements. This is in addition to any legal requirement you may have to file an income tax return with Puerto Rico.

If you are a bona fide resident of Puerto Rico for the whole year, your U.S. gross income doesn't include income from sources within Puerto Rico. It does, however, include any income you received for your services as an employee of the United States or any U.S. agency. If you receive income from Puerto Rican sources that isn't subject to U.S. tax, you must reduce your standard deduction, which reduces the amount of income you can have before you must file a U.S. income tax return.

For more information, see Pub. 570.

Individuals With Income From U.S. Territories

If you had income from Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, or the U.S. Virgin Islands, special rules may apply when determining whether you must file a U.S. federal income tax return. In addition, you may have to file a return with the individual

territory government. See Pub. 570 for more information.

Dependents

A person who is a dependent may still have to file a return. It depends on the person's earned income, unearned income, and gross income. For details, see Table 2. A dependent must also file if one of the situations described in Table 3 applies.

Responsibility of parent. If a dependent child must file an income tax return but can't file due to age or any other reason, a parent, guardian, or other legally responsible person must file it for the child. If the child can't sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."

Earned income. Earned income includes salaries, wages, professional fees, and other amounts received as pay for work you actually perform. Earned income (only for

purposes of filing requirements and the standard deduction) also includes any part of a taxable scholarship. See chapter 1 of Pub. 970 for more information on taxable and nontaxable scholarships.

Child's earnings. Amounts a child earns by performing services are included in the child's gross income and not the gross income of the parent. This is true even if under local law the child's parent has the right to the earnings and may actually have received them. But if the child doesn't pay the tax due on this income, the parent is liable for the tax.

Unearned income. Unearned income includes income such as interest, dividends, and capital gains. Trust distributions of interest, dividends, capital gains, and survivor annuities are also considered unearned income.

Election to report child's unearned income on parent's return. You may be able to include your child's interest and

dividend income on your tax return. If you do this, your child won't have to file a return. To make this election, all of the following conditions must be met.

- Your child was under age 19 (or under age 24 if a student) at the end of 2023. (A child born on January 1, 2005, is considered to be age 19 at the end of 2023; you can't make the election for this child unless the child was a student. Similarly, a child born on January 1, 2000, is considered to be age 24 at the end of 2023; you can't make the election for this child.)
- Your child had gross income only from interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends).
- The interest and dividend income was less than \$12,500.

- Your child is required to file a return for 2023 unless you make this election. • Your child doesn't file a joint return for 2023.
- No estimated tax payment was made for 2023 and no 2022 overpayment was applied to 2023 under your child's name and SSN.
- No federal income tax was withheld from your child's income under the backup withholding rules.
- You are the parent whose return must be used when making the election to report your child's unearned income.

For more information, see Form 8814, Parents' Election To Report Child's Interest and Dividends, and its instructions.

Table 2. 2023 Filing Requirements for Dependents
See [Dependents](#) to find out if you are a dependent.


<p>If your parent (or someone else) can claim you as a dependent, use this table to see if you must file a return. In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.</p>	
	<p><i>If your gross income was \$4,700 or more, you usually can't be claimed as a dependent unless you are a qualifying child. For details, see Dependents.</i></p>
<p>Single dependents—Were you either age 65 or older or blind?</p> <p><input type="checkbox"/> No. You must file a return if any of the following apply.</p> <ol style="list-style-type: none">1. Your unearned income was more than \$1,250.2. Your earned income was more than \$13,850.3. Your gross income was more than the larger of:<ol style="list-style-type: none">a. \$1,250, orb. Your earned income (up to \$13,450) plus \$400. <p><input type="checkbox"/> Yes. You must file a return if any of the following apply.</p> <ol style="list-style-type: none">1. Your unearned income was more than \$3,100 (\$4,950 if 65 or older and blind).2. Your earned income was more than \$15,700 (\$17,550 if 65 or older and blind).3. Your gross income was more than the larger of:<ol style="list-style-type: none">a. \$3,100 (\$4,950 if 65 or older and blind), orb. Your earned income (up to \$13,450) plus \$2,250 (\$4,100 if 65 or older and blind). <p>Married dependents—Were you either age 65 or older or blind?</p> <p><input type="checkbox"/> No. You must file a return if any of the following apply.</p> <ol style="list-style-type: none">1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.2. Your unearned income was more than \$1,250.3. Your earned income was more than \$13,850.4. Your gross income was more than the larger of:<ol style="list-style-type: none">a. \$1,250, orb. Your earned income (up to \$13,450) plus \$400. <p><input type="checkbox"/> Yes. You must file a return if any of the following apply.</p> <ol style="list-style-type: none">1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.2. Your unearned income was more than \$2,750 (\$4,250 if 65 or older and blind).3. Your earned income was more than \$15,350 (\$16,850 if 65 or older and blind).4. Your gross income was more than the larger of:<ol style="list-style-type: none">a. \$2,750 (\$4,250 if 65 or older and blind), orb. Your earned income (up to \$13,450) plus \$1,900 (\$3,400 if 65 or older and blind).	

Table 3. **Other Situations When You Must File a 2023 Return**

You must file a return if any of the conditions below apply.	
1.	<p>You owe any special taxes reported on Schedule 2 (Form 1040), including any of the following. (See the instructions for Schedule 2 (Form 1040).)</p> <ul style="list-style-type: none">a. Alternative minimum tax.b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account.c. Social security or Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.d. Uncollected social security, Medicare, or railroad retirement tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts.e. Household employment taxes.f. Recapture taxes.
2.	<p>You (or your spouse if filing jointly) received Archer MSA, Medicare Advantage MSA, or health savings account distributions.</p>
3.	<p>You had net earnings from self-employment of at least \$400.</p>
4.	<p>You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.</p>
5.	<p>Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.</p>
6.	<p>You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).</p>

Other Situations

You may have to file a tax return even if your gross income is less than the amount shown in Table 1 or Table 2 for your filing status. See Table 3 for those other situations when you must file.

Who Should File

Even if you don't have to file, you should file a tax return if you can get money back. For example, you should file if one of the following applies.

1. You had income tax withheld from your pay.
2. You made estimated tax payments for the year or had any of your overpayment for last year applied to this year's estimated tax.
3. You qualify for the earned income credit. See Pub. 596 for more information.

4. You qualify for the additional child tax credit. See the Instructions for Form 1040 for more information.
5. You qualify for the refundable American opportunity credit. See Form 8863.
6. You qualify for the credit for federal tax on fuels. See Form 4136.
7. You qualify for the premium tax credit. See Form 8962.

Form 1099-B received. Even if you aren't required to file a return, you should consider filing if all of the following apply.

- You received a Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (or substitute statement).
- The amount in box 1d of Form 1099-B (or substitute statement), when added to your other gross income, means you have to file a tax return because of the filing

requirement in Table 1 or Table 2 that applies to you.

- Box 1e of Form 1099-B (or substitute statement) is blank.

In this case, filing a return may keep you from getting a notice from the IRS.

Filing Status

You must determine your filing status before you can determine whether you must file a tax return, your standard deduction (discussed later), and your tax. You also use your filing status to determine whether you are eligible to claim certain other deductions and credits. There are five filing statuses.

- Single.
- Married filing jointly.
- Married filing separately.
- Head of household.
- Qualifying surviving spouse.

If more than one filing status applies to you, choose the one that will give you the lowest tax.

Marital Status

In general, your filing status depends on whether you are considered unmarried or married.

Unmarried persons. You are considered unmarried for the whole year if, on the last day of your tax year, you are either:

- Unmarried, or
- Legally separated from your spouse under a divorce or separate maintenance decree.

State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

Divorced persons. If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

Divorce and remarriage. If you obtain a divorce for the sole purpose of filing tax returns as unmarried individuals, and at the time of divorce you intend to and do, in fact, remarry each other in the next tax year, you and your spouse must file as married individuals in both years.

Annulled marriages. If you obtain a court decree of annulment, which holds that no valid marriage ever existed, you are considered unmarried even if you filed joint returns for earlier years. File amended returns (Form(s) 1040-X) claiming single or head of household status for all tax years that are affected by the annulment and not closed by the statute of limitations for filing a tax return. Generally, for a credit or refund, you must file Form(s) 1040-X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original tax return early (for

example, March 1), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1.

Head of household or qualifying surviving spouse. If you are considered unmarried, you may be able to file as head of household or as a qualifying surviving spouse. See *Head of Household* and *Qualifying Surviving Spouse*, later, to see if you qualify.

Married persons. If you are considered married, you and your spouse can file a joint return or separate returns.

Considered married. You are considered married for the whole year if, on the last day of your tax year, you and your spouse meet any one of the following tests.

1. You are married and living together.

2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce.

Spouse died during the year. If your spouse died during the year, you are considered married for the whole year for filing status purposes.

If you didn't remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse. For the next 2 years, you may be entitled to the special benefits described later under *Qualifying Surviving Spouse*.

If you remarried before the end of the tax year, you can file a joint return with your new spouse. Your deceased spouse's filing status is married filing separately for that year.

Married persons living apart. If you live apart from your spouse and meet certain tests, you may be able to file as head of household even if you aren't divorced or legally separated. If you qualify to file as head of household instead of as married filing separately, your standard deduction will be higher and your tax may be lower. See *Head of Household*, later.

Single

Your filing status is single if you are considered unmarried and you don't qualify for another filing status. To determine your marital status, see *Marital Status*, earlier.

Spouse died before January 1, 2023. Your filing status may be single if your spouse died before January 1, 2023, and you didn't

remarry before the end of 2023. You may, however, be able to use another filing status that will give you a lower tax. See Head of Household and Qualifying Surviving Spouse, later, to see if you qualify.

On Form 1040 or 1040-SR, show your filing status as single by checking the “Single” box on the *Filing Status* line near the top of the form. Use the *Single* column of the Tax Table, or Section A of the Tax Computation Worksheet, to figure your tax.

Married Filing Jointly

You can choose married filing jointly as your filing status if you are considered married and both you and your spouse agree to file a joint return. On a joint return, you and your spouse report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

If you and your spouse decide to file a joint return, your tax may be lower than your combined tax for the other filing statuses. Also, your standard deduction (if you don't itemize deductions) may be higher, and you may qualify for tax benefits that don't apply to other filing statuses.

On Form 1040 or 1040-SR, show your filing status as married filing jointly by checking the "Married filing jointly" box on the *Filing Status* line near the top of the form. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.



If you and your spouse each have income, you may want to figure your tax both on a joint return and on separate returns (using the filing status of married filing separately). You can choose the method that gives the two of you the lower combined tax unless you are required to file separately.

Spouse died. If your spouse died during the year, you are considered married for the whole year and can choose married filing jointly as your filing status. See *Spouse died during the year* under *Married persons*, earlier.

If your spouse died in 2024 before filing a 2023 return, you can choose married filing jointly as your filing status on your 2023 return.

Divorced persons. If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year and you can't choose married filing jointly as your filing status.

Filing a Joint Return

Both you and your spouse must include all of your income and deductions on your joint return.

Accounting period. Both of you must use the same accounting period, but you can use different accounting methods.

Joint responsibility. Both of you may be held responsible, jointly and individually, for the tax and any interest or penalty due on your joint return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. One spouse may be held responsible for all the tax due even if all the income was earned by the other spouse. You may want to file separately if:

- You believe your spouse isn't reporting all of their income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

Divorced taxpayer. You may be held jointly and individually responsible for any tax, interest, and penalties due on a joint return filed before your divorce. This responsibility may apply even if your divorce decree states that your former spouse will be responsible for any amounts due on previously filed joint returns.

Relief from joint responsibility. In some cases, one spouse may be relieved of joint responsibility for tax, interest, and penalties on a joint return for items of the other spouse that were incorrectly reported on the joint return. You can ask for relief no matter how small the liability.

There are three types of relief available.

1. Innocent spouse relief.
2. Separation of liability (available only to joint filers whose spouse has died, or who are divorced, who are legally separated, or who haven't lived

together for the 12 months ending on the date the election for this relief is filed).

3. Equitable relief.

You must file Form 8857, Request for Innocent Spouse Relief, to request relief from joint responsibility. Pub. 971 explains the kinds of relief and who may qualify for them.

Signing a joint return. For a return to be considered a joint return, both spouses must generally sign the return.

Spouse died before signing. If your spouse died before signing the return, the executor or administrator must sign the return for your spouse. If neither you nor anyone else has been appointed as executor or administrator, you can sign the return for your spouse and enter "Filing as surviving spouse" in the area where you sign the return.

Spouse away from home. If your spouse is away from home, you should prepare the return, sign it, and send it to your spouse to sign so it can be filed on time.

Injury or disease prevents signing. If your spouse can't sign because of injury or disease and tells you to sign for them, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Spouse." Be sure to sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse can't sign, and it should state that your spouse has agreed to your signing for them.

Signing as guardian of spouse. If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

Spouse in combat zone. You can sign a joint return for your spouse if your spouse can't sign because they are serving in a combat zone (such as the Persian Gulf area, Serbia, Montenegro, Albania, or Afghanistan), even if you don't have a power of attorney or other statement. Attach a signed statement to your return explaining that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Pub. 3, Armed Forces' Tax Guide.

Power of attorney (POA). In order for you to sign a return for your spouse in any of these cases, you must attach to the return a POA that authorizes you to sign for your spouse. You can use a POA that states that you have been granted authority to sign the return, or you can use Form 2848. Part I of

Form 2848 must state that you are granted authority to sign the return.

Nonresident alien or dual-status alien.

Generally, a married couple can't file a joint return if either one is a nonresident alien at any time during the tax year. However, if one spouse was a nonresident alien or dual-status alien who was married to a U.S. citizen or resident alien at the end of the year, the spouses can choose to file a joint return. If you do file a joint return, you and your spouse are both treated as U.S. residents for the entire tax year. See chapter 1 of Pub. 519.

Married Filing Separately

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse don't agree to file a joint return, you must use this filing status unless you qualify for head of household status, discussed later.

You may be able to choose head of household filing status if you are considered unmarried because you live apart from your spouse and meet certain tests (explained later under Head of Household). This can apply to you even if you aren't divorced or legally separated. If you qualify to file as head of household, instead of as married filing separately, your tax may be lower, you may be able to claim certain tax benefits, and your standard deduction will be higher. The head of household filing status allows you to choose the standard deduction even if your spouse chooses to itemize deductions. See Head of Household, later, for more information.



You will generally pay more combined tax on separate returns than you would on a joint return for the reasons listed under Special Rules, later. However, unless you are required to file separately, you should figure your tax both ways (on a joint return and on separate returns). This way, you can make sure you are using the filing status that results in the lowest combined tax. When figuring the combined tax of a married couple, you may want to consider state taxes as well as federal taxes.

How to file. If you file a separate return, you generally report only your own income, credits, and deductions.

Select this filing status by checking the “Married filing separately” box on the *Filing Status* line near the top of Form 1040 or 1040-SR. Enter your spouse's full name in the entry space at the bottom of the *Filing Status* section and enter your spouse's SSN or ITIN in the space for spouse's SSN on Form 1040

or 1040-SR. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the entry space below the filing status checkboxes. For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the entry space below the filing status checkboxes. Use the *Married filing separately* column of the Tax Table, or Section C of the Tax Computation Worksheet, to figure your tax.

Special Rules

If you choose married filing separately as your filing status, the following special rules apply. Because of these special rules, you usually pay more tax on a separate return than if you use another filing status you qualify for.

1. Your tax rate is generally higher than on a joint return.

2. Your exemption amount for figuring the alternative minimum tax is half that allowed on a joint return.
3. You can't take the credit for child and dependent care expenses in most cases, and the amount you can exclude from income under an employer's dependent care assistance program is limited to \$2,500 (instead of \$5,000 on a joint return). However, if you are legally separated or living apart from your spouse, you may be able to file a separate return and still take the credit. See *What's Your Filing Status?* in Pub. 503, *Child and Dependent Care Expenses*, for more information.
4. You can't take the earned income credit unless you have a qualifying child and meet certain other requirements.

5. You can't take the exclusion or credit for adoption expenses in most cases.
6. You can't take the education credits (the American opportunity credit and lifetime learning credit), or the deduction for student loan interest.
7. You can't exclude any interest income from qualified U.S. savings bonds you used for higher education expenses.
8. If you lived with your spouse at any time during the tax year:
 - a. You can't claim the credit for the elderly or the disabled, and
 - b. You must include in income a greater percentage (up to 85%) of any social security or equivalent railroad retirement benefits you received.

9. The following credits and deductions are reduced at income levels half those for a joint return.
 - a. The child tax credit and the credit for other dependents.
 - b. The retirement savings contributions credit.
10. Your capital loss deduction limit is \$1,500 (instead of \$3,000 on a joint return).
11. If your spouse itemizes deductions, you can't claim the standard deduction. If you can claim the standard deduction, your basic standard deduction is half the amount allowed on a joint return.



There are special rules that allow a separated spouse to claim the earned income credit under certain circumstances. See the line 27 instructions in the Instructions for Form 1040 and Schedule

EIC (Form 1040) to see if you meet the qualifications to claim the earned income credit even though you are married and don't file a joint return.

Adjusted gross income (AGI) limits. If your AGI on a separate return is lower than it would have been on a joint return, you may be able to deduct a larger amount for certain deductions that are limited by AGI, such as medical expenses.

Individual retirement arrangements (IRAs). You may not be able to deduct all or part of your contributions to a traditional IRA if you or your spouse was covered by an employee retirement plan at work during the year. Your deduction is reduced or eliminated if your income is more than a certain amount. This amount is much lower for married individuals who file separately and lived together at any time during the year. For more information, see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A.

Rental activity losses. If you actively participated in a passive rental real estate activity that produced a loss, you can generally deduct the loss from your nonpassive income up to \$25,000. This is called a special allowance. However, married persons filing separate returns who lived together at any time during the year can't claim this special allowance. Married persons filing separate returns who lived apart at all times during the year are each allowed a \$12,500 maximum special allowance for losses from passive real estate activities. See *Rental Activities* in Pub. 925, *Passive Activity and At-Risk Rules*.

Community property states. Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you live in a community property state and file separately, your income may be considered

separate income or community income for income tax purposes. See Pub. 555.

Joint Return After Separate Returns

You can change your filing status from a separate return to a joint return by filing an amended return using Form 1040-X.

You can generally change to a joint return any time within 3 years from the due date of the separate return or returns. This doesn't include any extensions. A separate return includes a return filed by you or your spouse claiming married filing separately, single, or head of household filing status.

Separate Returns After Joint Return

Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Exception. A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate

return for the decedent. The personal representative has 1 year from the due date (including extensions) of the return to make the change. See Pub. 559 for more information on filing income tax returns for a decedent.

Head of Household

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or considered unmarried on the last day of the year. See Marital Status, earlier, and Considered Unmarried, later.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, your dependent parent doesn't have to live

with you. See Special rule for parent, later, under *Qualifying Person*.



If you qualify to file as head of household, your tax rate will usually be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

How to file. Indicate your choice of this filing status by checking the “Head of household” box on the *Filing Status* line near the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn't claimed as your dependent in the *Dependents* section of Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. Use the *Head of a household* column of the Tax Table, or Section D of the Tax Computation Worksheet, to figure your tax.

Considered Unmarried

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests.

1. You file a separate return. A separate re-turn includes a return claiming married filing separately, single, or head of house-hold filing status.
2. You paid more than half the cost of keeping up your home for the tax year.
3. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if your spouse is temporarily absent due to special circumstances. See *Temporary absences*, later.

4. Your home was the main home of your child, stepchild, or foster child for more than half the year. (See *Home of qualifying person*, later, for rules applying to a child's birth, death, or temporary absence during the year.)
5. You must be able to claim the child as a dependent. However, you meet this test if you can't claim the child as a dependent only because the noncustodial parent can claim the child using the rules described later in *Children of divorced or separated parents (or parents who live apart)* under *Qualifying Child* or in *Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart)* under *Qualifying Relative*. The general rules for claiming a child as a dependent are explained later under *Dependents*.

You may be considered unmarried for the purpose of using head of household status but not for other purposes, such as claiming the EIC. Different tests apply depending on the tax benefit you claim.



If you were considered married for part of the year and lived in a community property state (listed earlier under Married Filing Separately), special rules may apply in determining your income and expenses. See Pub. 555 for more information.

Nonresident alien spouse. You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you don't choose to treat your nonresident spouse as a resident alien. However, your spouse isn't a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as head of household.

Choice to treat spouse as resident. You are considered married if you choose to treat your spouse as a resident alien. See chapter 1 of Pub. 519.

Keeping Up a Home

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using Worksheet 1.

Costs you include. Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

Worksheet 1. **Cost of Keeping Up a Home**

Keep for Your Records



	Amount You Paid	Total Cost
Property taxes	\$ _____	\$ _____
Mortgage interest expense	_____	_____
Rent	_____	_____
Utility charges	_____	_____
Repairs/maintenance	_____	_____
Property insurance	_____	_____
Food eaten in the home	_____	_____
Other household expenses	_____	_____
Totals	\$ _____	\$ _____
Minus total amount you paid		(_____)
Amount others paid		\$ _____

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Costs you don't include. Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also don't include the value of your services or those of a member of your household.

Qualifying Person

See Table 4 to see who is a qualifying person. Any person not described in Table 4 isn't a qualifying person.

Example 1—child. Your unmarried child lived with you all year and was 18 years old at the end of the year. Your child didn't provide more than half of their own support and doesn't meet the tests to be a qualifying child of anyone else. As a result, this child is your qualifying child (see Qualifying Child, later) and, because this child is single, this is your qualifying person for head of household purposes.

Example 2—child who isn't qualifying person. The facts are the same as in *Example 1*, except your child was 25 years old at the end of the year and your child's gross income was \$5,000. Because your child doesn't meet the age test (explained later under *Qualifying Child*), your child isn't your qualifying child. Because the child doesn't meet the gross income test (explained later under *Qualifying Relative*), the child isn't your qualifying relative. As a result, this child isn't your qualifying person for head of household purposes.

Example 3—your friend. Your friend lived with you all year. Even though your friend may be your qualifying relative if the gross income and support tests (explained later) are met, your friend isn't your qualifying person for head of household purposes because your friend isn't related to you in one of the ways listed under *Relatives who don't have to live with you*, later. See Table 4.

Example 4—friend's child. The facts are the same as in *Example 3*, except your friend's 10-year-old child also lived with you all year. Your friend's child isn't your qualifying child and, because the child is your friend's qualifying child, your friend's child isn't your qualifying relative (see *Not a Qualifying Child Test*, later). As a result, your friend's child isn't your qualifying person for head of household purposes.

Home of qualifying person. Generally, the qualifying person must live with you for more than half of the year.

Special rule for parent. If your qualifying person is your parent, you may be eligible to file as head of household even if your parent doesn't live with you. However, you must be able to claim your parent as a dependent. Also, you must pay more than half the cost of keeping up a home that was the main home for the entire year for your parent.

If you pay more than half the cost of keeping your parent in a rest home or home for the elderly, that counts as paying more than half the cost of keeping up your parent's main home.

Death or birth. You may be eligible to file as head of household even if the qualifying person who qualifies you for this filing status is born or dies during the year. To qualify you for head of household filing status, the qualifying person (as defined in Table 4) must be one of the following.

- Your qualifying child or qualifying relative who lived with you for more than half the part of the year they were alive.
- Your parent for whom you paid, for the entire part of the year your parent was alive, more than half the cost of keeping up the home your parent lived in.

Example. You are unmarried. Your parent, who you claim as a dependent, lived in an apartment alone. Your parent died on September 2. The cost of the upkeep of the apartment for the year until your parent's death was \$6,000. You paid \$4,000 and your sibling paid \$2,000. Your sibling made no other payments toward your parent's support. Your parent had no income. Because you paid more than half of the cost of keeping up your parent's apartment from January 1 until your parent's death, and you can claim your parent as a dependent, you can file as head of household.

Temporary absences. You and your qualifying person are considered to live together even if one or both of you are temporarily absent from your home due to special circumstances such as illness, education, business, vacation, military service, or detention in a juvenile facility. It must be reasonable to assume the absent

person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

Adopted child or foster child. You may be eligible to file as head of household if the person who qualifies you for this filing status was an adopted child or foster child and you kept up a home for this person in 2023, the person was lawfully placed with you for legal adoption by you in 2023, or the person was an eligible foster child placed with you during 2023. The person is considered to have lived with you for more than half of 2023 if your main home was this person's main home for more than half the time since the child was adopted or placed with you in 2023.

Kidnapped child. You may be eligible to file as head of household even if the child who is your qualifying person has been kidnapped. You can claim head of household filing status if all the following statements are true.

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family.
2. In the year of the kidnapping, the child lived with you for more than half the part of the year before the kidnapping.
3. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.
4. You would have qualified for head of household filing status if the child hadn't been kidnapped.

This treatment applies for all years until the earlier of:

1. The year there is a determination that the child is dead, or

2. The year the child would have reached age 18.

Qualifying Surviving Spouse

If your spouse died in 2023, you can use married filing jointly as your filing status for 2023 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse. See *Married Filing Jointly*, earlier.

You may be eligible to use qualifying surviving spouse as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2022 and you haven't remarried, you may be able to use this filing status for 2023 and 2024. The rules for using this filing status are explained in detail here.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you don't itemize

deductions). It doesn't entitle you to file a joint return.


How to file. Indicate your choice of this filing status by checking the “Qualifying surviving spouse” box on the *Filing Status* line near the top of Form 1040 or 1040-SR. If the child who qualifies you for this filing status isn’t claimed as your dependent in the *Dependents* section of Form 1040 or 1040-SR, enter the child’s name in the entry space at the bottom of the *Filing Status* section. Use the *Married filing jointly* column of the Tax Table, or Section B of the Tax Computation Worksheet, to figure your tax.

Eligibility rules. You are eligible to file your 2023 return as a qualifying surviving spouse if you meet all the following tests.

1. You were entitled to file a joint return with your spouse for the year your spouse died. It doesn't matter whether you actually filed a joint return.

2. Your spouse died in 2021 or 2022 and you didn't remarry before the end of 2023.
3. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2023:
 - a. The child had gross income of \$4,700 or more,
 - b. The child filed a joint return, or
 - c. You could be claimed as a dependent on someone else's return.

Table 4. Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

<div> See the text of this publication for the other requirements you must meet to claim head of household filing status.</div>		
IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) ²	the child is single	a qualifying person, whether or not the child meets the citizen or resident test .
	the child is married and you can claim the child as a dependent	a qualifying person.
	the child is married and you can't claim the child as a dependent	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim your parent as a dependent ⁵	a qualifying person. ⁶
	you can't claim your parent as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother (such as a grandparent, brother, or sister who meets certain tests)	your relative lived with you more than half the year, and your relative is related to you in one of the ways listed under Relatives who don't have to live with you , later, and you can claim your relative as a dependent ⁵	a qualifying person.
	your relative didn't live with you more than half the year	not a qualifying person.
	your relative isn't related to you in one of the ways listed under Relatives who don't have to live with you , later, and is your qualifying relative only because your relative lived with you all year as a member of your household	not a qualifying person.
	you can't claim your relative as a dependent	not a qualifying person.
<p>¹ A person can't qualify more than one taxpayer to use the head of household filing status for the year.</p> <p>² The term "qualifying child" is defined under <i>Dependents</i>, later. Note: If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your qualifying child only because of the rules described under Children of divorced or separated parents (or parents who live apart) under <i>Qualifying Child</i>, later. If you are the custodial parent and those rules apply, the child is generally your qualifying child for head of household filing status even though the child isn't a qualifying child you can claim as a dependent.</p> <p>³ This person is a qualifying person if the only reason you can't claim the person as a dependent is that you can be claimed as a dependent on another taxpayer's return.</p> <p>⁴ The term "qualifying relative" is defined under <i>Dependents</i>, later.</p> <p>⁵ If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement, later.</p> <p>⁶ See Special rule for parent, earlier.</p>		

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If the child isn't claimed as your dependent in the *Dependents* section on Form 1040 or 1040-SR, enter the child's name in the entry space at the bottom of the *Filing Status* section. If you don't enter the name, it will take us longer to process your return.

4. This child lived in your home all year, except for temporary absences. See *Temporary absences*, earlier, under *Head of Household*. There are also exceptions, described later, for a child who was born or died during the year and for a kidnapped child.
5. You paid more than half the cost of keeping up a home for the year. See *Keeping Up a Home*, earlier, under *Head of Household*.

Example. Your spouse died in 2021 and you haven't remarried. During 2022 and 2023, you continued to keep up a home for you and

your child who lives with you and whom you can claim as a dependent. For 2021, you were entitled to file a joint return for you and your deceased spouse. For 2022 and 2023, you can file as a qualifying surviving spouse. After 2023, you can file as head of household if you qualify.

Death or birth. You may be eligible to file as a qualifying surviving spouse if the child who qualifies you for this filing status is born or dies during the year. You must have provided more than half of the cost of keeping up a home that was the child's main home during the entire part of the year the child was alive.

Adopted child. You may be eligible to file as a qualifying surviving spouse if the child who qualifies you for this filing status you adopted in 2023 or was lawfully placed with you for legal adoption by you in 2023. The child is considered to have lived with you for all of 2023 if your main home was this child's main

home for the entire time since this child was adopted or placed with you in 2023.

Kidnapped child. You may be eligible to file as a qualifying surviving spouse even if the child who qualifies you for this filing status has been kidnapped. You can claim qualifying surviving spouse filing status if all the following statements are true.

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family.
2. In the year of the kidnapping, the child lived with you for more than half the part of the year before the kidnapping.
3. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.

4. You would have qualified for qualifying surviving spouse filing status if the child had not been kidnapped.



As mentioned earlier, the filing status qualifying surviving spouse is available for only 2 years following the year your spouse died.

Dependents

The term “dependent” means:


- A qualifying child, or
- A qualifying relative.

The terms “qualifying child” and “qualifying relative” are defined later.

All the requirements for claiming a dependent are summarized in Table 5.

Housekeepers, maids, or servants. If these people work for you, you can't claim them as dependents.

Table 5. Overview of the Rules for Claiming a Dependent

<div> This table is only an overview of the rules. For details, see the rest of this publication.</div>	
<ul style="list-style-type: none">You can't claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer, unless that taxpayer files a return only to claim a refund of withheld income tax or estimated tax paid.You can't claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid.You can't claim a person as a dependent unless that person is a U.S. citizen, a U.S. resident alien, a U.S. national, or a resident of Canada or Mexico.¹You can't claim a person as a dependent unless that person is your qualifying child or qualifying relative.	
Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
<div><ol style="list-style-type: none">The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant of any of them.The child must be (a) under age 19 at the end of the year and younger than you (or your spouse if filing jointly); (b) under age 24 at the end of the year, a student, and younger than you (or your spouse if filing jointly); or (c) any age if permanently and totally disabled.The child must have lived with you for more than half of the year.²The child must not have provided more than half of the child's own support for the year.The child must not be filing a joint return for the year (unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid).<p>If the child meets the rules to be a qualifying child of more than one person, generally only one person can actually treat the child as a qualifying child. See Qualifying Child of More Than One Person, later, to find out which person is the person entitled to claim the child as a qualifying child.</p></div>	<div><ol style="list-style-type: none">The person can't be your qualifying child or the qualifying child of any other taxpayer.The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you, or (b) must live with you all year as a member of your household² (and your relationship must not violate local law).The person's gross income for the year must be less than \$4,700.³You must provide more than half of the person's total support for the year.⁴</div>
<div><p>¹ There is an exception for certain adopted children.</p><p>² There are exceptions for temporary absences, children who were born or died during the year, children who were adopted or lawfully placed for adoption during the year, children who are eligible foster children placed during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.</p><p>³ There is an exception if the person is disabled and has income from a sheltered workshop.</p><p>⁴ There are exceptions for multiple support agreements, children of divorced or separated parents (or parents who live apart), and kidnapped children.</p></div>	

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Child tax credit. You may be entitled to a child tax credit for each qualifying child who was under age 17 at the end of the year if you claimed that child as a dependent. For more information, see the Instructions for Form 1040.

Credit for other dependents. You may be entitled to a credit for other dependents for each qualifying child who does not qualify you for the child tax credit and for each qualifying relative. For more information, see the Instructions for Form 1040.

Exceptions

Even if you have a qualifying child or qualifying relative, you can claim that person as a dependent only if these three tests are met.

1. Dependent taxpayer test.
2. Joint return test.
3. Citizen or resident test.

These three tests are explained in detail here.

Dependent Taxpayer Test

If you can be claimed as a dependent by another taxpayer, you can't claim anyone else as a dependent. Even if you have a qualifying child or qualifying relative, you can't claim that person as a dependent.

If you are filing a joint return and your spouse can be claimed as a dependent by another taxpayer, you and your spouse can't claim any dependents on your joint return.

Exception. If you can be claimed as a dependent by another taxpayer, you can claim someone else as a dependent if the person who can claim you (or your spouse if filing a joint return) as a dependent files a return only to claim a refund of income tax withheld or estimated tax paid.

Joint Return Test

You generally can't claim a married person as a dependent if that person files a joint return.

Exception. You can claim a person as a dependent who files a joint return if that person and that person's spouse file the joint return only to claim a refund of income tax withheld or estimated tax paid.

Example 1—child files joint return. You supported your 18-year-old child who lived with you all year while your child's spouse was in the Armed Forces. Your child's spouse earned \$35,000 for the year. The couple files a joint return. You can't claim your child as a dependent.

Example 2—child files joint return only as claim for refund of withheld tax. Your 18-year-old child and your child's 17-year-old spouse had \$800 of wages from part-time jobs and no other income. They lived with you all year. Neither is required to file a tax

return. They don't have a child. Taxes were taken out of their pay, so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so you aren't disqualified from claiming each of them as a dependent just because they file a joint return. You can claim each of them as dependents if all the other tests to do so are met.

Example 3—child files joint return to claim American opportunity credit. The facts are the same as in *Example 2*, except no taxes were taken out of your child's pay or your child's spouse's pay. However, they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because they filed a joint return claiming the American opportunity credit, they aren't filing it only to get a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't

apply, so you can't claim either of them as a dependent.

Citizen or Resident Test

You generally can't claim a person as a dependent unless that person is a U.S. citizen, a U.S. resident alien, a U.S. national, or a resident of Canada or Mexico. However, there is an exception for certain adopted children, as explained next.

Exception for adopted child. If you are a U.S. citizen or U.S. national who has legally adopted a child who isn't a U.S. citizen, U.S. resident alien, or U.S. national, this test is met if the child lived with you as a member of your household all year. This exception also applies if the child was lawfully placed with you for legal adoption and the child lived with you for the rest of the year after placement.

Child's place of residence. Children are usually citizens or residents of the country of their parents.

If you were a U.S. citizen when your child was born, the child may be a U.S. citizen and meet this test even if the other parent was a nonresident alien and the child was born in a foreign country.

Foreign students' place of residence.

Foreign students brought to this country under a qualified international education exchange program and placed in American homes for a temporary period generally aren't U.S. residents and don't meet this test. You can't claim them as dependents. However, if you provided a home for a foreign student, you may be able to take a charitable contribution deduction. See *Expenses Paid for Student Living With You* in Pub. 526.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Qualifying Child

Five tests must be met for a child to be your qualifying child. The five tests are:

1. Relationship,
2. Age,
3. Residency,
4. Support, and
5. Joint return.

These tests are explained next.



If a child meets the five tests to be the qualifying child of more than one person, there are rules you must use to determine which person can actually treat the child as a qualifying child. See Qualifying Child of More Than One Person, later.

Relationship Test

To meet this test, a child must be:

- Your son, daughter, stepchild, or foster child, or a descendant (for example, your grandchild) of any of them; or
- Your brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant (for example, your niece or nephew) of any of them.

Adopted child. An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.

Foster child. A foster child is an individual who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.