

Issue Number: IRS TAX TIP 2010-04

Inside This Issue

Five Important Facts about Dependents and Exemptions

When you prepare to file your tax return, there are two things that will factor into your tax situation: dependents and exemptions. Here are five important facts the IRS wants you to know about dependents and exemptions before you file your 2009 tax return.

1. **If someone else claims you as a dependent, you may still be required to file your own tax return.** Whether or not you must file a return depends on several factors, including the amount of your unearned, earned or gross income, your marital status, any special taxes you owe and, any advance Earned Income Tax Credit payments you received.
2. **Exemptions reduce your taxable income.** There are two types of exemptions: personal exemptions and exemptions for dependents. For each exemption you can deduct \$3,650 on your 2009 tax return. Exemption amounts are reduced for taxpayers whose adjusted gross income is above certain levels, depending on your filing status.
3. **If you are a dependent, you may not claim an exemption.** If someone else – such as your parent – claims you as a dependent, you may not claim your personal exemption on your own tax return.
4. **Your spouse is never considered your dependent.** On a joint return, you may claim one exemption for yourself and one for your spouse. If you're filing a separate return, you may claim the exemption for your spouse only if they had no gross income, are not filing a joint return, and were not the dependent of another taxpayer.
5. **Some people cannot be claimed as your dependent.** Generally, you may not claim a married person as a dependent if they file a joint return with their spouse. Also, to claim someone as a dependent, that person must be a U.S. citizen, U.S. resident alien, U.S. national or resident of Canada or Mexico for some part of the year. There is an exception to this rule for certain adopted children. See IRS Publication 501, Exemptions, Standard Deduction, and Filing Information for additional tests to determine who can be claimed as a dependent.

For more information on exemptions, dependents and whether or not you or your dependent needs to file a tax return, see IRS Publication 501. The publication is available on IRS.gov or can be ordered by calling 800-TAX-FORM (800-829-3676).

Links:

- [IRS Publication 501](#), Exemptions, Standard Deduction, and Filing Information