

TAX YEAR
2026

Dependent Support Worksheet

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Dependent Support Worksheet

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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* In general, qualifying children are individuals under age 18, or under age 24 and full-time students, whereas qualifying relatives are individuals who are related to you, or live with you, whose income is under $5,300.

Funds Belonging to the Person Supported

1) Enter the total funds belonging to the person supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Do not include funds provided by the state; include those amounts on line 23 instead ..... 1) _____
2) Enter the amount on line 1 that was used for the person's support ..... 2) _____
3) Enter the amount on line 1 that was used for other purposes.. 3) _____
4) Enter the total amount in the person's savings and other accounts at the end of the year ..... 4) _____
5) Add lines 2 through 4. (This amount should equal line 1.) .... 5) _____

Expenses for Entire Household (where the person supported lived)

6) Lodging (complete line 6a or 6b):
   6a) Enter the total rent paid ..... 6a) _____
   6b) Enter the fair rental value of the home. If the person supported owned the home, also include this amount in line 21 ..... 6b) _____
7) Enter the total food expenses ..... 7) _____
8) Enter the total amount of utilities (heat, light, water, etc., not included in line 6a or 6b) ..... 8) _____
9) Enter the total amount of repairs (not included in line 6a or 6b) ..... 9) _____
10) Enter the total of other expenses. Do not include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance ..... 10) _____
11) Add lines 6a through 10. These are the total household expenses ..... 11) _____
12) Enter total number of persons who lived in the household .. 12) _____

Expenses for the Person Supported

13) Divide line 11 by line 12. This is the person's share of the household expenses ..... 13) _____
14) Enter the person's total clothing expenses ..... 14) _____
15) Enter the person's total education expenses ..... 15) _____
16) Enter the person's total medical and dental expenses not paid for or reimbursed by insurance ..... 16) _____

continued



Dependent Support Worksheet

Dependent Support Worksheet continued

17) Enter the person's total travel and recreation expenses.... 17) _____
18) Enter the total of the person's other expenses..... 18) _____
19) Add lines 13 through 18. This is the total cost of the person's support for the year..... 19) _____

Did the Person Provide More Than Half of His or Her Own Support?

20) Multiply line 19 by 50% (0.50) ..... 20) _____
21) Enter the amount from line 2, plus the amount from line 6b if the person supported owned the home. This is the amount the person provided for his or her own support.... 21) _____
22) Is line 21 more than line 20?
No. The taxpayer meets the support test for this person to be a qualifying child. If this person also meets the other tests to be a qualifying child, STOP here; do not complete lines 23–26. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is a qualifying relative.
Yes. The taxpayer does not meet the support test for this person to be either a qualifying child or a qualifying relative. STOP here..... 22) _____

Did the Taxpayer Provide More Than Half?

23) Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1..... 23) _____
24) Add lines 21 and 23 ..... 24) _____
25) Subtract line 24 from line 19. This is the amount the taxpayer provided for the person's support ..... 25) _____
26) Is line 25 more than line 20?
Yes. The taxpayer meets the support test for this person to be a qualifying relative.
No. The taxpayer does not meet the support test for this person to be a qualifying relative. The taxpayer cannot claim this person as a dependent unless he or she can do so under a multiple support agreement, the support test for children of divorced or separated parents, or the special rule for kidnapped children..... 26) _____

When Should You Include Support Items?

A qualifying item is included in total support in the year it is paid. This is true even if you paid for the item with borrowed money that you repay in a later year.

Item Included in Total Support?	Yes	No
Life insurance premiums you paid on another person's life		X
Funeral expenses you paid		X
Amounts you paid for childcare	X	
Dependent care or medical expenses paid out of your FSA or HSA	X	
Survivors' and Dependents' Educational Assistance payments used for the support of the recipient		X

continued

Item Included in Total Support? continued	Yes	No
Income and FICA taxes paid on the person's own earnings		X
GI Bill payments and allowances received by the person	X	
Part-time student's scholarship	X	
Full-time student's scholarship		X
Student loan proceeds used for current school or living expenses	X	
Student loan proceeds left in the bank for use in a future year		X
Value of car you own		X
Operating costs allocated to the other person's use of your car	X	
Computer used by entire household		X
Computer purchased as a gift for the other person	X	
Clothing purchased by the other person with his or her savings	X	
Wages earned by the other person but spent on someone else		X
Social Security payments received but not spent by the other person		X
Your 16-year-old son's trip to Mexico, financed by the liquidation of his college trust fund	X	
Inherited money left in a trust fund		X

Considered Provided By You?	Yes	No
Payments you receive from a placement agency, state, or county for support of a foster child		X
Unreimbursed foster care expenses ineligible for charitable contribution deduction, and you are not in the foster care business	X	
Dependency allotments taken out of your military pay or contributed by the government	X	
Wages you pay to a child		X
Social Security benefits payable to the child or relative		X
Welfare benefits and food stamps you receive from the state		X
Your earnings, tax-exempt income, savings, or borrowed money that you spend on a child or relative	X	

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of $5,000.

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