

## Top Five Facts about Dependents and Exemptions

- 1. Dependents may be required to file their own tax return.** Even though you are a dependent on someone else's tax return, you may still have 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 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 \$3,500 on your 2008 tax return. Exemptions amounts are reduced for taxpayers whose adjusted gross income is above certain levels, which is determined by your filing status.
- 3. Dependents may not claim an exemption.** If you claim someone as a dependent, such as your child, that dependent may not claim a personal exemption on their 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.

For more information on dependents and exemptions, including whether or not you or your dependent needs to file a tax return, see IRS Publication 501, Exemptions, Standard Deduction, and Filing Information.

### Links:

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