

Determining Support Worksheet



IMPORTANT! Please do not fill out this form in your internet browser—your answers will not be saved. Instead, download the form first, then open it in a PDF viewer such as Adobe Acrobat or Preview to complete and save your responses. Thank You!

Funds Belonging to the Person You Supported

1	Enter the total funds belonging to the person you 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	
2	Enter the amount on line 1 that was used for the person's support	
3	Enter the amount on line 1 that was used for other purposes	
4	Enter the total amount in the person's savings and other accounts at the end of the year	
5	Add lines 2 through 4. (This amount should equal line 1.)	

Expenses for Entire Household

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

Expenses for the Person You Supported

13	Divide line 11 by line 12. This is the person's share of the household expenses	
14	Enter the person's total clothing expense	
15	Enter the person's total education expense	
16	Enter the person's total medical and dental expenses not paid for or reimbursed by insurance	
17	Enter the person's total travel and recreation expenses	
18	Enter the total of the person's other expenses	
19	Add lines 13 through 18. This is the total cost of the person's support for the year	

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

20	Multiply line 19 by 50% (.50)	
21	Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support	
22	Is line 21 more than line 20? (Check Yes or No below.)	
	No. You meet the support test for this person to be your 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 your qualifying relative.	
	Yes. You do not meet the support test for this person to be either you qualifying child or your qualifying relative. Stop here.	

Did You Provide More than Half?

23	Enter the amount others provided for this person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1.	
24	Add lines 21 and 23	
25	Subtract line 24 from line 19. This is the amount you provided for the person's support	
26	Is line 25 more than line 20? (Check Yes or No below.)	
	Yes. You meet the support test for this person to be your qualifying relative.	
	No. You do not meet the support test for this person to be your qualifying relative. You cannot claim an exemption for this person unless you can do so under a multiple support agreement.	