

## Worksheet 1. Worksheet for Determining Support

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	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.	
<b>Expenses for Entire Household</b> (where the person you supported lived)			
6.	Lodging (complete line 6a or 6b):		
	<b>6a.</b> Enter the total rent paid	6a.	
	<b>6b.</b> Enter the fair rental value of the home. If the person you 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.	
<b>Expenses for the Person You Supported</b>			

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.	
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% (.50)	20.	
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	21.	
<p>Is line 21 more than line 20?</p> <p><input type="checkbox"/> <b>No.</b> 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.</p> <p>22. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative.</p> <p><input type="checkbox"/> <b>Yes.</b> You do not meet the support test for this person to be either your qualifying child or your qualifying relative. <b>Stop here.</b></p>			
Did You 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 you provided for the person's support	25.	

Is line 25 more than line 20?

**Yes.** You meet the support test for this person to be your qualifying relative.

26.

**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, the support test for children of divorced or separated parents, or the special rule for kidnapped children. See *Multiple Support Agreement, Support Test for Children of Divorced or Separated Parents, or Kidnapped child under Qualifying Relative*