	Dependent 1	Dependent 2	Dependent 3
Dependent Name:	_____	_____	_____
Relationship: son, daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, aunt, uncle, niece, nephew grandchild, other	_____	_____	_____
Are you the custodial parent for this dependent?	YES NO	YES NO	YES NO

Custodial Parent: whom the child lived with the greater number of nights during the year. This applies to divorced, separated, or unmarried parents who lived apart for the last six months of the year. A state court's legal custody order does not determine who the custodial parent is for federal tax purposes. If a child lives with each parent for an equal number of nights and the parents don't file jointly, the IRS uses tie-breaker rules. A parent is prioritized over a non-parent. If the number of nights is equal, the parent with the higher AGI is considered the custodial parent. The custodial parent can release their claim to the child as a dependent and the Child Tax Credit to the noncustodial parent by using Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Can someone else claim the dependent on their tax return?	YES NO	YES NO	YES NO
If yes what is the dependent's relationship to the other person?	_____	_____	_____
Was the dependent married as of 12/31/25?	YES NO	YES NO	YES NO
Dependent lived with you the entire year of 2025?	YES NO	YES NO	YES NO
Dependent lived with you more than half of 2025?	YES NO	YES NO	YES NO
Dependent lived with you in the USA?	YES NO	YES NO	YES NO
Dependent is a US citizen, US national, or US resident alien?	YES NO	YES NO	YES NO
Dependent a Full-time Student?	YES NO	YES NO	YES NO
Dependent a Part-time Student?	YES NO	YES NO	YES NO

Full-time: Student must be enrolled as a full-time student for some part of each of any five calendar months during the year. Generally, full-time is considered being enrolled in at least 12 credit hours in a post-secondary institution; however, each institution defines full-time independently.

Did you provide more than 50% of their support?	YES NO	YES NO	YES NO
Did the dependent have earned income (W-2, self-employed)?	YES NO	YES NO	YES NO
If yes how much was the gross amount in 2025?	_____	_____	_____
Did the dependent have unearned income (interest, dividends, capital gains)?	YES NO	YES NO	YES NO
If yes how much was the gross amount in 2025?	_____	_____	_____

A parent may be able to claim a child as a dependent if the child is under age 19, or under age 24 if they are a full-time student, and the parent provides more than half of their support. For someone to qualify as your dependent under the "qualifying relative" rules, their gross income for the 2025 tax year must be less than **$5,200**.

For the 2025 tax year, the kiddie tax rules apply to dependent children with more than $2,700 in unearned income. For 2025, the initial $1,350 of a dependent child's unearned income is tax-free, the next $1,350 is taxed at the child's rate, and amounts over $2,700 are taxed at the parents' rate. The kiddie tax applies to dependents under age 19, or full-time students under age 24, at year-end, provided other criteria are met. Unearned income includes taxable interest, dividends, and capital gains. The kiddie tax can be reported on the child's Form 8615 or potentially on the parent's Form 8814 under certain conditions. Earned income and qualified education expenses from 529 plans are exempt.