

Dependent Question Checklist

Ask every question. Document every answer. Do not assume.

1. Basic Identification

- What is the dependent's full legal name?
- What is the dependent's Social Security number?
- What is the dependent's date of birth?
- What is the dependent's relationship to the taxpayer?

2. Residency

- How many months did the dependent live with the taxpayer during the tax year?
- Did the dependent live with the taxpayer for more than half the year (more than 6 months)?
- Were there any temporary absences such as school, medical care, or military service?
- If less than 7 months, can the taxpayer document or explain the residency?

3. Age and Student Status

- How old is the dependent?
- Is the dependent under age 19?
- If age 19 to 23: Was the dependent a full-time student for at least 5 months of the year?
- If over age 23: Is the dependent permanently and totally disabled?

4. Support

- Did the dependent provide more than half of their own support during the year?
- Who paid for housing, food, clothing, medical care, and other living expenses?
- Did the dependent have significant income of their own?

5. Duplicate Claim Risk

- Is there another parent or person who may also claim this dependent?
- Are the parents divorced, separated, or living apart?
- Is there a custody agreement or court order in place?
- Is there a signed Form 8332 releasing the claim to the other parent?

- Was this dependent claimed on another return last year?

Red Flag: If a client says "the other parent claimed the child last year but I want to claim them this year" — do NOT enter the dependent without asking all residency, support, and custody questions first. A duplicate SSN reject will come back on your office.

Document your file. If you ask these questions and the client confirms the answers, note it. A documented file protects the client and the preparer.