

General rules for dependents

These rules generally apply to **all** dependents:

- A dependent must be a U.S. citizen, resident alien or national or a resident of Canada or Mexico
- A person can't be claimed as a dependent on more than one tax return, with rare [exceptions](#)
- A dependent can't claim a dependent on their own tax return
- You can't claim your spouse as a dependent if you file jointly
- A dependent must be a [qualifying child](#) or [qualifying relative](#)

Qualifying child To qualify as a dependent, a child must also pass these tests:

- [Relationship](#): Be your son, daughter, stepchild, eligible foster child, brother, sister, half-sister or -brother, stepbrother, stepsister, adopted child or the child of one of these
- [Age](#): Be under age 19 or under 24 if a full-time student, or any age if permanently and totally disabled
- [Residency](#): Live with you for more than half the year, with some exceptions
- [Support](#): Get more than half their financial support from you
- [Joint return](#): Not file as married filing jointly unless only to claim a refund of taxes paid or withheld

Qualifying relative A qualifying relative must meet general [rules for dependents](#) and pass these tests:

- [Not a qualifying child](#): Isn't your qualifying child or the qualifying child of any other taxpayer
- [Member of household or relationship](#): Lives with you all year as a member of your household or is a [specific type of relative](#)
- [Gross income](#): Has gross income under \$5,050
- [Support](#): Gets more than half their financial support from you