

Dependency Exemptions (부양가족기초공제)

2. List the names below of:

- everyone who lived with you last year (*other than you or your spouse*)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on p

									To be completed by a Certified Volunteer Preparer				
Name (<i>first, last</i>) Do not enter your name or spouse's name below	Date of Birth (<i>mm/dd/yy</i>)	Relationship to you (<i>for example: son, daughter, parent, none, etc</i>)	Number of months lived in your home last year	US Citizen (<i>yes/no</i>)	Resident of U.S., Canada, or Mexico last year (<i>yes/no</i>)	Single or Married as of 12/31/15 (<i>S/M</i>)	Full-time Student last year (<i>yes/no</i>)	Totally and Permanently Disabled (<i>yes/no</i>)	Is this person a qualifying child/relative of any other person? (<i>yes/no</i>)	Did this person provide more than 50% of his/her own support? (<i>yes/no</i>)	Did this person have less than \$4,000 of income? (<i>yes/no</i>)	Did the taxpayer(s) provide more than 50% of support for this person? (<i>yes/no/N/A</i>)	Did the taxpayer pay more than half the maintenance for this person? (<i>yes/no</i>)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

13614-C Interview and Intake Sheet

Form 13614-C (October 2016)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none"> Tax Information such as Forms W-2, 1099, 1098, 1095. Social security cards or ITIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. 													
<ul style="list-style-type: none"> Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 													
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name	M.I.	Last name											
2. Your spouse's first name	M.I.	Last name											
3. Mailing address	Apt #	City											
4. Your Date of Birth	5. Your job title	6. Last year, were you:											
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:											
		10. Can anyone claim you or your spouse on their tax return?											
		11. Have you or your spouse:											
Part II – Marital Status and Household Information													
1. As of December 31, 2016, were you: <ul style="list-style-type: none"> <input type="checkbox"/> Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input type="checkbox"/> Married <ul style="list-style-type: none"> a. If Yes, Did you get married in 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced Date of final decree <input type="checkbox"/> Legally Separated Date of separate maintenance agreement <input type="checkbox"/> Widowed Year of spouse's death 													
2. List the names below of: <ul style="list-style-type: none"> everyone who lived with you last year (other than your spouse) anyone you supported but did not live with you last year 													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/16 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

13614-C Interview and Intake Sheet

Form 13614-C (KR) (2015년 10월)		재무부 - 국세청 접수/상담 및 품질 검토 용지				OMB 번호 1545-1964							
귀하가 준비할 사항: • 세금 정보 - W-2, 1099, 1098, 1095 등 • 세금 보고서에 기재된 모든 사람들의 사회복지 보장 카드 또는 ITIN 서신 • 귀하와 배우자의 사진 ID (유효한 운전면허증 등)					• 이 양식의 1~2 페이지를 작성하십시오. • 귀하는 보고서에 있는 정보에 대해 책임을 집니다. 완전하고 정확한 정보를 제공하십시오. • 질문이 있으면 IRS 공인 자원봉사 작성자에게 문의하십시오.								
파트 I. 귀하의 개인 정보													
1. 귀하의 이름 (First Name)		중간이름 첫자	성 (Last Name)		전화번호	귀하는 미국 시민입니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
2. 배우자의 이름 (First Name)		중간이름 첫자	성 (Last Name)		전화번호	배우자가 미국 시민입니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
3. 우편주소			Apt#	시	주	우편번호							
4. 귀하의 생년월일	5. 귀하의 직위		6. 작년도 귀하의 상태:			a. 풀타임 학생 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
			b. 완전하고 영구적 장애인 여부 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요			c. 법적 시각 장애인 여부 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
7. 배우자의 생년월일	8. 배우자의 직위		9. 작년도 배우자의 상태:			a. 풀타임 학생 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
			b. 완전하고 영구적 장애인 여부 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요			c. 법적 시각 장애인 여부 <input type="checkbox"/> 예 <input type="checkbox"/> 아니요							
10. 다른 사람이 그의 납세 신고서에 귀하나 귀하의 배우자를 부양가족으로 기재할 수 있습니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요 <input type="checkbox"/> 불확실함													
11. 귀하나 귀하의 배우자: a. 신분 도용의 피해자였습니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요 b. 자녀를 입양하였습니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요													
파트 II. 결혼 상태 및 가구 정보													
1. 2015년 12월 31일 현재 귀하의 결혼 상태는?		<input type="checkbox"/> 독신자 (여기에는 등록된 동거 관계, 합법적 동성 결혼, 기타 주 법에 근거한 공식적 관계가 포함됨) <input type="checkbox"/> 기혼 a. 기혼인 경우, 2015년에 결혼하였습니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요 <input type="checkbox"/> 이혼 b. 귀하는 2015년도 마지막 6개월 동안 어느 한 시점이라도 귀하의 배우자와 함께 살았습니까? <input type="checkbox"/> 예 <input type="checkbox"/> 아니요 <input type="checkbox"/> 법적인 별거상태 최종 이혼 일자 <input type="checkbox"/> 미망인 별거 합의 일자 배우자의 사망연도											
2. 아래에 해당하는 사람(들)의 이름을 기입하십시오. • 작년엔 귀하와 함께 살았던 모든 사람 (배우자는 제외) • 작년엔 귀하가 부양했지만 함께 살지 않았던 모든 사람													
추가 공간이 필요하면 여기에 <input type="checkbox"/> 체크한 후, 3페이지에 기입하십시오.													
공인 자원봉사 작성자가 기입할 내용													
성명(이름, 성) 아래에 귀하의 성명이 나 배우자 성명을 입력하지 마십시오.	생년월일 (월/일/년도)	귀하와의 관계 (예: 아들, 딸, 부모, 관계 없음 등)	작년엔 귀하의 집에서 살았던 개월 수	미국 시민 (예/아니오)	작년엔 미국, 캐나다 또는 멕시코 거주자 (예/아니오)	2015.12.31일 현재 독신자 또는 기혼자 (독신/기혼)	작년엔 풀타임 학생 (예/아니오)	완전하고 영구적 장애인 여부 (예/아니오)	이 사람이 다른 사람의 적격 자녀/친척입니까? (예/아니오)	이 사람이 그들 자신의 부양을 50% 이상 지원하였습니까? (예/아니오)	이 사람의 소득이 \$4,000 미만입니까? (예/아니오)	납세자가 이 사람을 50% 이상 부양했습니까? (예/아니오)	납세자가 이 사람의 가정 유지 비용을 50% 이상 지급하였습니까? (예/아니오)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

자원봉사자들은 고품질의 서비스를 제공하도록 교육을 받았으며 최고의 윤리기준을 준수합니다.
 비윤리적 행위를 IRS에 보고하려면 wi.voltax@irs.gov로 이메일을 보내주십시오.

Topics



- Dependents
- Qualifying Child Tests
- Qualifying Relative Tests
- Children of Divorced or Separated Parents

Dependents

- A taxpayer can claim one exemption for each [qualified dependent](#), thereby reducing their taxable income
- Who may be claimed as a dependent?
 - [Qualifying child](#)
 - [Qualifying relative](#)
- Three tests apply to both qualifying child and qualifying relative:
 - Dependent taxpayer – person who is a dependent on someone else's tax return cannot claim a dependent exemption
 - Joint return – person filing a joint return cannot be claimed as a dependent
 - Citizen or resident – dependent must be a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico

Dependents

- 부양가족 공제를 받기 위해서는 Qualifying Child 나 Qualifying Relative로써 다음의 3가지 Test에 충족해야 된다
 - ✓ **Dependent Taxpayer Test**
 - 세금보고자가 다른 사람의 부양가족에 해당되지 말아야 한다
 - ✓ **Joint Return Test**
 - 부양가족이 Joint Return을 하지 말아야 한다
 - Ex. 세금보고자의 부모님을 부양자로 보고 하려고 하는데, 부모님이 이미 Joint Return 한 경우 부모님을 부양자로 할수 없다
 - ✓ **Citizen or resident Test**
 - 부양가족이 꼭 a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico (Resident Alien은 Tax 상을 의미한다)

Qualifying Child Tests

- Five additional tests for a qualifying child:
 - Relationship
 - Age
 - Residency
 - Support
 - Qualifying child of more than one person
- Review Pub 4012, Exemptions/Dependents tab, [Dependency Exemption Interview Tips](#)

<div><div>TIP</div><div>Interview tips</div></div> <div>Table 1: Dependency Exemption Begin with this table for both Qualifying Child and Qualifying Relative dependents. Probe/Action: Ask the taxpayer.</div>		
step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else's tax return this year?	If YES: If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. If NO: Go to Step 2
step 2	Was the person married as of December 31, 2014?	If YES: Go to Step 3 If NO: Go to Step 4
step 3	Is the person filing a joint return for this tax year? (Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)	If YES: You cannot claim this person as a dependent. If NO: Go to Step 4
step 4	Was the person a U.S. citizen, U.S. resident alien, or U.S. national?	If YES: Go to Step 5

Qualifying Child Tests

- Five additional tests for a qualifying child:

- **Relationship**

- Your Child (Son, Daughter, Adopted Child, Step Child, Foster Child, Brother, Sister, Stepbrother, Stepsister, Grand child.(단 사촌은 해당되지 않는다)

- **Age**

- Tax Year에 19세미만(18세까지) 또는 학생인경우 24세 미만(23세까지)
 - 단 장애인은 연령에 제한이 없다

- **Residency**

- 6개월이상을 같이 살아야 한다
 - 단 6개월미만이라도 병(illness), 학교, 사업,휴가,군복무시 함께 같이 안 살아도 6개월이상으로 간주한다

- **Support**


- 자녀가 자신의 생활비 절반(1/2)을 초과하여 스스로 부담하지 말아야한다

- **Qualifying child of more than one person**

Qualifying Relative Tests

- Four tests for a qualifying relative, in addition to dependent taxpayer, joint return, and citizen or resident:
 - Not a qualifying child
 - Member of household or relationship
 - Gross income
 - Support
- Review Pub 4012, Exemptions/Dependency & More Info tab
 - [Interview Tips for Qualifying Relative](#)
 - [Worksheet for Determining Support](#)

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. _____

Expenses for Entire Household (where the person you supported lived)

6. Lodging (complete line 6a or 6b):

6a. Enter the total rent paid 6a. _____

6b. 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. _____

Expenses for the Person You Supported

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. _____

22. Is line 21 more than line 19?

☐ 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 your qualifying child or your qualifying relative. Stop here.

Qualifying Relative Tests

- Four tests for a qualifying relative, in addition to dependent taxpayer, joint return, and citizen or resident:
 - **Not a qualifying child**
 - Qualifying Child에 해당이 없어야 한다
 - **Member of household or relationship**
 - 일년 내내 같이 살아야 한다 (All year in your home)
 - 3촌 이내의 친족에 해당(3촌 이내 -조카포함 함께 살지 않더라도 함께 산것으로 간주한다)
 - 이혼이나 배우자 사망에도 불구하고 전 배우자의 부모와는 계속해서 부모관계가 유지되는 것으로 본다
 - **Gross income**
 - 부양가족의 수입이 \$4,050 (TY2016) 미만이어야 한다
 - **Support**
 - 부양자가 자신의 생활비 절반(1/2)을 초과하여 스스로 부담하지 말아야한다

Children of Divorced or Separated Parents

- Special rules apply
- What is the difference between custodial and noncustodial parent?
- See table in Pub 4012, Exemptions/Dependents tab, [Children of Divorced or Separated Parents or Parents Who Live Apart](#)
- Custodial parents can revoke a release of claim to exemption they previously provided to the noncustodial parent on Form 8332

Form 8332 (Rev. January 2010) Department of the Treasury Internal Revenue Service	Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent ▶ Attach a separate form for each child.	OMB No. 1545-0074 Attachment Sequence No. 115
---	--	--

Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart (Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test) Probe/Action: Ask the taxpayer:		Noncustodial parent's social security number (SSN) ▶	
TIP interview tips		for Current Year	
step 1	Did the child receive over half of his or her support from the parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?	Name of child _____ _____ _____	
If YES, go to Step 2. If NO, Table 3 does not apply.		_____ _____ _____	
step 2	Was the child in the custody of one or both parents for more than half the year?	_____ _____ _____	
If YES, go to Step 3. If NO, Table 3 does not apply.		_____ _____ _____	
step 3	Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written	_____ _____ _____	
If YES, the Table 3 exception applies. See the footnote for		_____ _____ _____	

Summary

Conditions for taxpayer to claim a dependency exemption:

- Taxpayer must not be claimed as a dependent by another taxpayer.
- Cannot claim a married person who files a joint return unless:
 - Joint return is only to claim refund, and
 - No tax liability for either spouse on separate returns.
- Dependent must be a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico, for some part of the year.
- Dependent must be taxpayer's qualifying child or qualifying relative.