

SPECIALTY WORK SHEET for DEPENDENCY SUPPORT

In order to maximize your deductions, please complete this form.

CLIENT _____

TAX YEAR _____

SOURCES OF DEPENDENT'S INCOME

Wages, Salaries, Commissions, and Business Income		
Dividends, Interest, Pensions, and Annuities		
Gross Rental Income		
Receipts from Sales of Property		
Social Security and Veteran's Benefits		
Welfare and Unemployment Compensation		
Gifts and Inheritances		
Other (specify)		
TOTAL A		

GROSS INCOME TEST

	Yes	No
Did dependent have gross taxable income of the exemption amount or more?		

DEPENDENT'S INCOME (PART E) USED FOR NON-SUPPORT PURPOSES

Savings		
Payments for Stocks and Bonds Purchased		
Payments of Income and Social Security Taxes		
Life Insurance Premiums		
Payments on Capital Purchases (Car, Boat, House, Furniture, etc.)		
Other (specify)		
TOTAL B		

AMOUNT SPENT FROM ALL SOURCES TO SUPPORT DEPENDENT

Lodging (Pro-Rated)		
Food (Pro-Rated)		
Telephone, Utilities, and Household Repairs (Pro-Rated)		
Clothing		
Education		
Medical and Dental (Including Medical Insurance Premiums)		
Travel, Recreation, and Hobby		
Other (specify)		
TOTAL C		

CALCULATION

Amount contributed by dependent for own support	(D EQUALS A less B)	
Amount contributed by others (excluding welfare) for dependent's support.	(E)	
Amount contributed by taxpayer for dependent's support	(C Less D and E)	

NOTES: If the amount contributed by the taxpayer was more than 50 percent of the support for the year, then this dependent passes the support test. If not, can a Multiple Support Agreement be done?

DO NOT INCLUDE IN TOTAL SUPPORT THE FOLLOWING: Federal, state, and local income taxes paid by persons from their own income; Social Security and Medicare taxes paid by persons from their own income; Life insurance premiums; Funeral expenses; Scholarships received by your child if your child is a full time student; (if a child is committed to a state training school because of antisocial behavior, the value of the room, board, and education provided is not a scholarship; it must be included in support); Survivors' and Dependents' Educational Assistance payments used for support of the child who receives them.