

Student Name _____

Student Datatel Number _____

Worksheet 1. **Worksheet for Determining Support**

To figure if you provided more than half of a person's support, you must first determine the total support provided for that person. Total support includes amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities.

Funds Belonging to the Person You Supported

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. _____
3. _____
4. _____
5. _____

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

6. Lodging (complete line 6a or 6b):
 - 6a. Enter the total rent paid _____
 - 6b. Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 20. _____
7. Enter the total food expenses _____
8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b) _____
9. Enter the total amount of repairs (not included in line 6a or 6b) _____
10. Enter the total of other expenses. Do not include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance. _____
11. Add lines 6a through 10. These are the total household expenses _____
12. Enter total number of persons who lived in the household _____

Expenses for the Person You Supported

13. Divide line 11 by line 12. This is the person's share of the household expenses _____
14. Enter the person's total clothing expenses _____
15. Enter the person's total education expenses _____
16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance _____
17. Enter the person's total travel and recreation expenses _____
18. Enter the total of the person's other expenses _____
19. Add lines 13 through 18. This is the total cost of the person's support for the year _____

Did You Provide More Than Half?

20. 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. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1. _____
22. Add lines 20 and 21 _____
23. Subtract line 22 from line 19. This is the amount you provided for the person's support _____
24. Multiply line 19 by 50% (.50) _____

Is line 23 more than line 24?

Yes. You meet the support test for the person. If the other dependency tests are met, you can claim an exemption for the person.

No. You do not meet the support test for the person. You cannot claim an exemption for the person unless you can do so under a multiple support agreement. See *Multiple Support Agreement* later in this publication.