

## Claiming a Parent As a Dependent

If you are caring for your mother or father, you may be able to claim your parent as a dependent on your income taxes. This would allow you to get an exemption (\$4,050 for tax year 2016) for him or her.

There are five tests to determine whether you can claim a parent as a dependent:

The person you are claiming as a dependent must be related to you. This shouldn't be a problem if you are claiming a parent (in-laws and stepparents are also allowed). Keep in mind, however, that foster parents do not count as a relative. To claim a foster parent, he or she must live with you for a year as a member of your household.

- Your parent must be a citizen or resident of the United States or a resident of Canada or Mexico.
- Your parent must not file a joint return. If your parent is married, he or she must file separately. There is an exception if your parent is filing jointly, but has no tax liability. If your parent files a joint tax return solely to get a refund, you can claim him or her as a dependent.
- Your parent must not have a gross income of \$4,050 (in 2016) a year or more. Gross income does not include Social Security payments or other tax-exempt income. (For those with incomes above \$25,000, some portion of Social Security income may be includable in gross income; for details, [click here](#).)
- You must provide more than half of the support for your parent during the year. Support includes amounts spent to provide food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. Even if you do not pay more than half your parent's total support for the year, you may still be able to claim your parent as a dependent if you pay more than 10 percent of your parent's support for the year, and, with others, collectively contribute to more than half of your parent's support. To receive the exemption, all those supporting your

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parent must agree on and sign the applicable Multiple Support Declaration ([Form 2021](#)).

If you cannot claim your parent as a dependent because he or she filed a joint tax return or has a gross income above \$4,050 (in 2016) but you have been paying your parent's medical expenses, you may be able to deduct those expenses from your taxes. For more information on this, [click here](#).