**CALIFORNIA RULE ON QUALIFYING RELATIVE FOR HOH**

* **Relationship or Member of the Household Test.**[1](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn1) The person must be one of the relatives listed below.[2](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn2) If at any time during the year the person was your spouse/RDP, the person cannot qualify as your dependent and you are not entitled to claim a Dependent Exemption Credit for the person.

A person who is not one of the relatives listed cannot qualify you for the head of household filing status. Under no circumstances shall the same person be used to qualify more than one taxpayer for the head of household filing status for the same year.

* + Birth [child](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#Child)
	+ Grandchild
	+ Brother
	+ Half brother
	+ [Parent/Stepparent](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#ParentStepparent)
	+ Stepbrother
	+ Son-in-law
	+ Brother-in-law
	+ Father-in-law
	+ Uncle[3](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn3)
	+ Nephew[4](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn4)
	+ [Stepchild](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#Stepchild)
	+ [Adopted child](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#AdoptedChild)
	+ Sister
	+ Half sister
	+ Grandparent
	+ Stepsister
	+ Daughter-in-law
	+ Sister-in-law
	+ Mother-in-law
	+ Aunt[3](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn3)
	+ Niece[4](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#fn4)

(1) Any unrelated person **WHO LIVED WITH YOU ALL YEAR** as a member of your household can qualify you for a Dependent Exemption Credit as long as all the other requirements for the credit are met.  However, such a person cannot qualify you for head of household filing status. A cousin is a descendant of a brother or sister of your parents and is **not** one of the relatives who by law can qualify you for head of household filing status.

(2) Any one of the relationships listed above that were established when the taxpayer married or entered into a registered domestic partnership are not ended if the taxpayer divorces or terminates the registered domestic partnership, or his or her spouse/RDP dies.

(3) An uncle or aunt may qualify you only if he or she is the brother or sister of your father or mother.

(4) A nephew or niece may qualify you only if he or she is the child of your brother or sister.

* **Gross Income Test.** To qualify for head of household filing status, your qualifying relative’s gross income must be less than the federal exemption amount for the year in question. In addition, you are not entitled to a Dependent Exemption Credit for a qualifying relative whose gross income was equal to or more than the federal allowable dependent exemption amount for that particular year.

If your qualifying relative was married or an [RDP](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#RegisteredDomesticPartner), you must consider your qualifying relative's community interest in his or her spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to [irs.gov](http://www.irs.gov/) and search for Publication 17, Your Personal Income Tax.

* **Support Test.** You must provide more than half of a person’s total [support](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#Support) during the calendar year to meet the support test. To determine whether you have provided more than half the support, compare the amount you contributed for the person’s support to the entire amount of support the person received from all sources. All sources include tax-exempt income, such as social security benefits and Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children), and the person’s own funds used for support.

Your contribution may not include any part of the person’s support that was paid by the person with the person’s own wages, even if you paid the wages. The person’s own funds are not support unless they are actually spent for support. Also, see [Multiple Support Agreement](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#MultipleSupportAgreement). For more information, go to [irs.gov](http://www.irs.gov/) and search for Publication 501, Exemptions, Standard Deduction, and Filing Information.

To qualify for head of household filing status, you must be entitled to a Dependent Exemption Credit for your qualifying relative. Therefore, the qualifying relative must also meet the two additional tests for dependency (joint return test and citizenship test.) See [Dependent Exemption Credit](https://www.ftb.ca.gov/individuals/hoh/selftest/definitions.shtml#DependentExemptionCredit) for more information.