

WORKSHEET FOR DETERMINING SUPPORT

Income of the Person You Supported	YES	NO
1) Did the person you supported receive any income, such as wages, interest, dividends, pensions, rents, social security or welfare? (If yes, complete lines 2, 3, 4, and 5. If no, go to line 6.)		
2) Total Income received	\$	
3) Amount of income used for support	\$	
4) Amount of income used for other purposes	\$	
5) Amount of income saved	\$	
Expenses for Entire Household (where person you supported lived)		
6) Lodging (complete item a or b)		
a) Rent paid	\$	
b) If not rented, show fair rental value of home. If person you supported owned the home, include this amount on line 20.	\$	
7) Food	\$	
8) Utilities (heat, light, water, etc. not included in line 6a or 6b)	\$	
9) Repairs (not included in line 6a or 6b)	\$	
10) Other. Do not exclude expenses of maintaining home, such as mortgage interest, real estate taxes and insurance.	\$	
11) Total household expenses (Add lines 6 through 10)	\$	
12) Total number of persons who lived in the household		
Expenses for the Person You Supported		
13) Each person's part of household expenses (lines 11 dividend by line 12)	\$	
14) Clothing	\$	
15) Education	\$	
16) Medical, dental	\$	
17) Travel, recreation	\$	
18) Other (Specify)	\$	
19) Total	\$	

Did You Provide More Than Half?	
20) Amount the person provided for own support (line 3, plus line 6b if the person you supported owned the home)	\$
21) 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 2.	\$
22) Amount you provided for the person's support (line 19 minus lines 20 and 21)	\$
23) 50% of line 19	\$
Is line 22 more than line 23?	
<p>Yes. You meet the support test for the person. If the other exemption tests are met, you may claim an exemption for the person.</p> <p>No. You did 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.</p>	

Source: Gear Up 2002