

Worksheet for Determining Support

This worksheet is modeled after the Internal Revenue Service Publication 17 worksheet and requests historical information. However, it is necessary that you determine whether your domestic partner, older child, or domestic partner's child, will qualify as a dependent for the calendar year the dependent is enrolling (the "enrollment year"). Complete this worksheet using the income and expenses you anticipate during the enrollment year to determine if you provide more than one-half of the support for your domestic partner, older child, or domestic partner's child. A separate worksheet must be completed for each individual.

Important:

You can use this worksheet to determine whether an individual meets the support test to qualify as a tax dependent.

Individual's Income

1. Did the individual you supported receive any income, such as wages, interest dividends, pensions, rents, social security, or welfare?
 - Yes (Answer questions 2, 3, 4, and 5.)
 - No (Skip to question 6.)
2. Total annual income received \$ _____
3. Amount of income used for the individual's support \$ _____
4. Amount of income used for purposes other than support \$ _____
5. Amount of income either saved or not used for lines 3 or 4 \$ _____

The total of lines 3, 4, and 5 should equal line 2.

Yearly household expenses where you and the individual live

6. Lodging (*Complete either a or b*):
 - a. Rent Paid \$ _____
 - b. If not rented, show fair rental value of your home. If your domestic partner owned the home, include this amount on line 21. \$ _____
7. Food \$ _____
8. Utilities (heat, light, water, etc. not included in line 6a or 6b) \$ _____
9. Repairs that were not included in line 6a or 6b \$ _____
10. Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes, and insurance). \$ _____
11. Add lines 6a or 6b through 10 \$ _____
12. Total number of persons who lived in the household \$ _____

Yearly expenses for the individual

13. Divide line 11 by line 12 to determine each person's part of household expenses

\$ _____	÷	_____	=	\$ _____
line		line		
11		12		
14. Clothing \$ _____
15. Education \$ _____
16. Medical and dental \$ _____
17. Travel and recreation \$ _____
18. Other (please specify) \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____
19. Total amount for the individual's yearly support (Add lines 13 through 18.) \$ _____

20. Multiply line 19 by 50%
(.50) \$ _____

21. Amount the individual provided for his or her own support \$ _____

Line 3 \$ _____

Line 6b (include if the individual owned the home) \$ _____

Add lines 3 and 6b, if each are applicable \$ _____

22. Amount that others added to the individual's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts from line 2. \$ _____

23. Amount you provided for the individual's support:
\$ _____ - \$ _____ - \$ _____ = \$ _____
line 19 line 21 line 22

24. Is line 23 more than line 20? If so, the individual qualifies as a tax dependent.
Check "Yes" on the *appropriate Declaration of Tax Status* form.

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