

■ Case 6: Leonardo

- Leonardo turned 18 & graduated from High School in June 2025. He lived with his parents all year & earned \$19,000. With his income he provided over half of his own support. He has a valid SSN.
- Leonardo's parents, Elio (TP) and Alejandra (SP), file a joint return. Both have valid SSNs. They earned \$23,000 in 2024.
- Elio and Alejandra did not list Leonardo on their intake because, "He's 18 now and earns his own money and we don't pay much for him anymore. He even pays us rent."

■ Leonardo question

What role should Leonardo play on his parents' tax return?

- A. He is their dependent, since he was in High School in 2025.
- B. He should not appear. He is an adult and provided over half his own support.
- C. He is their "Qualifying Child for Earned Income Tax Credit" purposes.

What role should Leonardo play on his parents' tax return?

- A. He is their dependent, since he was in High School in 2025. **INCORRECT.** *Leonardo provided over half his own support, so he can not be a dependent.*
- B. He should not appear. **INCORRECT.** *Leonardo can't be a dependent – he provides over half his own support. But he is a Qualifying Child for Earned Income Tax Credit purposes, since: he is their son, under 19, lived with them over half the year and will not file a joint return.*
- C. He is their “Qualifying Child for Earned Income Tax Credit” purposes **CORRECT!** *Even though he provides over half his own support (and is thus NOT his parents' dependent, even being a full-time student), he is still his parents' “Qualifying Child for Earned Income Tax Credit” purposes.*

■ Leonardo's role on his parents' taxes

- Leonardo **is not a dependent**, since he failed the support test to be a dependent (provided over half his own support)
- Leonardo **is a “Qualifying Child for Earned Income Tax Credit” purposes**
 - Age: he was under age 19 at end of tax year
 - Residency: he lived with the TP (his parents) over half the year
 - Relationship: he's the TP's son
- **THERE IS NO SUPPORT TEST FOR EIC.**
- Including Leonardo on the tax return will get his parents over \$3,500 in Earned Income Credit on their 2025 taxes! Without him they would not have qualified to receive any EIC.
 - Assuming they meet all other requirements, outlined in Tab I of your 4012.

How's Leonardo look in the dependent calculator?

Dependent Qualification Calculator

Version 7.01
9/26/2021

TaxYear: 2020	TP/SP Name: Elio & Ale	Dependent Name: Leonardo			
TP/SP Information	Dependent age on 12/31	Relationship to TP	Residency with TP	Dependent self-support	ELIGIBLE FOR ...
TP citizen: US Cit/US Nat'l SP citizen: US Cit/US Nat'l <input type="checkbox"/> TP/SP has an ITIN <input type="checkbox"/> TP/SP is a Qual Child <input type="checkbox"/> TP/SP is a Qual Relative <input checked="" type="checkbox"/> TP paid >50% of HH cost	<input type="radio"/> Born in 2020 <input type="radio"/> 1-12 <input type="radio"/> 13 <input type="radio"/> 14-16 <input checked="" type="radio"/> 17-18 <input type="radio"/> 19-23 FT student <input type="radio"/> other <input type="text" value="Calculate age using DOB"/>	<input checked="" type="radio"/> Son, daughter, step- <input type="radio"/> Adopting <input type="radio"/> Descendant of <input type="radio"/> Foster child <input type="radio"/> Descendant of <input type="radio"/> Brother, sister, half- <input type="radio"/> Niece or nephew <input type="radio"/> Descendant of <input type="radio"/> Stepbrother, -sister <input type="radio"/> Descendant of <input type="radio"/> Parent of TP/SP <input type="radio"/> Ancestor/Sibling of <input type="radio"/> In-law or stepparent <input type="radio"/> Cousin or Unrelated <input type="radio"/> Spouse of TP	<input type="radio"/> 0 months <input type="radio"/> 1-6 months <input type="radio"/> 7-11 months <input checked="" type="radio"/> 12 months Citizenship ? <input checked="" type="radio"/> US Cit/US Nat'l <input type="radio"/> Resident alien <input type="radio"/> Canada/Mexico <input type="radio"/> Non-Res alien Other <input type="checkbox"/> Drug conviction	<input type="radio"/> <= 50% by Depend. <input checked="" type="radio"/> > 50% by Depend. Taxpayer support <input type="radio"/> 0-10% by TP <input type="radio"/> 11-50% by TP <input type="radio"/> > 50% by TP/SP Dependent Tax Status <input type="checkbox"/> Dep. filing MFJ <input type="checkbox"/> —only for refund <input type="checkbox"/> Income less than: \$ 4,300 (2020) excluding Social Security (usually ?).	Dependent as a child NO Dependent as a relative NO Qual person for HOH filing NO Dependent for Widow(er) filing NO Child/Dependent Care NO Medical Expense Deduction NO Child Tax Credit NO Earned Income Tax Credit YES Lifetime Learning Credit NO American Opportunity Credit NO Hover mouse over or click on red or yellow results for more information. <input type="button" value="HELP"/> <input type="button" value="RESET"/> Hint: RESET between tests
<input type="checkbox"/> Qualifying Child of Another TP					
<input checked="" type="checkbox"/> This TP is a parent					



CAUTION:
Although dependent qualifies,

Elio's & Ale's TaxSlayer entry: non-dependent Leonardo

Form Finder

Enter the form number...

i Basic Information


Filing Status


Personal Information


Dependents/Qualifying
Person


 KIM KNOX

IRS Identity Protection PIN

 Federal Section

 Health Insurance

 State Section

 Summary/Print

 E-file

Number of months this person lived in your home during 2025

12

Note: If this dependent was born in 2025, you must select 12 months

Check All That Apply:

- This person was over age 18 and a full-time student at an eligible educational institution.
- Check if this person was DISABLED.
- Check if this qualifying child is NOT YOUR DEPENDENT.
- Check if you wish to NOT claim this dependent for Earned Income Credit purposes.
- Check if this dependent is married and filing a joint return.
- This individual made over \$5,050 of income
- This dependent qualifies for a Multiple Support Declaration.



You have indicated that this qualifying relative has income of over \$5,050. If all of your entries on this page are correct, this person is not eligible to be claimed on your return. We recommend removing this person from your return. However, if you wish to include them, please select Continue below. If not, please select Cancel to review or edit your entries.

■ Case 6.1: Elio's brother Mateo

- During the interview with Elio (TP) & Alejandra (SP), you ask again, “Did anyone else live in your home?”
- You learn that in March, Elio's older brother, Mateo, moved into their home. He was in a bad accident at work and is now considered totally and permanently disabled.
- Mateo is receiving disability insurance payments and provides over half his own support. Mateo is single and has a valid SSN
- The couple say they are sorry to bother you with this sad tale, as it won't make any differences to their taxes.

... or will it?

■ Mateo Question

Fill out the [Dependent Qualification Calculator](#) to determine the correct answer to the following:

- Should Elio's brother, Mateo, be included on Elio's and Alejandra's tax return?
 - A. [No, Mateo gets disability and he's older than Elio anyway.](#)
 - B. [Yes, he's their "Qualifying Child for Earned Income Tax Credit" purposes.](#)

Should Elio's brother, Mateo, be included on Elio's and Alejandra's tax return?

A. No, Mateo gets disability and he's older than Elio anyway - **INCORRECT!**

- There is **no support test for EITC** – it is okay that Mateo provides his own support.
- Since Mateo is **considered totally and permanently disabled**, his **age does not matter**.

B. Yes, he's their "Qualifying Child for Earned Income Tax Credit" purposes - **CORRECT!**

- Age: Mateo is totally and permanently disabled – his age doesn't matter.
- Residency: he lived with the TPs 10 months – over half the year.
- Relationship: Mateo is the TP's brother.

Mateo in the dependent calculator

Dependent Qualification Calculator

Version 7.02
10/7/2021

TaxYear: 2020 TP/SP Name: Elio & Alejandra Dependent Name: Mateo

TP/SP Information

- TP citizen: US Cit/US Nat'l
SP citizen: US Cit/US Nat'l
- TP/SP has an ITIN
 - TP/SP is a Qual Child
 - TP/SP is a Qual Relative
 - TP paid >50% of HH cost

TP Marital Status

- TP is married
- Filing jointly with SP
 - only for refund
- Filing Head of Household

Dependent age on 12/31

- Born in 2020
- 1-12
- 13
- 14-16
- 17
- 18
- 19-23 FT student
- other

Calculate age using DOB

- Older than TP & SP

- Disabled
- Incapable of self-care
- Emancipated

Marital Status

- Dep. single
- Dep. married

Elio & Alejandra pass the EITC “rules for everyone”

- US citizen or resident alien
- SSNs valid for employment
- Not filing MFS

TaxSlayer will confirm

- They have earned income
- Investment income under the limit for EITC

ELIGIBLE FOR ...

as a child	NO
as a relative	NO
for HOH filing	NO
for Widow(er)	NO
Dependent Care	NO
Expense Deduction	NO
Child Tax Credit	NO
Other dependents	NO
Earned Income Tax Credit	YES
Child Tax Credit	NO
Child Tax Credit	NO
Child Tax Credit	NO

house over or click on yellow results for more information.

HELP RESET
RESET between tests

CAUTION:

Mateo in the dependent calculator

Dependent Qualification Calculator

Version 7.02

TaxYear: 2020 TP/SP Name: Elio & Alejandra

TP/SP Information	Dependent age on 12/31	Relationship to TP
TP citizen: US Cit/US Nat'l SP citizen: US Cit/US Nat'l <input type="checkbox"/> TP/SP has an ITIN <input type="checkbox"/> TP/SP is a Qual Child <input type="checkbox"/> TP/SP is a Qual Relative <input checked="" type="checkbox"/> TP paid >50% of HH cost	<input type="radio"/> Born in 2020 <input type="radio"/> 1-12 <input type="radio"/> 13 <input type="radio"/> 14-16 <input type="radio"/> 17 <input type="radio"/> 18 <input type="radio"/> 19-23 FT student <input checked="" type="radio"/> other Calculate age using DOB	<input type="radio"/> Son, daughter, step- <input type="radio"/> Adopting <input type="radio"/> Descendant of <input type="radio"/> Foster child <input type="radio"/> Descendant of <input checked="" type="radio"/> Brother, sister, half- <input type="radio"/> Niece or nephew <input type="radio"/> Descendant of <input type="radio"/> Stepbrother, -sister <input type="radio"/> Descendant of <input type="radio"/> Parent of TP/SP <input type="radio"/> Ancestor/Sibling of <input type="radio"/> In-law or stepparent <input type="radio"/> Cousin or Unrelated <input type="radio"/> Spouse of TP
TP Marital Status	Marital Status	
<input checked="" type="checkbox"/> TP is married <input checked="" type="checkbox"/> Filing jointly with SP <input type="checkbox"/> —only for refund <input type="checkbox"/> Filing Head of Household	<input checked="" type="checkbox"/> Older than TP & SP <input checked="" type="checkbox"/> Disabled <input type="checkbox"/> Incapable of self-care <input type="checkbox"/> Emancipated	
<input type="checkbox"/> Divorced/separated or lived apart last 6 months <input type="checkbox"/> child lived with one or both parents > 6 mo <input type="checkbox"/> more than half of support provided by parents Who has an 8332 or decree? <input type="radio"/> TP <input type="radio"/> SP <input checked="" type="radio"/> Neither	<input checked="" type="radio"/> Dep. single <input type="radio"/> Dep. married	

Mateo satisfies the five tests for EITC qualifying child:

1. Relationship

2. Age

Even though he is older than TP & SP, he is permanently & totally disabled.

3. Joint return

(continued)

CAUTION:

Mateo in the dependent calculator

Dependent Qualification Calculator

Version 7.02
10/7/2021

TaxYear: 2020	TP/SP Name: Elio & Alejandra	Dependent Name: Mateo
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TP/SP Information	Dependent age on 12/31	Relationship to TP	Residency with TP	Dependent self-support	ELIGIBLE FOR ...
TP citizen: US Cit/US Nat'l SP citizen: US Cit/US Nat'l	<input type="radio"/> Born in 2020 <input type="radio"/> 1-12 <input type="radio"/> 13	<input type="radio"/> Son, daughter, step- <input type="radio"/> Adopting	<input type="radio"/> 0 months <input type="radio"/> 1-6 months <input checked="" type="radio"/> 7-11 months <input type="radio"/> 12 months Citizenship ? <input checked="" type="radio"/> US Cit/US Nat'l <input type="radio"/> Resident alien <input type="radio"/> Canada/Mexico <input type="radio"/> Non-Res alien	<input type="radio"/> ≤ 50% by Depend. <input type="radio"/> > 50% by Depend. Taxpayer support <input type="radio"/> 0-10% by TP <input type="radio"/> 11-50% by TP <input type="radio"/> > 50% by TP/SP Dependent Tax Status <input type="checkbox"/> Dep. filing MFJ <input type="checkbox"/> —only for refund <input type="checkbox"/> Income less than: \$ 4,300 (2020) excluding Social Security (usually ?).	Dependent as a child NO Dependent as a relative NO Qual person for HOH filing NO Qual person for Widow(er) filing NO Child/Dependent Care NO Medical Expense Deduction NO Child Tax Credit NO Credit for other dependents NO Earned Income Tax Credit YES Tuition and Fees Adjustment NO Lifetime Learning Credit NO American Opportunity Credit NO
support provided by parents Who has an 8332 or decree? <input type="radio"/> TP <input type="radio"/> SP <input checked="" type="radio"/> Neither	Marital Status <input checked="" type="radio"/> Dep. single <input type="radio"/> Dep. married	<input type="radio"/> Spouse of TP	Other <input type="checkbox"/> Drug conviction	Hover mouse over or click on red or yellow results for more information. HELP RESET Hint: RESET between tests	CAUTION:

Mateo satisfies the tests for EITC qualifying child:

4. Residency
He lived with TP >6 mos in the U.S.

5. SSN valid for employment



Mateo in the dependent calculator

Dependent Qualification Calculator

Version 7.02
10/7/2021

TaxYear: 2020 TP/SP Name: Elio & Alejandra Dependent Name: Mateo

TP/SP Info

TP citizen: US
 SP citizen: US
 TP/SP has an
 TP/SP is a Qu
 TP/SP is a Qu
 TP paid >50%

TP Marital

TP is married
 Filing jointly
 —only fo
 Filing Head

Divorced/sepa
 lived apart las

child lived with one of
 both parents > 6 mo
 more than half of
 support
 provided by parents

Who has an 8332 or decree?
 TP SP Neither

Marital Status

Dep. single
 Dep. married

Emancipated

In-law or stepparent
 Cousin or Unrelated
 Spouse of TP

Drug conviction

Mateo provided over half his own support, so he can't be Elio's & Ale's dependent

But putting him on the tax return will qualify the couple for additional EITC.

Dependent self-support

<= 50% by Depend.
 > 50% by Depend.

Taxpayer support

0-10% by TP
 11-50% by TP
 > 50% by TP/SP

Dependent Tax Status

Dep. filing MFJ
 —only for refund
 Income less than:
 \$ 4,300 (2020)
 including Social
 Security (usually ?).

ELIGIBLE FOR ...

Dependent as a child	NO
Dependent as a relative	NO
Qual person for HOH filing	NO
Qual person for Widow(er) filing	NO
Child/Dependent Care	NO
Medical Expense Deduction	NO
Child Tax Credit	NO
Credit for other dependents	NO
Earned Income Tax Credit	YES
Tuition and Fees Adjustment	NO
Lifetime Learning Credit	NO
American Opportunity Credit	NO

HELP RESET
 Hint: RESET between tests

CAUTION:



Eio's & Ale's TaxSlayer entry: non-dependent Mateo

relationship 

Brother 

Number of months this person lived in your home during 2020

10 

Note: If this dependent was born in 2020, you must select 12 months

Check All That Apply:

- This person was over age 18 and a full-time student at an eligible educational institution.
- Check if this person was DISABLED.
- Check if this qualifying child is NOT YOUR DEPENDENT.
- Check if you wish NOT to claim this dependent for Earned Income Credit purposes.
- Check if this dependent is married.
- This dependent made over \$4,300 of income
- This dependent qualifies for a Multiple Support Declaration.

CANCEL

■ Elio's & Alejandra's tax return

- Elio & Alejandra would receive an additional \$2,300+ in EITC for Mateo, on top of the \$3,500+ they will receive for Leonardo.
- The total EITC on their return is now nearly \$6,000!

We often forget that the rules are different for EITC – dependency is not required and support is not an issue.