Worksheet for Determining Support

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

ARIZONA STATE UNIVERSITY

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 50% of the support for your domestic partner, older child or domestic partner's child. A separate worksheet must be completed for each individual.

	INCOME	**IN DOLLARS ($)**
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 11 line 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 others added to the 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.	

Revised 11.25.08