

Tax Filer Household Rules

For adults, the household must include:

- The tax payer; AND
- His/her spouse if they live together, regardless of whether or not they intend to file a federal income tax return jointly; AND
- Individuals the tax payer expects to claim as a tax dependent on his/her federal income tax return

Tax Dependent Exception Household Rules

Exception #1 - Is the individual a tax dependent of someone other than a spouse or a biological, adopted, or step-parent?

Exception #2 - Is the individual a child under age 19 (or at state option 19 or 20 and a full-time student) living with both parents but the parents do not expect to file taxes jointly?

Exception #3 - Is the individual a child under age 19 (or at state option, age 19 or 20 if a full-time student) who expects to be claimed as tax dependent by a non-custodial parent?