Parkers Prairie Tax Service
Tax Consultant

2026 Dependent Support Worksheet

Who paid for this person's living costs in 2026?
Due diligence worksheet – tax year 2026 • One per person

Taxpayer name(s): _____ Date completed: _____

Person supported (name): _____ Relationship to you / age: _____

When to fill this out. Complete one for each dependent who had **their own money** in 2026 (a job, Social Security, savings, student loans in their name) or who is a **relative other than your child**. The IRS requires us to show that the child did **not** pay for more than half of their own support – or, for other relatives, that **you** paid more than half.

Tips: use yearly amounts (monthly × 12 is fine) and round to whole dollars. A good estimate is better than a blank – we'll review it with you.

A THE PERSON'S OWN MONEY

A1	**Wages and self-employment income** (before taxes)	$ _____
A2	**Social Security, SSI, survivor or disability benefits** paid to or for this person	$ _____
A3	**Other income** (interest, dividends, gifts of cash, child support paid directly to them)	$ _____
A4	**Student loans in their own name** taken out in 2026	$ _____
A5	**Savings and other accounts on January 1, 2026**	$ _____
A6	**Total of their own money** (A1 through A5)	$ _____
A7	How much of their own money did they spend on **their own living costs** (rent, food, clothing, car, phone, school, fun)?	$ _____
A8	How much did they spend on **other things** (investments, gifts to others, paying down debt)?	$ _____
A9	**Savings and other accounts on December 31, 2026**	$ _____

Check: A7 + A8 + A9 should about equal A6. Don't include public assistance here – list it in Part D. Scholarships received by a full-time student do not count as support at all.

B HOUSEHOLD COSTS *Where this person lived*

Costs for the **whole household** where this person lived.

B1	**Rent paid** for the year – *or*, if the home is owned, its **fair rental value** (what it would rent for). Home owned by the person supported? ☐ Yes ☐ No	$ _____
B2	**Food** eaten at home and out (for the household)	$ _____
B3	**Utilities** (heat, electric, water, garbage, phone, internet) not included in B1	$ _____
B4	**Repairs** not included in B1	$ _____
B5	**Other household costs** – *do not include mortgage interest, property taxes or home insurance (the rental value covers those)*	$ _____
B6	**Number of people who lived in the household** (including this person)	_____ people

C COSTS JUST FOR THIS PERSON

C1	**Clothing**	$ _____
C2	**Education** (tuition, books, fees – not covered by a scholarship)	$ _____
C3	**Medical and dental** costs not paid by insurance, plus **health insurance premiums** paid for them	$ _____
C4	**Travel and recreation** (vacations, sports, camps, entertainment)	$ _____
C5	**Other costs** (car bought for them, car insurance, gas, cell phone, allowance, child care, furniture or other items for their use)	$ _____

D HELP FROM OTHERS FOR THIS PERSON

D1	**Public assistance** used for this person (MFIP/TANF, SNAP, housing assistance, foster care payments)	$ _____
D2	**Other people** (the other parent, grandparents, relatives) – who? _____	$ _____
D3	**Anyone else** (churches, charities or other organizations)	$ _____

_____
Completed by (taxpayer) Date

PREPARER USE ONLY – SUPPORT CALCULATION

Based on IRS Publication 501, Worksheet for Determining Support. Line numbers match the IRS worksheet.

Line	Description	From client worksheet	Amount
1	Person's own funds (income, borrowing, beginning savings)	A6	$ _____
2	Amount of line 1 used for the person's own support	A7	$ _____
3–5	Used for other purposes + ending savings (lines 2–4 should equal line 1)	A8 + A9 → check	$ _____
11	Total household expenses	B1 + B2 + B3 + B4 + B5	$ _____
13	Person's share of household expenses (line 11 ÷ number in household)	Line 11 ÷ B6	$ _____
14–18	Person's own expenses	C1 + C2 + C3 + C4 + C5	$ _____
19	**Total cost of the person's support**	Line 13 + lines 14–18	$ _____
20	50% of line 19	Line 19 × 0.50	$ _____
21	Support the person provided for themselves	Line 2 (+ B1 if they own the home)	$ _____
23	Support provided by others (incl. public assistance)	D1 + D2 + D3	$ _____
25	Support provided by the taxpayer	Line 19 − (line 21 + line 23)	$ _____

Qualifying child test: Is line 21 more than line 20? No → child did not provide over half of own support; support test met for a qualifying child. Yes → fails the support test for a qualifying child **and** a qualifying relative.	☐ Yes ☐ No ☐ N/A
Qualifying relative test: Is line 25 more than line 20? Yes → taxpayer provided over half; support test met. No → may claim only under a multiple support agreement (Form 2120) or the divorced/separated parent rules (Form 8332).	☐ Yes ☐ No ☐ N/A
Qualifying relative gross income test also checked (under $5,300 for 2026).	☐ Yes ☐ No ☐ N/A

Preparer notes / questions asked & client answers:

Preparer signature Date

Reviewer initials (if applicable) Date