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Internal Revenue Code Section 152(f)(1)(C)

Dependent defined.

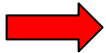
(f) Other definitions and rules.--For purposes of this section--

(1) Child defined.--

(A) In general.--The term “child” means an individual who is--

- (i) a son, daughter, stepson, or stepdaughter of the taxpayer, or
- (ii) an eligible foster child of the taxpayer.

(B) Adopted child.--In determining whether any of the relationships specified in subparagraph (A)(i) or paragraph (4) exists, a legally adopted individual of the taxpayer, or an individual who is lawfully placed with the taxpayer for legal adoption by the taxpayer, shall be treated as a child of such individual by blood.



(C) Eligible foster child.--For purposes of subparagraph (A)(ii), the term “eligible foster child” means an individual who is placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

(2) Student defined.--The term “student” means an individual who during each of 5 calendar months during the calendar year in which the taxable year of the taxpayer begins--

(A) is a full-time student at an educational organization described in section 170(b)(1)(A)(ii), or

(B) is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational organization described in section 170(b)(1)(A)(ii) or of a State or political subdivision of a State.

(3) Determination of household status.--An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law.

(4) Brother and sister.--The terms “brother” and “sister” include a brother or sister by the half blood.

(5) Special support test in case of students.--For purposes of subsections (c)(1)(D) and (d)(1)(C), in the case of an individual who is--

(A) a child of the taxpayer, and

(B) a student,

amounts received as scholarships for study at an educational organization described in section 170(b)(1)(A)(ii) shall not be taken into account.

(6) Treatment of missing children.--

(A) In general.--Solely for the purposes referred to in subparagraph (B), a child of the taxpayer--

(i) who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

(ii) who had, for the taxable year in which the kidnapping occurred, the same principal place of abode as the taxpayer for more than one-half of the portion of such year before the date of the kidnapping,

shall be treated as meeting the requirement of subsection (c)(1)(B) with respect to a taxpayer for all taxable years ending during the period that the child is kidnapped.

(B) Purposes.--Subparagraph (A) shall apply solely for purposes of determining--

(i) the deduction under section 151(c),

(ii) the credit under section 24 (relating to child tax credit),

(iii) whether an individual is a surviving spouse or a head of a household (as such terms are defined in section 2), and

(iv) the earned income credit under section 32.

(C) Comparable treatment of certain qualifying relatives.--For purposes of this section, a child of the taxpayer--

(i) who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

(ii) who was (without regard to this paragraph) a qualifying relative of the taxpayer for the portion of the taxable year before the date of the kidnapping,

shall be treated as a qualifying relative of the taxpayer for all taxable years ending during the period that the child is kidnapped.

(D) Termination of treatment.--Subparagraphs (A) and (C) shall cease to apply as of the first taxable year of the taxpayer beginning after the calendar year in which there is a

determination that the child is dead (or, if earlier, in which the child would have attained age 18).

(7) Cross references.--

For provision treating child as dependent of both parents for purposes of certain provisions, see sections 105(b), 132(h)(2)(B), and 213(d)(5).