

Says Must Meet Dependency Test

The Internal Revenue Service reminded Alaska taxpayers that in order to claim the recently increased \$750 personal exemption for a dependent, they must meet all the dependency tests.

The basic requirement to claim a child as a dependent is that the parent must provide more than half the child's support for the entire year, Mr. Charles Roddy, District Director of Internal Revenue said.

If a child is born during the year, the parent has to meet this test only after the time of birth, he noted.

The requirement that a person cannot have income of \$750 or more a year and still be claimed as a dependent does not apply to a child who is under 19 at the end of the year or a full-time student for some part of five months of the year, Mr. Roddy said.

If the child is required to file

a return, his parents may still be entitled to claim an exemption for him on their return, even though he claims an exemption for himself on his return, Mr. Roddy added.

IRS Publication 501, "Your Exemptions and Exemptions for Dependents," furnishes detailed tests.

You can obtain a copy free by dropping a post card to your IRS district office. Mr. Roddy also invited Alaska taxpayers to visit their local IRS office for help with their tax problems.