



Personal Exemptions

Form 1040 Department of the Treasury—Internal Revenue Service		2022	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent:				
Your first name and middle initial	Last name		Your social security number	
If joint return, spouse's first name and middle initial	Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code	
Foreign country name	Foreign province/state/county	Foreign postal code		
At any time during 2022, did you: (a) receive (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No				
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien				
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind				

About Personal Exemptions

- TaxSlayer: Basic Information section
- Additional resources listed in L< “References” tab
- Review all tips and cautions
- Read all examples and sample interviews
- We will review answers to each exercise in the lesson

Objectives – Personal Exemptions

- Distinguish between personal and dependency exemptions.
- Determine if a taxpayer can claim a personal exemption.
- Time Required: 10 minutes

Part I – Your Personal Information <i>(If you are filing a joint return, enter your names in the same order as last year.)</i>			
1. Your first name	M.I.	Last name	Da
2. Your spouse's first name	M.I.	Last name	Da
3. Mailing address		Apt #	City
4. Your Date of Birth	5. Your job title	6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/>	
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/>	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Pr			

Topics



- Personal exemptions
- Entering personal exemptions

Key Terms

Definitions are always available in the L< online Glossary.

- **Exemptions:** An exemption is a dollar amount that can be deducted from an individual's total income, thereby reducing the taxable income. The deduction for personal exemptions is suspended (reduced to \$0) for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim an exemption may make taxpayers eligible for other tax benefits.

Personal Exemptions

- Questions on the L< landing page – check your understanding of personal exemptions
- What are exemptions?
 - A dollar amount that can be deducted from a taxpayer's total income, thereby reducing their taxable income.
- Personal exemptions
 - Claimed for self (and possibly spouse)
- Dependency exemptions
 - Claimed for qualifying dependents

Rules for Taxpayer and Spouse

- Review Form 13614-C: Can anyone claim you or your spouse as a dependent on their tax return?
 - Answer must be “no” to claim personal exemption
- Resources:
 - Pub 4012, Dependents tab, [Overview of the Rules for Claiming a Dependent](#)
 - Interactive Tax Assistant: [Personal and Spousal Exemptions](#)

The screenshot shows the IRS Interactive Tax Assistant (ITA) interface. At the top, there is the IRS logo, a search bar, and navigation links for 'Help', 'News', 'Language', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a horizontal menu with categories: 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area is titled 'May I Claim an Exemption for Myself or My Spouse?' and includes a breadcrumb trail: 'Home > Help > Interactive Tax Assistant > May I Claim an Exemption for Myself or My Spouse?'. On the left side, there is a sidebar with links for 'Interactive Tax Assistant', 'Tools', 'Report Phishing', 'Fraud/Scams', 'Notices and Letters', 'Appeals', 'Frequently Asked Questions', 'Accessibility', 'Contact an International IRS Office', and 'Tax Topics'. The main content area contains the following text: 'This interview will help you determine whether you may claim an exemption for yourself or your spouse. To determine if you can claim an exemption for someone else as a dependent, go to the topic "[Whom May I Claim as a Dependent?](#)"'. Below this is a section titled 'Information You'll Need' with a bulleted list: '• Your and your spouse's age.' and '• Your and your spouse's gross income amounts.'. Further down, it states: 'The tool is designed for taxpayers that were U.S. citizens or resident aliens for the entire tax year for which they're inquiring. If married, the spouse must also have been a U.S. citizen or resident alien for the entire tax year. For information regarding nonresidents or dual-status aliens, please see [International Taxpayers](#).'. A 'Disclaimer' section follows, stating: 'Conclusions are based on information provided by you in response to the questions you answered. Answers do not constitute written advice in response to a specific written request of the taxpayer within the meaning of section 6404(f) of the Internal Revenue Code.'. At the bottom, it indicates 'Estimated Completion Time: 8 minutes' and a 'Please Note: After 15 minutes of inactivity, you'll be forced to start over.'

Entering Personal Exemptions

- Check boxes on Form 1040 labeled "Someone can claim you as a dependent" and "Someone can claim your spouse as a dependent"
- TaxSlayer automatically fills in the entries

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code
At any time during 2022, did you: (a) receive (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)		<input type="checkbox"/> Yes <input type="checkbox"/> No
Standard Deduction	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind	Spouse: <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind	

Summary

- Taxpayers can claim a personal exemption for:
 - Themselves, if they may not be claimed as another taxpayer's dependent
 - Their spouse, if filing jointly and the spouse may not be another taxpayer's dependent