

222.4 Aliens; Vietnamese refugees. A taxpayer who sponsors an unrelated Vietnamese refugee family by providing housing and financial support is not entitled to claim dependency exemptions for the refugee family members who are members of the taxpayer's household for less than the entire taxable year. §§1.151-1, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 76-35, 1976-1 C.B. 44.

222.5 Aliens; wife and child. A nonresident alien engaged in a trade or business within the U.S. whose status changed to resident alien during the year is entitled to exemptions for his wife and dependent child not to exceed his taxable income for the period he was a resident alien. He may not determine any of his tax liability for that year under section 3. I.T. 3926 superseded. 1.151-1. (Sec. 151, '86 Code.)

Rev. Rul. 73-62, 1973-1 C.B. 56.

222.6 Blind persons; vision correctable only with special contact lenses. An individual whose vision could be corrected to exceed 20/200 only by use of special contact lenses that could be worn only for brief periods of time was entitled to an exemption for blindness. (Sec. 25(b), '39 Code; Sec. 151, '86 Code.)

Emanuel Hollman, 38 T.C. 251, Acq., 1964-2 C.B. 5.

222.7 Child alive only momentarily. Expenses incurred to induce an abortion do not qualify under section 152 as an item of support for a child born alive during the tax year. Rev. Rul. 73-156 clarified. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 85-118, 1985-2 C.B. 59.

222.8 Child alive only momentarily. Parents may claim a dependency exemption for a child born alive during the taxable year, even though the child lived only momentarily, providing applicable State or local law recognizes the child's life and there is official documentation of its life. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 73-156, 1973-1 C.B. 58.

222.9 Child born in foreign country; mother nonresident alien; father U.S. citizen. A child born in a foreign country, whose mother is a nonresident alien and whose father is a U.S. citizen has a dual citizenship, and should be treated as a U.S. citizen in the administration of U.S. law. Therefore, the child qualifies as a dependent under section 152(a). I.T. 3848 superseded. §1.152-2. (Sec. 152, '86 Code.)

Rev. Rul. 71-44, 1971-1 C.B. 49.

222.10 Child in school for mentally retarded; State aid. Financial assistance provided by a State toward room, board, and tuition for a child in a school for the mentally retarded is not considered in determining support of a dependent; amounts paid by the taxpayer are deductible medical expenses. §§1.151-2, 1.213-1. (Secs. 151, 213; '86 Code.)

Rev. Rul. 71-347, 1971-2 C.B. 114.

222.11 Children of divorced parents; lodging in jointly owned residence. Taxpayer and her ex-husband each claimed a dependency exemption for their child who lived with the tax payer in a residence stipulated by the decree of divorce to be held for the use and benefit of the taxpayer, although legal title remained in both parents. *Held*, lodging support does not depend on the legal interest in a residence; taxpayer, having the sole right to possession and occupancy of the house, was entitled to the exemption. (Sec. 152, '86 Code.)

Jewel T. Brumer, 39 T.C. 534, Acq., 1964-1 (Part 1) C.B. 4.

222.12 Children of divorced parents; payment in arrears. A taxpayer required by court order to pay \$2,400 per year for child support paid \$1,700 in 1962 and was \$480 in arrears for prior years. The wife was unemployed and furnished

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222.1 Adopted child. Under the adoption statutes of Maryland and Virginia, a child is "legally adopted" for the purpose of the exemption for dependents when the interlocutory decree of adoption is entered. Under the adoption statutes of Missouri, a child is not "legally adopted" until the decree of adoption is entered, there being no provision for an interlocutory decree. §39.25-2. (Sec. 25, '39 Code; Sec. 151, '86 Code.)

Rev. Rul. 54-70, 1954-1 C.B. 69.

222.2 Adopted child; foreign born. A child, born in a foreign country to a nonresident alien mother and whose father is a member of the U.S. Armed Forces, who is adopted by another member of the Armed Forces and his wife, qualifies as a dependent of such adoptive parents. §39.25-2. (Sec. 25, '39 Code; Sec. 151, '86 Code.)

Rev. Rul. 55-413, 1955-1 C.B. 323.

222.3 Aliens; residents and nonresidents; multiple support agreement. A resident alien may not claim a dependency exemption for a child who is a citizen-resident of a country contiguous to the U.S. in a situation where the basis for the exemption is a multiple support agreement between the resident alien and nonresident aliens who are not engaged in a trade or business within the U.S. §§1.151-2, 1.152-3, 1.873-1. (Secs. 151, 152, 873; '86 Code.)

Rev. Rul. 82-183, 1982-2 C.B. 54.

none of the prior years' support. *Held*, the payments in 1962 could not be reduced by the amount of arrearages; the taxpayer was entitled to claim the exemptions. (Sec. 152, '86 Code.)

Frank P. Gajda, 44 T.C. 783, Acq., 1966-1 C.B. 2.

222.13 Children of divorced parents; payments in arrears. Payments made by a divorced husband, who fails to pay "child support" for a calendar year, but pays the arrearage in a subsequent year, is not child support furnished either for the year such payments were in arrears or the year the arrearage was paid, but is reimbursement to the divorced wife for child support furnished by her during the period such payments were in arrears. §39.25-2. (Sec. 25, '39 Code; Sec. 151, '86 Code.)
Rev. Rul. 220, 1953-2 C.B. 22.

222.14 Children of divorced parents; support. A divorced husband who contributes over \$1200 toward his child's support is entitled to a dependency exemption where the custodial wife and her mother together provided over half the support and no multiple support agreement was filed. (Sec. 152, '86 Code.)
Rev. Rul. 71-22, 1971-1 C.B. 43.

222.15 Children of divorced parents; support; agreement. A written child dependency agreement between divorced parents executed after the taxable year in which child support payments were made by the noncustodial parent but within the statutory period for filing a claim for refund meets the requirements of section 152(e)(2)(A)(i). (Sec. 152, '86 Code.)
Rev. Rul. 70-73, 1970-1 C.B. 29.

222.16 Children of divorced parents; support; lodging. Two minor children lived with their mother in a house jointly owned by the parents, who were separated and later divorced without making provision for disposition or use of the jointly-owned house. *Held*, in determining which parent furnished over half the support of the two children, the item of lodging is considered furnished half by each parent. (Sec. 152, '86 Code.)
Eva L. Lindberg, 46 T.C. 243, Acq., 1967-2 C.B. 2.

222.17 Children of divorced parents; support payments deposited in account; medical expenses. A divorced taxpayer, not having custody of the children of a former marriage but entitled to claim the children as dependents, may deduct the medical expenses of the children paid by the taxpayer's former spouse from a special account established for the support money provided by the taxpayer for the children. §1.152-4, 1.213-1. (Secs. 152, 213; '86 Code.)
Rev. Rul. 76-344, 1976-2 C.B. 82.

222.18 Children of divorced parents; support payments deposited in educational fund. A noncustodial, divorced parent making child support payments of \$1,200 constituting more than one-half the child's support is entitled to the dependency exemption, even though the payments are deposited in a special educational fund by the parent having custody. I.T. 3883 superseded. (Secs. 151, 152; '86 Code.)
Rev. Rul. 71-43, 1971-1 C.B. 44.

222.19 Children of divorced parents; support provided by custodial parent and new spouse. A remarried custodial parent may include the support provided by the new spouse to determine which of the divorced parents is entitled to the dependency exemption for their child. Rev. Rul. 71-19 revoked; amplified by Rev. Rul. 78-91. §1.151-2, 1.152-4, 301.780-1. (Secs. 151, 152, 7805; '86 Code.)
Rev. Rul. 73-175, 1973-1 C.B. 58.

222.20 Children of divorced parents; support provided by custodial parent's new spouse.

Support provided for the children of divorced parents by the custodial parent's new spouse will be attributed to the custodial parent in determining whether the divorced parents contributed over half the children's support during the calendar year. If the divorced parents together provided over half the support, the noncustodial parent will be entitled to the dependency exemptions if a decree of divorce or written agreement so provides and the noncustodial parent contributed at least \$600 for the support of each child for the year. Rev. Rul. 73-175 amplified. §1.151-2, 1.152-4. (Secs. 151, 152; '86 Code.)
Rev. Rul. 78-91, 1978-1 C.B. 36.

222.21 Dual status Canadian citizen; nondiscrimination clause. The nondiscrimination clause of Paragraph 11 of the Protocol to the U.S.-Canada Income Tax Convention, as amended, providing in effect, that citizens of Canada residing in the U.S. may not be subjected to more burdensome taxes than U.S. citizens, does not prevent the U.S. from denying a Canadian citizen who is both a resident and nonresident of the U.S. during the taxable year the benefits of using the head of household tax rate schedules, optional tax tables, standard deduction, or joint return. §1.1-1, 1.2-2, 1.4-1, 1.142-2, 1.6013-1. (Secs. 1, 2, 4, 142, 6013; '86 Code.)
Rev. Rul. 74-239, 1974-1 C.B. 372.

222.22 Exchange students. German students brought to the U.S. under the International Educational Exchange Service and placed in American homes for a temporary period of one year are not residents of the U.S. and may not be included in the term dependent. (Sec. 152, '86 Code.)
Rev. Rul. 55-653, 1955-2 C.B. 38.

222.23 Foster parent. A dependency exemption may be taken by a taxpayer for his foster parent who owns the house in which he and the taxpayer live if the statutory requirements are met. §1.151-1, 1.152-1. (Secs. 151, 152; '86 Code.)
Rev. Rul. 64-41, 1964-1 (Part 1) C.B. 84.

222.24 Foster parents. Factual situations illustrate the tax treatment of amounts received and amounts expended by individuals providing foster care to children. I.T. 4068 superseded. §1.61-1, 1.62-1, 1.151-2, 1.162-1, 1.170-2, 1.1401-1, 1.6041-1. (Secs. 61, 62, 151, 162, 170, 280A, 1401, 3121, 3306, 3401, 6041; '86 Code.)
Rev. Rul. 77-280, 1977-2 C.B. 14.

222.25 Handicapped children; state institutions. Amounts expended by a state for room, board, and tuition for handicapped children while attending specialized state schools for the handicapped is a scholarship and should not be taken into account in determining a dependency exemption. Clarified by Rev. Rul. 60-190; distinguished by Rev. Rul. 71-491. §1.117-1, 1.151-2, 1.152-1. (Secs. 117, 151, 152; '86 Code.)
Rev. Rul. 59-379, 1959-2 C.B. 51.

222.26 Head of household; dependent foster child. A dependent foster child will qualify a taxpayer for head of household status under section 2(b)(1)(A)(ii). However, if the foster child is not a dependent of the taxpayer, the taxpayer will not qualify for head of household status under section 2(b)(1)(A)(i). §1.1-1, 1.2-2, 1.152-1. (Secs. 1, 2, 152; '86 Code.)
Rev. Rul. 84-89, 1984-1 C.B. 5.

222.27 Head of household; dependent in mental institution. A taxpayer who maintained a home for and was the sole support of his sister before she was confined in a mental institution qualified as a head of household, even though his sister did not actually reside with him during the taxable year. (Sec. 12(c), '39 Code; Sec. 1, '86 Code.)
Walter J. Hein, 28 T.C. 826, Acq., 1958-2 C.B. 6.

222.28 Head of household; grandchild; dependent of another. A widow who maintained a household which constituted the principal place of abode of a granddaughter from the date of birth until the end of the taxable year qualifies as the head of a household irrespective of the fact that the granddaughter was claimed as a dependent by another taxpayer. §39.12-4. (Sec. 12, '39 Code; Secs. 1, 2, '86 Code.)
Rev. Rul. 55-329, 1955-1 C.B. 205.

222.29 Head of household; nonresident alien spouse. A "head of household" status may not be obtained by a taxpayer by virtue of his nonresident alien wife. However, a taxpayer having a nonresident alien wife may qualify as "head of a household" if he can obtain such status by virtue of a dependent, an unmarried descendant, or unmarried stepchild. Amplified by Rev. Rul. 74-370. (Sec. 1, '86 Code.)
Rev. Rul. 55-711, 1955-2 C.B. 13.

222.30 Head of household; nonresident alien spouse. A U.S. citizen or resident alien married to and living with a nonresident alien and maintaining in his household a dependent child is considered married for standard deduction purposes and may not use the optional tax table for head of household provided by section 3; he may use the head of household tax rate schedule provided by section 1(b), but is limited to one-half the maximum percentage standard deduction. If the nonresident alien spouse is not a member of the household during the year, and the other requirements of section 143(b) are met, he could elect to use the optional tax table for head of household. Rev. Rul. 55-711 amplified. §1.2-2, 1.3-1, 1.141-1, 1.143-1. (Secs. 2, 3, 141, 143; '86 Code.)
Rev. Rul. 74-370, 1974-2 C.B. 7.

222.31 Head of household; nonresident alien spouse. A U.S. citizen or resident alien who was married to and living with a nonresident alien and their dependent child in 1977 may use the head of household tax table or tax rate schedule and is entitled to the zero bracket amount for heads of household in computing taxable income for 1977. For purposes of computing the general tax credit, the taxpayer is not subject to the limitations of section 42(c). §1.2-2, 1.143-1. (Secs. 1, 2, 3, 42, 63, 143; '86 Code.)
Rev. Rul. 79-23, 1979-1 C.B. 3.

222.32 Head of household; parent maintained in rest home or home for aged. A taxpayer who pays the entire expense of maintaining his elderly father in a rest home or a home for the aged may compute his Federal income tax using head of household rates. Rev. Rul. 57-307 revoked. §1.1-2. (Sec. 1, '86 Code.)
Rev. Rul. 70-279, 1970-1 C.B. 1; John Robinson, 51 T.C. 520, Acq., 1970-1 C.B. xvi.

222.33 Head of household; principal place of abode. The Service will not follow the decision in *Clair Smith* attributing the head of household status to a taxpayer maintaining a household that was the principal place of abode of her adopted son but was not also her principal place of abode. §1.2-2. (Sec. 2, '86 Code.)
Rev. Rul. 72-43, 1972-1 C.B. 4.

222.34 Head of household; right to exercise family control. A taxpayer, who contributes more than half of the cost of maintaining a household where he and his qualifying dependents live as members of such household, and who otherwise meets the requirements of section 1(b)(2), may compute his tax as the head of a household. The right to exercise family control is not a deciding factor in determining a taxpayer's status as head of a household. §1.1-2. (Sec. 1, '86 Code.)
Rev. Rul. 57-415, 1957-2 C.B. 13.

222.35 Head of household; support of parents; exclusion of fair rental value of home. Taxpayer furnished over half the funds expended in

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maintaining a household for his dependent parents, who lived in their own mortgage-free house. *Held*, taxpayer qualified as head of a household. The fair rental value of the home is not a factor in determining the costs of maintaining a household. (Sec. 1, '86 Code.)

Donald G. Teeling, 42 T.C. 671, Acq., 1965-1 C.B. 5.

222.36 Illegitimate child of serviceman. A serviceman who has contributed more than half the support of his illegitimate child within the country in which he is stationed during the calendar year, establishes a basis for dependency exemption with respect to such dependent. However, he is not entitled to the head of household benefits unless the child lives in the same house. §§39.12-4, 39.25-2. (Secs. 12, 25, '39 Code; Secs. 1, 2, 151, '86 Code.)

Rev. Rul. 54-498, 1954-2 C.B. 107.

222.37 Indefinite confinement to nursing home. Indefinite confinement of an elderly individual to a nursing home for constant medical care is considered to be temporary absence from a principal place of abode for the purpose of determining whether the individual qualifies as a taxpayer's dependent. §§1.151-1, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 66-28, 1966-1 C.B. 31.

222.38 Joint return filed by child and child's spouse. A child and the child's spouse, neither of whom was liable for tax on the basis of separate returns, filed a joint return as a claim for refund. A dependency exemption will not be denied to the parents who provided over half the spouse's support, solely because the joint return was filed. (Sec. 151, '86 Code.)

William J. Martino, 71 T.C. 456, Acq., 1979-2 C.B. 2.

222.39 Joint return filed by child and child's spouse. Where a dependent in a community property state has received wages of \$1,000, and files a joint return with spouse merely for the purpose of securing a refund of the tax withheld, such return constitutes a claim for refund and is not regarded as a "joint return" for determining a dependency credit. Affirmed by Rev. Rul. 65-34, §§39.25-2, 39.322-3. (Secs. 25, 322, '39 Code; Secs. 151, 6511, '86 Code.)

Rev. Rul. 54-567, 1954-2 C.B. 108.

222.40 Joint return filed by child and child's spouse. The Service will not rely on the *Vonnie M. Hicks* decision to disallow a dependency exemption otherwise allowable, where a joint return is filed by the dependent and spouse merely as a claim for refund. Rev. Rul. 54-567 affirmed. §1.151-2. (Sec. 151, '86 Code.)

Rev. Rul. 65-34, 1965-1 C.B. 86.

222.41 Mentally retarded children; state institutions. Amounts expended by a state for room, board, and tuition for mentally retarded children are taken into account in determining a dependency exemption, unless the state institution qualifies as an educational institution and the children qualify as students. Rev. Rul. 59-379 clarified; modified by Rev. Rul. 61-186. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 60-190, 1960-1 C.B. 51.

222.42 Mentally retarded children; state institutions. Where a state institution for the mentally retarded qualifies as an educational institution and certifies that it is making an effort to educate or train a child to use his faculties to the best of his ability, the child will qualify as a student regardless of the amount of education or training received; the amount expended by the institution for the child's room, board and tuition is a scholarship, not to be considered in determining a dependency exemption. Rev. Rul. 60-190 modified; amplified by Rev. Rul. 64-221; distinguished by

Rev. Rul. 71-491, §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 61-186, 1961-2 C.B. 30.

222.43 Mentally retarded individuals; educational institution. An individual enrolled in any institution for the mentally retarded, or division thereof, which qualifies as an educational institution, accepts any individual for education and training, and certifies that it is making an effort to educate or train the individual to use her or his facilities to the extent of the individual's ability will qualify as a student, regardless of age, education or training received, or extent of disability. Rev. Rul. 61-186 amplified. §1.151-2. (Sec. 151, '86 Code.)

Rev. Rul. 64-221, 1964-2 C.B. 46.

222.44 Multiple support agreement; community property states. Where the parents of a taxpayer are domiciled in a community property jurisdiction and the taxpayer contributes more than ten percent of the funds used for the support of the family, no one person furnishes more than one-half of the support of the family since the earnings of the father constitute community income, one-half of which is considered contributed by him and one-half by his wife. The taxpayer, his father, and his mother all qualify as persons entitled to enter into a multiple support agreement. §1.152-3. (Sec. 152, '86 Code.)

Rev. Rul. 61-52, 1961-1 C.B. 23.

222.45 Remarriage in year of husband's death. A widow without gross income may be claimed as an exemption on both the final separate return of the deceased husband, and the separate calendar year return of a second husband whom she married in the same calendar year. I.T. 3888 superseded. §1.153-1. (Sec. 153, '86 Code.)

Rev. Rul. 71-159, 1971-1 C.B. 50.

222.46 Remarriage in year of wife's death. A widower who remarries in the same taxable year during which his first wife died may not claim an exemption for his deceased wife. I.T. 3832 superseded. §1.153-1. (Sec. 153, '86 Code.)

Rev. Rul. 71-158, 1971-1 C.B. 50.

222.47 Spouse; common-law marriage. A common-law marriage is recognized for Federal tax purposes if it is recognized by the state in which it was entered into, even if the parties later move to a state in which a ceremony is required to initiate the marital relationship. §1.151-1. (Secs. 151, 6013; '86 Code.)

Rev. Rul. 58-66, 1958-1 C.B. 60.

222.48 Spouse; dependency exemption. A spouse cannot qualify as a dependent and an exemption is not allowable on a separate return for a spouse who has gross income in any amount. However, a taxpayer who files a separate return may obtain a deduction for the personal exemption of his wife, as well as a deduction for himself, provided his wife has no gross income and is not the dependent of another taxpayer. §39.25-2. (Sec. 25, '39 Code; Sec. 151, '86 Code.)

Rev. Rul. 55-325, 1955-1 C.B. 18.

222.49 Spouse; divorcee remarried before expiration of waiting period. Where a wife divorced her husband in Alabama and remarried in New York prior to the expiration of the 60-day waiting period provided in the Alabama decree, the marital status of the second marriage is recognized for tax purposes. §§29.25-3, 29.51-1. (Secs. 25, 51, '39 Code; Secs. 151, 6013, '86 Code.)

Rev. Rul. 29, 1953-1 C.B. 67.

222.50 Spouse; nonresident alien; age 65; blind. A taxpayer may claim the additional exemptions on a separate return for a nonresident alien spouse, age 65, and blind, when the spouse has no gross income and is not another taxpayer's

dependent during the year. §1.151-1. (Sec. 151, '86 Code.)

Rev. Rul. 70-46, 1970-1 C.B. 29.

222.51 Spouse; separation agreement revised. Where a written separation agreement between a husband and his wife is materially revised after the enactment of the 1954 Code, such revised agreement constitutes a written separation agreement so that payments thereunder are deductible by the husband and taxable to the wife; however, under such circumstances, the husband may not claim exemption for the wife in his separate return. (Secs. 71, 151, 215; '86 Code.)

Rev. Rul. 56-418, 1956-2 C.B. 27.

222.52 Students; employee attending corporation's institute. An institute having a permanent faculty and an organized student body, which gives specialized training in conjunction with a business enterprise and offers credits that are recognized by other institutes of higher learning, qualifies as an educational institution. Individuals attending such an institute may be claimed as dependents, if they otherwise qualify under the provisions of the Code. §1.151-3. (Sec. 151, '86 Code.)

Rev. Rul. 57-484, 1957-2 C.B. 113.

222.53 Students; medical; educational institution. A general hospital that provides training programs for medical students, interns and residents does not qualify as an educational institution for purposes of the determination of exemptions for dependents where its primary purpose is to provide medical care for the sick and injured. However, any segment or division of the hospital whose primary purpose is the education of the students may qualify. §1.151-3. (Sec. 151, '86 Code.)

Rev. Rul. 68-604, 1968-2 C.B. 63.

222.54 Students; vocational school; co-op job. A vocational high school student who, in accordance with his prescribed course of training, is placed in a "co-op" job at intervals for practical training in conjunction with his prescribed course of classroom study, is considered a full-time student. §§1.151-3, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 57-561, 1957-2 C.B. 114.

222.55 Students; vocational technical institute. A vocational technical institute that schedules its classes during the late afternoon and nighttime hours in order to maximize the use of public school facilities is not disqualified as an educational institution for purposes of section 151(e) of the Code. §§1.151-3, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 72-449, 1972-2 C.B. 83.

222.56 Support; cadet or midshipman. An appointment to the Military Academy, the Naval Academy, the Air Force Academy or the Coast Guard Academy does not qualify as a scholarship in determining the amount of support furnished a dependent. (Sec. 152, '86 Code.)

Rev. Rul. 55-347, 1955-1 C.B. 21.

222.57 Support; capital expenditures. A lawn mower purchased for use by the taxpayer's child and an automobile purchased and owned by the taxpayer and used equally by the taxpayer and the taxpayer's child are not support items for dependency exemption purposes; a television set purchased on credit for the taxpayer's child is a support item in the year of the gift; an automobile purchased and owned by a taxpayer's child is a support item in the year of purchase. Rev. Rul. 56-399 revoked. §§1.151-2, 1.152-1, 301.7805-1. (Secs. 151, 152, 7805; '86 Code.)

Rev. Rul. 77-282, 1977-2 C.B. 52.

222.58 Support; child; disclosure of information. The disclosure to a taxpayer of information furnished to the Revenue Service by the former

spouse, relative to amounts claimed for the support of their child, constitutes a prohibited disclosure of confidential matters. (Sec. 7213, '86 Code.)

Rev. Rul. 58-120, 1958-1 C.B. 498.

222.59 Support; child in State training school. Amounts expended by a State, as custodian, for room, board, and education of a child committed to a State training school are taken into account in determining a dependency exemption. Such amounts are not a scholarship. Rev. Ruls. 59-379 and 61-186 distinguished. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 71-491, 1971-2 C.B. 114.

222.60 Support; educational benefits; Navy assistance program. Educational benefits received by the taxpayer's minor son under the U.S. Navy's educational assistance program are not excludable from the son's gross income as a scholarship where the son is obligated to render the Navy services as an employee for a stipulated period upon graduation. The value of such benefits must be considered by the taxpayer in determining whether he has contributed more than one-half of his son's support in order to claim a dependency exemption. §§1.61-1, 1.117-4, 1.151-3, 1.152-1. (Secs. 61, 117, 151, 152; '86 Code.)

Rev. Rul. 580-403, 1958-2 C.B. 49.

222.61 Support; electric organ. The cost of an electronic organ, purchased for the sole benefit of a child with an intense interest in music and considerable musical ability constituted a support item. (Sec. 152, '86 Code.)

Virginia M. Cramer, 55 T.C. 1125, Acq., 1971-2 C.B. 2.

222.62 Support; funeral expenses. Expenditures for the funeral of a dependent may not be taken into account in determining whether a taxpayer contributed over half of the support of a claimed dependent. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 65-307, 1965-2 C.B. 40.

222.63 Support; household expenses; allocation. Where several members of a household contribute to its support, consideration should be given to the amount actually used in supporting the various members of the household. Expenses, equally applicable to the support of each household member should be allocated equally, and the actual expenses, not the fair rental value of such house, should be considered. Modified by Rev. Rul. 58-302; distinguished by Rev. Rul. 64-222; clarified by Rev. Rul. 72-591. §§38.25-2. (Sec. 25, '39 Code; Sec. 151, '86 Code.)

Rev. Rul. 235, 1953-2 C.B. 23.

222.64 Support; household expenses; allocation. Where several members of a household contribute to the support of the household, the contributing members will be presumed, in the absence of evidence of actual support, to have pooled their contributions to be used equally for the support of each such member. Members receiving more than they contribute will be considered to have received support from members receiving less than they contribute to the extent the amount considered to have been received exceeds the amount contributed. Moreover, where contributions to the support of a household are made by both members of the household and an outsider not sharing in the common fund, in the absence of evidence of actual support, the outsider's contribution will be allocated equally among the members of the household. Rev. Rul. 235 distinguished and Rev. Rul. 54-419 modified. Clarified by Rev. Rul. 72-591. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 64-222, 1964-2 C.B. 47.

222.65 Support; household expenses; uncontradicted designations. Uncontradicted designations of support funds will be given effect to the extent that the householder's own income does not exceed his pro rata share of the total support. Guidelines to be followed in applying this rule are provided. Rev. Ruls. 235 and 64-222 clarified. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 72-591, 1972-2 C.B. 84.

222.66 Support; items. Income and social security taxes paid by a dependent from his own income are not considered items of support for the purpose of determining dependency exemptions. However, "support" does include church contributions, as well as such other items of expense as the cost of food, shelter, clothing, medical and dental care, education, etc. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 58-67, 1958-1 C.B. 62.

222.67 Support; life care payment to home for aged. A taxpayer who placed his aged father in a tax-exempt religious home for life and paid in advance, based on an eight-year life expectancy, at the rate of \$1,200 per year and pays for his father's clothing and surgical expenses and furnishes him spending money is considered to have contributed \$1,200 a year (plus cash outlays) towards the support of his father. §1.151-1. (Sec. 151, '86 Code.)

Rev. Rul. 58-303, 1958-1 C.B. 61.

222.68 Support; lodging. Support furnished in the form of lodging is measured in terms of its fair rental value in determining who furnished over half the support of a dependent. Rev. Rul. 235 modified. §§39.25-2, 1.152-1. (Sec. 25, '39 Code; Sec. 152, '86 Code.)

Rev. Rul. 58-302, 1958-1 C.B. 62; William C. Haynes, 23 T.C. 1046, Acq., 1958-1 C.B. 5; Emil Blarek, 23 T.C. 1037, Nonacq. withdrawn and Acq. substituted, 1958-1 C.B. 3.

222.69 Support; medical expenses. To determine whether a taxpayer has supplied over half of the "support" of an individual for purposes of the dependency exemption, the cost of the individual's medical care shall include the premiums of a medical care policy under which the individual is covered but not the benefits under the policy, but shall not include payments provided by a tort-feasor (or his insurance company) who has injured the individual, nor services provided in government medical facilities under the provisions of the Dependents' Medical Care Act of 1956. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 64-223, 1964-2 C.B. 50.

222.70 Support; medicare benefits. Basic medicare benefits underpart A of title XVIII of the Social Security Act are not includible in gross income or the limitation on retirement income credit but are includible in support computation as the contribution of the person for whom it was paid. Supplementary medicare benefits underpart B are not includible in gross income, support computation, or in the limitation on retirement income credit. Revoked in part by Rev. Rul. 79-173. §§1.37-4, 1.61-1, 1.152-1. (Secs. 37, 61, 152; '86 Code.)

Rev. Rul. 70-341, 1970-2 C.B. 31.

222.71 Support; medicare benefits. Basic medicare benefits received by or on behalf of an individual are disregarded in the computation of support for purposes of sections 151 and 152. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 79-173, 1979-1 C.B. 86.

222.72 Support; missionary son. Payments made to a missionary from a church fund as reimbursement for travel and living expenses incurred in the services of his church are not includible in the missionary's gross income. Contributions to the church fund by the parent of the missionary are

deductible as charitable contributions if the organization has full control of the donated funds and discretion as to their use. The parent may claim the dependency exemption where the son's gross income is less than \$600 (excluding the reimbursed expenses) and amounts furnished directly by the parent to his son constitute more than one-half of his total support for the calendar year. §§1.61-1, 1.151-2, 1.170-1. (Secs. 61, 151, 170; '86 Code.)

Rev. Rul. 62-113, 1962-2 C.B. 10.

222.73 Support; National Defense Education Act grant. A stipend received under Title IV of the National Education Act of 1958 constitutes a scholarship grant and should be disregarded in determining whether the recipient's parent provided more than one-half of the recipient's support. However, that part of the stipend used by the recipient for the support of his wife and children should be considered in determining whether the parent is entitled to a dependency exemption for furnishing more than one-half of the support of the recipient's wife and children. §§1.117-3, 1.151-2, 1.152-1. (Secs. 117, 151, 152; '86 Code.)

Rev. Rul. 61-53, 1961-1 C.B. 21.

222.74 Support; parents maintained in convalescent home. A taxpayer who paid over one-half the total support of parents confined in a convalescent home is entitled to a deduction for medical expenses paid for the parents, a dependency exemption for the mother who had less than \$750 gross income, and qualifies as head of household, even though personal funds of the parents in excess of one-half the cost of their support for the year were deposited in joint savings accounts which were opened with the taxpayer's name added to avoid probate expenses in the event of the death of both parents. Under state law the taxpayer had no current ownership right in the funds and therefore, was not reimbursed for the expenses paid. (Secs. 2, 151, 213; '86 Code.)

William C. Jewell, 69 T.C. 791, Acq., 1978-1 C.B. 2.

222.75 Support; room and board furnished student nurses. The value of room and board furnished by accredited schools of nursing, to full-time student nurses, a part of whose training consists of performing services in the hospital, constitute scholarships. The value of such contributed services and accommodations should be disregarded in determining whether the student nurses received more than one-half of their support from the parent for the purpose of determining a personal exemption allowance. §§1.117-1, 1.151-2, 1.152-1. (Secs. 117, 151, 152; '86 Code.)

Rev. Rul. 58-338, 1958-2 C.B. 54.

222.76 Support; serviceman's allotment. A member of the Air Force, who provided a Class Q allotment for his mother, who uses the amount thereof for her support and the support of the member's two minor sisters, may be allowed dependency exemptions for his mother and his two minor sisters for whom he has furnished more than one-half the support. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 63-14, 1963-1 C.B. 29.

222.77 Support; serviceman's quarters allowance. A serviceman may take into consideration the entire amount furnished to an individual, including the tax-exempt basic allowance for quarters received under the Career Compensation Act of 1949, as amended, and used for the support of the individual in determining whether he furnished more than one-half of such individual's support. I.T. 4092 superseded. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 70-87, 1970-1 C.B. 29.

222.78 Support; social security benefits. Survivors insurance benefit payments made under the

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Social Security Act on behalf of a child of a decedent and used for his support are considered as having been "contributed" by the child toward his support. §1.151-2. (Sec. 151, '86 Code.)

Rev. Rul. 57-344, 1957-2 C.B. 112.

222.79 Support; social security benefits; jointly received. Where a wife's insurance benefit and the old-age insurance benefit of her husband are received by them through one joint check, for the total amount of their respective monthly benefits, and such payments are used for their support, the separate amount attributable to each under section 202(b)(2) of the Social Security Act must be taken into consideration in determining the amount of support furnished to each of them for dependency purposes. This rule is also applicable for the purpose of computing the retirement income credit of taxpayers receiving retirement income. Modified by Rev. Rul. 64-222. §§1.37-4, 1.152-1. (Secs. 37, 152; '86 Code.)

Rev. Rul. 58-419, 1958-2 C.B. 57.

222.80 Support; Social Security benefits of child. Benefit payments made under the Social Security Act to the child of a disabled parent must be considered as furnished by the child in determining who furnished more than one-half of the child's support. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 74-543, 1974-2 C.B. 39.

222.81 Support; State benefit payments. Benefit payments made under State public assistance laws, measured solely by need, are not considered as having been used entirely by or for the recipient's support in determining a dependency exemption if some part of the payments were not so used. Rev. Rul. 59-232 revoked. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 71-468, 1971-2 C.B. 115; Eddie L. Carter, 55 T.C. 109, Acq., 1971-2 C.B. 2.

222.82 Support; State payments to adoptive parents. Maryland State Department of Social Services payments to adoptive parents who use the payments for support and maintenance of their adoptive child are not includable in income but must be considered in determining who furnished the child's principal support for purposes of claiming the dependency exemption. §§1.61-1, 1.152-1. (Secs. 61, 152; '86 Code.)

Rev. Rul. 74-153, 1974-1 C.B. 20.

222.83 Support; summer camp expenses. The cost incurred by the taxpayer in sending her minor son to a summer residential camp constitutes part of his support for dependency exemption purposes. The meaning of support is not limited to necessities. (Secs. 151, 152; '86 Code.)

Betty A. Shapiro, 54 T.C. 347, Acq., 1970-2 C.B. xvi.

222.84 Support; wedding expenses. Expenditures made by a parent for a child's wedding and reception are part of the child's support for purposes of determining whether the child, who did not file a joint return for the year of marriage, is the parent's dependent. §1.152-1. (Sec. 152, '86 Code.)

Rev. Rul. 76-184, 1976-1 C.B. 44.

222.85 Support; when claimed. The year in which the support was received and not the year of payment of the indebtedness incurred therefor is controlling in determining whether over half of the support of an individual was received from the taxpayer, regardless of the method of reporting income and disbursements used by the taxpayer in computing his taxable income. Clarified to provide that the mere promise to pay, if and when possible, an amount constituting over half the support, is not considered as providing such support. §§1.151-2, 1.152-1. (Secs. 151, 152; '86 Code.)

Rev. Rul. 58-404, 1958-2 C.B. 56; Rev. Rul. 67-61, 1967-1 C.B. 27.

222.86 U.S. citizen entitled to benefits of section 931. A U.S. citizen who satisfies the conditions of section 931 for income earned in a U.S. possession but who derives no benefit under that section is entitled to file his Federal tax return and compute tax without regard to section 931 and may claim the full personal exemptions allowed by section 151 of the Code. I.T. 3363 superseded. §1.931-1. (Sec. 931, '86 Code.)

Rev. Rul. 73-493, 1973-2 C.B. 294.

222.87 War Orphans' Educational Assistance Act. Amounts received by a student under the provisions of the War Orphans' Educational Assistance Act of 1956 and used for his support are scholarships or fellowship grants and are not taken into account in determining total support of the student for dependency exemption purposes. Rev. Rul. 59-355 revoked. §§1.61-1, 1.117-1, 1.152-1. (Secs. 61, 117, 152; '86 Code.)

Rev. Rul. 68-415, 1968-2 C.B. 65; Mary Keestra, 48 T.C. 897, Acq., 1968-2 C.B. 2.

222.88 Widow of deceased wife's brother. A taxpayer who supports the widow of his deceased wife's brother is not entitled to claim her as his dependent even though her entire support is furnished by him. I.T. 3745 superseded. §1.152-2. (Sec. 152, '86 Code.)

Rev. Rul. 71-72, 1971-1 C.B. 49.