

## EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, §1013(a)(24)(B), Nov. 10, 1988, 102 Stat. 3543, provided that: "The amendment made by subparagraph (A) [amending this section] shall apply to bonds issued after October 21, 1988."

Amendment by section 1013(a)(23), (30)–(33) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-647, title VI, §1812(c), Nov. 10, 1988, 102 Stat. 3729, provided that: "The amendments made by this section [amending this section] shall apply to bonds issued after the date of the enactment of this Act [Nov. 10, 1988]."

## EFFECTIVE DATE

Section applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, with subsec. (b) applicable to changes in use (and ownership) after Aug. 15, 1986, but only with respect to financing (including refinancings) provided after such date, and with subsec. (d) applicable to payments made after Aug. 15, 1986, see sections 1311 to 1318 of Pub. L. 99-514, as amended, set out as an Effective Date; Transitional Rules note under section 141 of this title.

## PART V—DEDUCTIONS FOR PERSONAL EXEMPTIONS

Sec.	
151.	Allowance of deductions for personal exemptions.
152.	Dependent defined.
153.	Cross references.

## AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1901(b)(7)(A)(ii), Oct. 4, 1976, 90 Stat. 1794, redesignated item 154 as 153 and struck out former item 153 "Determination of marital status".

**§ 151. Allowance of deductions for personal exemptions****(a) Allowance of deductions**

In the case of an individual, the exemptions provided by this section shall be allowed as deductions in computing taxable income.

**(b) Taxpayer and spouse**

An exemption of the exemption amount for the taxpayer; and an additional exemption of the exemption amount for the spouse of the taxpayer if a joint return is not made by the taxpayer and his spouse, and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

**(c) Additional exemption for dependents**

An exemption of the exemption amount for each individual who is a dependent (as defined in section 152) of the taxpayer for the taxable year.

**(d) Exemption amount**

For purposes of this section—

**(1) In general**

Except as otherwise provided in this subsection, the term "exemption amount" means \$2,000.

**(2) Exemption amount disallowed in case of certain dependents**

In the case of an individual with respect to whom a deduction under this section is allow-

able to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, the exemption amount applicable to such individual for such individual's taxable year shall be zero.

**(3) Phaseout****(A) In general**

In the case of any taxpayer whose adjusted gross income for the taxable year exceeds the applicable amount in effect under section 68(b), the exemption amount shall be reduced by the applicable percentage.

**(B) Applicable percentage**

For purposes of subparagraph (A), the term "applicable percentage" means 2 percentage points for each \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds the applicable amount in effect under section 68(b). In the case of a married individual filing a separate return, the preceding sentence shall be applied by substituting "\$1,250" for "\$2,500". In no event shall the applicable percentage exceed 100 percent.

**(C) Coordination with other provisions**

The provisions of this paragraph shall not apply for purposes of determining whether a deduction under this section with respect to any individual is allowable to another taxpayer for any taxable year.

**(4) Inflation adjustment**

In the case of any taxable year beginning in a calendar year after 1989, the dollar amount contained in paragraph (1) shall be increased by an amount equal to—

(A) such dollar amount, multiplied by

(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting "calendar year 1988" for "calendar year 1992" in subparagraph (B) thereof.

**(e) Identifying information required**

No exemption shall be allowed under this section with respect to any individual unless the TIN of such individual is included on the return claiming the exemption.

(Aug. 16, 1954, ch. 736, 68A Stat. 42; Pub. L. 91-172, title VIII, §801(a)(1), (b)(1), (c)(1), (d)(1), title IX, §941(b), Dec. 30, 1969, 83 Stat. 675, 676, 726; Pub. L. 92-178, title II, §201(a)(1), (b)(1), (c), Dec. 10, 1971, 85 Stat. 510, 511; Pub. L. 94-455, title XIX, §1901(a)(23), Oct. 4, 1976, 90 Stat. 1767; Pub. L. 95-600, title I, §102(a), Nov. 6, 1978, 92 Stat. 2771; Pub. L. 97-34, title I, §104(c), Aug. 13, 1981, 95 Stat. 189; Pub. L. 98-369, div. A, title IV, §426(a), July 18, 1984, 98 Stat. 804; Pub. L. 99-514, title I, §103, title XVIII, §1847(b)(3), Oct. 22, 1986, 100 Stat. 2102, 2856; Pub. L. 100-647, title VI, §6010(a), Nov. 10, 1988, 102 Stat. 3691; Pub. L. 101-508, title XI, §§11101(d)(1)(F), 11104(a), Nov. 5, 1990, 104 Stat. 1388-405, 1388-407; Pub. L. 102-318, title V, §511, July 3, 1992, 106 Stat. 300; Pub. L. 103-66, title XIII, §§13201(b)(3)(G), 13205, Aug. 10, 1993, 107 Stat. 459, 462; Pub. L. 104-188, title I, §§1615(a)(1), 1702(a)(2), Aug. 20, 1996, 110 Stat. 1853, 1868; Pub. L. 106-554, §1(a)(7) [title III, §306(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634; Pub. L. 107-16, title

I, §102(a), June 7, 2001, 115 Stat. 44; Pub. L. 107-147, title IV, §§412(b), 417(6), Mar. 9, 2002, 116 Stat. 53, 56; Pub. L. 108-311, title II, §206, Oct. 4, 2004, 118 Stat. 1176; Pub. L. 112-240, title I, §101(b)(2)(B), Jan. 2, 2013, 126 Stat. 2317.)

#### INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

*For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.*

#### AMENDMENTS

2013—Subsec. (d)(3)(A), (B). Pub. L. 112-240, §101(b)(2)(B)(i)(I), substituted “the applicable amount in effect under section 68(b)” for “the threshold amount”.

Subsec. (d)(3)(C), (D). Pub. L. 112-240, §101(b)(2)(B)(i)(II), redesignated subpar. (D) as (C) and struck out former subpar. (C) which related to threshold amount.

Subsec. (d)(3)(E), (F). Pub. L. 112-240, §101(b)(2)(B)(i)(III), struck out subpars. (E) and (F) which related to reduction of phaseout and termination of applicability of subsec. (d)(3), respectively.

Subsec. (d)(4). Pub. L. 112-240, §101(b)(2)(B)(ii), in par. heading, substituted “Inflation adjustment” for “Inflation adjustments”, in subpar. (A), struck out “(A) Adjustment to basic amount of exemption” before “In the case of”, redesignated cls. (i) and (ii) as subpars. (A) and (B), respectively, and realigned margins, and struck out former subpar. (B). Prior to amendment, text of former subpar. (B) read as follows: “In the case of any taxable year beginning in a calendar year after 1991, each dollar amount contained in paragraph (3)(C) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting ‘calendar year 1990’ for ‘calendar year 1992’ in subparagraph (B) thereof.”

2004—Subsec. (c). Pub. L. 108-311 reenacted heading without change and amended text generally. Prior to amendment, text consisted of pars. (1) to (6) relating to additional exemption for dependents in general, exemption denied in case of certain married dependents, child defined, student defined, certain income of handicapped dependents not taken into account, and treatment of missing children, respectively.

2002—Subsec. (c)(6)(B)(iii). Pub. L. 107-147, §417(6), inserted “as” before “such terms”.

Subsec. (c)(6)(C). Pub. L. 107-147, §412(b), substituted “for principal place of abode requirements” for “for earned income credit” in heading, “An” for “For purposes of section 32, an” in introductory provisions, and “principal place of abode requirements of section 2(a)(1)(B), section 2(b)(1)(A), and section 32(c)(3)(A)(ii)” for “requirement of section 32(c)(3)(A)(ii)” in concluding provisions.

2001—Subsec. (d)(3)(E), (F). Pub. L. 107-16 added subpars. (E) and (F).

2000—Subsec. (c)(6). Pub. L. 106-554 added par. (6).

1996—Subsec. (d)(3)(C)(i). Pub. L. 104-188, §1702(a)(2), substituted “joint return” for “joint of a return”.

Subsec. (e). Pub. L. 104-188, §1615(a)(1), added subsec. (e).

1993—Subsec. (d)(3)(E). Pub. L. 103-66, §13205, struck out heading and text of subpar. (E). Text read as follows: “This paragraph shall not apply to any taxable year beginning after December 31, 1996.”

Subsec. (d)(4)(A)(ii), (B)(ii). Pub. L. 103-66, §13201(b)(3)(G), substituted “1992” for “1989”.

1992—Subsec. (d)(3)(E). Pub. L. 102-318 substituted “1996” for “1995”.

1990—Subsec. (d). Pub. L. 101-508, §11104(a), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: “For purposes of this section—

“(1) IN GENERAL.—Except as provided in paragraph (2), the term ‘exemption amount’ means—

“(A) \$1,900 for taxable years beginning during 1987,

“(B) \$1,950 for taxable years beginning during 1988,

and

“(C) \$2,000 for taxable years beginning after December 31, 1988.

“(2) EXEMPTION AMOUNT DISALLOWED IN THE CASE OF CERTAIN DEPENDENTS.—In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the exemption amount applicable to such individual for such individual’s taxable year shall be zero.

“(3) INFLATION ADJUSTMENT FOR YEARS AFTER 1989.—In the case of any taxable year beginning in a calendar year after 1989, the dollar amount contained in paragraph (1)(C) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3), for the calendar year in which the taxable year begins, by substituting ‘calendar year 1988’ for ‘calendar year 1987’ in subparagraph (B) thereof.”

Subsec. (d)(3)(B). Pub. L. 101-508, §11101(d)(1)(F), substituted “1989” for “1987”.

1988—Subsec. (c)(1)(B)(ii). Pub. L. 100-647 inserted “who has not attained the age of 24 at the close of such calendar year” after “student”.

1986—Subsec. (c). Pub. L. 99-514, §103(b), redesignated subsec. (e) as (c) and struck out former subsec. (c) which provided for an additional exemption for taxpayer or spouse aged 65 or more.

Subsec. (d). Pub. L. 99-514, §103(b), redesignated subsec. (f) as (d) and struck out former subsec. (d) which provided for an additional exemption for blindness of taxpayer or spouse.

Subsec. (e). Pub. L. 99-514, §103(b), redesignated subsec. (e) as (c).

Pub. L. 99-514, §1847(b)(3), substituted “section 22(e)” for “section 37(e)” in par. (5)(C).

Subsec. (f). Pub. L. 99-514, §103(b), redesignated subsec. (f) as (d).

Pub. L. 99-514, §103(a), amended subsec. (f) generally. Prior to amendment, subsec. (f) read as follows: “For purposes of this section, the term ‘exemption amount’ means, with respect to any taxable year, \$1,000 increased by an amount equal to \$1,000 multiplied by the cost-of-living adjustment (as defined in section 1(f)(3)) for the calendar year in which the taxable year begins. If the amount determined under the preceding sentence is not a multiple of \$10, such amount shall be rounded to the nearest multiple of \$10 (or if such amount is a multiple of \$5, such amount shall be increased to the next highest multiple of \$10).”

1984—Subsec. (e)(5). Pub. L. 98-369 added par. (5).

1981—Subsecs. (b), (c), (d)(1), (2), (e)(1). Pub. L. 97-34, §104(c)(1), substituted “the exemption amount” for “\$1,000” wherever appearing.

Subsec. (f). Pub. L. 97-34, §104(c)(2), added subsec. (f). 1978—Pub. L. 95-600 increased exemption from \$750 to \$1,000 with respect to taxable years beginning after Dec. 31, 1978.

1976—Subsec. (e)(4). Pub. L. 94-455 struck out “and educational institution” after “Student” in heading, substituted in subpars. (A) and (B) “organization described in section 170(b)(1)(A)(ii)” for “institution”, and struck out provisions following subpar. (B) defining educational institution.

1971—Pub. L. 92-178 increased exemption from \$650 to \$675 with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, and from \$675 to \$750 with respect to taxable years beginning after Dec. 31, 1971.

1969—Pub. L. 91-172, §801(a)(1), (b)(1), (c)(1), (d)(1), increased exemption from \$600 to \$625 with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971, from \$625 to \$650 for taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, from \$650 to \$700 for taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and from \$700 to \$750 for taxable years beginning after Dec. 31, 1972.

Subsecs. (b), (c), Pub. L. 91-172, §941(b), substituted “if a joint return is not made by the taxpayer and his spouse” for “if a separate return is made by the taxpayer”.

#### EFFECTIVE DATE OF 2013 AMENDMENT

Amendment by Pub. L. 112-240 applicable to taxable years beginning after Dec. 31, 2012, see section 101(b)(3) of Pub. L. 112-240, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-311 applicable to taxable years beginning after Dec. 31, 2004, see section 208 of Pub. L. 108-311, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-147, title IV, §412(e), Mar. 9, 2002, 116 Stat. 54, provided that: “The amendments made by this section [amending this section and sections 358, 469, 1091, 1233, 1234A, and 1234B of this title] shall take effect as if included in the provisions of the Community Renewal Tax Relief Act of 2000 [H.R. 5662, as enacted by section 1(a)(7) of Pub. L. 106-554, Dec. 21, 2000, 114 Stat. 2763, 2763A-587] to which they relate.”

#### EFFECTIVE DATE OF 2001 AMENDMENT

Pub. L. 107-16, title I, §102(b), June 7, 2001, 115 Stat. 44, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2005.”

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §306(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A-635, provided that: “The amendment made by this section [amending this section] shall apply to taxable years ending after the date of the enactment of this Act [Dec. 21, 2000].”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1615(a)(1) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

Amendment by section 1702(a)(2) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13201(b)(3)(G) of Pub. L. 103-66 applicable to taxable years beginning after Dec. 31, 1992, see section 13201(c) of Pub. L. 103-66, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11101(d)(1)(F) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11101(e) of Pub. L. 101-508, set out as a note under section 1 of this title.

Amendment by section 11104(a) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11104(c) of Pub. L. 101-508, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6010(b), Nov. 10, 1988, 102 Stat. 3691, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1988.”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 103 of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see sec-

tion 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Amendment by section 1847(b)(3) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §426(b), July 18, 1984, 98 Stat. 805, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1984.”

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1984, see section 104(e) of Pub. L. 97-34, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title I, §102(d)(1), Nov. 6, 1978, 92 Stat. 2771, provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 6012 and 6013 of this title] shall apply to taxable years beginning after December 31, 1978.”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 92-178, title II, §201(a), (b), Dec. 10, 1971, 85 Stat. 510, provided in part that the increase in exemption from \$650 to \$675 was effective with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, and from \$675 to \$750 was effective with respect to taxable years beginning after Dec. 31, 1971.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Pub. L. 91-172, title VIII, §801(a)(1), Dec. 30, 1969, 83 Stat. 675, provided in part that the increase in exemption from \$600 to \$625 is effective with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971.

Pub. L. 91-172, title VIII, §801(b)(1), Dec. 30, 1969, 83 Stat. 676, provided in part that the increase in the exemption from \$625 to \$650 is effective with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972.

Pub. L. 91-172, title IX, §941(c), Dec. 30, 1969, 83 Stat. 726, provided that: “The amendments made by subsections (a) [amending section 6012 of this title] and (b) [amending this section] shall apply to taxable years beginning after December 31, 1969.”

#### REPEALS

Pub. L. 91-172, title VIII, §801(c)(1), (d)(1), Dec. 30, 1969, 83 Stat. 676, provided for an increase in the personal exemption to \$700, effective with respect to taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and to \$750, effective with respect to taxable years beginning after Dec. 31, 1972, prior to repeal by section 201(c) of Pub. L. 92-178.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [ §§1101-1147 and 1171-1177 ] or title XVIII [ §§1800-1899A ] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

**§ 152. Dependent defined****(a) In general**

For purposes of this subtitle, the term “dependent” means—

- (1) a qualifying child, or
- (2) a qualifying relative.

**(b) Exceptions**

For purposes of this section—

**(1) Dependents ineligible**

If an individual is a dependent of a taxpayer for any taxable year of such taxpayer beginning in a calendar year, such individual shall be treated as having no dependents for any taxable year of such individual beginning in such calendar year.

**(2) Married dependents**

An individual shall not be treated as a dependent of a taxpayer under subsection (a) if such individual has made a joint return with the individual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

**(3) Citizens or nationals of other countries****(A) In general**

The term “dependent” does not include an individual who is not a citizen or national of the United States unless such individual is a resident of the United States or a country contiguous to the United States.

**(B) Exception for adopted child**

Subparagraph (A) shall not exclude any child of a taxpayer (within the meaning of subsection (f)(1)(B)) from the definition of “dependent” if—

- (i) for the taxable year of the taxpayer, the child has the same principal place of abode as the taxpayer and is a member of the taxpayer’s household, and
- (ii) the taxpayer is a citizen or national of the United States.

**(c) Qualifying child**

For purposes of this section—

**(1) In general**

The term “qualifying child” means, with respect to any taxpayer for any taxable year, an individual—

- (A) who bears a relationship to the taxpayer described in paragraph (2),
- (B) who has the same principal place of abode as the taxpayer for more than one-half of such taxable year,
- (C) who meets the age requirements of paragraph (3),
- (D) who has not provided over one-half of such individual’s own support for the calendar year in which the taxable year of the taxpayer begins, and
- (E) who has not filed a joint return (other than only for a claim of refund) with the individual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

**(2) Relationship**

For purposes of paragraph (1)(A), an individual bears a relationship to the taxpayer de-

scribed in this paragraph if such individual is—

- (A) a child of the taxpayer or a descendant of such a child, or
- (B) a brother, sister, stepbrother, or step-sister of the taxpayer or a descendant of any such relative.

**(3) Age requirements****(A) In general**

For purposes of paragraph (1)(C), an individual meets the requirements of this paragraph if such individual is younger than the taxpayer claiming such individual as a qualifying child and—

- (i) has not attained the age of 19 as of the close of the calendar year in which the taxable year of the taxpayer begins, or
- (ii) is a student who has not attained the age of 24 as of the close of such calendar year.

**(B) Special rule for disabled**

In the case of an individual who is permanently and totally disabled (as defined in section 22(e)(3)) at any time during such calendar year, the requirements of subparagraph (A) shall be treated as met with respect to such individual.

**(4) Special rule relating to 2 or more who can claim the same qualifying child****(A) In general**

Except as provided in subparagraphs (B) and (C), if (but for this paragraph) an individual may be claimed as a qualifying child by 2 or more taxpayers for a taxable year beginning in the same calendar year, such individual shall be treated as the qualifying child of the taxpayer who is—

- (i) a parent of the individual, or
- (ii) if clause (i) does not apply, the taxpayer with the highest adjusted gross income for such taxable year.

**(B) More than 1 parent claiming qualifying child**

If the parents claiming any qualifying child do not file a joint return together, such child shall be treated as the qualifying child of—

- (i) the parent with whom the child resided for the longest period of time during the taxable year, or
- (ii) if the child resides with both parents for the same amount of time during such taxable year, the parent with the highest adjusted gross income.

**(C) No parent claiming qualifying child**

If the parents of an individual may claim such individual as a qualifying child but no parent so claims the individual, such individual may be claimed as the qualifying child of another taxpayer but only if the adjusted gross income of such taxpayer is higher than the highest adjusted gross income of any parent of the individual.

**(d) Qualifying relative**

For purposes of this section—

**(1) In general**

The term “qualifying relative” means, with respect to any taxpayer for any taxable year, an individual—