



A 25-year-old son cannot be claimed as a dependent under the “qualifying child” rules, because the age test requires the child to be under 19 at the end of the year, or under 24 if a full-time student, unless the child is permanently and totally disabled (in which case there is no age limit) [4].

However, a 25-year-old son may be claimed as a dependent under the “qualifying relative” rules if all of the following conditions are met:

### 1. Not a Qualifying Child Test

- The son cannot be your qualifying child or the qualifying child of any other taxpayer for the year. Since he is 25 and not permanently and totally disabled, he cannot be a qualifying child [4].

### 2. Member of Household or Relationship Test

- The son must either:
  - Live with you all year as a member of your household, **or**
  - Be related to you in one of the ways listed (a son always meets this relationship test, so he does not have to live with you all year) [4].

### 3. Gross Income Test

- The son’s gross income for the year must be **less than \$5,200** for tax year 2025. Gross income includes all income in the form of money, property, and services that isn’t exempt from tax. This includes wages, taxable interest, dividends, and other taxable income [4].

### 4. Support Test

- You must provide **more than half** of your son’s total support for the year. Support includes food, lodging, clothing, education, medical and dental care, recreation, and similar necessities. The son’s own funds are not considered support unless actually spent for support [4].

### 5. Dependent Taxpayer Test

- If you (the taxpayer) can be claimed as a dependent by another taxpayer, you cannot claim anyone else as a dependent [4].

### 6. Joint Return Test

- Your son cannot file a joint return with his spouse for the year, unless the only reason for filing is to claim a refund of income tax withheld or estimated tax paid [4].

### 7. Citizen or Resident Test

- Your son must be a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico for some part of the year [4].



## Special Exception: Permanently and Totally Disabled

- If your son is permanently and totally disabled (cannot engage in substantial gainful activity due to a physical or mental condition, as certified by a doctor), there is **no age limit** for being claimed as a qualifying child, and the qualifying child rules may apply instead [4].

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### Summary:

A 25-year-old son can be claimed as a dependent only if he is a “qualifying relative.” This requires that he is not a qualifying child of anyone, has gross income less than \$5,200 (for 2025), you provide more than half his support, and he meets the other dependency tests (relationship, joint return, citizen/resident, and you are not a dependent yourself). If he is permanently and totally disabled, the age limit does not apply, and he may qualify as a “qualifying child” instead [4].

For more details and examples, see IRS Publication 501, “Dependents, Standard Deduction, and Filing Information” [4].