



To determine if a 24-year-old son who is **not** a student can be claimed as a dependent for tax year 2025, you must analyze whether he qualifies as either a "**qualifying child**" or a "**qualifying relative**" under the Internal Revenue Code and IRS rules. Below are the detailed criteria and how they apply:

1. Qualifying Child

A "qualifying child" must meet **all** of the following tests [1] [2] [3]:

1. **Relationship Test:** The child must be your son, daughter, stepchild, foster child, brother, sister, or a descendant of any of them.
2. **Age Test:** The child must be:
 - Under age 19 at the end of the year and younger than you (or your spouse if filing jointly), **or**
 - Under age 24 at the end of the year, a full-time student, and younger than you (or your spouse if filing jointly), **or**
 - Any age if permanently and totally disabled.
3. **Residency Test:** The child must have lived with you for more than half the year (with some exceptions).
4. **Support Test:** The child must not have provided more than half of their own support for the year.
5. **Joint Return Test:** The child must not have filed a joint return, unless it was only to claim a refund of taxes withheld.

Application to a 24-year-old son not in school:

- He **does not** meet the age test for a qualifying child, because he is not under 19, not a full-time student under 24, and not permanently and totally disabled.
 - Therefore, he **cannot** be claimed as a qualifying child [1] [2].
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2. Qualifying Relative

If the son does not qualify as a "qualifying child," he may still be a "qualifying relative" if **all** of the following tests are met [1] [2] [3]:

1. **Not a Qualifying Child Test:** The person cannot be your qualifying child or the qualifying child of any other taxpayer.
2. **Member of Household or Relationship Test:** The person 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 qualifies).
3. **Gross Income Test:** The person's gross income for the year must be **less than \$5,200** for 2025.



- Gross income includes all income in the form of money, property, and services that is not exempt from tax. It does **not** include tax-exempt income such as certain Social Security benefits, but does include taxable unemployment, interest, dividends, and wages [1].
- 4. **Support Test:** You must provide **more than half** of the person's total support for the year.
 - Support includes amounts spent for food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. The person's own funds are only considered support if actually spent for support [1].

Additional requirements:

- The person must be a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.
- The person cannot file a joint return with their spouse, unless it is only to claim a refund of taxes withheld.

Summary Table: Criteria for Claiming a 24-Year-Old Son (Not a Student) as a Dependent

Test	Requirement for Qualifying Relative	Notes for 24-Year-Old Son
Not a Qualifying Child	Must not be a qualifying child	Satisfied (see above)
Relationship	Son qualifies	Satisfied
Gross Income	Less than \$5,200 (2025)	Must check
Support	You provide >50% of support	Must check
Citizenship/Residency	U.S. citizen/resident, etc.	Must check
Joint Return	Did not file joint return (unless only for refund)	Must check

Conclusion

A 24-year-old son who is not a student can be claimed as a dependent only if he meets all the requirements to be a "qualifying relative":

- His gross income for 2025 is less than \$5,200,
- You provide more than half of his total support for the year,
- He does not file a joint return (unless only to claim a refund),
- He is a U.S. citizen, resident, or meets the other residency requirements.

If any of these requirements are not met, you cannot claim him as a dependent [1] [2] [3].

If you need help determining whether you meet the support or gross income tests, you can use the support worksheet and gross income definitions in IRS Publication 501 [1].