

July 10, 2001
Re: IO-01-54

You inquired as to the meaning of "dependent children" for the purpose of the Financial Disclosure Statement that must be filed annually by various county employees and volunteers.

A "dependent" is defined by the Internal Revenue Service Regulations, as an individual who receives over half of his or her support from the filing taxpayer. See, 26 CFR 1.152-1. This is not an easy regulation to read or understand, so suffice it to say that, for purposes of the Public Ethics Law, a dependent child is a child¹ who is determined to be a dependent for federal tax purposes. In other words, if you list your child as a dependent for federal income tax purposes, you must include that child in those financial disclosure provisions that solicit information about dependent children.

Thank you for your inquiry. If you have additional questions, please contact me any time.

Sincerely,

Betsy K. Dawson
Executive Director

¹ Section 1-101(c) defines child as "a biological child, adopted child, stepchild, foster child, or grandchild, of any age".