

ALL THOSE KIDS - Rules for Qualifying Child, part 1

Warning! This chart is a summary. For complex situations, please refer to Publication 17, VITA Resource Guide 4012 or other resource material.

	AGE	RELATIONSHIP	RESIDENCY	SUPPORT	CHILD MUST HAVE SSN (NOT ITIN)
Earned Income Tax Credit	At the end of the tax year, the child must be under age 19, or under age 24 if a fulltime student and unless disabled must be younger than the taxpayer. The child can be any age if the child is disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived in the U.S. with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer.	No support test. <i>Note: There is an exception for a married child that did not provide over ½ of his/her own support for the tax year.</i>	Yes (Also, the taxpayer must have an SSN.)
Dependent	At the end of the tax year, the child must be under age 19, or under age 24 if a fulltime student and unless disabled must be younger than the taxpayer. The child can be any age if the child is disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer. *	Child did not provide over 1/2 of his/her own support for the tax year.	No
Child Tax Credit & Additional Child Tax Credit	Child must be under age 17 at the end of the year and must be younger than the taxpayer. <i>Note: There is no exception for students or the disabled.</i>	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived in the U.S. with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer. *	Child did not provide over 1/2 of his/her own support for the tax year. <i>Note: Child must also be claimed as the taxpayer's dependent.</i>	Yes (Taxpayer is not required to have an SSN.)
Credit for Other Dependents**	At the end of the tax year, the child must be under age 19, or under age 24 if a fulltime student and unless disabled must be younger than the taxpayer. The child can be any age if the child is disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived in the U.S. with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer. *	Child did not provide over 1/2 of his/her own support for the tax year.	No
Head of Household** *	At the end of the tax year, the child must be under age 19, or under age 24 if a fulltime student and unless disabled must be younger than the taxpayer. The child can be any age if the child is disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer.	Child did not provide over 1/2 of his/her own support for the tax year. <i>Note: Taxpayer must provide over half the cost of maintaining the home.</i>	No
Child and Dependent Care Credit	Child must be under age 13 or disabled at the time of the child care.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, stepsibling or descendent of any of these.	Child must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived with the taxpayer.	Child did not provide over 1/2 of his/her own support for the tax year.	No

* The child can be claimed by a noncustodial parent if released by the custodial parent using Form 8332.

** The child cannot be a qualifying child for the child tax credit.

*** Taxpayer must be unmarried or considered unmarried per special exception rules.

ALL THOSE KIDS – Rules for Qualifying Child, part 2

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	EXCEPTION FOR DIVORCED/SEPARATED PARENTS CAN BE USED?	QUALIFYING RELATIVE RULES CAN BE USED TO GET OR INCREASE THIS BENEFIT?	A DISABLED CHILD CAN BE ANY AGE?	CITIZENSHIP
Earned Income Tax Credit	No (The child must have lived with the taxpayer more than 6 months.)	No	Yes	Child must be US citizen or a legal resident of the US.
Dependent	Yes	Yes	Yes	Child must be US citizen or a resident of the US, Canada or Mexico.
Child Tax Credit & ACTC	Yes	No	No	Child must be U.S. citizen or a legal resident of the US.
Credit for Other Dependents	Yes	Yes	Yes	Child must be US citizen or a resident of the US.
Head of Household***	No (Child must live with the taxpayer more than 6 months.)	Yes (Must be dependent that is related to the taxpayer.)	Yes	Child must be US citizen or a resident of the US, Canada or Mexico.
Child & Dependent Care Credit	No (The child must live with the taxpayer.)	Yes (Certain disabled dependents.)	Yes	Child must be US citizen or a resident of the US, Canada or Mexico.

*** Taxpayer must be unmarried or considered unmarried per special exception rules.

QUALIFYING RELATIVES

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	Cannot be Qualifying Child	Relationship	Residency	Support	Income
Earned Income Tax Credit	Qualifying Relative rules do not apply to EITC.				
Dependent	QR cannot be a qualifying child of another taxpayer who has a filing requirement or claims EITC.	QR is a descendent, sibling, ascendant, niece/nephew, in-law; OR someone who lived with the taxpayer all year.	If the QR is not related to the taxpayer, QR must have lived with the taxpayer all year. The QR must have been a U.S. citizen or a resident of the U.S., Canada, or Mexico.	The taxpayer provided over 1/2 of the QR's financial support for the tax year. Exception: multiple support agreements.	QR had gross income less than \$4,400.
Child Tax Credit & ACTC	Qualifying Relative rules do not apply to CTC & ACTC.				
Credit for Other Dependents	Cannot be a qualifying child for the child tax credit. QR cannot be a qualifying child of another taxpayer who has a filing requirement or claims EITC.	QR is a descendent, sibling, ascendant, niece/nephew, in-law; OR lived with the taxpayer all year.	If the QR is not related to the taxpayer, QR must have lived with the taxpayer all year. The QR must have been a U.S. citizen or a resident of the U.S.	The taxpayer provided over 1/2 of the QR's financial support for the tax year. Exception: multiple support agreements.	QR had gross income less than \$4,400.
Head of Household***	QR cannot be a qualifying child of another taxpayer who has a filing requirement or claims EITC.	QR is a descendent, sibling, ascendant, niece/nephew, or in-law.	QR has lived with the taxpayer more than 6 months of the tax year. Exception: a taxpayer's parent is not required to reside with the taxpayer.	The taxpayer provided over 1/2 of the QR's financial support for the tax year. <i>Note: Taxpayer must have provided over half the cost of maintaining the home.</i>	QR had gross income less than \$4,400.
Child and Dependent Care Credit	QR cannot be a qualifying child of another taxpayer who has a filing requirement or claims EITC.	QR is a descendent, sibling, ascendant, niece/nephew, in-law; OR lived with the taxpayer all year.	QR must have lived with the taxpayer more than 6 months of the tax year.	The taxpayer provided over 1/2 of the QR's financial support for the tax year.	There is no income test.

*** Taxpayer must be unmarried or considered unmarried per special exception rules.

*** For married person to be considered unmarried for HOH purposes:

- You file a separate return from your spouse.
- You paid more than half the cost of keeping up your home for the required period of time.
- Your spouse didn't live in your home during the last 6 months of the tax year.
- Your home was the main home of your child, stepchild, or foster child for more than half the year (a grandchild doesn't meet this test).
- You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart).