Who Qualifies?

QUALIFYING CHILD DEPENDENT

- **Relationship** - taxpayer's child, adopted child, foster child, stepchild, sibling, or any of their descendants.
- **Age** - younger than TP/Spouse & under 19 (under twenty-four if student*) ***or*** any age if permanently and totally disabled.
- **Residency** - lives with the taxpayer more than half the year**
- **Support** - the child did not provide more than half of their own support.
- **Nationality** - child is U.S. citizen or national or resident alien***
- **If the child is married**, did not file joint return.
- **TP cannot** be claimed as dependent.
- If rules met > 1, see 'Qualifying Child of > 1 person' chart.

QUALIFYING RELATIVE DEPENDENT

- **Relationship**- Related to taxpayer ***or*** lived with TP all year.
- **Income -** dependent has income less than $5,200 (exclude SS benefits that are not taxable)
- **Support -** taxpayer provided over 50% of support.
- **Nationality -** dependent is U.S. citizen or national or resident alien*** of U.S.
- **Not a** qualifying child of anyone else (Not considered a QC of another TP if other TP isn't required to file a tax return **and** doesn't file or files only for a refund of tax withheld)
- **If QR is married**, did not file joint return.
- **TP cannot** be claimed as dependent.

CHILD TAX CREDIT

- **Relationship** - TP's child, adopted child, foster child, stepchild, siblings, or any of their descendants.
- **Age** - under age **17**, younger than TP
- **Residency** - lives with the taxpayer more than 6 months**
- **Support** - did not provide more than half of their own support.
- **Nationality** – U.S. citizen, national*** or resident alien****
- **Child** must have SSN valid for employment issued before due date of return (including extensions). At least one parent must have SSN.

OTHER DEPENDENT CREDIT

- Meets definition of QC or QR but not eligible for CTC (over 17, has ITIN, not related, etc.)

QUALIFYING CHILD for EIC

- **Relationship** - TP's child, adopted child, foster child, stepchild, siblings, or any of their descendants.
- **Age -** younger than TP & under 19 (under 24 if student*) **or** any age if permanently and totally disabled.
- **Residency** - lives with the taxpayer in the U.S. more than 6 months.
- **Nationality -** Child and taxpayer must have valid SSN permitting work and be US citizens or resident aliens.
- **TP is not** a qualifying child of anyone.

HEAD OF HOUSEHOLD

Taxpayer is unmarried (single, widow, or divorced)

- Pays more than 50% of the costs of maintaining home.
- Has a QC or QR (who is related) & lived with TP > 6 months.
- Or QR is a Parent (doesn't have to live with TP)

OR Taxpayer is considered unmarried- (spouse not in your home for last 6 months ***or*** spouse is nonresident alien)

- Pays more than 50% of the costs of maintaining home.

TP claims dependency for their child, stepchild, or foster child (not other relatives) who lived with TP more than 6 months.

CHILD OR DEPENDENT CARE CREDIT

- **Relationship** - TP's child, adopted child, foster child, stepchild, siblings, or any of their descendant.
  - or Qualifying Relative
  - or who meets QR requirement except for income test?
  - or disabled spouse
- **Age** - under age **13** at time of care ***or*** any age if permanently and totally disabled.
- **Residency** - lives with the taxpayer in the U.S. more than 6 months.

Divorced or separated parents: Child can be claimed by noncustodial parent as *Dependent* and for *Child or Other Dependent Tax Credit and education credits* if.

- Parents were divorced or legally separated OR lived apart for the last 6 months of 2025.
- The child received over half of his support from the parents.
- Child in custody of 1 or both parents for more than half of year
- The custodial parent waives the right to claim the dependent by signing Form 8332, OR The divorce decree allocates the dependency exemption to the noncustodial parent.

If child is claimed by noncustodial parent under these rules, s/he can still be claimed by custodial parent for other credits

Tie breaker rules- If a child can be **claimed by more than one taxpayer**, the child is the qualifying child of

- The parent
- If more than one TP is the child's parent, the one with whom the child lived for the longest time during the year, or, if the time was equal, the parent with the highest AGI.
- If no taxpayer is the child's parent, the taxpayer with the highest AGI.
- If a parent can claim the child, but does not, the child is the QC of the person with the highest AGI, but only if that person's AGI is higher than the highest AGI of any parent of the child.

WARNING: This chart is a summary. Please refer to Pub 17 or Pub 4012 for more details or special circumstances

***Student:** a full-time student during any 5 months of the year
****Exceptions for time lived with you:** Child who was born or died during 2025 counts as living with you all 12 months; temporary absences for school, military service, medical care, or juvenile detention count as time lived at home.
*****US national** is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.
******U.S. resident alien:** must meet green card or substantial presence test. See Pub 4012, page L-3.

Eligibility for Non-citizens

	Eligible if Taxpayer has ITIN	Eligible if Child has ITIN	Citizenship/Residency requirements
Dependent	YES	YES	Child must be US citizen or a resident alien of the US or resident of Canada or Mexico
Head of Household	YES	YES	Child must be US citizen or a resident of the US.
EIC	NO	YES	TP/Spouse must be US citizen or resident alien all year with SSN valid for work. Children must have SSN to receive EITC with dependents. Taxpayer can get EITC (amount for no dependents) if TP has SSN and kids do not. MFS could qualify for EITC if they lived apart for the last 6 months of the year.
Child Tax Credit	TP or spouse must have SSN	NO	Child must have SSN and be citizen or resident of the US for more than six months of the tax year.
Other Dependent Credit	YES	YES	Child must be US citizen or a resident of the US.
Childcare Credit	YES	YES	Child must be US citizen or a resident of the US.
Education credits	YES	YES	TP and student must have TIN by return due date. Taxpayer cannot be nonresident alien for any part of the year (or if they were, elected to be treated as resident alien).

WARNING: This chart is a summary. Please refer to Pub 17 or Pub 4012 for more details or special circumstances