

All Those Kids - The Basics
Qualifying Child Rules for Tax Year 2018

	<u>AGE</u>	<u>RELATIONSHIP</u>	<u>RESIDENCY</u>	<u>SUPPORT</u>
<u>DEPENDENT Credit - \$500</u>	Child must be younger than the taxpayer and under 19 at end of year (under age 24 if a full time student); No age restrictions if disabled. Must NOT be eligible for the Child Tax Credit.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, step sibling, or descendants of any of these. Must NOT be eligible for the Child Tax Credit.	Child must have lived with the taxpayer (unless the exception for div/sep parents is used) for more than half the tax year. Some temporary absences count as time lived at home.	Child did not provide over 1/2 of his/her own support.
<u>HEAD OF HOUSEHOLD TaxPayer Not Married</u>	Child must be younger than the taxpayer and under 19 at end of year (under age 24 if a full time student); No age restrictions if disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, step sibling, or descendants 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 at home	Child did not provide over 1/2 of his/her own support. (Taxpayer must provide over half the cost of maintaining the household.)
<u>HEAD OF HOUSEHOLD TaxPayer Married, but living apart at least 6 months in tax year</u>	Child must be younger than the taxpayer and under 19 at end of year (under age 24 if a full time student); No age restrictions if disabled.	Child must be taxpayer's child, stepchild, adopted child, or foster child.	Child must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived at home.	Child did not provide over 1/2 of his/her own support. (Taxpayer must provide over half the cost of maintaining the household.)
<u>EARNED INCOME TAX CREDIT</u>	Child must be younger than the taxpayer and under 19 at end of year (under age 24 if a full time student); No age restrictions if disabled.	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, step sibling, or descendants of any of these.	Child must have lived in U.S. with the taxpayer for more than half the tax year. Some temporary absences count as time lived at home.	No support test. (Married child cannot provide over 1/2 of his/her own support.)
<u>CHILD TAX CREDIT</u>	Child must be under age 17 at the end of the year. (No exception for disabled children.)	Child must be taxpayer's child, stepchild, adopted child, foster child, sibling, step sibling, or descendants of any of these.	Child must have lived in U.S. with the taxpayer for more than half the tax year. Some temp absences count as time lived at home (unless the exception for div/sep parents is used).	Child did not provide over 1/2 of his/her own support. Child must be claimed as the taxpayer's dependent.
<u>CHILD CARE CREDIT</u>	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, step sibling, or descendants 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 at home	Child did not provide over 1/2 of his/her own support.
<i>Warning! This chart is just a summary. Please refer to Publication 17, VITA reference guide 4012, or other resource material!</i>				

All Those Kids - the Fine Print
Qualifying Child Rules for Tax Year 2018

	Taxpayer (s) must have SSN (not ITINs)	child must have SSN (not ITIN)	Citizenship	joint return test applies	exception for div/sep. parents can be used	Qualifying Relative can be used to get this benefit	disabled child can be any age	special form?
DEPENDENT	no	no	Yes, or resident of US, Canada, or Mexico	yes	yes	yes (qualifying relative - including unrelated persons who lived with TP all year)	yes	Must be shown on Form 1040
HEAD OF HOUSE-HOLD Taxpayer Not Married	no	no	Yes, or resident of US, Canada, or Mexico	yes	no Child must live with the taxpayer	yes (most other dependents who are related)	yes	No, but if child isn't a dependent, must be shown on Form 1040
HEAD OF HOUSE-HOLD Taxpayer Married	no	no	Yes, or resident of US, Canada, or Mexico	yes	no Child must live with the taxpayer	No	yes	No, but if child isn't a dependent, must be shown on Form 1040
EITC	yes	yes	Yes, or legal resident of US	yes	no Child must live with the taxpayer	no (but can be claimed with no Qualifying Child with very low income)	yes	Schedule EIC, Form 8862 if EITC previously disallowed
CHILD TAX CREDIT	no	YES	Yes, or resident of US for more than 6 months	yes	yes	no	no	child must be claimed as your dependent
CHILD CARE CREDIT	no	no	Yes, or resident of US, Canada, or Mexico	N/A	no Child must live with the taxpayer	yes (certain disabled dependents)	yes	Form 2441

Not Just For Kids
Qualifying "Relative" Rules

	<u>Qualifying Child Restriction</u>	<u>RELATIONSHIP</u>	<u>RESIDENCY</u>	<u>SUPPORT</u>	<u>INCOME</u>
<u>DEPENDENT Credit of \$500</u>	QR cannot be a qualifying child of another taxpayer who has a filing requirement or who claims EITC	QR is a decendent, sibling, ascendent, niece/nephew or in-law, Or QR lived with the taxpayer all year	If the QR is related to the taxpayer as described, there is no residency test. If the QR is not related, the QR must have lived with the taxpayer all year.	The Taxpayer provided over 1/2 of the QR's financial support. Exception: multiple support agreement.	QR had income less than \$4150
<u>HEAD OF HOUSEHOLD Taxpayer Not Married</u>	QR cannot be a qualifying child of another taxpayer who has a filing requirement or who claims EITC	QR is a decendent, sibling, ascendent, niece/nephew or in-law.	QR must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived at home. There is no residency test for a parent of the Taxpayer	The Taxpayer provided over 1/2 of the QR's financial support. The taxpayer must have paid more than 1/2 the cost of maintaining the home.	QR had income less than \$4150
<u>EARNED INCOME TAX CREDIT</u>	Qualifying Relative rules NEVER apply to EITC	Qualifying Relative rules NEVER apply to EITC	Qualifying Relative rules NEVER apply to EITC	Qualifying Relative rules NEVER apply to EITC	Qualifying Relative rules NEVER apply to EITC
<u>CHILD TAX CREDIT</u>	Qualifying Relative rules NEVER apply to CTC	Qualifying Relative rules NEVER apply to CTC	Qualifying Relative rules NEVER apply to CTC	Qualifying Relative rules NEVER apply to CTC	Qualifying Relative rules NEVER apply to CTC
<u>CHILD and DEPENDENT CARE CREDIT</u>	QR cannot be the qualifying child of another taxpayer who has a filing requirement or who claims EITC	QR is a decendent, sibling, ascendent, niece/nephew or in-law, Or QR lived with the taxpayer all year	QR must have lived with the taxpayer for more than half the tax year. Some temporary absences count as time lived at home	The Taxpayer provided over 1/2 of the QR's financial support.	There is no income test.

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