

## Who Qualifies for Child Tax Credit

You can claim the Child Tax Credit for each qualifying child who has a Social Security number that is valid for employment in the United States.

To be a qualifying child for the 2022 tax year, your dependent generally must:

- Be under age 17 at the end of the year
- Be your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of one of these (for example, a grandchild, niece or nephew)
- Provide no more than half of their own financial support during the year
- Have lived with you for more than half the year
- Be properly claimed as your dependent on your tax return
- Not file a joint return with their spouse for the tax year or file it only to claim a refund of withheld income tax or estimated tax paid
- Have been a U.S. citizen, U.S. national or U.S. resident alien

You qualify for the full amount of the 2022 Child Tax Credit for each qualifying child if you meet all eligibility factors and your annual income is not more than \$200,000 (\$400,000 if filing a joint return).

Parents and guardians with higher incomes may be eligible to claim a partial credit.

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