<table>
<tr><th colspan="2">Test For →</th><th colspan="5">Dependency</th><th colspan="3">HEAD OF HOUSEHOLD</th><th colspan="2">EARNED INCOME TAX CREDIT</th><th>CHILD TAX CREDIT Nonrefundable</th><th>ADDITIONAL CHILD TAX CREDIT</th><th>CREDIT FOR OTHER DEPENDENTS</th><th>CHILD & DEPENDENT CARE CREDIT</th></tr>
<tr><th colspan="2">Relationship ↓</th><th>Age</th><th>Residency</th><th>Support Test</th><th>Gross Income Test</th><th>MISC</th><th>Dependency</th><th>Residency</th><th>Maintenance of Home</th><th>General</th><th>Maximum Income</th><th>Maximum of $2000</th><th>Max of ($2000 minus CTC)</th><th>Max of $500 per dependent</th><th>General</th></tr>
<tr><td>Qualifying CHILD</td><td>Any of:
Child,
Step-Child,
Grandchild, great grandchiuld, etc.
Sibling or step-sibling or descendent thereof (niece or nephew)
Eligible foster Child</td><td>Under 19 at end of year or
Under 24 at end of year if Full-Time Student or
Any age if perm-anently & totally disabled.</td><td>Child must have lived with you in the U.S. for more than half of year.</td><td>Child must not have provided more than half of his/her own support for the year.</td><td>No Gross Income Test</td><td>Qualifying child cannot claim a qualifying child.
Eligible TP's may agree who will claim child or use Tiebreakers:
1.Parent
2.Parent who had child longest
3.Parent with higher AGI
4.Person with higher AGI but only if AGI higher than that of parent who could claim child.
Child not MFJ.</td><td>Must have dependent even if you do not claim that dependent because the non-custodial parent claims him/her through agreement.</td><td>Same as for dependency (must be dependent).</td><td>TP must pay over half cost of maintenance of home for the year.</td><td>The Qualifying Child must meet all qualifications for dependency except that child may be self-supporting.
Non-qualifying income > $11,600 disqualifies.
Qualifying child may not claim EIC.
Not available to MFS
TP('s) and QC must have SSN for employment. by the due date of return.</td><td>Max Income for MFJ/Other:
1 QC
$56,004/$49,084
2 QC
$62,688/$55,768
3 QC
$66,819/$59,899
0 QC
$25,511/$18,591
"QC" means Qualifying Child.
FOR 0 QC:
TP or spouse must be
25-64 for tax years before and after 2021.</td><td>Child must meet requirements for dependency and be under 17.</td><td>Same people qualify as for Child Tax Credit.
15% of taxable earned income over $2500, up to $1700.</td><td>Nonrefundable
Dependents who are not eligible for the CTC or ACTC (and ONLY those dependents) are eligible for this credit.
Taxpayer(s) must have valid TIN or SSN by due date of the return.
Child must have valid TIN or SSN by due date of the return.</td><td>Must have dependent under 13. (See "Dependency" under HOH.)
Up to $3,000 of expenses for 1 child, $6,000 for 2.
Is 35% of expenses at AGI of $15,000 and is reduced in steps until AGI of $43,000 at which it is 20% of expenses and remains at 20% without phaseout.
Limit is reduced by amount excluded from income under employee benefit plan.</td></tr>
<tr><td rowspan="5">Qualifying RELATIVE or OTHER</td><td>Any of those listed under Qualifying Child.</td><td rowspan="5">Any age</td><td rowspan="4">Need not live with TP but must be U.S. citizen OR have been a resident of U.S., Canada, or Mexico for part of year.</td><td rowspan="5">TP must have provided more than 1/2 of support.</td><td rowspan="5">Must be under personal exemption amount</td><td>Cannot be a qualifying child of any taxpayer. Not MFJ.</td><td rowspan="4">Must have dependent, either QC or QR</td><td>Dependent must live w/ TP more than 1/2 year.</td><td rowspan="4">TP must pay over half cost of maintenance of home for the year.</td><td colspan="4" rowspan="5">Qualifying Relative does not qualify taxpayer for these credits.</td><td rowspan="5">Same as above</td><td rowspan="5">Pertains only if person was physically or mentally incapable of self-care and was a dependent or could have been dependent except that 1) He/she had gross income over exemption amount, 2) He/she filed a joint return or 3) TP could be claimed as dependent on someone else's return.</td></tr>
<tr><td>Parent</td><td rowspan="4">Not MFJ.
(None of these could qualify as a Qualifying Child)</td><td>Need not live with TP but must be dependent.</td></tr>
<tr><td>Grandparent, great grandparent</td><td rowspan="2">Dependent must live w/ TP more than 1/2 year.</td></tr>
<tr><td>Aunt,uncle, step-parent, in-law.</td></tr>
<tr><td>Unrelated Individual including cousins</td><td>Must live with TP whole year.</td><td colspan="3">Does Not Qualify the TP for HOH</td></tr>
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