

For all US individual taxpayers, there are dependent credits available, but, who can you claim?

Dependent Credit Eligibility Table:

If you meet all the tests, you may qualify for this credit. Visit our tax tools resource page or contact us to discuss your eligibility today.

	Age (1) Test	Citizenship Test	Dependent Filing Status Test	Dependent Income Test	Member of Household Test	Relationship Test	Support Test	Tiebreaker Test (2)	Additional Tests	Your Filing Status Test (2)
Earned Income Tax Credit (EITC)	Permanently and totally disabled dependent, any age Under 19 Under 24 FT student (1)	US and US Citizens/National/Resident Alien Where Issued	Not filed or filed for refund only	Not applicable	The child must have lived with the taxpayer for more than half of the year	See (or descendant of): Adopted Child (or descendant of) Brother (or descendant of) Sister (or descendant of) Parent (child (or descendant of), half brother (or descendant of), half sister (or descendant of), step brother (or descendant of), step sister (or descendant of), step child (or descendant of)	To meet this test, the child can't have provided more than half of his or her own support for the year.	Yes	Cannot be taken with CTC/ACTC Income Tax Handicapped Exception (19) Exception Multiple Support Agreement (in g. Divorced/ Separated Parents Exception)	
Child and Dependent Care Expenses (2441)	Permanently and totally disabled dependent, any age Under 13	Not applicable	Not filed or filed for refund only	Not applicable	The child must have lived with the taxpayer for more than half of the year	See (or descendant of): Adopted Child (or descendant of) Brother (or descendant of) Sister (or descendant of) Parent (child (or descendant of), half brother (or descendant of), half sister (or descendant of), step brother (or descendant of), step sister (or descendant of), step child (or descendant of)	To meet this test, the child can't have provided more than half of his or her own support for the year.	Not applicable	Cannot be taken with DDC Working Spouse Residency Exception	Single, head of household, qualifying widower with dependent child, any or any, if conditions met (3) and must have earned income or you or your spouse was a FT student or disabled
CTC/ACTC	Permanently and totally disabled dependent, any age Under 19 Under 24 FT student (1) Relative, any age	US and US Citizens/National/Resident Alien Where Issued	Not filed or filed for refund only	Not applicable	The child must have lived with the taxpayer for more than half of the year	See (or descendant of): Adopted Child (or descendant of) Brother (or descendant of) Sister (or descendant of) Parent (child (or descendant of), half brother (or descendant of), half sister (or descendant of), step brother (or descendant of), step sister (or descendant of), step child (or descendant of)	To meet this test, the child or dependent can't have provided more than half of his or her own support for the year.	Not applicable	US Issued Tax Non-Citizen Exception Residency Temporary Absence Exception	
DDC	Permanently and totally disabled dependent, any age Under 19 Under 24 FT student (1) Relative, any age	US and US Citizens/National/Resident Alien Where Issued	Not filed or filed for refund only	\$4,300 (2021)	All year or most relationship test	See (or descendant of): Adopted Child (or descendant of) Brother (or descendant of) Sister (or descendant of) Parent (child (or descendant of), half brother (or descendant of), half sister (or descendant of), step brother (or descendant of), step sister (or descendant of), step child (or descendant of)	To meet this test, the child or dependent can't have provided more than half of his or her own support for the year.	Not applicable	Cannot be taken with CTC/ACTC Income Tax Handicapped Exception (19) Exception Multiple Support Agreement (in g. Divorced/ Separated Parents) Exception	
HOH	Permanently and totally disabled dependent, any age Under 19 Under 24 FT student (1) Relative, any age	Not applicable	Not filed or filed for refund only	Not applicable	The child must have lived with the taxpayer for more than half of the year	Relationship didn't violate local law	To meet this test, the child or dependent can't have provided more than half of his or her own support for the year.	Yes	Cannot be taken with DDC Filing Status Residency Exception	

Dependent Tax Credits

(1) To qualify as a full-time student, the dependent must be enrolled at an educational organization for at least 8 months during the tax year.

(2) See 1913.

(3) Under the rules of the collaborator care only the custodial parent may claim the credit. Generally, the custodial parent is the parent with whom the child lived for the greater number of nights in the tax year. If the child lived with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income.

(Between 1913)

(4) To qualify for this credit under married filing separately, you must have lived apart from your spouse during the last 6 months of the tax year. Your home was the qualifying person's the main home for more than half of the tax year, and you paid more than half of the cost of keeping up that home for the tax year.

(See Filing Status 1913-1)

Download this infographic to determine eligibility

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