

2018 Qualifying Child / Qualifying Relative Chart

Test For →		DEPENDENCY					HEAD OF HOUSEHOLD			EARNED INCOME TAX CREDIT		CHILD TAX CREDIT	ADDITIONAL CHILD TAX CREDIT	CREDIT FOR OTHER DEPENDENTS	CHILD & DEPENDENT CARE CREDIT
Relationship ↙	Age	Residency	Support Test	Gross Income Test	MISC	Dependency	Residency	Maintenance of Home	General	Maximum Income	Maximum of \$2000	Maximum of \$1400	Max of \$500 per dependent.	General	
Qualifying CHILD	<p>Any of:</p> <p>Child,</p> <p>Step-child,</p> <p>Grandchild, great grandchild, etc.</p> <p>Sibling or step-sibling or descendent thereof (niece or nephew)</p> <p>Eligible Foster Child.</p>	Under 19 at end of year or	Child must not have provided more than half of his/her own support for the year.	No Gross Income Test	<p>Qualifying child cannot claim a qualifying child.</p> <p>Eligible TP's may agree who will claim child or use Tiebreakers:</p> <p>1. Parent</p> <p>2. Parent who had child longest</p> <p>3. Parent with higher AGI but only if AGI higher than that of parent who could claim child.</p> <p>Child not MFJ.</p>	Must have dependent even if you do not claim that dependent because the non-custodial parent claims him/her through agreement.	Same as for dependency (must be dependent).	TP must pay over half cost of maintenance of home for the year.	The Qualifying Child must meet all qualifications for dependency except that child may be self-supporting.	(Amts updated for 2018.) Max Income for MFJ/Other:	"CTC" Non-refundable. Maximum of \$2000 per child. Child must meet requirements for dependency, be under 17, and be claimed as a dependent. Taxpayer(s) must have valid TIN or SSN by due date of the return. Child must have valid SSN by due date of the return.	Refundable. Limited to the lesser of: (\$2000 minus the CTC) or \$1400. Same people qualify as for Child Tax Credit. Computed as 15% of taxable earned income over \$2500, up to the limit stated above. Taxpayer(s) must have valid TIN or SSN by due date of the return. Child must have valid SSN by due date of the return.	Max of \$500 per dependent. 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.	<p>General</p> <p>Must have dependent under 13. (See "Dependency" under HOH.)</p> <p>Up to \$3,000 of expenses for 1 child, \$6,000 for 2.</p> <p>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.</p> <p>Limit is reduced by amount excluded from income under employee benefit plan.</p> <p>(Unknown if there are any changes for 2018. kb Dec 8, 2018.)</p>	
		Under 24 at end of year if Full-Time Student or													
		Any age if permanently & totally disabled.													
		Child must have lived with you in the U.S. for more than half of year.													
		Child must live with you in the U.S., Canada, or Mexico for part of year.													
Qualifying RELATIVE or OTHER	Any of those listed under Qualifying Child.	Any age	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.	TP must have provided more than 1/2 of support.	Must be less than \$4,150.	Cannot be a qualifying child of any taxpayer. Not MFJ.	Must have dependent, either QC or QR	TP must pay over half cost of maintenance of home for the year.	Qualifying Relative does not qualify taxpayer for these credits.		Same as above.	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 \$4,150, 2) He/she filed a joint return or 3) TP could be claimed as dependent on someone else's return.			
	Parent														
	Grandparent, great grandparent														
	Aunt, uncle, step-parent, in-law.														
	Unrelated Individual including cousins														
	Does Not Qualify the TP for HOH														