

Child Related Tax Benefits Comparison

Our handy chart shows some of the basic eligibility requirements for tax benefits and credits available to taxpayers with a qualifying child in 2009.

Warning: This chart is for quick comparison only. Each of the listed benefits has other requirements. This at-a-glance guide lets you know which benefits to research further.

Benefit	Age	Child's Relationship	Can you claim without Qualifying Child?	Residency	Support	Must have SSN (not ATIN or ITIN)	Must be U.S. citizen or resident	Must be U.S. citizen, resident or resident of Canada or Mexico	Can the non-custodial parent claim using the divorced or separated parents' exception?	Can disabled child be any age?	Reference Publication/Forms
Earned Income Tax Credit	<p>Child must be:</p> <ul style="list-style-type: none"> Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under 19 at end of year Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under age 24 if a full time student Any age if permanently and totally disabled 	Child must be taxpayer's son, daughter, stepchild, adopted child, foster child*, brother, sister, half brother, half sister, stepbrother, step sister, or descendent of any of them.	Yes (see rules for claiming without a child)	Child must live with the taxpayer in the U.S. for more than half the tax year (can include temporary absences).	None (Except married child must not provide over half of own support)	Yes	Yes	N/A	No (child must live with the taxpayer)	Yes	Publication 596 , Earned Income Credit or Publication 596 SP, Crédito por Ingreso del Trabajo Schedule EIC Form 8862 if EITC previously disallowed
Dependency Exemption	<p>Child must be:</p> <ul style="list-style-type: none"> Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under 19 at end of year Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under age 24 if a full time student Any age if permanently and totally disabled 	Child must be taxpayer's son, daughter, stepchild, adopted child, foster child*, brother, sister, half brother, half sister, step brother, step sister, or descendent of any of them.	Yes (see rules for qualifying relative)	Child must live with the taxpayer for more than half the tax year (can include temporary absences).	Child must not provide over 1/2 of own support.	No	No	Yes	Yes	Yes	Publication 501, Exemptions, Standard Deduction and Filing Information or Publ 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Must show name and identification number on tax return
Child Tax Credit	Child must be under age 17 at the end of the year.	Child must be taxpayer's son, daughter, stepchild, adopted child, foster child*, brother, sister, half brother, half sister, step brother, step sister, or descendent of any of them.	No	Child must live with you for more than half the year (this can include temporary absences).	Child must be taxpayer's dependent.	Yes, or a U.S. National	Yes	N/A	Yes	No	Publication 972, Child Tax Credit or Publ 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Must be listed as dependent on return

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Benefit	Age	Child's Relationship	Can you claim without Qualifying Child?	Residency	Support	Must have SSN (not ATIN or ITIN)	Must be U.S. citizen or resident	Must be U.S. citizen, resident or resident of Canada or Mexico	Can the non-custodial parent claim using the divorced or separated parents' exception?	Can disabled child be any age?	Reference Publication/Forms
Head of Household	<p>Child must be:</p> <ul style="list-style-type: none"> Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under 19 at end of year Younger than the taxpayer (and the taxpayer's spouse if filing a joint return) and under age 24 if a full time student Any age if permanently and totally disabled 	Child must be taxpayer's son, daughter, stepchild, adopted child, foster child*, brother, sister, half brother, half sister, step brother, step sister, or descendent of any of them.	Yes, qualifying relative	Child must live with the taxpayer for more than half the year (this can include temporary absences).	<p>Child or relative did not provide over 1/2 of his/her own support.</p> <p>Taxpayer must provide over half the cost of maintaining the household.</p> <p>Taxpayer must provide more than half the support for some relatives.</p>	No	No	Yes	No (child must live with taxpayer: parents can have separate homes)	Yes	Publication 501, Exemptions, Standard Deduction and Filing Information or Publ 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos No, but if child isn't dependent, name must be on tax return
Child and Dependent Care Credit	Child must be under age 13 or a person who was not physically or mentally able to take care of self.	Child must be taxpayer's son, daughter, stepchild, adopted child, foster child*, brother, sister, half brother, half sister, step brother, step sister, or descendent of any of them.	Yes for a spouse or some dependents that are not physically or mentally able to take care of self.	Child must live with the taxpayer for more than half the year (This can include temporary absences).	<p>Child did not provide over 1/2 of his/her own support.</p> <p>Special rules for persons not physically or mentally able to care for self</p>	No	Yes	N/A	No (child must live with the taxpayer)	Yes	Publication 503, Child and Dependent Care or Publ 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Form 2441

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*Foster child—a foster child is any child placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.