

## Qualifying Child and Qualifying Relative Flow Charts

The following two charts can be used to determine who is your qualifying child and who is your qualifying relative for the following income tax purposes:

- Dependency exemption
- Child tax credit
- Education credits
- Head of household filing status
- Child and dependent care credit and exclusion
- Earned income tax credit
- Medical expense deduction

### **You must meet other requirements as well.**

These charts will tell you if the child or person is a qualifying person for a particular tax benefit. Most benefits have other requirements as well. In addition to having a qualifying person, **you also must meet these other requirements** before you can claim any given benefit. The other requirements (not covered by the charts) are listed at the bottom of this page.

The determination of **qualifying widow(er) filing status is NOT covered** by these charts.

When either chart says “TP” or “you,” it is referring to you, the taxpayer. When it uses the words “child, person, him, her or his,” it is referring to the child or other person who might qualify the taxpayer for tax benefits. The term “child” always includes an adopted child.

Chart 1, the Qualifying Child chart, has two pages and is used for persons who are descended from your parents or step-parents (by blood or adoption) or who are your eligible foster children or who have been lawfully placed with you for legal adoption. Chart 2, the Qualifying Relative chart, is for persons who do not meet the definition of a qualifying child.

If you follow the arrows, you will eventually get to a shaded box that has no arrows leading away from it. At that point, STOP. This box tells you **all** the tax benefits that you can claim based on that person.

The term “Education credits” refers to both education credits and to the tuition and fees adjustment

### **Other Requirements Not Covered by Charts**

#### **Child and Dependent Care Credit**

- Qualifying person can be your spouse. No need to use charts.
- You cannot file MFS unless you lived apart from your spouse all the last half of the year and paid more than 1/2 the cost to maintain a home for you and the child or disabled person.
- Taxpayers must have earned income.
- Payments must be so you can work or look for work.
- Purpose of payments must be for person’s well being and protection—not education (below kindergarten; day camp ok).
- Payments cannot be made to your spouse, to the child’s other parent (with some exceptions for a disabled person), to your dependent, or to your child who is under age 19.
- You must have made a reasonable effort to get provider’s name, address and social security number.

#### **Medical Expense Deduction**

- You must have paid the expenses

- You can also claim expenses paid this year for someone who was your qualifying person when the expenses were incurred.

#### **Education Credits**

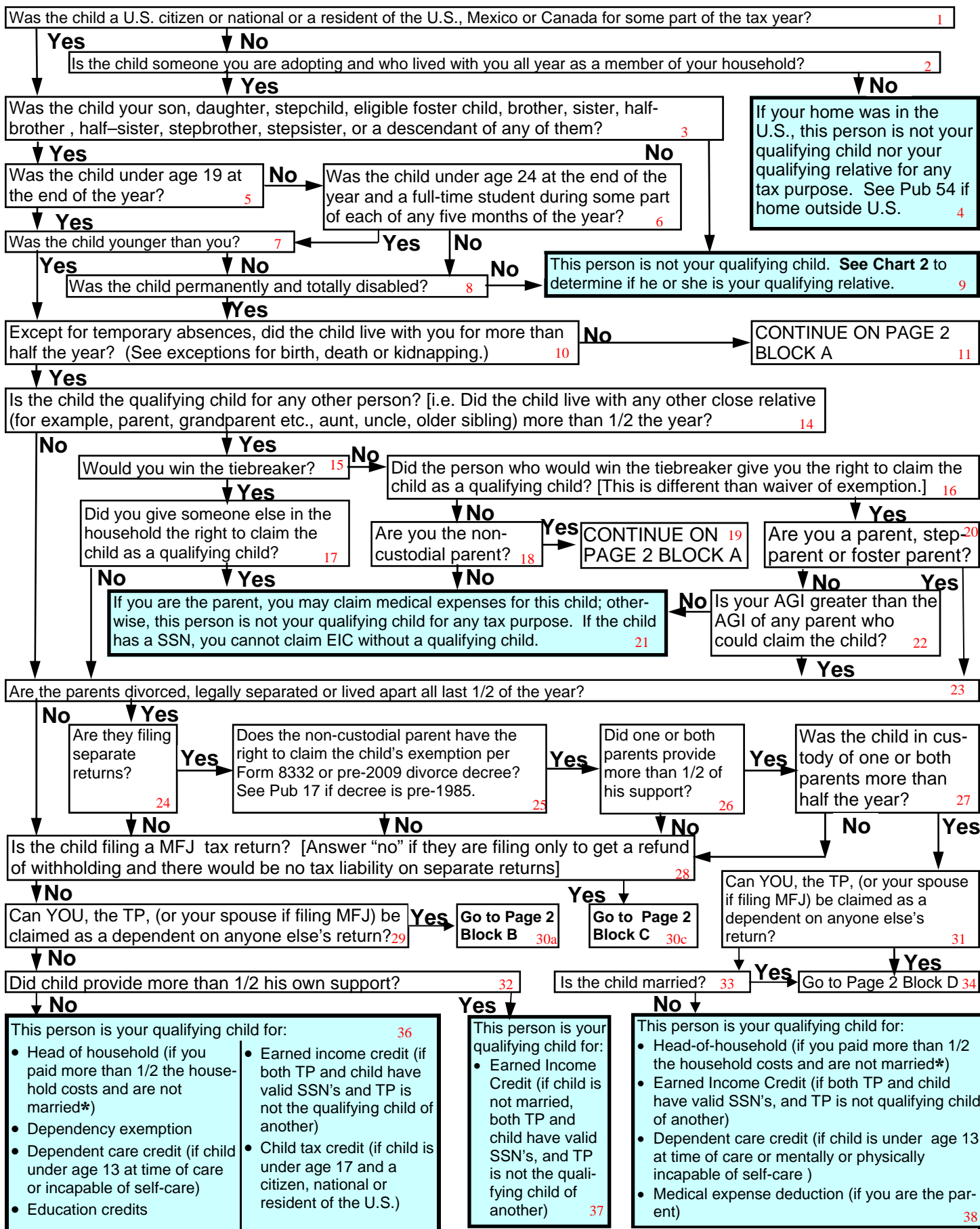
- You cannot file MFS.
- Payments must be to a qualifying institution.
- Payments must be for qualifying expenses.
- Payments made from certain tax-free funds cannot be included.
- Neither taxpayer can be treated as a non-resident alien for tax purposes.
- American Opportunity Credit: 1<sup>st</sup> 4 years, at least ½-time, toward certificate or degree, no felony drug convictions.
- Lifetime Credit: Cannot be for recreation only.

#### **Earned Income Tax Credit**

- You cannot file MFS.
- You cannot have investment income over \$3,150.
- Taxpayers must be citizens or resident aliens all year.
- Cannot file Form 2555 or 2555-EZ.

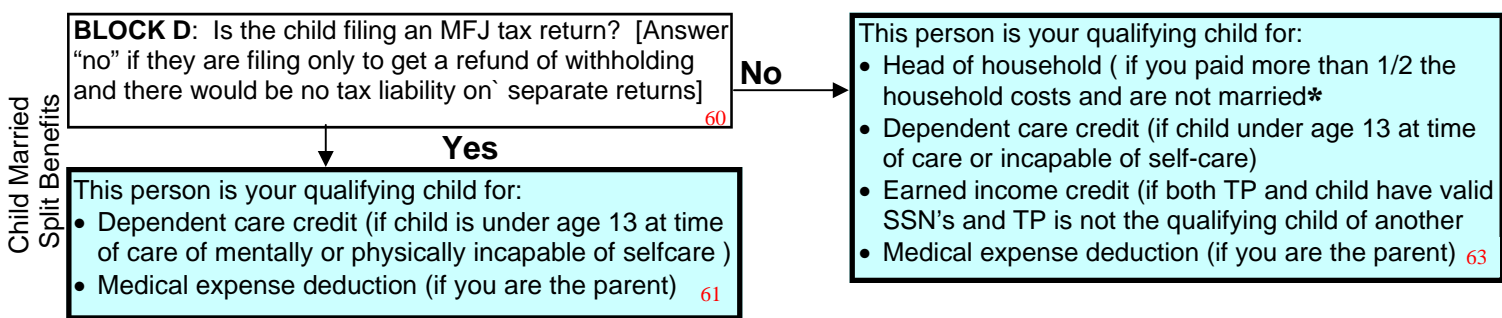
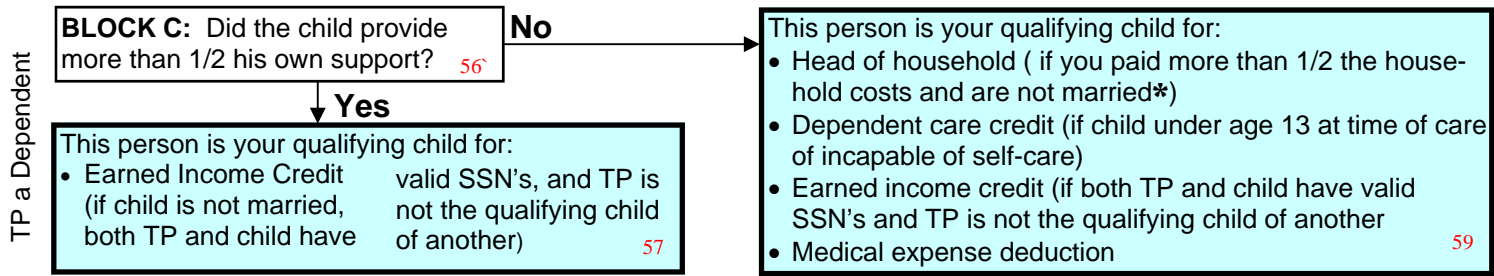
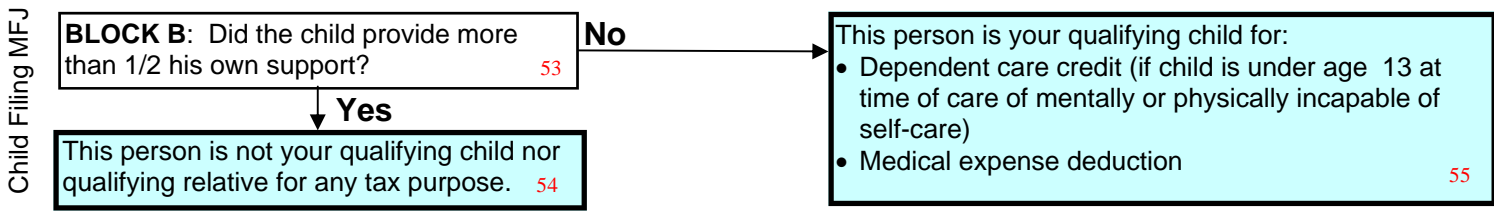
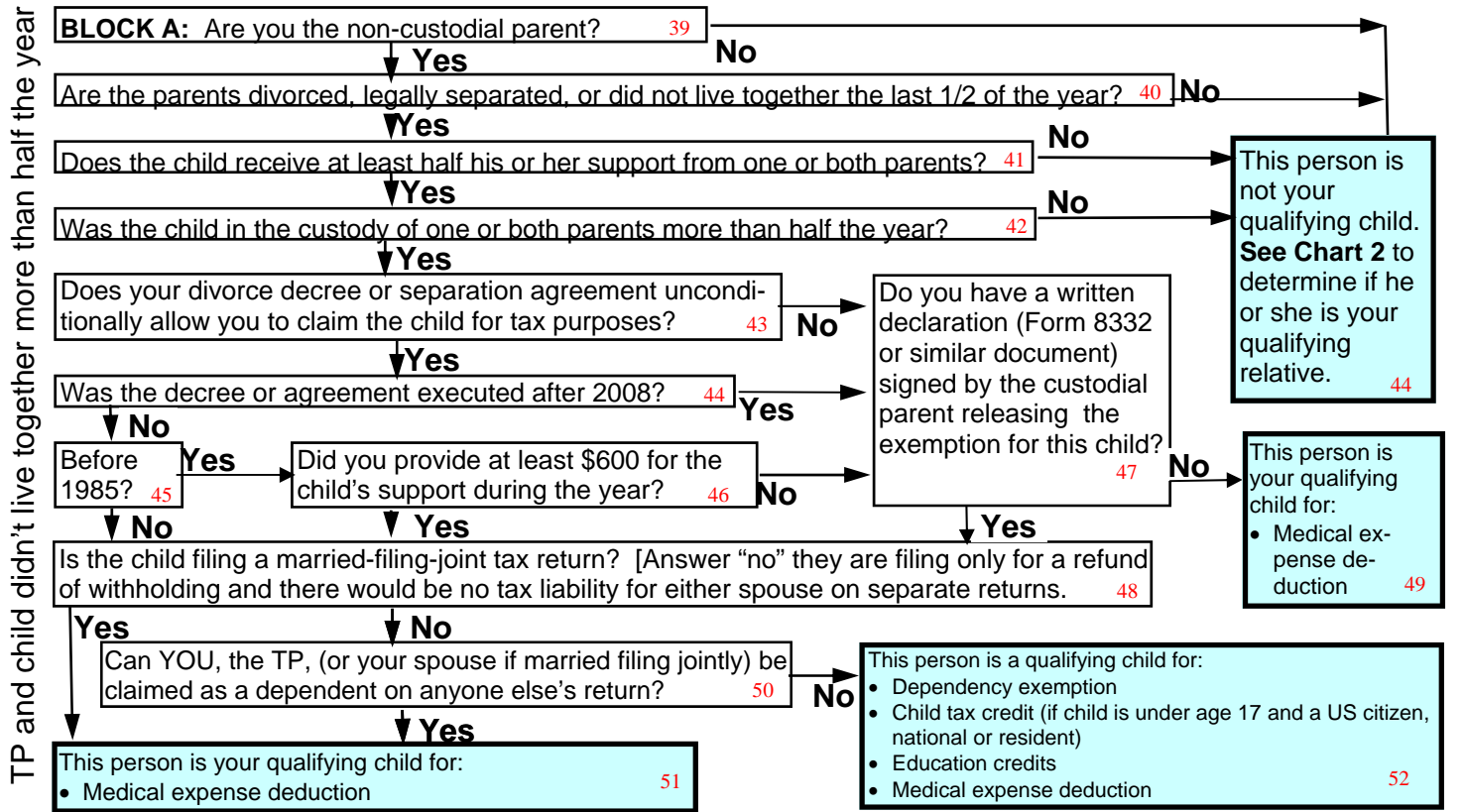
# Chart 1: QUALIFYING CHILD (page 1)

11/14/2011



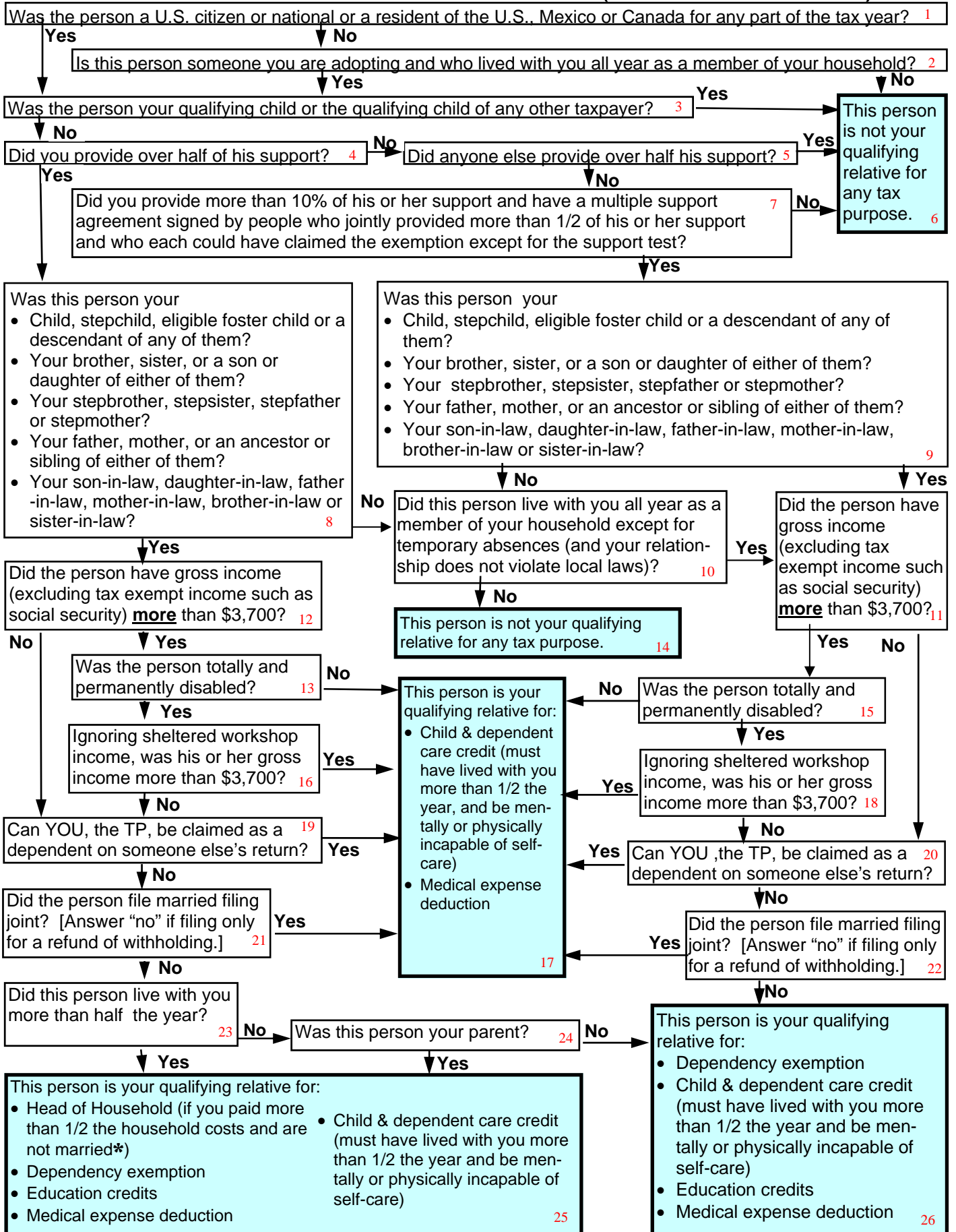
\*If you are married, you may claim head of household only if the person is your child, step-child or eligible foster child, and you lived apart from your spouse the entire last half of the year.

# Chart 1: QUALIFYING CHILD (page 2)



\*If you are married, you may claim head of household only if the person is your child, step-child or eligible foster child, and you lived apart from your spouse the entire last half of the year.

# Chart 2: QUALIFYING RELATIVE (or Other Person)



\*If you are married, you may claim head of household only if the person is your child, step-child or foster child, and you lived apart from your spouse the entire last half of the year.