

Table 1: Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

Remember to apply the steps for each dependent. To claim the child tax credit and/or the credit for other dependents, you can't be a dependent of another taxpayer.

Probe/Action: Ask the taxpayer:

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| step 1 | Is this person your qualifying child dependent? See Tab C, Dependents, Table 1: All Dependents | If YES , go to Step 2. If NO , you can't claim the child tax credit for this person. This person may qualify for the credit for other dependents, go to Table 2. |
| step 2 | Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).) | If YES , go to Step 3. If NO , you can't claim the child tax credit or the credit for other dependents for this child. |
| step 3 | Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519, U.S. Tax Guide for Aliens, for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see Exception to citizen test, below.) | If YES , go to Step 4. If NO , you can't claim the child tax credit or the credit for other dependents for this child. |
| step 4 | Was the child under age 17 at the end of 2020? | If YES , go to Step 5. If NO , you can claim the credit for other dependents for this child. |
| step 5 | Does this child have a Social Security Number valid for employment issued before the due date of the return (including extensions)? | If YES , you can claim the child tax credit for this person. Go to Step 6. If NO , you can claim the credit for other dependents for this child. |

Questions: Who Must Use Publication 972, Child Tax Credit and Credit for Other Dependents?

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| step 6 | Are you excluding income from Puerto Rico or are you filing Form 2555, Foreign Earned Income, or Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa? | If NO , go to Step 7. If YES , you must use Publication 972 to figure the credit. |
| step 7 | Are you claiming any of the following credits? Adoption Credit, Form 5695, Residential Energy Credit, Part II; Form 8396, Mortgage Interest credit; Form 8859, Carryforward of the District of Columbia First-Time Homebuyer Credit. | If NO , use the Child Tax Credit Worksheet to figure the credit. If YES , you must use Publication 972 to figure the credit. |

Exception to Time Lived with You

A child is considered to have lived with you for all of the current tax year if the child was born or died in 2020 and your home was this child's home for

Kidnapped Child

A kidnapped child is considered to have lived with you for all of the current tax year if:

- In the year the kidnapping occurred, the kidnapped child is presumed by law enforcement to have been taken by someone who isn't a family member, and
- The kidnapped child lived with the taxpayer for more than half of the portion of the year prior to the kidnapping.

Modified Adjusted Gross Income Limits

- Married filing jointly - \$400,000
- All other filing statuses - \$200,000

Children of Divorced or Separated Parents

A child will be treated as being the qualifying child of his or her noncustodial parent if all of the following apply:

- The parents were divorced or legally separated or lived apart at all times during the last 6 months of the current tax year.
- The child received over half of his or her support for the current tax year from the parents.
- The child was in the custody of one or both of the parents for more than half of the current tax year.
- The custodial parent signs Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or similar statement that he or she won't claim the child as a dependent in the current tax year and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages of the decree or agreement instead of Form 8332. For pre-1985 divorces, see the Instructions for Form 1040.

Exception to Citizen Test

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.