

Dependency Determination Schedule

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and attach a statement to your return with the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled.

AND

Who did not provide over half of his or her own support for 2010.

AND

Who is not filing a joint return for 2010 (or is filing a joint return for 2010 only as a claim for refund)

AND

Who lived with you for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you*.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2010, see Qualifying child of more than one person.

1. Do you have a child who meets the conditions to be your qualifying child?

- Yes.** Go to Step 2. **No.** Go to Step 4.


Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*.)

- Yes.** Continue  **No.** STOP

You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?

- Yes.** See *Married person*. **No.** Continue 

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

- Yes.** You cannot claim any dependents. Go to Form 1040, line 7. **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2010?

- Yes.** Continue  **No.** STOP

This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*.)

- Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). **No.** STOP

This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, or a son or daughter of either of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*.

AND

who was not...

A qualifying child (see Step 1) of any taxpayer for 2010. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax

AND

who...

Had gross income of less than \$3,650 in 2010. If the person was permanently and totally disabled, see *Exception to gross income test*.


AND

For whom you provided...

Over half of his or her support in 2010. But see the special rule for *Children of divorced or separated parents* that begins on this page, *Multiple support agreements* and *Kidnapped child*.

1. Does any person meet the conditions to be your qualifying relative?


Yes. Continue

No. 

Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*.)

Yes. Continue

No. 

You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

Yes. See *Married person*.

No. Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

Yes. 

You cannot claim any dependents. Go to Form 1040, line 7.

No. You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2010 (whether or not they are or were married).
2. The child received over half of his or her support for 2010 from the parents (and the rules on *Multiple support agreements* do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2010.
4. Either of the following applies.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2010, and the noncustodial parent attaches a copy of the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2010, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.