

# Dependency Determination Schedule

## Who Qualifies as Your Dependent

### Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box under *Dependents* on page 1 of Form 1040 or 1040-SR and include a statement showing the information required in columns (1) through (4).



*The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040-SR.*

**Before you begin.** See the definition of *Social security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2023 return (including extensions). If an ITIN is applied for on or before the due date of a 2023 return (including extensions) and the IRS issues an ITIN as a result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

### 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, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2023 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2023, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who didn't provide over half of their own support for 2023 (see Pub. 501)

AND

Who isn't filing a joint return for 2023  
or is filing a joint return for 2023 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2023. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.



*If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2023, see Qualifying child of more than one person, later.*

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.

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## 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*, later.)

☐ **Yes.** Continue →

☐ **No.** 

You can't claim this child as a dependent.

2. Was the child married?

☐ **Yes.** See *Married person*, later.


☐ **No.** Continue →

3. Are you filing a joint return for 2023?

☐ **Yes.** You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

☐ **No.** Continue →

4. Could you be claimed as a dependent on someone else's 2023 tax return? (If the person who could claim you on their 2023 tax return is not required to file, and isn't filing a 2023 tax return or is filing a 2023 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4.

☐ **Yes.**  You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

☐ **No.** You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

## Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. 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).)

☐ **Yes.** Continue →

☐ **No.** 

You can't claim the child tax credit or the credit for other dependents for this child.

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*, later.)

☐ **Yes.** Continue →

☐ **No.** 

You can't claim the child tax credit or the credit for other dependents for this child.


3. Was the child under age 17 at the end of 2023?

☐ **Yes.** Continue →

☐ **No.** You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2023 return (including extensions)? (See *Social Security Number*, later.)

☐ **Yes.** You can claim the child tax credit for this person. Check the "Child tax credit" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

☐ **No.**  You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

## 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, half brother, half sister, or a son or daughter of any 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 didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later.

**AND**

Who wasn't a qualifying child (see Step 1) of any taxpayer for 2023. For this purpose, a person isn't a taxpayer if the person isn't required to file a U.S. income tax return **and** either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.

**AND**

Who had gross income of less than \$4,700 in 2023. If the person was permanently and totally disabled, see *Exception to gross income test*, later.

**AND**

For whom you provided over half of the person's support in 2023. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

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

☐ **Yes.** Continue →

☐ **No.** **STOP**

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*, later.)

☐ **Yes.** Continue →

☐ **No.** **STOP**

You can't claim this person as a dependent.

3. Was your qualifying relative married?

☐ **Yes.** See *Married person*, later.

☐ **No.** Continue →

4. Are you filing a joint return for 2023?

☐ **Yes.** You can claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Then, go to Step 5.

☐ **No.** Continue →

5. Could you be claimed as a dependent on someone else's 2023 tax return? (If the person who could claim you on their 2023 tax return is not required to file, and isn't filing a 2023 tax return or is filing a 2023 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4.

☐ **Yes.** **STOP**  
You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

☐ **No.** You can claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Then, go to Step 5.

## Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

1. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2023 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)

☐ **Yes.** Continue →

☐ **No.** **STOP**

You can't claim the credit for other dependents for this qualifying relative.

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

☐ **Yes.** You can claim the credit for other dependents for this dependent. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

☐ **No.** **STOP**

You can't claim the credit for other dependents for this qualifying relative.

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