

# Who Qualifies as Your Dependent

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

Follow the steps in the following flowchart 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 requested in the *Dependents* section.



*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, you must have a valid SSN, which means it must be valid for employment and issued before the due date of your return (including extensions). If you are filing a joint return, only one spouse is required to have a valid SSN to be eligible for the CTC and AACTC. The other spouse must have either an SSN or ITIN, and it must have been issued on or before the due date of the return (including extensions). If you want to claim the credit for other dependents, you, and your spouse if filing jointly, must have either an SSN or ITIN issued on or before the due date of your 2025 return (including extensions).

### Step 1 Do You Have a Qualifying Child?

**A qualifying child 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 2025 and younger than you  
(or your spouse if filing jointly)

**or**

Under age 24 at the end of 2025, a full-time student (defined later), and younger than you (or your spouse if filing jointly). If the child is a full-time student, check the “Full-time student” box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR

**or**

Any age and permanently and totally disabled (defined later). If the child is permanently and totally disabled, check the “Permanently and totally disabled” box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR.

**AND**

**Who didn't provide over half of their own support for 2025 (see Pub. 501)**

**AND**

**Who isn't filing a joint return for 2025 or is filing a joint return for 2025 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 2025. If the child didn't live with you for the required time, see *Exception to time lived with you*, later. If the child lived with you for more than half of 2025, check the “Yes” box (box (a)) on row (5) of the *Dependents* section on page 1 of Form 1040 or 1040-SR.**



*If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2025, 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.

## 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 2025?

Yes. You can claim this child as a dependent. Complete rows (1) through (4), (5)(a), and (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

4. Could you be claimed as a dependent on someone else's 2025 tax return? (If the person who could claim you on their 2025 tax return is not required to file, and isn't filing a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")

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 rows (1) through (4), (5)(a), and (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

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 2025?

Yes. Continue

No. You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box on row (7) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

4. Did you, or your spouse if filing a joint return, **and** this child have SSNs valid for employment and issued before the due date of your 2025 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 on row (7) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

No. Go to Step 5.

## 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.

## Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative 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 2025. 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 \$5,200 in 2025. 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 2025. 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. 

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. 

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 2025?

Yes. You can claim this person as a dependent. Complete rows (1) through (4), (5)(a), and (6) 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 2025 tax return? (If the person who could claim you on their 2025 tax return is not required to file, and isn't filing a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")

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 person as a dependent. Complete rows (1) through (4), (5)(a), and (6) 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 you, and your spouse if filing a joint return, have either an SSN or ITIN issued on or before the due date of your 2025 return (including extensions)? (Answer "Yes" if you are applying for an ITIN on or before the return due date (including extensions).)

Yes. Continue 

No. 

You can't claim the credit for other dependents.

2. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2025 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. 

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

3. 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 citizen test*, later.)

**Yes.** You can claim the  **No.** 

credit for other dependents for this dependent. Check the "Credit for other dependents" box on row (7) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

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

## 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 don't know the dependent's SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't 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 the child's noncustodial parent (defined later) 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 2025 (whether or not they are or were married).

2. The child received over half of the child's support for 2025 from the parents (and the rules on *Multiple support agreements*, later, don't 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 2025.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that they won't claim the child as a dependent for 2025, and the noncustodial parent includes a copy of the form or statement with their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include 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*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2025.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credit and credit for other dependents (lines 19 and 28). However, this doesn't allow the noncustodial parent to claim head of house-

hold filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.

**Custodial and noncustodial parents.** The custodial parent is the parent with whom the child lived for the greater number of nights in 2025. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent won't claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



*You must include the required information even if you filed it with your return in an earlier year.*

**Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to certain tax benefits for a child, and the noncustodial parent must include a copy with their return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

**Release of certain tax benefits revoked.** A custodial parent who has revoked their previous release of a claim to certain tax benefits for a child must include a copy of the revocation with their return. For details, see Form 8332.

**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 requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; Step 4, question 2; and Step 5, question 3.

**Exception to gross income test.** If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.