

Tax Year 2012 Child-Related Tax Benefits Comparison

Our handy chart shows some of the basic eligibility requirements for tax benefits available to taxpayers with a qualifying child in 2012.

Criteria	Benefit				
	Earned Income Tax Credit	Dependency Exemption	Child Tax Credit	Head of Household	Child and Dependent Care Credit
Age	Child must be: <ul style="list-style-type: none"> • Younger than you (or your spouse if filing a joint return) and under age 19 at the end of 2012 • Younger than you (or your spouse if filing a joint return) and under age 24 at the end of 2012 if a full-time student • Any age if permanently and totally disabled 	Child must be: <ul style="list-style-type: none"> • Younger than you (or your spouse if filing a joint return) and under age 19 at the end of 2012 • Younger than you (or your spouse if filing a joint return) and under age 24 at the end of 2012 if a full-time student • Any age if permanently and totally disabled 	Child must be younger than you (or your spouse if filing a joint return) and under age 17 at the end of 2012.	Child must be: <ul style="list-style-type: none"> • Younger than you (or your spouse if filing a joint return) and under age 19 at the end of 2012 • Younger than you (or your spouse if filing a joint return) and under age 24 at the end of 2012 if a full-time student • Any age if permanently and totally disabled 	Child must be younger than you (or your spouse if filing a joint return) and under age 13 at the end of 2012.
Child's Relationship	Child must be your: <ul style="list-style-type: none"> • Son • Daughter • Stepson • Stepdaughter • Adopted child* • Foster child** • Brother • Sister • Half brother • Half sister • Stepbrother • Stepsister • Or descendent of any of them 	Child must be your: <ul style="list-style-type: none"> • Son • Daughter • Stepson • Stepdaughter • Adopted child* • Foster child** • Brother • Sister • Half brother • Half sister • Stepbrother • Stepsister • Or descendent of any of them 	Child must be your: <ul style="list-style-type: none"> • Son • Daughter • Stepson • Stepdaughter • Adopted child* • Foster child** • Brother • Sister • Half brother • Half sister • Stepbrother • Stepsister • Or descendent of any of them 	Child must be your: <ul style="list-style-type: none"> • Son • Daughter • Stepson • Stepdaughter • Adopted child* • Foster child** • Brother • Sister • Half brother • Half sister • Stepbrother • Stepsister • Or descendent of any of them 	Child must be your: <ul style="list-style-type: none"> • Son • Daughter • Stepson • Stepdaughter • Adopted child* • Foster child** • Brother • Sister • Half brother • Half sister • Stepbrother • Stepsister • Or descendent of any of them
Can You Claim Without Qualifying Child?	Yes, see rules for claiming without a qualifying child.	Yes, see rules for qualifying relative.	No	Yes, see rules for dependents who are not a qualifying child.	Yes, see rules for qualifying persons.
Residency	Child must have lived with you in the U.S. for more than half of 2012. Exceptions: <ul style="list-style-type: none"> • Temporary absence • Serving in military overseas • Birth or death of child • Kidnapped child 	Child must have lived with you for more than half of 2012. Exception: <ul style="list-style-type: none"> • Temporary absence • Birth or death of child • Kidnapped child • Divorced or separated parents or parents who live apart 	Child must have lived with you for more than half of 2012. Exceptions: <ul style="list-style-type: none"> • Temporary absence • Birth or death of child • Kidnapped child • Divorced or separated parents or parents who live apart 	Child must have lived with you for more than half of 2012. Exceptions: <ul style="list-style-type: none"> • Temporary absence • Birth or death of child • Kidnapped child 	Child must have lived with you for more than half of 2012. Exceptions: <ul style="list-style-type: none"> • Temporary absence • Birth or death of child

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Support	None. But, if the child is married, generally, you must be entitled to a dependency exemption for the child.	Child must not provide over half of own support for 2012 but see rules for divorced or separated parents or parents who live apart.	Child must not provide over half of own support for 2012 but see rules for divorced or separated parents or parents who live apart.	Child must not provide over half of own support for 2012. Also, see rules for providing over half the cost of maintaining the household.	Child must not provide over half of own support for 2012 but see rule allowing the custodial parent to claim the credit.
Child Must Have SSN (No ATIN or ITIN)	Yes and the SSN must be valid for employment	No	No	No	No
Child Must Be U.S. Citizen, U.S. National, Or U.S. Resident	N/A but see residency and child must have a Social Security number that is valid for employment	N/A (see next row)	Yes. child may be admitted for lawful permanent residence or may make a first-year election	N/A (see next row)	N/A (see next row)
Child Must Be U.S. Citizen, U.S. National, U.S. Resident, Or Resident Of Canada Or Mexico***	N/A but see residency and child must have a Social Security number that is valid for employment	Yes	N/A (see previous row)	Yes	Yes
Can a Noncustodial Parent Claim Using the Special Rule For Divorced or Separated Parents or Parents Who Live Apart.	No, the rule does not apply	Yes	Yes	No, the rule does not apply	No, only the custodial parent can claim the credit
Can Disabled Child be Any Age?	Yes	Yes	No	Yes	Not as a qualifying child but see qualifying persons
Am I Required to Complete and Submit a Schedule or Form with my Form 1040 or 1040A?	Yes, Schedule EIC Form 8862 if EITC previously disallowed	No, but must show name and taxpayer identification number on tax return	Yes, Schedule 8812	No, but if child isn't listed as a dependent, name must be on tax return	Yes, Form 2441

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Reference Publication(s)	Publication 596, Earned Income Credit Publication 596 SP, Crédito por Ingreso del Trabajo	Publication 501, Exemptions, Standard Deduction and Filing Information Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos	Publication 972, Child Tax Credit Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos	Publication 501, Exemptions, Standard Deduction and Filing Information Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos	Publication 503, Child and Dependent Care Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos

*Adopted child includes a child lawfully placed with you for legal adoption.

**Foster child—a child is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. (An authorized placement agency includes a state or local government agency or an Indian tribal government. It also includes a tax-exempt organization licensed by a state or an Indian tribal government.)

***An exception applies for an adopted child if you are a citizen or national of the United States and if for the tax year, the child has the same main home as you and is a member of your household.