

CHILD/Dependent TAX CREDIT CERTIFICATION

____ **Qualifying dependent child who lived with the custodial parent:**

My qualifying dependent child/children lived with me for more than six months during the year (See side 2 for the definition of a qualifying child).

I have school, medical and/or other written records to substantiate my qualifying children.

I did not provide a signed form 8332 (Release of claim for exemption for child by custodial parent) or similar signed statement to the non-custodial parent (See side 2).

____ **Qualifying dependent child who lived with the noncustodial parent:**

I have a signed form 8332 (Release of claim for exemption for child by custodial parent) or similar signed statement from the custodial parent (See side 2). A copy of form 8332 must be attached to the tax return.

____ **Qualifying child with disability:**

I have a statement from a doctor, qualified other health care provider, or social services agency attesting to the disability of my child.

Qualifying Child:

A child must meet the following eight requirements to be considered a qualifying child for the Child Tax Credit.

- 1) Is the taxpayer's son, daughter, stepchild, foster child, sibling, stepsibling, or a descendent of any of them (grandchild, niece, nephew, etc.),
- 2) Lived with the taxpayer for more than half of the current tax year (divorced or separated parents must use form 8332),
- 3) Was under age 17 at the end of the current tax year,
- 4) Did not provide over half of his or her own support in the current tax year,
- 5) Is a U.S. citizen, U.S. national, or U.S. resident alien (child tax credits are not allowed for nonresident alien children residing in Canada or Mexico even if they qualify as dependents),
- 6) Is younger than the taxpayer claiming the child,
- 7) Does not file a joint tax return unless the return is filed to claim a refund and no tax liability would have existed had the child and spouse filed separately, and
- 8) Is claimed as a dependent of the taxpayer claiming the Child Tax Credit.

Adopted child:

An adopted child, including a child lawfully placed for legal adoption, is always treated as a taxpayer's own child. If the adopted child lived with the taxpayer all year as a member of the taxpayer's household, and the taxpayer is a U.S. citizen or U.S. national, the child meets the qualifications listed in #5, above.

Foster child:

A foster child is a qualifying child if placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court or competent jurisdiction.

Dependent with an ITIN:

A taxpayer claiming a child tax credit or additional child tax credit for a dependent identified on the tax return with an ITIN (Individual Tax Identification Number) instead of a Social Security number or adoption tax-payer identification number (ATIN), must complete Part I of Schedule 8812 (Form 1040).

Substantial presence:

A taxpayer is considered to be substantially present in the U.S. if he or she is living in the U.S. for a minimum of 31 days during the current calendar year and a total of 183 days during the current calendar year and two preceding years. For purposes of counting 183 days, count all the days of physical presence in the current year, but only one-third the number of days of presence in the preceding year, and only one-sixth the number of days in the second preceding year.

Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent:

A special rule allows a custodial parent to release a claim for an exemption to the noncustodial parent. If the claim is released, the noncustodial parent can claim the child for purposes of (1) the dependency exemption and (2) the Child Tax Credit.

The custodial parent can release the claim for exemption under the following circumstances.

- 1) The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last six months of the tax year,
- 2) The child received over half of his or her support during the tax year from the parents,
- 3) The child is in the custody of one or both parents for more than half the tax year, **and**
- 4) The custodial parent signs **Form 8332** stating that he or she will not claim the child as a dependent for the tax year and the noncustodial parent **attaches it to their tax return.**