

Changes to Qualifying Child or Qualifying Relative Charts

July 2018

To respond to changes set forth in the Tax Cuts and Jobs Act of 2017, "dependency exemption" has been changed to "credit for other dependents," and the requirement that persons qualifying for the credit for other dependents are U.S. citizens, residents or US nationals has been added, along with the definition of gross income threshold for qualifying relatives. In addition, two clarifications have been added: for head of household the qualifying person needs to be identified as a qualifying person for head of household; and EIC without a child can be taken only if you are not a dependent.

Cut out the following boxes or text and tape them over the existing text on your laminated tri-fold.

Page 1, 1st paragraph:

- Credit for other dependents
- Child tax credit
- Education credits
- Qualifying widow(er) filing status

Page 1, new text just above AARP logo:

Credit for other dependents: Dependent must be a U.S. national, citizen or resident.

Chart 1, page 2, Box 45:

This person is a qualifying child for:

- Child tax credit (if child is under age 17 and has a valid SSN) **OR** credit for other dependents (if age 17 or over or has no valid SSN). For either, must be a US national, citizen or resident)
- Education credits (if not filing MFS)
- Medical expense deduction

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Chart 1, page 1, Box 29:

This person is your qualifying child for:

- Head of household¹ **OR** Qualifying Widow(er)² (for either, if you paid more than 1/2 the cost of keeping up a home). See footnotes.
- Earned income credit (if both TP(s) and child have valid SSN's, and TP is not the qualifying child of another taxpayer)
- Child tax credit (if child is under age 17 and has a valid SSN) **OR** other dependent credit (if 17 or over or has no valid SSN). For either, must be a U.S. national, citizen or resident.
- Child and dependent care credit (if child under age 13 at time of care or incapable of self-care)
- Education credits
- Medical expense deduction

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Chart 1, page 2, Box 53:

BLOCK D: Generally, this person is not your qualifying child or qualifying relative for any tax purpose.

- You **can** claim EIC without a qualifying child if you are not the dependent of any other taxpayer and meet EIC rules.
- If you are the parent, and the tests for a child of divorced or separated parents are met, you can claim medical expenses for this child.

Chart 2, Box 10:

Did the person have gross income (excluding exempt income such as social security) **less** than the threshold amount?

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Chart 2, Box 12:

Did the person have gross income (excluding tax exempt income such as social security) **less** than the threshold amount?

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Chart 2, Box 24:

This person is your qualifying relative for:

- Head of Household⁶ **OR** Qualifying Widow(er)⁷ (for either, if you paid more than 1/2 the cost of keeping up the home). See footnotes.
- Credit for other dependents (See pg 1)
- Education credits
- Medical expense deduction
- Child & dependent care credit (must have lived with you more than 1/2 the year and be mentally or physically incapable of self-care)

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Chart 2, Box 25:

This person is your qualifying relative for:

- Credit for other dependents (See pg 1)
- Child & dependent care credit (must have lived with you more than 1/2 the year and be mentally or physically incapable of self-care)
- Education credits (if not filing MFS)
- Medical expense deduction

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Filing Status Decision Tree, 4th lefthand box:

Do both of the following apply?

- You paid more than half the cost of keeping up your home.²
- A qualifying person for head of household, as defined in the accompanying charts, lived with you in your home for more than half of the year.³

Helpful Definitions, bottom of page, new text above AARP logo:

Threshold amount (for the purpose of defining a qualifying relative): \$4,150 plus inflation since 2018. See Pub 4012 for current amount.