

Table of Contents

I.	Qualifying Child.....	2
A.	The rules have changed.....	2
B.	New Rules, Single definition of Qualified Child (QC) [§152(c)].....	2
C.	Child is QC of more than one person [§152(c)(4)].....	4
II.	Dependent.....	6
A.	Pre 2005 (Five Tests).....	6
B.	2005 and after.....	6
III.	Child Tax Credit [§24].....	12
A.	Qualifying Child [§24(c)].....	12
B.	Divorced or unmarried parents.....	12
C.	CTC without claiming the dependent? [§24(c)(1)].....	13
IV.	Dependent Care Credit [§21].....	14
A.	Credit for expenses paid to care for your qualifying person [§21(b)(1)]...	14
B.	Disallowed Payments [§21(e)(6)].....	14
C.	Qualifying person [§21(b)(1)].....	14
D.	Not allowed on a MFS return [§21(e)(2)].....	15
V.	Head of Household [§2(b)].....	16
A.	Basic requirements.....	16
B.	Qualifying Person [§2(b)(1)(A)].....	16
C.	Special Situations.....	18
VI.	Earned Income Credit [§32].....	20
A.	Four tests [§32(c)(1)].....	20
VII.	Qualifying Widow(er) or Surviving Spouse [§2(a)(1)].....	23
A.	Spouse died within two years.....	23
B.	Unmarried.....	23
C.	Dependent child [§2(a)(1)(B)(i)].....	23
D.	The child must live with the TP.....	23
E.	TP provided over half of household upkeep.....	23
F.	TP eligible to file MFJ with deceased spouse.....	23
VIII.	Medical Expense Deduction [§213(a)].....	24
A.	Qualifying Child.....	24
B.	Qualifying Relative.....	24