

Qualifying Person Tax Benefit Matrix

2023 Tax Year

Requirements	QC		Dependent		HoH				QSS		CTC	ODC		EIC	Dep. Care			
	QC	QR	A	B	A	B	C	D	A	B		A	B		A	B	C	D
QC Relationship Test met	X		X		X	X					X	X		X	X			
QC Age Test met (under 19, under 24 & FT student, disabled)	X		X		X	X			X			X		X				
Lived with Taxpayer > ½ year	X		X		X	X		X			X	X			X	X	X	
Person provided < ½ of own support	X		X		X	X			X		X	X			X	X		
Person didn't file joint return (except for refund where no tax liability)	X		X	X	X	X	X	X			X	X	X	X	X			
Not a QC of more than one taxpayer unless tie breaker rules apply	X		X		X	X			X		X	X		X	X			
Person doesn't satisfy QC test		X		X						X			X					
QR Relationship Test met or lived with Taxpayer all year		X		X									X				X	
QR Relationship Test met but not Taxpayer's Mother or Father																	X	
Taxpayer provided more than half of person's support		X		X				X	X		X		X				X	
Person had gross income of < \$4,700		X		X				X	X				X					
Taxpayer (or spouse if MFJ) is not a dependent of another taxpayer			X	X				X	X		X	X	X		X			
U.S. citizen, national or resident or resident of Canada or Mexico			X	X				X	X		X	X		X	X	X		
U.S. citizen, national or resident											X	X	X	X				
Taxpayer is not a QC of another taxpayer														X				
Person is Single					X													
Person is Married						X												
Person is Mother/Father of Taxpayer							X											
Person is a child or stepchild of Taxpayer										X	X							
Person is under 17											X							
Child is under 13																X		
Valid SSN that entitles person to work											X			X				
Person has a SSN, ITIN or ATIN												X	X		X	X	X	
Doesn't qualify for CTC												X	X					
Lived with the Taxpayer all year										X	X							
Lived with Taxpayer more than ½ year in the U.S.														X				
Person is incapable of self-care																X	X	
Person is Taxpayer's spouse																	X	

NOTE: The columns under each benefit are alternative classes of qualifying persons for the specific tax benefit. For example, under ODC, a person who meets all of the requirements under either Column A or Column B would qualify as a Qualifying Person for the Other Dependent Credit, but if the person can't satisfy all the requirements in one of the columns the person is not a Qualifying Person for that tax benefit. This matrix only analyzes whether a person is a Qualifying Person with respect to the benefit. Any other requirements (such as providing more than half the costs of keeping up a household for Head of Household filing status) must still be satisfied.

EXPLANATIONS

QC Relationship Test met	The person must be the taxpayer's child, stepchild, foster child, sibling, half sibling, step sibling, or a descendant of any of them.
QC Age Test met	Under 19, under 24 & Full-Time student, or permanently & totally disabled.
Lived with Taxpayer > ½ year	Same place of abode for more than half the year other than temporary absences.
Not a QC of more than one taxpayer unless tie breaker rules apply	Use tie breaker rules in Pub 4012, p. C-2.
Person doesn't satisfy QC test	Person doesn't satisfy at least one of the 6 requirements under QC in the matrix.
QR Relationship Test met or lived with Taxpayer all year	Relationship Test - same as QC above plus parents, grandparents, aunts, uncles and certain in-laws.
Person had gross income of < \$4,700	Gross income is all income that is not exempt from tax (includes taxable SS benefits) unreduced by business losses or capital losses.
Taxpayer (or spouse if MFJ) is not a dependent of another taxpayer	TP (and spouse) don't satisfy either of the columns under Dependent in the matrix with respect to any other taxpayer.
Taxpayer is not a QC of another taxpayer	TP (and spouse) don't satisfy at least one of the 6 requirements under QC in the matrix.
Person is Married	Not divorced and not under a legal separation agreement approved by a court.
Valid SSN that entitles person to work	A card that says "Valid for Work Only With DHS Authorization" is acceptable, while a card that says "Not Valid for Employment" does not satisfy this requirement.
Person has a SSN, ITIN or ATIN	ITIN - Individual Taxpayer Identification Number: ATIN - Adoption Taxpayer Identification Number. Both start with the number 9.
Doesn't qualify for CTC	Person doesn't satisfy at least one of the requirements in the CTC Column in the
Lived with the Taxpayer all year	Except for temporary absences.
Lived with Taxpayer more than ½ year in the U.S.	Abode must be in the US, except active duty military personnel are deemed to be in the U.S.