



Tests	Qualifying Relative (QR) §152(d)	Qualifying Child (QC) §152(c)
AGE	N/A	The child must be (1) Younger than the taxpayer (or spouse if MFJ) and: (a) under age 19, or (b) under age 24 and a full-time student, or (2) Any age if totally and permanently disabled
RELATIONSHIP	The individual must either be: (a) related to the taxpayer in one of the ways listed under below under Relatives who don't have to live with the taxpayer , or (b) an individual (other than a spouse) who is a member of the taxpayer's household the entire tax year ²	Taxpayer's: -son, daughter, stepson, stepdaughter, -eligible foster child, -brother, sister, half brother, half sister, stepbrother, stepsister, or -a descendant of any of these individuals
RESIDENCY	N/A	The child must have lived with the taxpayer for more than one-half the year ²
GROSS INCOME	The individual's gross income subject to tax must be less than the personal exemption amount for the year (\$4,150 in 2018) ³	N/A
SUPPORT	The taxpayer must provide more than one-half of the individual's total support for the year (multiple support agreements are possible)	The child must not provide more than one-half of the child's own support for the year
CITIZENSHIP	Child must be U.S. citizen or U.S. resident alien, U.S. national, or a resident of Canada or Mexico ¹	Child must be U.S. citizen or U.S. resident alien, U.S. national, or a resident of Canada or Mexico ¹
MARRIED DEPENDENTS	The child must not file a joint return with spouse other than to claim a refund of withheld income tax or estimated tax paid	The child must not file a joint return with spouse other than to claim a refund of withheld income tax or estimated tax paid
NOT A QUALIFYING CHILD	The child may not be a qualifying child of the taxpayer or of any other taxpayer	N/A
	Qualifying Relative (QR)	Qualifying Child (QC)
POTENTIAL TAX BENEFITS	Dependency exemption Child/dependent care credit Head of household filing status Credit for other dependents	Dependency exemption Child/dependent care credit Head of household filing status Child tax credit EITC Credit for other dependents

¹ There is an exception for certain adopted children.

² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.

³ There is an exception if the person is disabled and has income from a sheltered workshop.

Relatives who don't have to live with the taxpayer. The taxpayer's: (a) Child, stepchild, eligible foster child, or descendant of any of them (b) Brother, sister, half brother, half sister, stepbrother, stepsister (c) Father, mother, grandparent, or other direct ancestor, but not foster parent (d) Stepfather or stepmother (e) A son or daughter of the taxpayer's brother or sister (f) A son or daughter of the taxpayer's half brother or half sister (g) A brother or sister of the taxpayer's father or mother (h) Son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law. Any of these relationships established by marriage aren't ended by death or divorce.