

**From the desk of
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Federal Tax Credit for Other Dependents

Taxpayers with dependents who do not qualify for the child tax credit may be able to claim the credit for other dependents.

The credit is a non-refundable credit.

The maximum credit amount is \$500 for each dependent who meets certain conditions. These include:

- Dependents who are age 17 or older.
- Dependents who have individual taxpayer identification numbers.
- Dependent parents or other qualifying relatives supported by the taxpayer.
- Dependents living with the taxpayer who aren't related to the taxpayer.

The credit begins to phase out when the taxpayer's income is more than \$200,000.

This phaseout begins for married couples filing a joint tax return at \$400,000.

A taxpayer can claim this credit if:

- They claim the person as a dependent on the taxpayer's return.
- They cannot use the dependent to claim the child tax credit or additional child tax credit.
- The dependent is a U.S. citizen, national or resident alien.

Taxpayers can claim the credit for other dependents in addition to the **Child and Dependent Credit**, and the **Earned Income Tax Credit**.

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