### Sources of income
Wages, salary, tips, employer-based disability, self-employment earnings, military combat pay, union strike benefits

### Taxpayer ID Number
Valid social security number that permits work in the U.S. for tax filer, spouse, and children

Valid social security number (SSN) or Individual Taxpayer Identification Number (ITIN) for tax filer and spouse; children must have a SSN

### Filing Status
Cannot be married filing separately

Any

### Age Requirement
Must be between 25 and 64 years of age (workers without children)

Any

### Child Qualifications (workers with children)

#### Relationship
- Son, daughter, grandchild, stepchild or adopted child
- Younger sibling, step-sibling, half-sibling, or their descendent
- Foster child placed with the worker by a government agency

#### Residency
Must live with the worker in the U.S. for more than half the year

Must live with the worker in the U.S. for more than half the year. Exception: A non-custodial parent who is permitted by a divorce or separation agreement to claim the child as a dependent.

#### Age of Child
Under 19, under 24 if a full-time student, or any age if totally and permanently disabled.

Under 17

#### Dependency
Not required (except for a claim by a married parent who separated from his or her spouse during the first half of the year)

Children claimed must be considered a dependent for tax filing purposes

### Tax Forms
Form 1040

Schedule EIC (workers with children)

Form 1040

Schedule 8812 “Additional Child Tax Credit”

---

**2020 EITC and CTC Comparison Chart**

<table>
<thead>
<tr>
<th>Income Limits and EITC Amount</th>
<th>EITC</th>
<th>CTC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Children</strong></td>
<td><strong>Single</strong></td>
<td><strong>Married</strong></td>
</tr>
<tr>
<td>None</td>
<td>$15,820</td>
<td>$21,710</td>
</tr>
<tr>
<td>1</td>
<td>$41,756</td>
<td>$47,646</td>
</tr>
<tr>
<td>2</td>
<td>$47,440</td>
<td>$53,330</td>
</tr>
<tr>
<td>3 or more</td>
<td>$50,954</td>
<td>$56,844</td>
</tr>
<tr>
<td><strong>Investment income</strong></td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

**Must earn more than $2,500**
Credit up to $2,000 per child
Investment income — no limits

---

**2020 EITC and CTC Comparison Chart**

<table>
<thead>
<tr>
<th>Income</th>
<th>EITC</th>
<th>CTC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td><strong>EITC up to:</strong></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td>$15,820</td>
<td>$21,710</td>
</tr>
<tr>
<td>1</td>
<td>$41,756</td>
<td>$47,646</td>
</tr>
<tr>
<td>2</td>
<td>$47,440</td>
<td>$53,330</td>
</tr>
<tr>
<td>3 or more</td>
<td>$50,954</td>
<td>$56,844</td>
</tr>
<tr>
<td>Investment income</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

**Must earn more than $2,500**
Credit up to $2,000 per child
Investment income — no limits