

Relationship



A qualifying child is your . . .

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

OR

Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)

AND

Age

was . . .

Under age 19 at the end of 2025 and younger than you (or your spouse if filing jointly)

OR

Under age 24 at the end of 2025, a full-time student, and younger than you (or your spouse if filing jointly). If the child is a full-time student, check the "Full-time student" box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR



OR

Any age and permanently and totally disabled. If the child is permanently and totally disabled, check the "Permanently and totally disabled" box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR.

AND

Joint Return



Who is not filing a joint return for 2025 (or is filing a joint return for 2025 only to claim a refund of income tax withheld or estimated tax paid)

AND

Residency

Who lived with you in the United States for more than half of 2025. If the child lived with you in the United States for more than half of 2025, check both boxes (box (a) and box (b)) on row (5) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Also, make sure to check the box to the right of the address block on page 1 of Form 1040 or 1040-SR.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and childcare records and other records that show your child's address.



If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, placement with you for foster or adoption, or kidnapping, see Temporary absences, Birth or death of child, or Kidnapped child in this chapter.