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Yes

Was your child under age 19 at the end of 2021?

No

Was your child under age 24 at the end of 2021?

No

Yes

Was your child a full-time student in 2021?

No

Yes

Was the child's only income from interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends)?

No

Yes

Was the child's gross income less than \$11,000?

No

Yes

Is your child required to file a tax return for 2021 if you don't make this election?

No

Yes

Is your child filing a joint return for 2021?

Yes

No

Did the child make any estimated tax payments for 2021?

Yes

No

Did the child have an overpayment of tax on his or her 2020 return (or on any amended return) applied to the 2021 estimated tax?

Yes

No

Was any federal income tax withheld from the child's income under the backup withholding rules?

Yes

No

Are you the parent whose return must be used?*

No

Yes

You can include your child's income on your tax return by completing Form 8814 and attaching it to your return. If you do, your child isn't required to file a return.

You can't include your child's income on your return.