

ITIN Holders + Tax Credits		
	Tax Payer (and Spouse)	Dependent
Earned Income Credit	Must have SSN(s)	Must have SSN
Child Tax Credit/Additional Child Tax Credit*	ITIN or SSN by date of return	Child must have SSN
Credit for Other Dependents*	ITIN or SSN by date of return	ITIN or SSN by date of return
*Taxpayer(s) and any dependents must both have had SSN/ITIN by the original due date of tax return (including extensions) in order to be eligible for the CTC, ACTC or COD.		

	2021	2022
Child Tax Credits	<ul style="list-style-type: none"> <li>• <b>\$3600</b> for each qualifying child under age 6</li> <li>• <b>\$3000</b> for each qualifying child ages 6-17</li> <li>• No earned income requirement</li> <li>• Totally Refundable</li> </ul>	<ul style="list-style-type: none"> <li>• <b>\$2000</b> for each qualifying child aged <b>0-16</b></li> <li>• Up to <b>\$1500</b> Refundable per child</li> <li>• Must have <b>earned income over \$2500</b></li> </ul>
Child + Dependent Care Credit	<ul style="list-style-type: none"> <li>• Refundable</li> <li>• 50% of expenses</li> <li>• \$4000 max for one person</li> <li>• \$8000 max for more than one person</li> <li>• Income cap for max credit \$125K</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Nonrefundable</b></li> <li>• <b>35%</b> of expenses</li> <li>• <b>\$1050</b> max for one person</li> <li>• <b>\$2100</b> for more than one person</li> <li>• <b>Income cap for max credit \$15K</b></li> <li>• Income cap for partial credit: \$438K</li> </ul>
Nonitemizer Charitable deduction	<ul style="list-style-type: none"> <li>• \$300 (\$600 MFJ)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>\$0</b></li> </ul>

Tax Year 2022 Income Limits and Range of EITC			
Number of Qualifying Children	For Single/Head of Household or Qualifying Surviving Spouse, or Married Filing Separately*, Income Must be Less Than	For Married Filing Jointly, Income Must be Less Than	Range of EITC
No Child	\$16,480	\$22,610	\$2 to \$560
One Child	\$43,492	\$49,622	\$9 to \$3,733
Two Children	\$49,399	\$55,529	\$10 to \$6,164
Three or More Children	\$53,057	\$59,187	\$11 to \$6,935

\*Taxpayers claiming the EITC who file Married Filing Separately must meet the eligibility requirements under the special rule in the American Rescue Plan Act (ARPA) of 2021.