

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