



Internal Revenue Code (IRC) section 24(c) defines the term “qualifying child” as a qualifying child of the taxpayer (as defined in section 152(c)<sup>2</sup>) who has not attained age 17. However, for tax year 2021, Congress amended the child tax credit rules, defining a qualifying child as a child **who has not attained age 18**<sup>3</sup> as of the end of the 2021 tax year.

In the present matter, Petitioner claimed two dependent exemptions for his son and daughter; however, he claimed Idaho Child Tax Credits as if he had three dependents for tax year 2021. The Division, first, disallowed the credit claimed for the non-existing third dependent, and then, disallowed the credit claimed for his son. His protest only mentions his son. Petitioner acknowledges in his protest that his son turned 18 in 2021 but argues his son was still in high school, he fully supported him for the entire year making him a qualifying child.

There is no question Petitioner’s son is his “qualifying child”. However, the language in the statute regarding age is clear. To qualify for the credit in 2021, the qualifying child must not have attained age 18. Petitioner’s son was born on July 21, 2003. He attained the age of 18 in tax year 2021.

### CONCLUSION

Petitioner’s qualifying child has attained the age of 18, making him ineligible for the Idaho Child Tax Credit per Idaho Code section 63-3029L.

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of two hundred five dollars (\$205) with respect to each qualifying child of the taxpayer. For purposes of this section, the term "qualifying child" has the meaning as defined in section 24(c) of the Internal Revenue Code.

<sup>2</sup> IRC section 152 (c) defines qualifying child. For purposes of this section: (1) In general: The term “qualifying child” means, with respect to any taxpayer for any taxable year, an individual (A) who bears a relationship to the taxpayer described in paragraph (2), (B) who has the same principal place of abode as the taxpayer for more than one-half of such taxable year, (C) who meets the age requirements of paragraph (3), (D) who has not provided over one-half of such individual’s own support for the calendar year in which the taxable year of the taxpayer begins, and (E) who has not filed a joint return (other than only for a claim of refund) with the individual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

<sup>3</sup> IRC section 24(i) Special Rules for 2021, subsection (2)(B), by substituting “age 18” for “age 17” in subsection (c)(1).

The Division added interest and penalty to Petitioner's Idaho tax. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046. Interest is computed to July 20, 2023.

THEREFORE, the Tax Commission AFFIRMS the Notice dated November 4, 2022, directed to

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u> <sup>4</sup>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$741	\$89	\$36	\$866

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of Petitioner's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

IDAHO STATE TAX COMMISSION

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<sup>4</sup> \$741 is total of \$331 original tax liability (no payment received) and \$410 disallowed Idaho Child Tax Credits.

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2023,  
a copy of the within and foregoing DECISION was served by sending the same by United States  
mail, postage prepaid, in an envelope addressed to:

Receipt No.

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