

Relationship



A qualifying child is a child who is your...

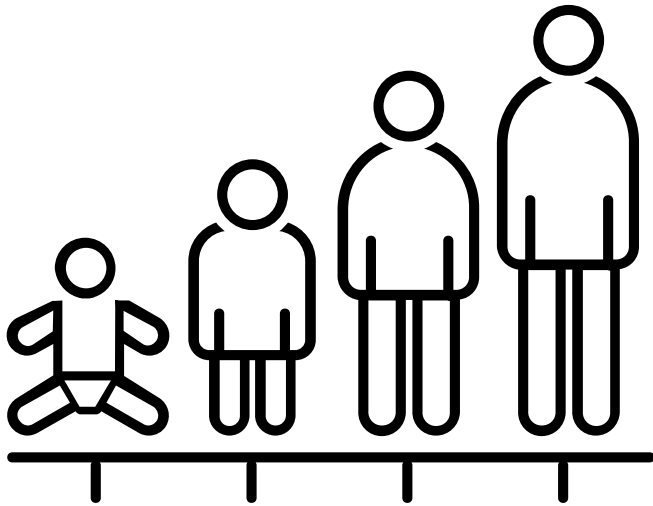
Son, daughter, stepchild, foster child, or a descendent of any of them (for example, your grandchild)

OR

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

AND

Age



was...

Under the age of 10 at the end of last year and younger than you (or your spouse, if filing jointly)

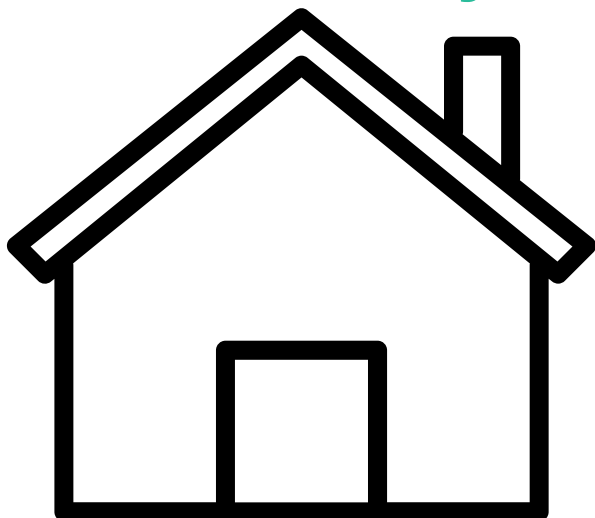
OR

Under age 26 at the end of last year, a student, and younger than you (or your spouse if filing jointly)

OR

Permanently and totally disabled at any time during the year, regardless of age

Residency



AND

Who lived with you in the United States for more than half of last year