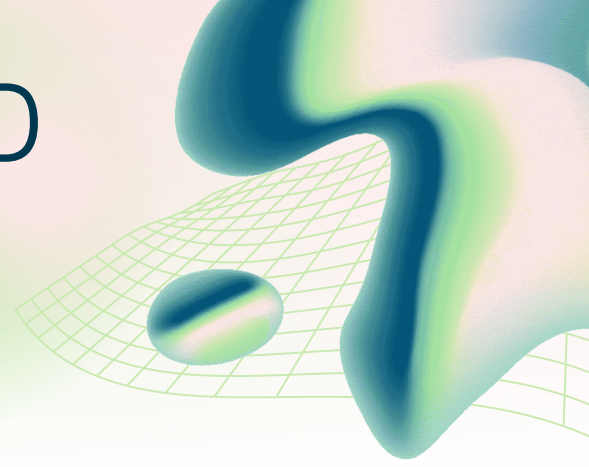


# STATE-SPECIFIC CHILD TAX CREDITS

An Overview of Child Tax Benefits Across U.S. States



## State Child Tax Credits Overview

Understanding state-specific child tax credits can significantly impact family finances. Below is a comprehensive guide to various state tax credits available for dependent children, detailing the eligibility criteria and credit amounts.

### Arizona

- **Credit Amount:** \$100 per dependent child
- **Eligibility:** Child must be under the age of 17
- **Refundability:** Nonrefundable

### California

- **Credit Amount:** \$1,117 per qualifying dependent child
- **Eligibility:** Child must be under the age of 6; family income under \$25,000 for full amount; reduced amounts for incomes between \$25,000 and \$30,931; must qualify for the state's Earned Income Tax Credit
- **Refundability:** Refundable

### Colorado

- **Credit Amount:** Up to \$3,200 per qualifying dependent
- **Eligibility:** Child must be under the age of 16; amount varies by income, filing status, and child's age
- **Refundability:** Refundable

### Idaho

- **Credit Amount:** \$205 per dependent child
- **Eligibility:** Child must be under the age of 17
- **Refundability:** Nonrefundable

### Illinois

- **Credit Amount:** 20% of the state's Earned Income Tax Credit per dependent child

- **Eligibility:** Child must be under the age of 12
- **Refundability:** Refundable

## Maine

- **Credit Amount:** \$300 per dependent child
- **Eligibility:** Child must be under the age of 17
- **Refundability:** Refundable

## Maryland

- **Credit Amount:** \$500 per qualifying dependent child
- **Eligibility:** Child must be under the age of 17 and have a disability; family adjusted gross income must be \$6,000 or less
- **Refundability:** Refundable

## Massachusetts

- **Credit Amount:** \$180 for one dependent child, or \$360 for two or more
- **Eligibility:** Child must be under the age of 12; credit also applies for adults 65 or older or anyone with a disability
- **Refundability:** Refundable

## Minnesota

- **Credit Amount:** \$1,750 per dependent child
- **Eligibility:** Individual filers with incomes of \$29,500 or less, or \$35,000 for joint filers
- **Refundability:** Refundable

## New Jersey

- **Credit Amount:** \$500 per dependent child under age 6
- **Eligibility:** Taxpayers making less than \$30,000; credit decreases in \$100 increments as income bracket increases, with a minimum credit of \$100 for those earning \$120,000-\$150,000
- **Refundability:** Refundable

## New Mexico

- **Credit Amount:** Between \$75 and \$175 per dependent child
- **Eligibility:** Child must be under the age of 17; amount varies by income level
- **Refundability:** Refundable

## New York

- **Credit Amount:** Greater of 33% of the federal child tax credit or \$100 per qualifying child
- **Eligibility:** Children must be 16 or younger

- **Refundability:** Refundable

## Oklahoma

- **Credit Amount:** 5% of the federal child tax credit per household
- **Eligibility:** Nonrefundable; not available for married couples filing jointly with gross income over \$100,000

## Oregon

- **Credit Amount:** \$1,000 per dependent child
- **Eligibility:** Child must be under the age of 5; family income less than \$30,000
- **Refundability:** Refundable

## Utah

- **Credit Amount:** \$1,000 per dependent child between the ages of 1 and 3
- **Eligibility:** Nonrefundable; credit decreases by \$10 for every \$1 of income over a certain threshold: \$27,000 for married filing separately, \$43,000 for single, or \$54,000 for joint filers

## Vermont

- **Credit Amount:** \$1,000 per dependent child
- **Eligibility:** Child must be under the age of 5; taxpayers making less than \$125,000
- **Refundability:** Refundable

This guide outlines the diverse landscape of state child tax credits, offering financial relief to eligible families. Always verify specific state guidelines and seek professional advice for personal circumstances.