IRM PROCEDURAL UPDATE

DATE: 08/12/2026

NUMBER: ts-03-0826-0765

SUBJECT: Credit Eligibility

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6

CHANGE(s):

IRM 3.11.6.5.4.2, TIN Requirements for Credits: Paragraph (6) - Updated the table to ensure consistent processing.

(1) The tables below provide a quick reference to determine the TIN requirements for exemptions and certain credits. Always research for specific requirements including but not limited to the form, statute, and PATH Act.

Note: For EITC, CTC, ODC, AOTC, and RRC, all TINs must be issued before the due date, or extended due date, of the return. A disaster due date is considered an extended due date.

(2) Personal exemption deductions were suspended beginning in tax year 2018. For tax years 2018 and later, dependents are for credit eligibility.

(3) Child and Dependent Care Credit TIN requirements.

Type of TIN	Allowed with valid SSN	Allowed with valid ITIN (active)	Allowed with valid ATIN	Allowed with FS 3 (MFS)
Childcare provider on Form 2441	Yes	Yes	N/A	Yes
Child's TIN on Form 2441	Yes	Yes	Yes	Yes

Note: For the provider TIN requirement, see IRM 3.11.6.15.2.2.1, Form 2441, Credit for Child and Dependent Care Expenses.

(4) ODC, CTC, and ACTC TIN requirements.

Credit	Allowed with valid SSN	Allowed with valid ITIN (active)	Allowed with valid ATIN	Allowed with FS 3 (MFS)
ODC	Yes	Yes	Yes	Yes

CTC / ACTC (TY 2025 and later)	Yes	• Primary or Secondary - Yes, if at least one has an SSN • Dependent - No		
CTC / ACTC (TY 2018 - 2024)	Yes	• Primary - Yes • Secondary - Yes • Dependent - No	• No	Yes

(5) Earned Income Tax Credit TIN requirements.

Type of TIN	Allowed with valid SSN	Allowed with valid ITIN (active)	Allowed with valid ATIN	Allowed with FS 3 (MFS) for TYs 2020 and prior	Allowed with FS 3 (MFS) for TYs 2021 and later
Primary TIN	Yes	No	N/A	No	No, unless taxpayer files Schedule EIC
Secondary TIN	Yes	No	N/A	No	No, unless taxpayer files Schedule EIC
EITC qualifying child	Yes	No	No	No	Yes

Note: The SSNs for the primary, secondary (if FS 2), and the EITC qualifying child(ren), must all be valid for EITC to be allowed. An SSN is valid for the EITC unless it was issued after the due date of the return (including extensions), or it was issued solely to apply for or receive a federally funded benefit and does not authorize the individual to work.

(6) Education Credit TIN requirements

Credit	Allowed with valid SSN	Allowed with valid ITIN (active)	Allowed with valid ATIN	Allowed with FS 3 (MFS)
LLC (TY 2018 - 2025)	Yes	Yes	Yes	No

AOTC (TY 2018 - 2025)	Yes	Yes	Yes	No