

Section 129.—Dependent Care Assistance Programs

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 131.—Certain Foster Care Payments

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 137.—Adoption Assistance Programs

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 151.—Allowance of Deductions for Personal Exemptions

26 CFR 1.151-2: Additional exemptions for dependents.

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned

income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 21.—Expenses for Household and Dependent Care Services Necessary for Gainful Employment

26 CFR 1.44A-1: Expenses for household and dependent care services necessary for gainful employment.

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 23.—Adoption Expenses

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Section 24.—Child Tax Credit

A child attains an age on his or her birthday for purposes of sections 21 (child and dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (excludable dependent care benefits), 131 (excludable foster care benefits), 137 (excludable adoption assistance benefits), and 151 (dependency exemptions). See Rev. Rul. 2003-72, page 346.

Rev. Rul. 2003-72

This revenue ruling applies a uniform method of determining when a child attains a specific age for purposes of the following sections of the Internal Revenue Code: 21 (dependent care credit), 23 (adoption credit), 24 (child tax credit), 32 (earned income credit), 129 (dependent care assistance programs), 131 (foster care payments), 137 (adoption assistance programs), and 151 (dependency exemptions).

Each of these provisions allows a credit, exclusion, or deduction to the taxpayer, provided, among other requirements, a child has not attained a specific age. For example, under § 24(c), one of the requirements for a qualifying child for the child tax credit is that the child “has not attained the age of 17 as of the close of the calendar year in which the taxable year of the taxpayer begins.”

HOLDING

For purposes of each of the provisions identified in this revenue ruling, a child attains a given age on the anniversary of the date that the child was born. For example, a child born on January 1, 1987, attains the age of 17 on January 1, 2004.

DRAFTING INFORMATION

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