

Credit Comparison Chart for TY19 thru TY22

Tax Year	2019	2020	2021-TEMPOARY PROVISIONS	2022
Stimulus Payments	No Stimulus Payments	1 st – \$1,200 for taxpayer and spouse \$500 for each dependent under 17 2 nd - \$600 for taxpayer, spouse and each dependent under 17 Notice 1444	3 rd - \$1,400 for taxpayer, spouse, and each dependent regardless of age Letter 6475	No Stimulus Payments
Child Tax Credit	<ul style="list-style-type: none"> • Under Age 17 • Up to \$1,400 non-refundable • Must have more than \$2,500 of earned Income 	<ul style="list-style-type: none"> • Under Age 17 • Up to \$1,400 non-refundable • Must have at least \$2,500 of earned Income 	<ul style="list-style-type: none"> • Under Age 18 • Up to \$3,600 for children under 6 • Up to \$3,000 for children 6-18 • ½ of Credit available as Advanced CTC • Letter 6419 	REVERTS BACK TO TY2020 Limits <ul style="list-style-type: none"> • Under Age 17 • Up to \$1,400 non-refundable • Must have at least \$2,500 of earned Income
Earned Income Tax Credit (no dependents)	<ul style="list-style-type: none"> • Available for Ages 25 to 64 • Income up to \$15,570 (Single) \$21,370 (MFJ) 	<ul style="list-style-type: none"> • Available for Ages 25 to 64 • Income up to \$15,820 (Single) \$21,720 (MFJ) 	<ul style="list-style-type: none"> • Available for Ages 19-no upper limit • (Special rules for students & qualified former foster care youth) • Income Limits \$21,430 (Single) \$27,380 (MFJ) 	REVERTS BACK TO TY2020 Age Limits <ul style="list-style-type: none"> • Available for Ages 25 to 64 • Income up to \$16,480 (Single) \$22,610 (MFJ)
TY2019 Earned Income Lookback	N/A	Yes	Yes	No
Educator Expense Deduction	Max \$250	Max \$250	Max \$250	Max \$300
Charitable Contributions w/o itemizing	None	<ul style="list-style-type: none"> • \$300 – Single, HOH, MFJ, QW • \$150 - MFS 	<ul style="list-style-type: none"> • \$300 – Single, HOH, MFS, QW • \$600 – MFJ 	None

Helpful website <https://www.etc.irs.gov/tax-preparer-toolkit/welcome-to-the-tax-preparer-toolkit>