

## Part I

### Section 32.—Earned Income

26 CFR 1.32-2: Earned income credit for taxable years beginning after December 31, 1978.

(Also §§ 21, 23, 24, 129, 131, 137, 151; 1.44A-1, 1.151-2.)

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

The principal author of this revenue ruling is Karin Loverud of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). For further information regarding this revenue ruling, contact Ms. Loverud on (202) 622-6080 (not a toll-free call).