

APPENDIX B: Nonrefundable State Child Tax Credits, 2025

State	Refundable	Permanent	ITIN Inclusive	Age Eligibility	Maximum Credit	Phaseout Begins	Phaseout Ends	Annual Revenue Impact	Dependent Exemption
Arizona	No	Yes	No	Under 17	\$100 per child (not to exceed income tax liability)	\$400,000 MFJ, \$200,000 other filers	\$404,000 MFJ, \$204,000 other filers	\$144.6 million (TY 2021)	None - Credit was converted from the
Idaho	No	Temporary through January 1, 2026	No	Under 17 or permanently disabled	\$205 per child (not to exceed income tax liability)	N/A, no phaseout		\$69.9 million (TY25)	None
Oklahoma	No	Yes	No	Under 17	\$100 per child (not to exceed income tax liability)	N/A - Not available if income over \$100,000		\$37.2M (FY22)	\$1,000
Utah	No	Yes	No	Older than 1 and younger than 5	\$1,000 per child (not to exceed income tax liability)	Income (AGI) of \$43,000 (single), \$54,000 (joint)	Income (AGI) of \$63,000 (single), \$74,000 (joint) for two children. Threshold is higher with each additional qualifying child.	\$11.3M (FY25)	\$1,802

Note: Revenue data come from various official sources to reflect the most updated estimate. Credits, phaseouts, and dependent exemptions are adjusted for inflation, providing estimates for 2025, where applicable.

Source: Institute on Taxation and Economic Policy analysis of state tax forms and recently enacted legislation. September 2024.

