

Child Tax Credit

If you qualify for the Child
Tax Credit, you may
qualify for the
Additional Child
Tax Credit

Additional Child Tax Credit



**More
information
is provided in
Publication 972, Child
Tax Credit**



**Publication 972
is available:**



On line
www.irs.gov



By phone
1-800-829-3676

Got Kids?



**You may be
eligible for the
Child Tax Credit
and the Additional
Child Tax Credit**



IRS

Department of the Treasury Publication 3965 (Rev. 8-2006)
Internal Revenue Service Catalog Number 33428Y

Child Tax Credit

The Child Tax Credit is a nonrefundable credit and may be as much as \$1,000 per qualifying child depending upon your income.

The credit will be reduced if your adjusted gross income is over:

- \$110,000* and your filing status is married filing jointly
- \$75,000* and your filing status is single, head of household, or qualifying widow(er)
- \$55,000* and your filing status is married filing separately

* Special rules may apply if you have income from outside the U.S.



Who is a qualifying child?

All of the following tests must be met to claim someone as a qualifying child* for the child tax credit.

Relationship test:

The child must be your son, daughter, stepson, stepdaughter, legally adopted child or a child lawfully placed with you for legal adoption, brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by a court order, or a descendant of any such person.

Residency test:

You and the child must have the same principle place of abode for more than half of the year (except for temporary absences).

Age test:

The child must be under the age 17 by December 31 of the calendar year in which your tax year begins.

Support test:

The child may not have provided over half of his or her own support for the calendar year in which your tax year begins.

Citizen, resident, or national test:

The child must be a United States citizen, United States national, or a resident of the United States.

An exception may apply if the parents of a child are divorced, separated, or living apart. See Publication 501, Exemptions, Standard Deduction, and Filing Information.

* If you have a qualifying child for Child Tax Credit but the child is not claimed as your dependent, you must complete Form 8901, Information on Qualifying Children Who Are Not Dependents, to claim the credit.



If you qualify for the Child Tax Credit, you may qualify for the Additional Child Tax Credit.

Additional Child Tax Credit

- The Additional Child Tax Credit is a refundable credit and may give you a refund even if you do not owe any tax.
- The credit is for certain individuals who receive less than the full amount of the Child Tax Credit.
- File Form 8812 to claim the Additional Child Tax Credit.