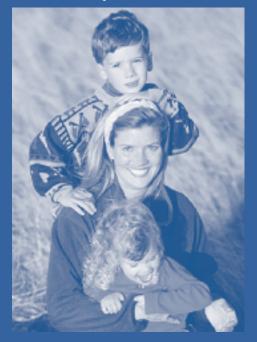
Child Tax Credit

Additional Child Tax Credit

Advance Child Tax Credit Payment



Want more information about the

Child Tax Credit?



Read IRS Publication 972.

Where can I get IRS Publication 972?

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Personal Computer www.irs.gov



Tax Fax Service (must call from fax machine and use the catalog number below) 703-368-9694



Got Kids?



You may be able to take the Child Tax Credit and the Additional Child Tax Credit.

You may have received the Advance Child Tax Credit payment.

Advance Child Tax Credit Payment

- An early refund of the 2003 Child Tax Credit was issued to eligible taxpayers who claimed the child tax credit on their 2002 tax return and had a qualifying child that was born after 1986.
- If you received the Advance Child Tax Credit payment, you must include the amount received when calculating the 2003 Child Tax Credit.
- To find information about your advance payment, go to www.irs.gov. Type in IRS Keyword "Advance Child Tax Credit". This site is available through April 15, 2004.
- To access the secured web site you will need your Social Security Number, your filing status, and your total number of exemptions shown on your 2002 return.





Child Tax Credit 2003

- The Child Tax Credit is a nonrefundable credit that can reduce your tax.
- Maximum child tax credit for each qualifying child is \$1,000.

Additional Child Tax Credit

- Additional child tax credit is available to individuals who did not get full benefit of the Child Tax Credit.
- The Additional Child Tax Credit may give you a refund even if you do not owe any tax. File Form 8812 to claim the Additional Child Tax Credit.

Who is a qualifying child?



Any child who:

- Is your son, daughter, stepchild, adopted child, grandchild, or eligible foster child,
- Was under age 17 at the end of 2003,
- Is a citizen or resident of the United States, and
- Is claimed as your dependent.