

1-800-829-5676

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Child  
Credit

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## 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?

### Any child who:

- Is your son, daughter, stepchild, adopted child, grandchild, or eligible foster child (must be placed with you by authorized placement agency and you cared for the child as you would your own),
- Is under age 17 by December 31 of the year for which you are claiming the credit on your tax return,
- Is a citizen or resident of the United States, and
- Is claimed as your dependent.

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.