

Do I Qualify for the Additional Child Tax Credit?

You might get an Additional Child Tax Credit, resulting in a refund, **IF:**

- You did not use all of the allowed Child Tax Credit on your tax return.

AND

- Your earned income was greater than \$8,500. Earned income includes income from wages, tips, and self-employment.

OR

- You did not use all of your allowed Child Tax Credit AND you have three or more children.

Amount of Cash Refund

If you have one or more children, the Additional Child Tax Credit is the smaller of:
1) the amount of the Child Tax Credit remaining after reducing your tax to zero or
2) fifteen percent of your earned income in excess of \$8,000.

If you have three or more children, the Additional Child Tax Credit is the greater of
1) the result of the above calculation or 2) the amount of Social Security and Medicare taxes you paid in excess of the Earned Income Tax Credit, limit to the amount of the Child Tax Credit remaining after reducing your tax to zero.

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**Western North Carolina
Low Income Taxpayer Clinic**

What is the Child Tax Credit?



a full measure of justice
for those in need

What Is The Child Tax Credit?

The Child Tax Credit is for people with one or more children. When you file a tax return, the Child Tax Credit could lower the tax you owe.

Who Can Get The Child Tax Credit?

To receive the Child Tax Credit:

- You must have a child who lives with you. The child can be your son, daughter, stepchild, adopted child, grandchild, niece, nephew, sister, brother, or eligible foster child.
- The child must be a citizen or resident of the United States.
- The child must live with you for more than half of the year.
- The child must be under the age of 17 at the end of the year for which you are filing.
- You must be able to get a dependent exemption for the child on your tax return.
- Your income must be below a certain amount.

How Large a Child Tax Credit Can I Get?

The amount of your Child Tax Credit depends on the number of children that you have and your income.

If your income is greater than the amount of income that applies to you based on your filing status, then you may get some Child Tax Credit but it will be less than the standard amount.

However, you will not receive any Child Tax Credit if your income is more than the CAP amount that applies to you based on your filing status.

For example, if you file Married Filing Jointly and your income exceeds \$129,000 you will not receive any Child Tax Credit.

FILING STATUS	INCOME	CAP
MARRIED FILING JOINTLY	\$110,000	\$129,000
MARRIED FILING SEPARATELY	\$55,000	\$74,000
HEAD OF HOUSEHOLD AND QUALIFYING WIDOW	\$75,000	\$94,000
SINGLE	\$75,000	\$94,000

Standard Credit Amount

Number of Children	Child Tax Credit
1	\$1,000
2	\$2,000
3	\$3,000
4	\$4,000

With the Child Tax Credit, you can:

1. Get a larger Child Tax Credit if you have more than two children;
2. File a separate return;
3. Claim the Child Tax Credit with an Individual Taxpayer Identification Number (ITIN).

Will the Child Tax Credit Affect My Public Benefits?

The Child Tax Credit will not affect your eligibility for certain public benefits, such as food stamps, welfare, or supplemental security income (SSI).

If you already receive public assistance, the Child Tax Credit should not affect the amount of your benefits.

Is the Child Tax Credit like the Earned Income Tax Credit (EITC)?

The Child Tax Credit is not the same as the EITC. They have different rules.

Many people, who do not qualify for the EITC, qualify for the Child Tax Credit. Some people will qualify for both the Child Tax Credit and the EITC.

For example a married couple with two children will only qualify for the EITC if their combined income is below \$41,646. However, a married couple with two children will qualify for the Child Tax Credit as long as their combined income is less than \$110,000.