



IRS Tax Tip 2015-26: Top Six Things You Should Know about the Child Tax Credit

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IRS Tax Tips

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Issue Number: IRS Tax Tip 2015-26 Inside This Issue

Top Six Things You Should Know about the Child Tax Credit

The Child Tax Credit may save you money at tax-time if you have a qualified child. Here are six things you should know about the credit.

1. **Amount.** The Child Tax Credit may help reduce your federal income tax by up to \$1,000 for each qualifying child that you are eligible to claim on your tax return.
2. **Additional Child Tax Credit.** If you qualify and get less than the full Child Tax Credit, you could receive a refund even if you owe no tax with the Additional Child Tax Credit.
3. **Qualifications.** For this credit, a qualifying child must pass several tests:
 - **Age test.** The child must have been under age 17 at the end of 2014.
 - **Relationship test.** The child must be your son, daughter, stepchild, foster child, brother, sister, stepbrother, or stepsister. The child may be a descendant of any of these individuals. A qualifying child could also include your

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grandchild, niece or nephew. You would always treat an adopted child as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

- **Support test.** The child must not have provided more than half of their own support for the year.
- **Dependent test.** The child must be a dependent that you claim on your federal tax return.
- **Joint return test.** The child cannot file a joint return for the year, unless the only reason they are filing is to claim a refund.
- **Citizenship test.** The child must be a U.S. citizen, a U.S. national or a U.S. resident alien.
- **Residence test.** In most cases, the child must have lived with you for more than half of 2014.

4. **Limitations.** The Child Tax Credit is subject to income limitations. The limits may reduce or eliminate your credit depending on your filing status and income.

5. **Schedule 8812.** If you qualify to claim the Child Tax Credit, make sure to check whether you must complete and attach [Schedule 8812](#), Child Tax Credit, with your tax return. For example, if you claim a credit for a child with an Individual Taxpayer Identification Number, you must complete Part I of Schedule 8812. If you qualify to claim the Additional Child Tax Credit, you must complete and attach Schedule 8812. Visit [IRS.gov](#) to view, download or print IRS tax forms anytime.

6. **IRS E-file.** Electronic filing is the best way to file your tax return. IRS E-file is the safe, accurate and easiest way to file. If you use [IRS Free File](#), you can prepare and e-file your taxes for free. Go to [IRS.gov/filing](#) and review your options.

You can use the [Interactive Tax Assistant](#) tool on [IRS.gov](#) to see if you can claim the credit.

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Additional IRS Resources:

- [Publication 972](#), Child Tax Credit
- [IRS Tax Map](#)

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- *Welcome to Free File* – [English](#)

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