



IRS Tax Tip 2016-27: Five Things You Should Know about the Child Tax Credit

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IRS Tax Tips

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Five Things You Should Know about the Child Tax Credit

The Child Tax Credit is an important tax credit that may save you up to \$1,000 for each eligible qualifying child. Be sure you qualify before you claim it. Here are five useful facts from the IRS on the Child Tax Credit:

1. **Qualifications.** For the Child Tax Credit, a qualifying child must pass several tests:
 - **Age.** The child must have been under age 17 at the end of 2015.
 - **Relationship.** The child must be your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, or half sister. The child may be a descendant of any of these individuals. A qualifying child could also include your 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.** The child must have not provided more than half of their own support for the year.
 - **Dependent.** The child must be a dependent that

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you claim on your federal tax return.

- **Joint return.** The child cannot file a joint return for the year, unless the only reason they are filing is to claim a refund.
- **Citizenship.** The child must be a U.S. citizen, a U.S. national or a U.S. resident alien.
- **Residence.** In most cases, the child must have lived with you for more than half of 2015.

2. **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.

3. **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.

4. **Schedule 8812.** If you qualify to claim the Child Tax Credit, make sure to check if 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. You can visit [IRS.gov](#) to view, download or print IRS tax forms anytime.

5. **IRS E-file.** The easiest way to claim the Child Tax Credit is with IRS E-file. This system is safe, accurate and easy to use. You can also use [IRS Free File](#) to prepare and e-file your taxes for free. Go to [IRS.gov/filing](#) to learn more.

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your [Taxpayer Bill of Rights](#). Explore your rights and our obligations to protect them on [IRS.gov](#).

Additional IRS Resources:

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

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