

# Additional Child Tax Credit

This Credit is for those who get less than the full child tax credit or who do not get any child tax credit at all. This credit may give you a refund even if you do not owe any tax.

**Form 8812** must be filled out to claim the additional Child Tax Credit.

## You may receive a refund, if:

1. Your earned income is greater than **\$11,300 (2007) or \$11,750 (2008)**. Earned Income includes income from wages, tips and self-employment,
2. Have more than two qualifying children.

You must file Form **8812** to claim a cash refund of the Child Tax Credit. For more information, see **IRS publication 972**.



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## Is the Child Tax Credit Like the Earned Income Tax Credit (EITC)?

The child tax credit and the EITC 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 EITC and the Child Tax Credit or the additional Child Tax Credit.

**Example:** A married couple with two children will qualify for the EITC if their combined income is below \$39,783 (2008). **A married couple with two children will qualify for the entire Child Tax Credit if their combined income is less than \$110,00.**

## Unlike the EITC, you can:

1. Get additional Child Tax Credit if you have more than two children:
2. File a status "married filing separate" on your return; and
3. Claim the Child Tax Credit with an individual taxpayer identification number (ITIN).



## THE CHILD TAX CREDIT



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# Child Tax Credit

## What Is The Child Tax Credit?

The child tax credit is a tax credit you may be able to take on your tax return. It is a non-refundable credit, meaning it is intended to reduce the amount of tax you owe. The credit is given for each qualifying child.

## Will I Get a Cash Refund of the Child Tax Credit?

The Child Tax Credit is a non-refundable credit, meaning it can only be used to reduce the amount you owe. Therefore, if you do not owe tax, you will only receive a cash refund if you qualify for the *additional child tax credit*.

## Who Qualifies for the Child Tax Credit?

You will qualify for the credit if you meet the following two requirements:

### You Have a Qualifying Child

For **2008**, a qualifying child is:

- your child (whether by blood or adoption), stepchild, foster child, sibling or step-sibling, or descendent of one of them.

- Under age 17 at the end of the tax year:
- Did not provide over half of his or her own support for **2008**:
- Lived with you for more than half of **2008** (There are exceptions: please see below): and
- Was a U.S. Citizen a U.S National, or a resident of the United States.

**Exceptions to : “Time Lived With You” conditions.** A child is considered to have lived with you for all of the year if the child was born or died during the year and your home was this child’s home for the entire time he or she was alive. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or business, count as time lived with you.

There are also exceptions to the “**Time Lives with Your**” condition for kidnapped children and children of divorced or separated parents.

## You Meet the Income Requirements

For both **2007 and 2008** your income must be less than:

- If married filing jointly- \$110,000:
- If married filing separately- \$55,000:
- If Head of Household or Qualifying Widow or Single- \$75,000.

## How Much Child tax Credit Can I Get?

The amount of you child tax credit depends on the number of children that you have.

1. You can get up \$1000 per child,
2. You might not qualify for the maximum child tax credit.

## Will the Child Tax Credit Affect my public benefits?

1. The child tax credit will not affect your eligibility for certain public benefits, such as Food Stamps, Public Housing, Welfare, and SSI.
2. If you already get assistance, the Child Tax Credit should not affect the amount of you benefits.