





1. Raises the maximum qualifying age

2. Increases the maximum credit amount

3. Makes the credit fully refundable

4. Removes the minimum income requirement

5. Provides advance payments

# Eligibility for the newly expanded CTC









# United States Residence

Taxpayer Identification Number – Filer

2021 Modified Adjusted Gross Income

# Qualifying Child



Advance Payment Of Child Tax Credit

**Advance child** tax credit payments are prepayments of the taxpayer's estimated 2021 child tax credit

- Based on the most current year tax filing from either 2020 or 2019
   Paid Monthly
- From July 15, 2021, to December 15, 2021
- ✓ 50% of the estimated 2021 child tax credit
- Amount can be adjusted through IRS Online Portal



	An official website of the United States Government		
<b>WIRS</b>		Help 🛛 News 📄 English 🗸 📄 🚰 Charities & Nonprofits 📄 📃 Tax Pros	
	File Pay Refunds Credits & Deductions Forms & Instructions	Search Q	
1 MC	XXXXX		
	Get My Payment	Q Get Your Refund Status	
	Get Coronavirus Tax Relief	Get Details on the Advance Child Tax Credit	
	<b></b> File Your Taxes for Free	Get Your Tax Record	
	C View Your Account	Make a Payment	



# English | <u>Español</u> | <u>中文(简体)</u> | <u>中文(繁體)</u> | <u>한국어</u> | <u>Pycский</u> | <u>Tiếng Việt</u> | <u>Kreyòl ayisyen</u>

Important changes to the Child Tax Credit will help many families get advance payments of the credit starting this summer. The IRS will pay half the total credit amount in advance monthly payments beginning July 15. You will claim the other half when you file your 2021 income tax return. These changes apply to tax year 2021 only.

To qualify for advance Child Tax Credit payments, you — and your spouse, if you filed a joint return — must have:

- Filed a 2019 or 2020 tax return and claimed the Child Tax Credit on the return; or
- Given us your information in 2020 to receive the Economic Impact Payment using the Non-Filers: Enter Payment Info Here tool; and
- A main home in the United States for more than half the year (the 50 states and the District of Columbia) or file a joint return with a spouse who has a main home in the United States for more than half the year; **and**
- A qualifying child who is under age 18 at the end of 2021 and who has a valid Social Security number; and
- Made less than certain income limits.

We'll use information you provided earlier to determine if you qualify and **automatically enroll you for advance payments**. You do not need to take any additional action to get advance payments.

# Advance Child Tax Credit Payments in 2021 IRS <u>https://www.irs.gov/childtaxcredit2021</u>

### **Manage Payments**

Use this tool to:

- · Check if you're enrolled to receive payments
- · Unenroll to stop getting advance payments
- Provide or update your bank account information for monthly payments starting with the August payment

In the coming months you will be able to make other updates that affect your payment.

#### **Manage Payments**

### **Non-Filers: Submit Your Information**

If you aren't required to file a tax return and haven't given us your information already, you will need to give us some basic information for the Child Tax Credit.

Enter Your Information

### **Check If You're Eligible**

Check if you may qualify for advance payments.

**Use the Eligibility Assistant** 

# Advance Child Tax Credit Payments in 2021 IRS <u>https://www.irs.gov/childtaxcredit2021</u>

# **Additional Information**

- Publication 5538, A Step-by-Step Guide to Using the Non-filer Sign-up Tool for Child Tax Credit & Economic Impact Payments
   PDF
- Publication 5549, IRS User Guide: Child Tax Credit
   Update Portal
   PDF
- Publication 5534-E, Advance Payments of the Child Tax Credit: Which Online Tool Should I Use PDF
- Questions and Answers About the Advance Child <u>Tax Credit Payments</u>
- 2021 Child Tax Credit and Advance Child Tax Credit
   Payments: Resources and Guidance
- <u>Understanding Your Letter 6416 or Letter 6416-A</u>
- Understanding Your Letter 6417



Here's Who Will Get Advance Payments of the Child Tax Credit YouTube Video



# Child Tax Credit Update Portal – Manage Payments IRS <u>https://www.irs.gov/childtaxcredit2021</u>

English Español 中文(简体) 中文(繁體) 한국어 Русский Tiếng Việt Kreyòl ayisyen

Important changes to the Child Tax Credit will help many families get advance payments of the Child Tax Credit starting in the summer of 2021.

Half the total credit amount will be paid in advance monthly payments and you will claim the other half when you file your 2021 income tax return. We'll issue the first advance payment on July 15, 2021. For a full schedule of payments, see <u>If I'm</u> <u>eligible to receive advance Child Tax Credit payments, when will I start receiving payments?</u>

If you don't have a bank account for direct deposit, see Don't have a bank account?

### **How It Works**

Use this tool to:

- Check if you're enrolled to receive advance payments
- Unenroll to stop getting advance payments
- Provide or update your bank account information for monthly payments starting with the August payment

In the coming months you will be able to <u>make other</u> <u>updates that affect your payment</u>.

**Joint filers:** If you filed jointly on your most recent federal tax return, your updates will only affect your, and not your spouse's, advance payments.

### What You Need

✓ If you don't have an existing IRS username or ID.me account, have your photo identification ready.



Child Tax Credit Non-filer Sign-up Tool Non-Filers: Submit Your Information Tool <u>https://www.irs.gov/childtaxcredit2021</u>

English | <u>Español</u> | <u>中文(简体)</u> | <u>中文(繁體)</u> | <u>한국어</u> | <u>Pycский</u> | <u>Tiếng Việt</u> | <u>Kreyòl ayisyen</u>

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The IRS will pay half the total credit amount in advance monthly payments. You will claim the other half when you file your 2021 income tax return. We'll make the first advance payment on July 15, 2021. For a full schedule of payments, see <u>When will the IRS begin issuing the advance Child Tax Credit?</u>

### Who Should Use This Tool

Use this tool to report your qualifying children born before 2021 if you:

- Are not required to file a 2020 tax return, didn't file one and don't plan to; and
- Have a main home in the United States for more than half of the year.

Also, if you did not get the full amounts of the first and second Economic Impact Payment, you may use this tool if you:

- Are not required to file a 2020 tax return, didn't file and don't plan to, and
- Want to claim the 2020 Recovery Rebate Credit and get your third Economic Impact Payment.

Do **not** use this tool if you:

- Filed or plan to file a 2020 tax return; or
- Claimed all your dependents on a 2019 tax return, including by reporting their information in 2020 using the Non-Filers: Enter Payment Info Here tool; or
- Were married at the end of 2020 unless you use the tool with your spouse and include your spouse's information; or
- Are a resident of a U.S. territory; or
- Do not have a main home in the United States for more than half the year and, if you are married, your spouse does not have a main home in the United States for more than half the year; **or**
- Do not have a qualifying child who was born before 2021 and had a Social Security number issued before May 17, 2021.



Child Tax Credit Non-filer Sign-up Tool Non-Filers: Submit Your Information Tool <u>https://www.irs.gov/childtaxcredit2021</u>

English | <u>Español</u> | <u>中文(简体)</u> | <u>中文(繁體)</u> | <u>한국어</u> | <u>Pycский</u> | <u>Tiếng Việt</u> | <u>Kreyòl ayisyen</u>

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- Were married at the end of 2020 unless you use the tool with your spouse and include your spouse's information; or
- Are a resident of a U.S. territory; or
- Do not have a main home in the United States for more than half the year and, if you are married, your spouse does not have a main home in the United States for more than half the year; **or**
- Do not have a qualifying child who was born before 2021 and had a Social Security number issued before May 17, 2021.



Advance Child Tax Credit Eligibility Assistant Check if you are eligible <u>https://www.irs.gov/childtaxcredit2021</u>

### English | <u>Español</u> | <u>中文(简体)</u> | <u>中文(繁體)</u> | <u>한국어</u> | <u>Pyccкий</u> | <u>Tiếng Việt</u> | <u>Kreyòl ayisyen</u>

Important changes to the Child Tax Credit will help many families get advance payments of the Child Tax Credit starting in the summer of 2021.

The IRS will pay half the total credit amount in advance monthly payments. You will claim the other half when you file your 2021 income tax return.

### **How It Works**

Use the assistant to:

 Check if you might be eligible for advance payments of the Child Tax Credit

### What You Need

✓ Your tax return filed for 2020, or your 2019 tax return if you haven't filed for 2020.

If you don't have a copy of the return and know your filing status and number of qualifying children you claimed, you may be able to estimate the total income from your tax return to answer all the questions. You can use the following to make estimates:

- Income statements such as W-2s and 1099s
- Amount of any expenses or adjustments to your income

You may still be able to benefit from the credit even if you aren't working now or didn't work in 2020.



2021 Child Tax Credit and Advance Child Tax Credit Payments Frequently Asked Questions <u>https://www.irs.gov/childtaxcredit2021</u>

English | <u>Español</u> | <u>한국어</u> | <u>Pycский</u> | <u>Tiếng Việt</u>

There have been important changes to the Child Tax Credit that will help many families receive advance payments. The American Rescue Plan Act (ARPA) of 2021 expands the Child Tax Credit (CTC) for tax year 2021 only.

Below are frequently asked questions about the Advance Child Tax Credit Payments in 2021, separated by topic.

Do not call the IRS. Our phone assistors don't have information beyond what's available on IRS.gov.

- <u>Topic A: General Information</u>
- Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit
- <u>Topic C: Calculation of the 2021 Child Tax Credit</u>
- <u>Topic D: Calculation of Advance Child Tax Credit Payments</u>
- <u>Topic E: Advance Payment Process of the Child Tax Credit</u>
- <u>Topic F: Updating Your Child Tax Credit Information During 2021</u>
- <u>Topic G: Receiving Advance Child Tax Credit Payments</u>
- <u>Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return</u>
- <u>Topic I: U.S. Territory Residents and Advance Child Tax Credit Payments</u>
- <u>Topic J: Unenrolling from Advance Payments</u>
- <u>Topic K: Verifying Your Identity to Manage your Payments</u>
- <u>Topic L: Assisting Individuals to Enroll for Advance Child Tax Credit Payments</u>

## 2021 Child Tax Credit and Advance Child Tax Credit Payments: e-Posters, Toolkits and User Guides

S <u>https://www.irs.gov/newsroom/2021-child-tax-credit-and-advance-child-tax-credit-payments-e-posters-</u> toolkits-and-user-guides#5534#5534

### Publication 5534-D, The 2021 Child Tax Credit: Three Steps to Getting Your Advance Payments

- Publication 5534-D (in Spanish)
- Publication 5534-D (in Simplified Chinese)
   PDF
- Publication 5534-D (in Traditional Chinese)
   PDF
- Publication 5534-D (in Korean)
   PDF
- Publication 5534-D (in Russian)
- Publication 5534-D (in Vietnamese)
- Publication 5534-D (in Haitian Creole)
   PDF

### Publication 5534-E, Advance Payments of the Child Tax Credit: Which Online Tool Should I Use

- Publication 5534-E (in Spanish)
   PDF
- Publication 5534-E (in Simplified Chinese)
   PDF
- Publication 5534-E (in Traditional Chinese)
   PDF
- Publication 5534-E (in Korean)
- Publication 5534-E (in Russian)
   PDF
- Publication 5534-E (in Vietnamese)
   PDF
- Publication 5534-E (in Haitian Creole)
   PDF

# Publication 5538, A Step-by-Step Guide to Using the Non-filer Sign-up Tool for Child Tax Credit & Economic Impact Payments

- Publication 5538 (in Spanish)
   PDF
- Publication 5538 (in Simplified Chinese)
   PDF
- Publication 5538 (in Korean)
   PDF
- Publication 5538 (in Russian)
   PDF
- Publication 5538 (in Vietnamese)
   PDF
- Publication 5538 (in Haitian Creole)
   PDF

### Publication 5549, IRS User Guide: Child Tax Credit Update Portal

Publication 5549 (in Spanish)



2021 Child Tax Credit and Advance Child Tax Credit Payments: Resources and Guidance https://www.irs.gov/childtaxcredit2021

English <u>Español</u>

Links to all materials and guidance issued by the IRS regarding the 2021 Child Tax Credit and Advance Child Tax Credit Payments organized by type for quick reference by the media and tax professionals.

### **Frequently Asked Questions**

• 2021 Child Tax Credit and Advance Child Tax Credit Payments Frequently Asked Questions

## e-Posters

Choose from the titles below to access these products in English and other languages.

- Publication 5534, 2021 Advance Child Tax Credit Payments
- Publication 5534-A, 2021 Advance Child Tax Credit Payments Start July 15
- Publication 5534-A-1, 2021 Advanced Child Tax Credit Payments start July 15 (Poster)
- Publication 5534-B, Advanced Payments of the 2021 Child Tax Credit The Basics
- Publication 5534-C, An Overview of the 2021 Advance Child Tax Credit Payments start July 15
- Publication 5534-D, The 2021 Child Tax Credit: Three Steps to Getting Your Advance Payments
- Publication 5534-E, Advance Payments of the Child Tax Credit: Which Online Tool Should I Use
- Publication 5534-F, Advance Child Tax Credit Payments for Americans Experiencing Homelessness (Flyer)

# **Toolkits and User Guides**

Choose from the titles below to access these products in English and other languages.

- Publication 5537, IRS Toolkit for Partners: Advance Payments of the 2021 Child Tax Credit
- Publication 5538, A Step-by-Step Guide to Using the Non-filer Sign-up Tool for Child Tax Credit & Economic Impact
   Payments
- Publication 5549, IRS User Guide: Child Tax Credit Update Portal

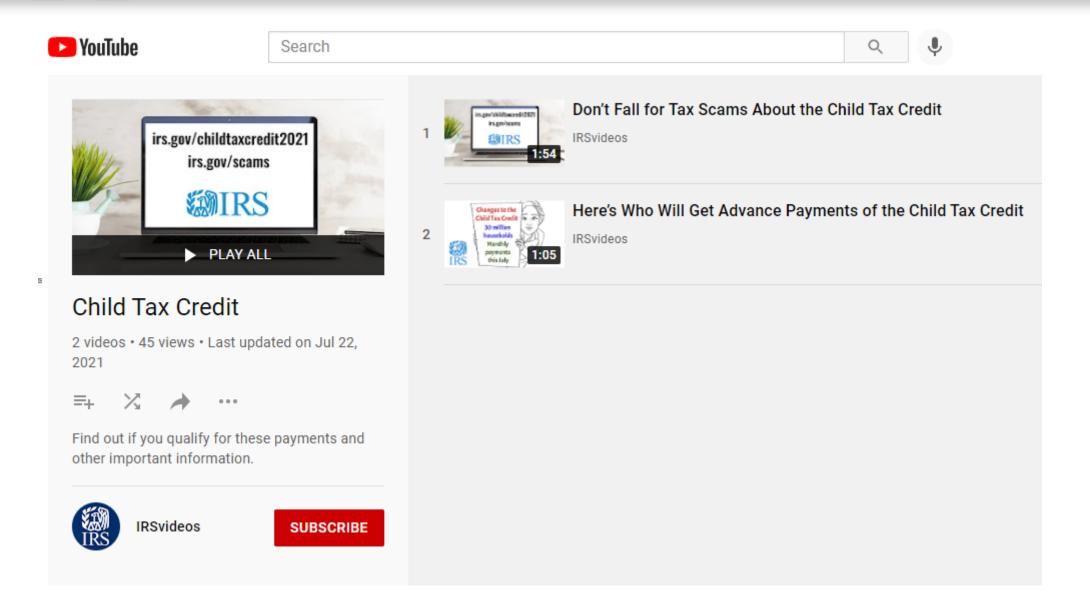
Search

# "AdvCTC Resources" on IRS.gov

## for

- Frequently Asked Questions
- e-Posters
- Toolkits and User Guides
- Ready-to-Use Articles
- YouTube Videos
- News Releases
- Tax Tips
- Guidance

# IRS YouTube Channel – IRSvideos IRS <u>Child Tax Credit - YouTube</u>



# Pub 5538 Guide to Using the Non-filer Sign-up Tool @IRS.gov



### A Step-by-Step Guide to Using the Non-filer Sign-up Tool for Child Tax Credit & Economic Impact Payments

#### June 2021

Publication 5538 (6-2021) Catalog Number 39043R

Department of the Treasury Internal Revenue Service www.irs.gov



#### Advance Payments of the 2021 Child Tax Credit

Some people don't have to file a tax return but may still be eligible for advance payments of the 2021 Child Tax Credit. See if you qualify, then follow the steps below to register for your payment.

How much are advance payments of the Child Tax Credit?

Payment amounts are based on income and the age of your qualifying child at the end of 2021:

- Up to \$300 per month for each qualifying child under age 6
- Up to \$250 per month for each child age 6 through 17

#### Who is eligible?

Advance payments of the 2021 Child Tax Credit will be made regularly from July through December to eligible families who have a main home in the United States for more than half the year and have qualifying children.

This Non-filer Sign-up Tool for Child Tax Credit and Economic Impact Payments allows you to provide information about your qualifying children for 2020. A child is your qualifying child for the 2020 Child Tax Credit if the child meets all the following conditions for 2020.

- The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- 2. The child was under age 17 at the end of 2020.
- 3. The child did not provide over half of his or her own support for 2020.
- 4. The child lived with you for more than half of 2020.
- The child is claimed as a dependent on your return. See Pub. 501 for more information about claiming someone as a dependent.
- The child does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid).
- The child was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519, U.S. Tax Guide for Aliens.

Advance Child Tax Credit and Economic Impact Payments will be made for each qualifying child for the 2020 Child Tax Credit who has a valid Social Security number (SSN).

To check your eligibility for the 2020 Child Tax Credit, you can use the <u>Eligibility Assistant</u> tool on IRS.gov.

How do you get advance payments of the Child Tax Credit and Economic Impact Payments? Most people who filed a 2019 or 2020 tax return or used the Non-Filers tool in 2020 for Economic Impact Payments will receive advance Child Tax Credit and Economic Impact Payments automatically with no additional action needed. However, some people who don't normally file a return need to take action if they're eligible.



### Pub 5534D



### IRS.gov/childtaxcredit2021

# The 2021 Child Tax Credit: Three Steps to Getting Your Advance Payments

Most eligible families will automatically receive monthly payments. For everyone else, here are three steps to getting your payments.

#### What should I do to get my advance payments?

If you haven't filed a tax return or registered with the IRS, now is the time to take action. If you're not sure you qualify, the IRS has a three-step process that can help. Each step has a free online tool available only on IRS.gov.

#### Step 1: See if you qualify using the Child Tax Credit Eligibility Assistant

Though this step is optional, it can be helpful if you are unsure whether you qualify for either the credit or the advance payments. By answering a series of questions on the **Child Tax Credit Eligibility Assistant** you can preliminarily find out whether you qualify for the credit and the payments. You may still be able to benefit from the oredit even if you aren't working now or didn't work in 2020.

#### Step 2: Register with the IRS using the Non-filer Sign-up Tool or file a more complete 2020 tax return

If you qualify for the Child Tax Credit or the advance payments but are not required to file a federal tax return for 2020, then you can register using the Non-filer Signup Tool. The Tool will also allow you to request the 2020 Recovery Rebato Credit if you didn't get the full amount of your Economic Impact Payments. But you should consider filing a more complete tax return for 2020 if you're eligible for other tax benefits.

### Step 3: Monitor payments and update your info using the Child Tax Credit Update Portal

After the IRS processes your tax return or after you register through the Non-filer Sign-up Tool, you can use the **Child Tax Credit Update Portal** to monitor or manage your monthly paymenta. Initially, you can use it to verify eligibility, check the status of your payments, or update your bank account information. You can also use it to opt out or unerroll from receiving monthly paymenta. Later this year, you will be able to use the Child Tax Credit Update Porta to update your account.

#### Payment Amounts & Dates

Eligible families will receive advance payments, either by direct deposit or check. Each payment will be up to \$300 per month for each child under age 6 and up to \$250 per month for each child ages 6 through 17.

The IRS will issue advance CTC payments: July 15, Aug. 13, Sept. 15, Oct. 15, Nov. 15 and Dec. 15.





Pub 5534E

#### Advance Payments of the Child Tax Credit Which Online Tool Should I Use?

If you need to	Then use this tool
Check your eligibility for the Child Tax Credit	The Eligibility Assistant helps you determine if you might be eligible for advance payments of the Child Tax Credit. Available in English and Spanish.
Register for advance payments of the Child Tax Credit if you don't normally have to file a tax return	The Non-filer Sign-up Tool helps people who normally don't have to file a tax return complete a simplified return to get advance Child Tax Credit payments, the Recovery Rebate Credit and Economic Impact Payments.
Verify your identity before using the Child Tax Credit Update Portal	Go to the Child Tax Credit Update Portal and click "Manage Advance Payments." If you are a new user, you must create an ID.me account at the IRS and verify your identity. If you have an existing account with the IRS, use your Secure Access usemanne and password and enter the security code as part of the multi-factor authentication (MFA) process. If you have an existing account with ID.me from a state government or federal agency, you may use your email and password and complete MFA. ID.me is a trusted third party.
Unenroll from advance payments of the child tax credit	You can use the Child Tax Credit Update Portal to unenroll from automatic payments if you: prefer to claim the full credit when filing your 2021 tax return, or you know you're not eligible because your situation changed for 2021.
Manage bank account information	The IRS will issue payments to the bank account you included on your 2020 or 2019 tax return or to an account known to the federal government, such as an account where you receive Social Security, veterans or railroad retirement benefits. Those who are not enrolled for direct deposit will receive a mailed check. Use the Child Tax Credit Update Portal if you need to update your bank account information or add a bank account.
View your payment history	After payments are issued, the Child Tax Credit Update Portal tool will show your payment dates and amounts.
Update your mailing address	Starting in August, you can use the Child Tax Credit Update Portal to update your address. (Timing subject to change.)
Report updates that could affect your payment amounts	Starting in early fall, you can use the Child Tax Credit Update Portal to report updates that affect your payment amounts such as changes to: • number of qualifying children • marital status • income • custody agreement If your situation has changed in 2021, updating this information will help you get the most accurate amount of advance payments.

### Pub 5534F







### Advance Child Tax Credit Payments for Americans Experiencing Homelessness

#### You don't need a permanent address to receive advance payments.

You qualify for advance Child Tax Credit payments if you have a qualifying child. Also, you — or your spouse, if married filing a joint return — must have your main home in one of the 50 states or the District of Columbia for more than half the year.

#### Your main home can be any location where you regularly live.

For this credit, in addition to a house, apartment or mobile home, a qualifying home can also be a shelter, temporary lodging or other location and doesn't need to be the same physical location throughout the taxable year.

#### If you aren't sure you're eligible or need to submit information to the IRS, these online tools can help.

- Use the Eligibility Assistant to see if you're eligible for the payments.
- Use the Non-filer Sign-up Tool to submit basic information if you aren't required to file a tax return and haven't given the IRS your information previously.
- Use the Child Tax Credit Update Portal to check if you're enrolled for the advance payments. You may also use this tool
  to unenroll from advance payments and to provide or update your bank account information.

# IRSnews – <u>https://www.twitter.com/irsnews</u>

# Look out! Criminals are on the prowl to take advantage of families eligible for the Child Tax Credit.



irs.gov/childtaxcredit2021







IRSnews 🤣 @IRSnews · 44m

...

Families are now receiving August #ChildTaxCredit payments. #IRS reminds families who don't need to file tax returns to use the Non-filer Sign-up tool to register now. See go.usa.gov/x6NNT \*Thanks for sharing your art, Michael\*

# **MIRS**

Millions are now receiving advance Child Tax Credit payments for August.

Families normally not required to file a tax return can still sign up.

irs.gov/childtaxcredit2021





# **QUESTIONS?**

Let's make more families aware of their eligibility for monthly Child Tax Credit payments.





irs.gov/childtaxcredit2021