

Additional Child Tax Credit (ACTC) – General Eligibility

Taxpayers who cannot claim the Refundable CTC because they are unable to check the boxes on Schedule 8812 indicating that they (or their spouse if married filing jointly) have a principal place of abode in the United States for more than one-half of 2021 or that they (or their spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 may be eligible to claim the ACTC if they meet the following conditions:

- Taxpayers with more than \$2,500 of taxable earned income may be eligible for the additional child tax credit if they have at least one qualifying child.
- Taxpayers with three or more children may also be eligible for additional child tax credit regardless of their income.
- Limited to \$1,400 per qualifying child

Note: The IRS cannot issue refunds before mid-February for returns that properly claim the earned income credit (EIC) or the ACTC.

Note: Taxpayers may not file an amended return to retroactively claim the additional child tax credit for a qualifying child if a valid SSN for the child is issued after the due date of the tax return.

Note: (International Certification only) If you claim the foreign earned income exclusion, the housing exclusion, or the housing deduction on Form 2555, you can't claim the additional child tax credit.

Note: See Disallowance of Certain Credits in Tab I, Earned Income Credit, if the taxpayer received a letter saying they had to complete Form 8862. If a child was a resident of the U.S., be sure to mark the "substantial presence" box in the Dependents Section or the EXPANDED child tax credit could be denied.