

# Do You Have Children?

**Additional Child Tax Credit “ACTC” for Bona Fide residents of Puerto Rico.**  
**What’s New?** Bona Fide residents of Puerto Rico are eligible to claim the “ACTC” if they have a qualifying child and meet the other requirements.



## You may qualify for the Child Tax Credit.

**You may be able to claim the child tax credit if you meet the following conditions:**

- You are a bona fide resident of Puerto Rico
- You contributed to Social Security and Medicare from your wage income or you paid your self-employment taxes
- You had one or more qualifying children

### **Income limits:**

The benefit begins to decrease when the taxpayer’s Modified Adjusted Gross Income (MAGI) exceeds certain income levels: \$400,000 for married filing jointly and \$200,000 for other filing status.

## Who is a qualifying child?

All of the tests below must be met to be able to claim someone as a qualifying child for the child tax credit.

### **Relationship test:**

The child must be your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister,

half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).

### **Residency test:**

You and the child must have the same principal place of residence (except for temporary absences) for more than half of the tax year.

### **Age test:**

The child was under 17 years old on December 31 of the year.

### **Support test:**

The child must not have provided half of their own support for the tax year.

### **Citizenship test:**

The child must be a U.S. citizen, national or resident alien of the United States.

An exception may apply if the parents are divorced, separated, or living apart. See **IRS Publication 501, Dependents, Standard Deduction, and Filing Information**.

# How do I claim the Additional Child Tax Credit?

You must file Form 1040-SS or Form 1040-PR (in Spanish) and complete parts 1 and 2 to claim the child tax credit. These forms can be filed electronically (e-file). If you have U.S. taxable income, such as federal wages, or income outside of Puerto Rico, you must claim this credit on Form 1040 or Form 1040-SR.

## How much will the credit be?

The credit can be up to \$1,500 per qualifying child under 17 years old. Use the worksheet included in the instructions for Form 1040-SS or Form 1040-PR (in Spanish) to determine the correct amount.



## Self-Employment

You may be able to claim the Child Tax Credit if you are self-employed, as long as you had one or more qualifying children. To do this computation, use the worksheet included in the instructions for Form 1040-SS or Form 1040-PR (in Spanish).

## Do you want more information about the child tax credit?

The Volunteer Income Tax Assistance (**VITA**) centers will be able to prepare your tax return free of charge. To locate the VITA site nearest you, use the **VITA** locator tool or call 800-906-9887.



## Federal employees

When completing your federal return, check if you qualify for the Child Tax Credit. See the instructions for Form 1040 or Schedule 8812 for more information.