

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 1.6012-1: Individuals required to make returns of income.
(Also Part I, §§ 24, 933, 7527A; 1.933-1.)

Rev. Proc. 2022-22

SECTION 1. PURPOSE

.01 This revenue procedure provides simplified procedures for certain bona fide residents of the Commonwealth of Puerto Rico (Puerto Rico) to claim the child tax credit under § 24.¹ The Department of the Treasury and the Internal Revenue Service (IRS) have provided these procedures to make it easier for certain bona fide residents of Puerto Rico to file taxable year 2021 Federal tax returns to claim the child tax credit.

¹ Unless otherwise specified, all Code, section, and “§” references are to sections of the U.S. Internal Revenue Code (Code).

.02 Section 2 of this revenue procedure describes the child tax credit in further detail. Section 3 of this revenue procedure describes the scope of the procedures provided in this revenue procedure. Section 4 of this revenue procedure provides a simplified procedure for filing Form 1040-PR, *Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia*, or Form 1040-SS, *U.S. Self-Employment Tax Return*, to claim the child tax credit. Section 5 of this revenue procedure provides a simplified procedure for filing Form 1040, *U.S. Individual Income Tax Return* (also available as Formulario 1040(SP), *Declaración de Impuestos de los Estados Unidos Sobre los Ingresos Personales*), or Form 1040-SR, *U.S. Tax Return for Seniors* (also available as Formulario 1040-SR(SP), *Declaración de Impuestos de los Estados Unidos para Personas de 65 Años de Edad o Más*), to claim the child tax credit.

SECTION 2. BACKGROUND

.01 Overview of 2021 Child Tax Credit. Section 9611 of the American Rescue Plan Act of 2021 (American Rescue Plan), Public Law 117-2, 135 Stat. 4, 144-149 (March 11, 2021), added §§ 24(i), 24(j), and 7527A to the Code. Section 24(i) modifies the child tax credit rules set forth in § 24 for any taxable year beginning after December 31, 2020, and before January 1, 2022 (taxable year 2021). Section 7527A provides for advance payments of the child tax credit and section 24(j) provides that the amount of the child tax credit is generally reduced by these advance payments. Section 9612(a) of the American Rescue Plan added § 24(k) to the Code to provide special rules for American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands (each, a U.S. territory), effective for taxable years

beginning after December 31, 2020. 135 Stat. at 150-152.

.02 Credit Allowed. Under § 24(a), a taxpayer may claim a child tax credit against the taxpayer's Federal income tax (as imposed by chapter 1 of the Code) for the taxable year with respect to each CTC qualifying child (as defined in section 2.06 of this revenue procedure) of the taxpayer.

.03 Expanded Credit Eligibility for Bona Fide Residents of Puerto Rico. Starting in 2021, a bona fide resident of Puerto Rico with one or more CTC qualifying children may claim the child tax credit. See §§ 24(i)(1) and 24(k)(2). Prior to enactment of the American Rescue Plan, § 24(d)(1)(B) required bona fide residents of Puerto Rico who had no earned income for Federal income tax purposes to have at least three CTC qualifying children as a condition for child tax credit eligibility.

.04 Credit Fully Refundable. The child tax credit for taxable year 2021 is fully refundable for a taxpayer if the taxpayer (or spouse, if filing a joint return) is a bona fide resident of Puerto Rico (within the meaning of § 937(a)) for such taxable year. See § 24(i)(1). Full refundability means that taxpayers can benefit from the maximum amount of the credit even if they do not have taxable earned income or do not owe any Federal tax for taxable year 2021. Bona fide residents of Puerto Rico may claim the fully refundable child tax credit for taxable year 2021 even if they had no income and paid no U.S. Social Security taxes.

.05 Credit Amounts. Taxpayers claiming the child tax credit for taxable year 2021 may receive up to \$3,000 for each CTC qualifying child who is between the ages of 6 and 17 as of the end of taxable year 2021, and \$3,600 for each CTC qualifying child who is under the age of 6 as of the end of taxable year 2021. See § 24(i)(2) and (3).

The child tax credit for taxable year 2021 begins to be reduced if modified adjusted gross income (AGI) for purposes of the child tax credit exceeds \$150,000 if filing a joint return or if filing as a surviving spouse (as defined in § 2(a) of the Code); \$112,500 if filing as head of household (as defined in § 2(b)); or \$75,000 if filing as single or married and filing a separate return. See § 24(i)(4).

.06 CTC Qualifying Child. A “CTC qualifying child” is a qualifying child of the taxpayer (as defined in § 152(c)) who has not attained the age of 18 at the close of taxable year 2021. See § 24(i)(2)(A). No child tax credit is allowed for a qualifying child unless the social security number (SSN) of the child, which must be valid for employment and be issued by the Social Security Administration before the due date of the taxpayer's taxable year Federal income tax return (including extensions), is provided on the return. See § 24(h)(7). If the taxpayer's child was a U.S. citizen when the child received the SSN, the SSN is valid for employment.

.07 Advance Child Tax Credit Payments for Calendar Year 2021. Section 7527A(a) required the Secretary of the Treasury or her delegate to establish a program for making periodic advance child tax credit payments to taxpayers the total of which, during any calendar year, equals the “annual advance amount” (as defined in § 7527A(b)(1)) determined with respect to that taxpayer for that calendar year. Although residents of Puerto Rico may be eligible to claim the child tax credit, residents of Puerto Rico were not eligible to receive advance child tax credit payments. See § 7527A(e)(4)(A). However, there may have been circumstances in which a resident of Puerto Rico nonetheless received advance child tax credit payments (for example, if the IRS estimated the Puerto Rico resident's child tax credit for taxable year 2021 based on

a Form 1040 or Form 1040-SR that the resident filed for taxable year 2019 or 2020).

.08 Reconciliation Requirement Regarding Child Tax Credit and Advance Child Tax Credit Payments. Bona fide residents of Puerto Rico who received advance child tax credit payments (described in section 2.07 of this revenue procedure) during calendar year 2021 must reduce (but not below zero) the amount of the child tax credit claimed for taxable year 2021 by the total amount of those advance child tax credit payments. See § 24(j)(1). If the amount of the taxpayer's advance child tax credit payments received in calendar year 2021 exceeds the taxpayer's allowable child tax credit for taxable year 2021, the taxpayer's Federal income tax imposed for taxable year 2021 will be increased by the excess subject to reduction by a "safe harbor amount." See § 24(j)(2).

SECTION 3. SCOPE

.01 Overview. This revenue procedure allows Puerto Rico CTC filers (as defined in section 4.02 of this revenue procedure) to provide information to the IRS to claim the child tax credit through the filing of a simplified Federal tax return using either of the following procedures: (1) the procedures set forth in section 4 of this revenue procedure, which allow Puerto Rico CTC filers to provide this information through a simplified Form 1040-PR or Form 1040-SS or (2) the procedures set forth in section 5 of this revenue procedure, which allow Puerto Rico CTC filers to provide this information through a simplified Form 1040 or Form 1040-SR.

.02 Purpose of Simplified Filing Procedure under Section 4. Section 4 of this revenue procedure provides a simplified filing procedure that permits Puerto Rico CTC filers to file a Form 1040-PR or Form 1040-SS to claim the child tax credit. Specifically,

Puerto Rico CTC filers who file a simplified Form 1040-PR or Form 1040-SS for taxable year 2021 in accordance with section 4 of this revenue procedure do not need to specify their income to compute the amount of child tax credit that they are eligible to claim.

.03 Purpose of Simplified Filing Procedure under Section 5. Section 5 of this revenue procedure provides a simplified filing procedure that permits Puerto Rico CTC filers to file a Form 1040 or Form 1040-SR to claim the child tax credit. Specifically, Puerto Rico CTC filers who file a simplified Form 1040 or Form 1040-SR for taxable year 2021 in accordance with section 5 of this revenue procedure do not need to specify their income to compute the amount of child tax credit that they are eligible to claim.

.04 Individuals Who Are Not Puerto Rico Residents Are Not Eligible. The procedures provided by this revenue procedure apply only to a U.S. citizen or U.S. resident alien who is a bona fide resident of Puerto Rico and who is not described in section 3.05, 3.06, 3.07, or 3.08 of this revenue procedure. The procedures provided by this revenue procedure do not apply to a resident of any U.S. territory (as defined in section 2.01 of this revenue procedure) other than Puerto Rico, or to a U.S. citizen or U.S. resident who is not a resident of a U.S. territory. Residents of a U.S. territory should contact their local territory tax agency for additional information about the child tax credit. A U.S. citizen or U.S. resident who is not a resident of a U.S. territory should refer to Form 1040 or Form 1040-SR, Schedule 8812 (Form 1040), *Credits for Qualifying Children and Other Dependents*, and their instructions, to claim the child tax credit for taxable year 2021. A U.S. citizen or U.S. resident alien who is not a bona fide resident of Puerto Rico or a resident of a U.S. territory may qualify to use the simplified filing procedures set forth in Rev. Proc. 2022-12, 2022-7 I.R.B. 494. See section

4.02(1) and (6) of this revenue procedure.

.05 Individuals Required to File a Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR Not Eligible. The procedures provided by this revenue procedure do not apply to individuals who are required to file a Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021 (including bona fide residents of Puerto Rico who are required to report tax on their self-employment income). See section 4.02(2) and (3) of this revenue procedure.

.06 Individuals With Modified AGI Above Applicable Income Thresholds Not Eligible. The procedures provided by this revenue procedure do not apply to individuals whose modified AGI for purposes of the child tax credit exceeds the applicable income threshold for claiming the maximum child tax credit amount as described in section 2.05 of this revenue procedure. That is, the procedures do not apply to individuals whose modified AGI exceeds (i) \$150,000, if filing a joint return or filing as a surviving spouse; (ii) \$112,500, if filing as head of household; and (iii) \$75,000, if filing as single or married and filing a separate return. The amount of income of an individual with modified AGI at or below their applicable threshold will not impact the amount of the child tax credit that the individual is eligible to claim. See section 4.02(4) of this revenue procedure.

.07 Individuals Who Received Excess Advance Child Tax Credit Payments Not Eligible. The procedures provided by this revenue procedure apply to individuals who need to file a Federal income tax return to claim the child tax credit in an amount greater than zero for taxable year 2021. Individuals who received advance child tax credit payments during calendar year 2021, the total amount of which equals or exceeds the individual's allowable child tax credit for taxable year 2021, cannot claim the child tax

credit in an amount greater than zero for taxable year 2021. Accordingly, the procedures provided by this revenue procedure do not apply to such individuals, and they cannot file a Federal tax return under this revenue procedure. See section 4.02(5) of this revenue procedure.

.08 Individuals Who Previously Filed a Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR Not Eligible. The procedures provided by this revenue procedure do not apply to individuals who have already filed a paper or electronic Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021. Such individuals do not need to file any additional forms or otherwise contact the IRS to claim the child tax credit for each CTC qualifying child if the child tax credit was claimed on the previously filed return for taxable year 2021. See section 4.02(7) of this revenue procedure.

SECTION 4. SPECIAL PROCEDURE FOR PUERTO RICO CTC FILERS TO FILE FORM 1040-PR OR FORM 1040-SS TO CLAIM THE CHILD TAX CREDIT

.01 Federal Tax Return Claiming the Child Tax Credit. Under the simplified procedure set forth in this section 4, a simplified return may be filed, on paper or electronically, for taxable year 2021 on a Form 1040-PR or Form 1040-SS. A Federal tax return for taxable year 2021 filed by a Puerto Rico CTC filer under the simplified procedure in this section 4 will result in the Puerto Rico CTC filer claiming the child tax credit for taxable year 2021.

.02 Definition of Puerto Rico CTC Filer. For purposes of this revenue procedure, a “Puerto Rico CTC filer” is an individual--

- (1) Who is a bona fide resident of Puerto Rico (within the meaning of § 937(a) for

taxable year 2021);

(2) Whose income for taxable year 2021 is completely exempt from taxation under § 933;

(3) Who is not required to file a Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021, such as to report tax on self-employment income;

(4) Whose modified AGI for taxable year 2021 under § 24(b)(1) is less than or equal to their applicable income threshold under § 24(i)(4)(B);

(5) Who is eligible to claim the child tax credit in an amount greater than zero for taxable year 2021;

(6) Who is a U.S. citizen or resident alien (or is treated as a United States resident alien in accordance with an election under § 6013(g) or (h)); and

(7) Who has not already filed a paper or electronic Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021.

.03 Simplified Filing Method.

(1) Overview. In the case of a Puerto Rico CTC filer, the IRS will process the filer's Form 1040-PR or Form 1040-SS for taxable year 2021 to calculate the child tax credit if the form is prepared in the manner required by this section 4.03. The Form 1040-PR or Form 1040-SS must include the information described in this section 4.03 to claim the child tax credit. The information described in this section 4.03 generally follows the standard IRS instructions except that a Puerto Rico CTC filer is not required to report the filer's modified AGI on line 1 of Part II. A Puerto Rico CTC filer may file a Schedule LEP (Form 1040), *Request for Change in Language Preference* (also available as Anexo LEP (Formulario 1040(SP)), *Solicitud para Cambiar la Preferencia de Idioma*),

with Form 1040-PR or Form 1040-SS to request a change in language preference for further communications from the IRS.

(2) Personal information. A Puerto Rico CTC filer must enter their name, mailing address, and SSN or IRS Individual Taxpayer Identification Number (ITIN), and the name and SSN or ITIN of their spouse if filing a joint return, at the top of Form 1040-PR or Form 1040-SS.

(3) Virtual currency. A Puerto Rico CTC filer must check the appropriate box indicating whether the filer (either filer if filing a joint return) received, sold, exchanged, or otherwise disposed of a financial interest in any virtual currency.

(4) Part I, line 1 (filing status). A Puerto Rico CTC filer must select their filing status for taxable year 2021 on line 1 of Part I.

(5) Part I, line 2 (CTC qualifying children). A Puerto Rico CTC filer must complete the appropriate lines on line 2 of Part I regarding each CTC qualifying child for taxable year 2021 who has an SSN that is valid for employment. For each individual claimed as a CTC qualifying child, the Puerto Rico CTC filer must provide the name, SSN, and relationship to the individual.

(6) Part I, lines 3 through 8. A Puerto Rico CTC filer must leave lines 3 through 8 of Part I blank.

(7) Part I, line 9 (child tax credit entry). A Puerto Rico CTC filer must complete line 9 of Part I. To determine this amount, the Puerto Rico CTC filer must:

(a) Compute the sum of the following:

(i) \$3,600 multiplied by the number of CTC qualifying children of the filer listed on line 2 of Part I who were under age 6 at the end of taxable year 2021; and

(ii) \$3,000 multiplied by the number of CTC qualifying children of the filer listed on line 2 of Part I who were under age 18 at the end of taxable year 2021 but who were not under age 6 at the end of taxable year 2021;

(b) Subtract from that sum the aggregate amount of advance child tax credit payments the filer (and the filer's spouse if filing jointly) received for 2021, if any, which may be obtained from the filer's Letter 6419 or the filer's IRS online account at <https://www.irs.gov/account> and, as applicable, Letter 6419 of the filer's spouse or the IRS online account of the filer's spouse; and

(c) Enter that result on line 9 of Part I.

(8) Part I, lines 10 through 11b. A Puerto Rico CTC filer must leave lines 10 through 11b of Part I blank.

(9) Part I, lines 12 through 14a. A Puerto Rico CTC filer must enter on lines 12 through 14a of Part I the amount entered on line 9 of Part I.

(10) Part I, line 14a checkbox (split direct deposit indicator). A Puerto Rico CTC filer may not check the box on line 14a of Part I.

(11) Part I, lines 14b through 14d (direct deposit information). A Puerto Rico CTC filer may request the direct deposit of their taxable year 2021 tax refund into an account at a bank or other financial institution by entering the information on lines 14b through 14d of Part I. The Puerto Rico CTC filer must not request that their taxable year 2021 tax refund be deposited into an account that is not in the name of that filer (for example, a Puerto Rico CTC filer must not request a direct deposit of their taxable year 2021 tax refund into their tax return preparer's account).

(12) Part I, lines 15 and 16. A Puerto Rico CTC filer must leave lines 15 and 16 of

Part I blank.

(13) Part II, line 1 (modified adjusted gross income). A Puerto Rico CTC filer must leave line 1 of Part II blank.

(14) Part II, line 3 (refundable child tax credit). A Puerto Rico CTC filer must enter on line 3 of Part II the amount entered on line 9 of Part I.

(15) Parts III through VI. A Puerto Rico CTC filer must leave Parts III through VI blank.

(16) Signature. A Puerto Rico CTC filer must sign the return under penalties of perjury, including the filer's identity protection personal identification number (that is, the filer's IP PIN), if applicable, as part of the filer's signature. In addition, the Puerto Rico CTC filer may enter the identifying information of any third-party designee, if applicable, at the bottom of page 1 of Form 1040-PR or Form 1040-SS. A Puerto Rico CTC filer who has been assigned an IP PIN, but has misplaced it, may retrieve the IP PIN at <https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin>.

.04 Simplified Return Is a Federal Tax Return. A simplified return completed by a Puerto Rico CTC filer in accordance with the procedure described in section 4.03 of this revenue procedure is a taxable year 2021 Federal tax return for all purposes, whether filed on paper or electronically.

SECTION 5. SPECIAL PROCEDURE FOR PUERTO RICO CTC FILERS TO FILE FORM 1040 OR FORM 1040-SR TO CLAIM THE CHILD TAX CREDIT

.01 Federal Tax Return Claiming the Child Tax Credit. Under the simplified procedure set forth in this section 5, a simplified return may be filed, on paper or electronically, for taxable year 2021 on a Form 1040 or Form 1040-SR. A Federal tax

return for taxable year 2021 filed by a Puerto Rico CTC filer under the simplified procedure in this section 5 will result in the Puerto Rico CTC filer claiming the child tax credit for taxable year 2021.

.02 Definition of Puerto Rico CTC Filer. For purposes of this section 5, a “Puerto Rico CTC filer” has the same definition as in section 4.02 of this revenue procedure.

.03 Simplified Filing Method.

(1) Overview. In the case of a Puerto Rico CTC filer, the IRS will process the filer’s Form 1040 or Form 1040-SR for taxable year 2021 to calculate the child tax credit for taxable year 2021 if the form is prepared in the manner required by this section 5.03. The Form 1040 or Form 1040-SR must include the information described in this section 5.03 to claim the child tax credit. The information described in this section 5.03 generally follows the standard IRS instructions for filers whose income is completely exempt from taxation under § 933 except that a Puerto Rico CTC filer is not required to report the filer’s modified AGI on lines 1 through 3 of Schedule 8812 (Form 1040). A Puerto Rico CTC filer may file a Schedule LEP (Form 1040) with Form 1040 or Form 1040-SR to request a change in language preference for further communications from the IRS.

(2) Required general information on Form 1040 or Form 1040-SR.

(a) Filing status. A Puerto Rico CTC filer must select their filing status for taxable year 2021 at the top of Form 1040 or Form 1040-SR.

(b) Personal information. A Puerto Rico CTC filer must enter their name, mailing address, and SSN or ITIN, and the name and SSN or ITIN of their spouse if filing a joint return, on the appropriate lines of Form 1040 or Form 1040-SR.

(3) Virtual currency. A Puerto Rico CTC filer must check the appropriate box on Form 1040 or Form 1040-SR indicating whether the filer (either filer if filing a joint return) received, sold, exchanged, or otherwise disposed of a financial interest in any virtual currency.

(4) Individuals who could be claimed as dependents by other individuals. A Puerto Rico CTC filer must check the applicable boxes in the top line of the “Standard Deduction” section of the Form 1040 or Form 1040-SR for each individual who can be claimed as a dependent by any other individual for taxable year 2021.

(5) General information regarding dependents.

(a) In general. A Puerto Rico CTC filer must complete the appropriate lines in the “Dependents” section of Form 1040 or Form 1040-SR regarding each CTC qualifying child for taxable year 2021 who has an SSN that is valid for employment. For each individual claimed as a CTC qualifying child, the Puerto Rico CTC filer must provide the name, SSN, and relationship to the individual.

(b) CTC qualifying children. A Puerto Rico CTC filer must check the child tax credit box in Column (4) of the “Dependents” section for each CTC qualifying child for taxable year 2021 who has an SSN that is valid for employment.

(6) Limited information to provide in Form 1040 or Form 1040-SR, lines 1 through 38. A Puerto Rico CTC filer must leave blank lines 1 through 38 of Form 1040 or Form 1040-SR, except as provided in this section 5.03(6):

(a) Line 28 (child tax credit entry). A Puerto Rico CTC filer must enter the amount of the filer’s child tax credit for taxable year 2021 on line 28. The credit amount may be computed using Schedule 8812 (Form 1040), available at

<https://www.irs.gov/Schedule8812> (also available as Anexo 8812 (Formulario 1040(SP)), *Créditos por Hijos Calificados y Otros Dependientes*, at <https://www.irs.gov/Schedule8812SP>), and information from the filer's Letter 6419 or the filer's IRS online account at <https://www.irs.gov/account> and, as applicable, Letter 6419 of the filer's spouse or the IRS online account of the filer's spouse. The filer claiming the child tax credit must (i) complete Schedule 8812 pursuant to the instructions described in section 5.03(8) through (22) of this revenue procedure, and (ii) attach the Schedule 8812 to the filer's Form 1040 or Form 1040-SR.

(b) Lines 32 through 35a. A Puerto Rico CTC filer must enter on lines 32 through 35a the amount entered on line 28.

(c) Line 35a checkbox (split direct deposit indicator). A Puerto Rico CTC filer may not check the box on line 35a.

(d) Lines 35b through 35d (direct deposit information). A Puerto Rico CTC filer may request the direct deposit of their taxable year 2021 tax refund into an account at a bank or other financial institution by entering the information on lines 35b through 35d. The Puerto Rico CTC filer must not request that their taxable year 2021 tax refund be deposited into an account that is not in the name of that filer (for example, a Puerto Rico CTC filer must not request a direct deposit of their taxable year 2021 tax refund into their tax return preparer's account).

(7) Signature. A Puerto Rico CTC filer must sign the Form 1040 or Form 1040-SR under penalties of perjury, including the filer's identity protection personal identification number (that is, the filer's IP PIN), if applicable, as part of the filer's signature. In addition, the Puerto Rico CTC filer may enter the identifying information of any third-

party designee, if applicable, at the bottom of page 2 of Form 1040 or Form 1040-SR. A Puerto Rico CTC filer who has been assigned an IP PIN, but has misplaced it, may retrieve the IP PIN at <https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin>.

(8) Schedule 8812. A Puerto Rico CTC filer must enter the filer's name and SSN and the name of their spouse if filing a joint return at the top of Schedule 8812.

(9) Schedule 8812, Part I-A, lines 1 through 3 (modified AGI). A Puerto Rico CTC filer must leave lines 1 through 3 of Schedule 8812 (Form 1040) blank.

(10) Schedule 8812, Part I-A, lines 4a-c (CTC qualifying children). A Puerto Rico CTC filer must complete lines 4a, 4b and 4c.

(11) Schedule 8812, Part I-A, line 5 (child tax credit). A Puerto Rico CTC filer must complete line 5. In completing line 5, the Puerto Rico CTC filer must provide the sum of the following:

(a) \$3,600 multiplied by the number entered on line 4b; and

(b) \$3,000 multiplied by the number entered on line 4c.

(12) Schedule 8812, Part I-A, line 6 (credit for other dependents) and line 7. A Puerto Rico CTC filer must leave lines 6 and 7 blank.

(13) Schedule 8812, Part I-A, line 8. A Puerto Rico CTC filer must enter on line 8 the amount entered on line 5.

(14) Schedule 8812, Part I-A, line 9: A Puerto Rico CTC filer must enter on line 9 \$200,000 (or \$400,000 if married and filing a joint return).

(15) Schedule 8812, Part I-A, lines 10 and 11. A Puerto Rico CTC filer must leave lines 10 and 11 blank.

(16) Schedule 8812, Part I-A, line 12. A Puerto Rico CTC filer must enter on line

12 the amount entered on line 5.

(17) Schedule 8812, Part I-A, line 13. A Puerto Rico CTC filer must check only the box on line 13B.

(18) Schedule 8812, Part I-B, line 14a. A Puerto Rico CTC filer must leave line 14a blank.

(19) Schedule 8812, Part I-B, line 14b. A Puerto Rico CTC filer must enter on line 14b the amount entered on line 5.

(20) Schedule 8812, Part I-B, lines 14c and 14d. A Puerto Rico CTC filer must leave lines 14c and 14d blank.

(21) Schedule 8812, Part I-B, line 14e. A Puerto Rico CTC filer must enter on line 14e the amount entered on line 5.

(22) Schedule 8812, Part I-B, line 14f (advance child tax credit payments received). A Puerto Rico CTC filer must enter on line 14f the aggregate amount of advance child tax credit payments the filer (and the filer's spouse if filing jointly) received for 2021, which may be obtained from the filer's Letter 6419 or the filer's IRS online account at <https://www.irs.gov/account> and, as applicable, Letter 6419 of the filer's spouse or the IRS online account of the filer's spouse.

(23) Schedule 8812, Part I-B, line 14g (allowable child tax credit). A Puerto Rico CTC filer must complete line 14g. To determine this amount, the Puerto Rico CTC filer must:

(a) Subtract the amount entered on line 14f from the amount entered on line 14e (that is, the filer must subtract the aggregate amount of advance child tax credit payments that the filer received in 2021, if any, from the amount of child tax credit for

which the filer is eligible); and

(b) Enter that result (that is, the allowable child tax credit) on line 14g.

(24) Schedule 8812, Part I-B, line 14h. A Puerto Rico CTC filer must leave line 14h blank.

(25) Schedule 8812, Part I-B, line 14i (refundable child tax credit). A Puerto Rico CTC filer must enter on line 14i the amount entered on line 14g.

(26) Schedule 8812, Parts I-C through III, lines 15a through 50. A Puerto Rico CTC filer must leave lines 15a through 50 blank.

.04 Simplified Return Is a Federal Tax Return. A simplified return completed by a Puerto Rico CTC filer in accordance with the procedure described in section 5.03 of this revenue procedure is a taxable year 2021 Federal tax return for all purposes, whether filed on paper or electronically.

SECTION 6. APPLICABILITY DATE

This revenue procedure applies to Federal tax returns filed after May 6, 2022.

SECTION 7. ADDITIONAL INFORMATION

.01 Child Tax Credit and Advance Child Tax Credit Payments. Individuals can obtain additional information regarding advance child tax credit payments and the child tax credit for taxable year 2021 through the IRS child tax credit and advance child tax credit payment webpage at <https://www.irs.gov/childtaxcredit2021>.

.02 Completing a Federal Tax Return. Bona fide residents of Puerto Rico can obtain additional information regarding how to complete their Federal tax returns at <https://www.irs.gov/Form1040PR> (in Spanish); <https://www.irs.gov/Form1040SS>; <https://www.irs.gov/Form1040SP> (in Spanish); <https://www.irs.gov/Form1040>; and

<https://www.irs.gov/Form1040SR>.

.03 Obtaining Tax Information in Other Languages. Taxpayers may obtain basic tax information in other languages at <https://www.irs.gov/MyLanguage>.

SECTION 8. DRAFTING INFORMATION

The principal author of this revenue procedure is the Office of the Associate Chief Counsel (Income Tax & Accounting).