



Child Tax Credit (CTC)

File a tax return to claim the Child Tax Credit for each qualifying child. To qualify for the Child Tax Credit, you (or your spouse, if married filing jointly) and each qualifying child must have a valid Social Security number issued before the due date of the tax return (including extensions). Additionally, the qualifying child must be:

- 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) who can be claimed as a dependent on your return. For more information, see **Publication 501, Dependents, Standard Deduction, and Filing Information**.
- Under age 17 at the end of the year.
- A U.S. citizen, U.S. national or U.S. resident alien. For more information, see **Publication 519, U.S. Tax Guide for Aliens**.

Use the IRS Interactive Tax Assistant tool “**Does My Child/Dependent Qualify for the Child Tax Credit or the Credit for Other Dependents?**” to determine if a person qualifies you for the Child Tax Credit or the Credit for Other Dependents (ODC).

Visit “**Child Tax Credit**” for more information or scan the QR Code:

