

Sample article for organizations to use to reach customers (525 word count)

Post the following article on your websites and/or use in other communication vehicles to inform your customers about the Child Tax Credit.

What you should know about the Child Tax Credit

The Child Tax Credit may save you money if you have a qualifying child. Here are six things you should know about the credit.

1. **Amount** – The [Child Tax Credit](#) may help reduce your federal income tax by up to \$1,000 for each qualifying child that you are eligible to claim on your tax return.
2. **Additional Child Tax Credit** – If you qualify and get less than the full Child Tax Credit, you could receive a refund even if you don't owe any tax.
3. **Qualifications** – For this credit, a qualifying child must pass several tests:
 - **Age test** – The child must have been under age 17 at the end of 2014.
 - **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). For an adopted child, this includes a child lawfully placed with you for legal adoption.
 - **Support test** – The child must not have provided more than half of their own support for the year.
 - **Dependent test** – The child must be a dependent that you claim on your federal tax return.
 - **Joint return test** – The child cannot file a joint return for the year, unless the only reason they are filing is to claim a refund.
 - **Citizenship test** – The child must be a U.S. citizen, a U.S. national or a U.S. resident alien.
 - **Residence test** – In most cases, the child must have lived with you for more than half of 2014.
4. **Limitations** – The Child Tax Credit is subject to income limitations and may be reduced or eliminated depending on your filing status and income.
5. **Schedule 8812** – If you qualify to claim the Child Tax Credit, make sure to check whether you must complete and attach [Schedule 8812](#), Child Tax Credit, with your tax return. For example, if you claim a credit for a child with an Individual Taxpayer Identification Number, you must complete Part I of Schedule 8812. If you qualify to claim the Additional Child Tax Credit, you must complete and attach Schedule 8812. Visit IRS.gov to view, download or print IRS tax forms anytime.

6. **IRS E-file** – Electronic filing is the best way to file your tax return. IRS E-file is safe, accurate and easy. If you use [IRS Free File](#), you can prepare and e-file your taxes for free. Go to [IRS.gov/filing](#) and review your options.

You can use the [Interactive Tax Assistant tool](#) on IRS.gov to see if you can claim the credit.

NOTE TO EDITOR: Below are additional links to help taxpayers find information about the Child Tax Credit.

Additional IRS Resources:

- [Publication 972](#), Child Tax Credit
- [Child related tax benefits comparison chart](#)
- [IRS Tax Map](#)