<table>
<thead>
<tr>
<th>Library Level</th>
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<tr>
<td>Shelf</td>
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<td>Individual Outbound</td>
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<tr>
<td>Book</td>
<td>9</td>
<td>Jurisdiction to Tax</td>
</tr>
<tr>
<td>Chapter</td>
<td>9.6</td>
<td>Credits</td>
</tr>
<tr>
<td>Section</td>
<td>9.6.2</td>
<td>Additional Child Tax Credit</td>
</tr>
<tr>
<td>Subsection</td>
<td></td>
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</tr>
<tr>
<td>Unit Name</td>
<td></td>
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</tr>
<tr>
<td>Primary UIL Code</td>
<td>9431.02-14</td>
<td>Child Tax Credit / Additional Child Tax Credit</td>
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<td>11/09/17</td>
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Index of Related Practice Units
U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

Taxpayers residing abroad are filing returns claiming refundable credits, such as the Additional Child Tax Credit. These taxpayers have often never resided or resided only for a short period of time in the U.S. and some have no plans to return to the U.S.

Some of these taxpayers are only filing a U.S. return to get the refundable credits. In a significant number of instances, the taxpayers are not entitled to the credits because the "qualifying" children were not U.S. persons during the years at issue and/or income was misstated. Therefore, the examiner needs to be aware of the issues and ascertain whether the taxpayers are or are not entitled to the claimed credits.

Issues addressed in this Practice Unit include determining whether the taxpayers are U.S. persons, proper filing status, whether children listed as dependents are qualifying for purposes of the Child Tax and Additional Child Tax Credits, whether income has been properly reported and that the claimed credits do not exceed the limitations.

For original or amended returns filed after December 18, 2015 (except for tax year 2015 returns), taxpayers may not retroactively claim the credit after issuance of a Social Security number (SSN) or individual taxpayer identification number (ITIN). Instead, the taxpayer(s) and qualifying child(ren) must have a valid SSN or ITIN that was issued on or before the due date for filing the return.

For taxable years beginning after December 31, 2015, taxpayers who improperly claim the credit are restricted from claiming the credit in future years in a manner similar to that for improperly claiming the Earned Income Credit.
## Transaction and Fact Pattern

### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Facts</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Taxpayer is residing outside the United States.</td>
</tr>
<tr>
<td>• Taxpayer filed a Form 1040, claiming the Child Tax Credit and/or Additional Child Tax Credit.</td>
</tr>
<tr>
<td>• Taxpayer (and/or spouse) may not be a United States person.</td>
</tr>
<tr>
<td>• Child(ren) claimed on the tax return may not be qualifying per Internal Revenue Code (IRC) 24(c).</td>
</tr>
<tr>
<td>• Income on the tax return may have been misclassified.</td>
</tr>
<tr>
<td>• Modified adjusted gross income for purposes of the credit may have been improperly computed.</td>
</tr>
<tr>
<td>• Earned income for purposes of the Additional Child Tax Credit may have been improperly computed.</td>
</tr>
</tbody>
</table>
## Summary of Potential Issues

### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Issue</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Issue 1</strong></td>
<td>Determine if the taxpayer(s) is/are a United States person and, for any original or amended return filed after December 18, 2015 (except for tax year 2015 returns), the taxpayer has a valid Social Security number (SSN) or taxpayer identification number (TIN) that was issued on or before the due date of the return.</td>
</tr>
<tr>
<td><strong>Issue 2</strong></td>
<td>Determine if the filing status on Form 1040 is correct.</td>
</tr>
<tr>
<td><strong>Issue 3</strong></td>
<td>Determine if each child listed as dependent is a qualifying child per IRC 24(c), and for any original or amended return filed after December 18, 2015 (except for tax year 2015 returns), that each dependent has a valid SSN or TIN that was issued on or before the due date of the return.</td>
</tr>
<tr>
<td><strong>Issue 4</strong></td>
<td>Credits are limited based on modified adjusted gross income, per IRC 24. There are further limits on the refundable portion of the credit (also known as the Additional Child Tax Credit) based on taxable earned income as defined in IRC 32. Determine that modified adjusted gross income is the proper amount, and that the refundable portion of the credit does not exceed the limitations of IRC 24.</td>
</tr>
</tbody>
</table>
U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

Taxpayer(s) may be claiming Child Tax and/or Additional Child Tax Credits that are not allowable. It is necessary to determine the status for United States tax purposes of the taxpayer(s), whether the taxpayer has a valid Social Security number (SSN) or individual taxpayer identification number (ITIN) issued on or before the due date of the return, whether the child(ren) is/are qualifying child(ren) with a valid SSN or ITIN issued on or before the due date of the return, and whether the taxpayer(s) had earned income subject to the limitations of IRC 32.

<table>
<thead>
<tr>
<th>Fact Element</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Foreign residents are claiming credits under IRC 24.</td>
<td>▪ Form 1040 – <em>U.S. Individual Income Tax Return</em>&lt;br&gt;▪ Form 8812 - <em>Additional Child Tax Credit</em> (tax years through 2011)&lt;br&gt;▪ Schedule 8812 - <em>Child Tax Credit</em> (tax years 2012 and following)&lt;br&gt;▪ <em>Erroneous Refundable Credit Project Toolkit</em></td>
</tr>
<tr>
<td>▪ Proof of citizenship of taxpayer.&lt;br&gt;▪ Request original documents (or official government-issued duplicates thereof).</td>
<td></td>
</tr>
<tr>
<td>▪ For all original or amended tax returns filed after December 18, 2015 (except for tax year 2015 returns), the taxpayer must have a valid SSN or ITIN that was issued on or before the due date of the return.</td>
<td>▪ IRC 24(e)</td>
</tr>
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</table>
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Fact Element</th>
<th>Resources</th>
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</thead>
<tbody>
<tr>
<td>▪ Proof of marriage, if married filing joint (MFJ).</td>
<td></td>
</tr>
<tr>
<td>▪ Request marriage certificate.</td>
<td></td>
</tr>
<tr>
<td>▪ Proof of citizenship of dependents.</td>
<td></td>
</tr>
<tr>
<td>▪ Request original documents (or official government-issued duplicates thereof).</td>
<td></td>
</tr>
<tr>
<td>▪ Proof of when the SSN or ITIN was issued for both the taxpayer and the dependent(s) listed.</td>
<td></td>
</tr>
<tr>
<td>▪ Proof of nature, source and amount of income.</td>
<td></td>
</tr>
<tr>
<td>▪ Request documentation evidencing the nature, source and amount of income.</td>
<td></td>
</tr>
</tbody>
</table>
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

#### Issue 1

Determine if the taxpayer(s) is/are a United States person and, for any original or amended return filed after December 18, 2015 (except for tax year 2015 returns), the taxpayer has a valid Social Security Number (SSN) or Taxpayer Identification Number (TIN) that was issued on or before the due date of the return.

<table>
<thead>
<tr>
<th>Explanation of Issue</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the taxpayer a United States person?</td>
<td>IRC 7701(a)(30)</td>
</tr>
<tr>
<td>If filing status is MFJ, is the spouse a United States person?</td>
<td>Form FS-240 - Consular Report of Birth Abroad</td>
</tr>
<tr>
<td>If either taxpayer is a U.S. citizen or resident, they are eligible to file a Form 1040.</td>
<td>Form N-560 - Certificate of Citizenship</td>
</tr>
<tr>
<td>If neither taxpayer is a United States citizen or resident, they cannot file a Form 1040.</td>
<td></td>
</tr>
</tbody>
</table>

A Social Security card does not establish United States citizenship or residency. The taxpayer(s) must provide a U.S. birth certificate, Consular Report of Birth Abroad, Certificate of Citizenship (which is effective from the date of issuance), valid green card or U.S. passport. Note that a U.S. passport issued after the year under audit does not necessarily indicate that the individual was a U.S. citizen or lawful permanent resident during the tax year under audit.
# Issue 1, Step 3: Additional Factual Development

## U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

### Issue 1

<table>
<thead>
<tr>
<th>Fact Element</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>An individual is a United States person if he or she is a United States citizen or resident alien.</td>
<td></td>
</tr>
</tbody>
</table>
| A resident alien is defined as one who: | ▪ IRC 7701(a)(30)(A)  
▪ *Erroneous Refundable Credit Project Toolkit*  
▪ IRC 7701(b)(1)(A)(i)  
▪ Treas. Reg. 301.7701(b)-1(b)  
▪ IRC 7701(b)(1)(A)(ii)  
▪ IRC 7701(b)(3)  
▪ Treas. Reg. 301.7701(b)-1(c)  
▪ IRC 7701(b)(1)(A)(iii)  
▪ IRC 7701(b)(4) |
| ▪ Has lawful permanent resident status (Green Card holder), | |
| ▪ Met the substantial presence test or | |
| ▪ Made a first-year election. | |
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Explanation of Adjustment</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DECISION POINT:</strong> Determine the legal status of the taxpayer(s) for United States tax purposes.</td>
<td></td>
</tr>
<tr>
<td>If filing status is married filing joint (MFJ) on Form 1040, and neither taxpayer is a United States person:</td>
<td></td>
</tr>
<tr>
<td>- If there is United States source income, move to Form 1040NR.</td>
<td>- IRC 861</td>
</tr>
<tr>
<td>- If no United States source income, zero out the return. Contact RGS and AIMS/ERCS coordinators.</td>
<td>- IRC 862</td>
</tr>
<tr>
<td>If filing status is married filing separate (MFS) or single on Form 1040 and the taxpayer is not a United States person:</td>
<td></td>
</tr>
<tr>
<td>- If there is United States source income, move to Form 1040NR.</td>
<td>- IRC 863</td>
</tr>
<tr>
<td>- If no United States source income, zero out the return. Contact RGS and AIMS/ERCS coordinators.</td>
<td>- IRC 864</td>
</tr>
<tr>
<td></td>
<td>- IRC 865</td>
</tr>
<tr>
<td></td>
<td>- Erroneous Refundable Credit Project Toolkit</td>
</tr>
<tr>
<td></td>
<td>- Form 1040NR – U.S. Nonresident Alien Income Tax Return</td>
</tr>
</tbody>
</table>
# Issue 2, Step 2: Review Potential Issues

## U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Issue 2</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Determine if the filing status on Form 1040 is correct.</td>
<td></td>
</tr>
</tbody>
</table>

### Explanation of Issue

<table>
<thead>
<tr>
<th>Explanation of Issue</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals who are married as of the last day of the year are entitled to use one of two filing statuses – MFJ or MFS.</td>
<td><strong>IRC 7703(a)</strong></td>
</tr>
<tr>
<td>If the taxpayers filed MFJ, ask for a copy of the marriage certificate. If the certificate is in a foreign language, ask that a certified translation also be provided. You will need to clearly see and reference the taxpayer names and the date of the marriage certificate.</td>
<td></td>
</tr>
</tbody>
</table>
**Fact Element**

If one spouse is not a U.S. citizen, in order to file a joint return he or she must provide proof that he or she filed a Section 6013(g) election with his or her spouse. Request a copy of the tax return for the year in which the election was made, including the election and the first two pages reflecting the taxpayers' signatures.

If the Section 6013(g) election was not filed, the taxpayers cannot retain the MFJ status unless they file an amended return making the election provided it is “made before the expiration of the period prescribed by Section 6511(a) (or Section 6511(c) if the period is extended by agreement) for making a claim for credit or refund).”

NOTE: Per IRC 6013(b)(2)(B), an election cannot be made if the Service has issued a *Statutory Notice of Deficiency* and the taxpayer(s) timely petitioned the Tax Court. That prohibition does not apply, however, if the taxpayer has not previously filed a separate return, such as in cases where the statutory notice of deficiency is based on a substitute for return under Section 6020(b).

If one spouse is a nonresident alien at the beginning of the year, but is a U.S. resident at the end of the year and is married to a U.S. citizen or resident at the end of the year, the spouses may make a joint election under Section 6013(h) to treat the first-mentioned spouse as a U.S. resident for the entire year.

**Resources**

- IRC 6013(g)
- Treas. Reg. 1.6013-6(a)(4)(i)
- *Erroneous Refundable Credit Project Toolkit*
- IRC 6013(h)
- Letter 3219-C - *Statutory Notice of Deficiency*
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

**Issue 2**

<table>
<thead>
<tr>
<th>Explanation of Adjustment</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DECISION POINT:</strong> If the filing status was MFJ and the taxpayers are U.S. persons filing Form 1040 but cannot prove that they are married, adjust the filing status to single on the return received. A return will need to be prepared for the secondary taxpayer. Ensure that each child is only claimed once.</td>
<td></td>
</tr>
<tr>
<td>▪ If the taxpayers filed Form 1040 MFJ, prove their marriage and both are a U.S. person, the filing status of Form 1040 will remain MFJ.</td>
<td><strong>Erroneous Refundable Credit Project Toolkit</strong></td>
</tr>
</tbody>
</table>
| **DECISION POINT:** If the taxpayers filed Form 1040 MFJ and prove their marriage, but one taxpayer is not a U.S. person and they made a Section 6013(g) or 6013(h) election to treat the nonresident alien spouse as a resident alien, the filing status of Form 1040 will remain MFJ. | ▪ Treas. Reg. 1.6013-6(a)(4)(i)  
▪ IRC 6013(b)(2)(B) |
| **DECISION POINT:** If no such election was made, the taxpayers cannot file MFJ unless they make the election on an amended return. Otherwise, adjust the filing status of the U.S. person to MFS and make the appropriate adjustments to all affected items, including credits. |  |
**U.S. Persons Residing Abroad Claiming Additional Child Tax Credit**

### Issue 3

Determine if each child listed as dependent is a qualifying child per IRC 24(c), and for any original or amended return filed after December 18, 2015 (except for tax year 2015 returns), that each dependent has a valid SSN or TIN that was issued on or before the due date of the return.

<table>
<thead>
<tr>
<th>Explanation of Issue</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>A qualifying child must meet all of the following requirements:</td>
<td>▪ IRC 24(c)</td>
</tr>
<tr>
<td>▪ Must be eligible to be claimed as a dependent by the taxpayer under IRC 151(c) as defined by IRC 152.</td>
<td>▪ IRC 152</td>
</tr>
<tr>
<td>▪ Must be under age 17 at the close of the tax year.</td>
<td>▪ IRC 24(e)</td>
</tr>
<tr>
<td>▪ Must be a U.S. citizen, national or resident (IRC 24(c)(2)).</td>
<td>▪ Treas. Reg. 1.152-2(a)(1)</td>
</tr>
<tr>
<td>▪ Must have an SSN or ITIN issued on or before the due date of the return.</td>
<td></td>
</tr>
</tbody>
</table>

Treas. Reg. 1.152-2(a)(1) specifies that the dependent must be a U.S. citizen or resident at some time during the tax year) as defined in IRC 152(c).
## Issue 3, Step 3: Additional Factual Development

### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
<thead>
<tr>
<th>Fact Element</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each qualifying child must have a valid SSN or ITIN. For all original or amended returns filed after December 18, 2015 (except for tax year 2015 returns), the SSN or ITIN must have been issued on or before the due date of the return. NOTE: A Social Security card does not establish U.S. citizenship or residency.</td>
<td>IRC 24(e)</td>
</tr>
</tbody>
</table>

The following original documents can be used to substantiate citizenship:
- Form FS-240 - Consular Report of Birth Abroad
- Form DS-1350 - Certification of Report of Birth
- Form N-560 - Certificate of Citizenship
- United States passport (if issued during or prior to the years under examination)

- Stern v. Commissioner - T.C. Memo. 2012-204
- Erroneous Refundable Credit Project Toolkit
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

**Issue 3**

<table>
<thead>
<tr>
<th>Explanation of Adjustment</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ NOTE: The effective date of a <em>Certificate of Citizenship</em> is the date the certificate was issued, not the date of birth.</td>
<td>▪ Form N-560 - <em>Certificate of Citizenship</em></td>
</tr>
</tbody>
</table>

**DECISION POINT:** If the taxpayer is unable to demonstrate that the claimed dependent is a United States person, the return must be adjusted accordingly and the related dependent-based credit(s) disallowed.

- ▪ IRC 24(c)
- ▪ IRC 152
- ▪ Treas. Reg. 1.152-2(a)(1)
- ▪ *Erroneous Refundable Credit Project Toolkit*
## Issue 4, Step 2: Review Potential Issues

### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

**Issue 4**

Credits are limited based on modified adjusted gross income, per IRC 24. There are further limits on the refundable portion of the credit (also known as the Additional Child Tax Credit) based on taxable earned income as defined in IRC 32. Determine that modified adjusted gross income is the proper amount, and that the refundable portion of the credit does not exceed the limitations of IRC 24.

<table>
<thead>
<tr>
<th>Explanation of Issue</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>There are limitations on the credits based on modified adjusted gross income and further limits on the refundable portion of the credit (also known as the Additional Child Tax Credit) based on taxable earned income.</td>
<td>IRC 24, IRC 32</td>
</tr>
</tbody>
</table>
## U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

**Issue 4**

<table>
<thead>
<tr>
<th>Fact Element</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>• There are limitations on the credit based on modified adjusted gross income. The term “modified adjusted gross income” means adjusted gross income increased by any amount excluded from gross income under IRC 911, 931, or 933.</td>
<td>• IRC 24(b)</td>
</tr>
<tr>
<td>• There are further limits on the refundable portion of the credit (also known as the Additional Child Tax Credit) based on taxable earned income. The term “earned income” is as defined in IRC 32(c)(2) and does not include any amount excluded under IRC 911, 931, or 933.</td>
<td>• IRC 24(d)</td>
</tr>
<tr>
<td></td>
<td>• Form 2555 - <em>Foreign Earned Income</em></td>
</tr>
<tr>
<td></td>
<td>• <em>Erroneous Refundable Credit Project Toolkit</em></td>
</tr>
<tr>
<td>• It is extremely important that the taxpayers provide documentation evidencing the nature, source and amount of all income reported on the tax return.</td>
<td>• IRC 32(c)(2)</td>
</tr>
<tr>
<td></td>
<td>• IRC 911</td>
</tr>
<tr>
<td></td>
<td>• IRC 931</td>
</tr>
<tr>
<td></td>
<td>• IRC 933</td>
</tr>
</tbody>
</table>
### U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

#### Issue 4

<table>
<thead>
<tr>
<th>Explanation of Adjustment</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DECISION POINT:</strong> If the taxpayer(s) excluded an amount under IRC 911, 931 or 933, the</td>
<td>▪ IRC 24(b)</td>
</tr>
<tr>
<td>excluded amount must be included (added back in) when determining modified adjusted gross</td>
<td>▪ IRC 24(d)</td>
</tr>
<tr>
<td>income under IRC 24(b) but cannot be included when determining taxable earned income under</td>
<td>▪ IRC 32(c)(2)</td>
</tr>
<tr>
<td>IRC 24(d).</td>
<td></td>
</tr>
<tr>
<td><strong>DECISION POINT:</strong> If income was misclassified on the tax return – for example,</td>
<td>▪ <em>Erroneous Refundable Credit Project Toolkit</em></td>
</tr>
<tr>
<td>unearned income (such as a stipend, scholarship or income received pursuant to a communal</td>
<td></td>
</tr>
<tr>
<td>living arrangement) was reported as earned, properly reclassify the income and make the</td>
<td></td>
</tr>
<tr>
<td>proper adjustments to all affected items, including credits.</td>
<td></td>
</tr>
<tr>
<td><strong>DECISION POINT:</strong> If the taxpayer(s) failed to provide documentation evidencing the</td>
<td></td>
</tr>
<tr>
<td>nature, source and amount of income, disallow the claimed credits.</td>
<td></td>
</tr>
<tr>
<td>▪ For taxable years ending after December 31, 2014, taxpayers excluding any foreign earned</td>
<td>▪ IRC 24(d)(5)</td>
</tr>
<tr>
<td>income under IRC 911 are ineligible for the refundable Additional Child Tax Credit.</td>
<td></td>
</tr>
<tr>
<td>▪ After December 31, 2015, taxpayers who improperly claim the credit are restricted from</td>
<td>▪ IRC 24(g)</td>
</tr>
<tr>
<td>claiming the credit in future years in a manner similar to that for improperly claiming the</td>
<td></td>
</tr>
<tr>
<td>Earned Income Credit.</td>
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<td>IRC 151 – Allowance of Deductions for Personal Exemptions</td>
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<td>IRC 864 – Definitions and Special Rules</td>
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<td>IRC 865 – Source Rules for Personal Property Sales</td>
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<td>IRC 911 – Citizens or Residents of the United States Living Abroad</td>
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<td>IRC 931 - Income From Sources Within Guam, American Samoa, or the Northern Mariana Islands</td>
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</tr>
</tbody>
</table>
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<table>
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<tr>
<th>Resource</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treas. Reg. 301.7701(b)-1(c)</td>
<td></td>
</tr>
<tr>
<td><em>Carlebach v. Commissioner</em> - 139 T.C. No. 1 (2012)</td>
<td></td>
</tr>
<tr>
<td><em>Phillips v. Commissioner</em> - 851 F.2d 1492 (D.C. Cir. 1988)</td>
<td></td>
</tr>
<tr>
<td><em>Stern v. Commissioner</em> - T.C. Memo. 2012-204</td>
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<tr>
<td>Form 1040 – U.S. Individual Income Tax Return</td>
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<td>Form 1040NR – U.S. Nonresident Alien Income Tax Return</td>
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<td>Form 2555 - Foreign Earned Income</td>
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<td>Form 8812 - Additional Child Tax Credit</td>
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<td>Form DS-1350 - Certification of Report of Birth</td>
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<td>Form FS-240 - Consular Report of Birth Abroad</td>
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<td><strong>Erroneous Refundable Credit Project Toolkit</strong></td>
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<td>Schedule 8812 - Child Tax Credit</td>
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<td>Letter 3219-C - Statutory Notice of Deficiency</td>
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## U.S. Persons Residing Abroad Claiming Additional Child Tax Credit

<table>
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<tr>
<th>Type of Resource</th>
<th>Descriptions</th>
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<tr>
<td>Other Training Materials</td>
<td>▪ Pub. 972 - <em>Child Tax Credit</em>: Access is available through IRS.gov</td>
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<td>▪ Pub. 501 - <em>Exemptions, Standard Deduction, and Filing Information</em>: Access is available through IRS.gov</td>
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# Glossary of Terms and Acronyms

<table>
<thead>
<tr>
<th>Term/Acronym</th>
<th>Definition</th>
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<tbody>
<tr>
<td>AIMS</td>
<td>Audit Information Management System</td>
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<tr>
<td>ERCS</td>
<td>Examination Returns Control System</td>
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<tr>
<td>IRC</td>
<td>Internal Revenue Code</td>
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<tr>
<td>ITIN</td>
<td>Individual Tax Identification Number</td>
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<tr>
<td>MFJ</td>
<td>Married Filing Joint</td>
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<td>MFS</td>
<td>Married Filing Separate</td>
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<td>RGS</td>
<td>Report Generation Software</td>
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<td>SSN</td>
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## Index of Related Practice Units

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<th>Related Practice Unit</th>
<th>DCN</th>
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<tr>
<td>None at this time</td>
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