

Sample article for organizations to use to reach customers (518 word count)

Post the following article on your websites and/or use in other communication vehicles to help your customers.

Find out if you're eligible for the Child Tax Credit

If you're eligible, the [Child Tax Credit](#) can reduce the taxes you pay by as much as \$1,000 for each qualifying child. Here are some things you should keep in mind about the Child Tax Credit:

- **Qualifications.** To claim the credit on your 2017 tax return, your qualifying child must meet certain requirements:
 - **Age.** The child must have been younger than 17 on December 31, 2017.
 - **Relationship.** 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, a qualifying child could include grandchildren, nieces and nephews. You should always treat an adopted child as your own child.
 - **Support.** The child must not provide more than half of their own support for the year.
 - **Dependent.** The child must be a dependent you claim on your federal tax return.
 - **Joint return.** The child cannot file a joint return for the year, unless the only reason they are filing is to claim a refund.
 - **Citizenship.** The child must be a U.S. citizen, national or resident alien.
 - **Residence.** In most cases, the child must have lived with you for more than half of 2017.
- **Taxpayer Identification Number Needed by Due Date of Return.** The taxpayer and child must have a valid Social Security number (SSN), IRS individual taxpayer identification number (ITIN), or IRS adoption taxpayer identification number (ATIN) in the case of the child, by the due date of the return (including extensions).
 - **Limitations.** The child tax credit is subject to income limitations. The limits may reduce or eliminate your credit depending on your filing status and income.
 - **Additional Child Tax Credit.** With the additional child tax credit (ACTC), if you qualify and get less than the full child tax credit, you may receive a refund — even if you owe no tax.
 - **Schedule 8812.** If you qualify for the child tax credit, you must complete and attach [Schedule 8812](#), Child Tax Credit, to your tax return.

- **IRS E-file.** The easiest way to claim the child tax credit is with [IRS e-file](#). This system is safe, accurate and easy to use. You can also use IRS Free File to prepare and e-file your taxes free. Go to [IRS.gov/filing](https://www.irs.gov/filing) to learn more.

For more information, read [Publication 972](#), Child Tax Credit.

This tax tip covers information for tax year 2017 and is not affected by the Tax Cuts and Jobs Act of 2017. Most of the changes in this legislation take effect in 2018 and will affect tax returns filed in 2019.

NOTE TO EDITOR: Below are links to help taxpayers find the information they need.

- Interactive Tax Assistant tool: [Is My Child a Qualifying Child for the Child Tax Credit?](#)
- [IRS Tax Map](#)

On Twitter? Send this Tweet:

- #Parents should consider child-related #tax benefits on their #IRS returns: <http://go.usa.gov/x9SWK> #IRSTaxTip