

INFO 2005-0056

March 15, 2004

UIL number: 24.02-01

CONEX-154592-03

The Honorable Anthony D. Weiner
Member, U.S. House of
Representatives
80-02 Kew Gardens Road
Suite 5000
Kew Gardens, NY 11415

Attention: Ms. Suzanne Bressler

Dear Congressman Weiner:

This letter is in response to your inquiry dated August 26, 2003, on behalf of your constituent, Ms. [REDACTED]. [REDACTED] wrote because the Internal Revenue Service disallowed her claim for the child tax credit for her daughter, Ms. [REDACTED], for the 2002 tax year.

For 2002, § 24 of the Internal Revenue Code generally allows parents to claim a child tax credit of \$600 for each qualifying child. To be a qualifying child, the child must not have reached the age of 17 by the end of the calendar year.

Internal Revenue Service records indicate that Ms. [REDACTED] was born on October [REDACTED], 1985, and reached age 17 on October [REDACTED], 2002. Therefore, she was not a qualifying child in 2002. Accordingly, Ms. [REDACTED] is not entitled to a child tax credit for her daughter for 2002, and the IRS appropriately denied the credit.

If you have any questions, please call [REDACTED] Identification Number [REDACTED].

Sincerely,

Robert A. Berkovsky
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)