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Sec. 24. Child Tax Credit

I.R.C. § 24(a) Allowance Of Credit —

There shall be allowed as a credit against the tax imposed by this chapter for the taxable year with respect to each qualifying child of the taxpayer for which the taxpayer is allowed a deduction under section 151 an amount equal to \$1,000.

I.R.C. § 24(b) Limitations

I.R.C. § 24(b)(1) Limitation Based On Adjusted Gross Income —

The amount of the credit allowable under subsection (a) shall be reduced (but not below zero) by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer's modified adjusted gross income exceeds the threshold amount. For purposes of the preceding sentence, the term “modified adjusted gross income” means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.

I.R.C. § 24(b)(2) Threshold Amount —

For purposes of paragraph (1), the term “threshold amount” means—

I.R.C. § 24(b)(2)(A) —

\$110,000 in the case of a joint return,

I.R.C. § 24(b)(2)(B) —

\$75,000 in the case of an individual who is not married, and

I.R.C. § 24(b)(2)(C) —

\$55,000 in the case of a married individual filing a separate return.

For purposes of this paragraph, marital status shall be determined under section 7703.

I.R.C. § 24(c) Qualifying Child —

For purposes of this section—

I.R.C. § 24(c)(1) In General —

The term “qualifying child” means a qualifying child of the taxpayer (as defined in section 152(c)) who has not attained age 17.

I.R.C. § 24(c)(2) Exception For Certain Noncitizens —

The term “qualifying child” shall not include any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows “resident of the United States”.

I.R.C. § 24(d) Portion Of Credit Refundable

I.R.C. § 24(d)(1) In General —

The aggregate credits allowed to a taxpayer under subpart C shall be increased by the lesser of—

I.R.C. § 24(d)(1)(A) —

the credit which would be allowed under this section without regard to this subsection and the limitation under section 26(a) or

I.R.C. § 24(d)(1)(B) —

the amount by which the aggregate amount of credits allowed by this subpart (determined without regard to this subsection) would increase if the limitation imposed by section 26(a) were increased by the greater of—

I.R.C. § 24(d)(1)(B)(i) —

15 percent of so much of the taxpayer's earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year as exceeds \$3,000, or

I.R.C. § 24(d)(1)(B)(ii) —

in the case of a taxpayer with 3 or more qualifying children, the excess (if any) of—

I.R.C. § 24(d)(1)(B)(ii)(I) —

the taxpayer's social security taxes for the taxable year, over

I.R.C. § 24(d)(1)(B)(ii)(II) —

the credit allowed under section 32 for the taxable year.

The amount of the credit allowed under this subsection shall not be treated as a credit allowed under this subpart and shall reduce the amount of credit otherwise allowable under subsection (a) without regard to section 26(a). For purposes of subparagraph (B), any amount excluded from gross income by reason of section 112 shall be treated as earned income which is taken into account in computing taxable income for the taxable year.

I.R.C. § 24(d)(2) Social Security Taxes —

For purposes of paragraph (1)—

I.R.C. § 24(d)(2)(A) In General —

The term “social security taxes” means, with respect to any taxpayer for any taxable year—

I.R.C. § 24(d)(2)(A)(i) —

the amount of the taxes imposed by sections 3101 and 3201(a) on amounts received by the taxpayer during the calendar year in which the taxable year begins,

I.R.C. § 24(d)(2)(A)(ii) —

50 percent of the taxes imposed by section 1401 on the self-employment income of the taxpayer for the taxable year, and

I.R.C. § 24(d)(2)(A)(iii) —

50 percent of the taxes imposed by section 3211(a) on amounts received by the taxpayer during the calendar year in which the taxable year begins.

I.R.C. § 24(d)(2)(B) Coordination With Special Refund Of Social Security Taxes —

The term “social security taxes” shall not include any taxes to the extent the taxpayer is entitled to a special refund of such taxes under section 6413(c).

I.R.C. § 24(d)(2)(C) Special Rule —

Any amounts paid pursuant to an agreement under section 3121(l) (relating to agreements entered into by American employers with respect to foreign affiliates) which are equivalent to the taxes referred to in subparagraph (A)(i) shall be treated as taxes referred to in such subparagraph.

I.R.C. § 24(d)(3) Exception For Taxpayers Excluding Foreign Earned Income —

Paragraph (1) shall not apply to any taxpayer for any taxable year if such taxpayer elects to exclude any amount from gross income under section 911 for such taxable year.

I.R.C. § 24(e) Identification Requirements

I.R.C. § 24(e)(1) Qualifying Child Identification Requirement —

No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year and such taxpayer identification number was issued on or before the due date for filing such return.

I.R.C. § 24(e)(2) Taxpayer Identification Requirement —

No credit shall be allowed under this section if the taxpayer identification number of the taxpayer was issued after the due date for filing the return for the taxable year.

I.R.C. § 24(f) Taxable Year Must Be Full Taxable Year —

Except in the case of a taxable year closed by reason of the death of the taxpayer, no credit shall be allowable under this section in the case of a taxable year covering a period of less than 12 months.

I.R.C. § 24(g) Restrictions On Taxpayers Who Improperly Claimed Credit In Prior Year

I.R.C. § 24(g)(1) Taxpayers Making Prior Fraudulent Or Reckless Claims

I.R.C. § 24(g)(1)(A) In General —

No credit shall be allowed under this section for any taxable year in the disallowance period.

I.R.C. § 24(g)(1)(B) Disallowance Period —

For purposes of subparagraph (A), the disallowance period is—

I.R.C. § 24(g)(1)(B)(i) —

the period of 10 taxable years after the most recent taxable year for which there was a final determination that the taxpayer's claim of credit under this section was due to fraud, and

I.R.C. § 24(g)(1)(B)(ii) —

the period of 2 taxable years after the most recent taxable year for which there was a final determination that the taxpayer's claim of credit under this section was due to reckless or intentional disregard of rules and

regulations (but not due to fraud).

I.R.C. § 24(g)(2) Taxpayers Making Improper Prior Claims —

In the case of a taxpayer who is denied credit under this section for any taxable year as a result of the deficiency procedures under subchapter B of chapter 63, no credit shall be allowed under this section for any subsequent taxable year unless the taxpayer provides such information as the Secretary may require to demonstrate eligibility for such credit.

I.R.C. § 24(h) Special Rules For Taxable Years 2018 Through 2025

I.R.C. § 24(h)(1) In General —

In the case of a taxable year beginning after December 31, 2017, and before January 1, 2026, this section shall be applied as provided in paragraphs (2) through (7).

I.R.C. § 24(h)(2) Credit Amount— —

Subsection (a) shall be applied by substituting “\$2,000” for “\$1,000”.

I.R.C. § 24(h)(3) Limitation— —

In lieu of the amount determined under subsection (b)(2), the threshold amount shall be \$400,000 in the case of a joint return (\$200,000 in any other case).

I.R.C. § 24(h)(4) Partial Credit Allowed For Certain Other Dependents

I.R.C. § 24(h)(4)(A) In General —

The credit determined under subsection (a) (after the application of paragraph (2)) shall be increased by \$500 for each dependent of the taxpayer (as defined in section 152) other than a qualifying child described in subsection (c).

I.R.C. § 24(h)(4)(B) Exception For Certain Noncitizens —

Subparagraph (A) shall not apply with respect to any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows “resident of the United States”.

I.R.C. § 24(h)(4)(C) Certain Qualifying Children —

In the case of any qualifying child with respect to whom a credit is not allowed under this section by reason of paragraph (7), such child shall be treated as a dependent to whom subparagraph (A) applies.

I.R.C. § 24(h)(5) Maximum Amount Of Refundable Credit

I.R.C. § 24(h)(5)(A) In General— —

The amount determined under subsection (d)(1)(A) with respect to any qualifying child shall not exceed \$1,400, and such subsection shall be applied without regard to paragraph (4) of this subsection.

I.R.C. § 24(h)(5)(B) Adjustment For Inflation —

In the case of a taxable year beginning after 2018, the \$1,400 amount in subparagraph (A) shall be increased by an amount equal to—

I.R.C. § 24(h)(5)(B)(i) —

such dollar amount, multiplied by

I.R.C. § 24(h)(5)(B)(ii) —

the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting “2017” for “2016” in subparagraph (A)(ii) thereof.

If any increase under this clause is not a multiple of \$100, such increase shall be rounded to the next lowest multiple of \$100.

I.R.C. § 24(h)(6) Earned Income Threshold For Refundable Credit —

Subsection (d)(1)(B)(i) shall be applied by substituting “\$2,500” for “\$3,000”.

I.R.C. § 24(h)(7) Social Security Number Required —

No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the social security number of such child on the return of tax for the taxable year. For purposes of the preceding sentence, the term “social security number” means a social security number issued to an individual by the Social Security Administration, but only if the social security number is issued—

I.R.C. § 24(h)(7)(A) —

to a citizen of the United States or pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act, and

I.R.C. § 24(h)(7)(B) —

before the due date for such return.

I.R.C. § 24(i) Special Rules For 2021 —

In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

I.R.C. § 24(i)(1) Refundable Credit —

If the taxpayer (in the case of a joint return, either spouse) has a principal place of abode in the United States (determined as provided in section 32) for more than one-half of the taxable year or is a bona fide resident of

Puerto Rico (within the meaning of section 937(a)) for such taxable year—

I.R.C. § 24(i)(1)(A) —

subsection (d) shall not apply, and

I.R.C. § 24(i)(1)(B) —

so much of the credit determined under subsection (a) (after application of subparagraph (A)) as does not exceed the amount of such credit which would be so determined without regard to subsection (h)(4) shall be allowed under subpart C (and not allowed under this subpart).

I.R.C. § 24(i)(2) 17-Year-Olds Eligible For Treatment As Qualifying Children —

This section shall be applied—

I.R.C. § 24(i)(2)(A) —

by substituting “age 18” for “age 17” in subsection (c)(1), and

I.R.C. § 24(i)(2)(B) —

by substituting “described in subsection (c) (determined after the application of subsection (i)(2)(A))” for “described in subsection (c)” in subsection (h)(4)(A).

I.R.C. § 24(i)(3) Credit Amount —

Subsection (h)(2) shall not apply and subsection (a) shall be applied by substituting “\$3,000 (\$3,600 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins)” for “\$1,000”.

I.R.C. § 24(i)(4) Reduction Of Increased Credit Amount Based On Modified Adjusted Gross Income

I.R.C. § 24(i)(4)(A) In General —

The amount of the credit allowable under subsection (a) (determined without regard to subsection (b)) shall be reduced by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer's modified adjusted gross income (as defined in subsection (b)) exceeds the applicable threshold amount.

I.R.C. § 24(i)(4)(B) Applicable Threshold Amount —

For purposes of this paragraph, the term “applicable threshold amount” means—

I.R.C. § 24(i)(4)(B)(i) —

\$150,000, in the case of a joint return or surviving spouse (as defined in section 2(a)),

I.R.C. § 24(i)(4)(B)(ii) —

\$112,500, in the case of a head of household (as defined in section 2(b)), and

I.R.C. § 24(i)(4)(B)(iii) —

\$75,000, in any other case.

I.R.C. § 24(i)(4)(C) Limitation On Reduction

I.R.C. § 24(i)(4)(C)(i) In General —

The amount of the reduction under subparagraph (A) shall not exceed the lesser of—

I.R.C. § 24(i)(4)(C)(i)(I) —

the applicable credit increase amount, or

I.R.C. § 24(i)(4)(C)(i)(II) —

5 percent of the applicable phaseout threshold range.

I.R.C. § 24(i)(4)(C)(ii) Applicable Credit Increase Amount —

For purposes of this subparagraph, the term “applicable credit increase amount” means the excess (if any) of —

I.R.C. § 24(i)(4)(C)(ii)(I) —

the amount of the credit allowable under this section for the taxable year determined without regard to this paragraph and subsection (b), over

I.R.C. § 24(i)(4)(C)(ii)(II) —

the amount of such credit as so determined and without regard to paragraph (3).

I.R.C. § 24(i)(4)(C)(iii) Applicable Phaseout Threshold Range —

For purposes of this subparagraph, the term “applicable phaseout threshold range” means the excess of—

I.R.C. § 24(i)(4)(C)(iii)(I) —

the threshold amount applicable to the taxpayer under subsection (b) (determined after the application of subsection (h)(3)), over

I.R.C. § 24(i)(4)(C)(iii)(II) —

the applicable threshold amount applicable to the taxpayer under this paragraph.

I.R.C. § 24(i)(4)(D) Coordination With Limitation On Overall Credit —

Subsection (b) shall be applied by substituting “the credit allowable under subsection (a) (determined after the application of subsection (i)(4)(A))” for “the credit allowable under subsection (a)”.

I.R.C. § 24(j) Reconciliation Of Credit And Advance Credit

I.R.C. § 24(j)(1) In General —

The amount of the credit allowed under this section to any taxpayer for any taxable year shall be reduced (but not below zero) by the aggregate amount of payments made under section 7527A to such taxpayer during such taxable year. Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

I.R.C. § 24(j)(2) Excess Advance Payments

I.R.C. § 24(j)(2)(A) In General —

If the aggregate amount of payments under section 7527A to the taxpayer during the taxable year exceeds the amount of the credit allowed under this section to such taxpayer for such taxable year (determined without regard to paragraph (1)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess. Any failure to so increase the tax shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

I.R.C. § 24(j)(2)(B) Safe Harbor Based On Modified Adjusted Gross Income

I.R.C. § 24(j)(2)(B)(i) In General —

In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year does not exceed 200 percent of the applicable income threshold, the amount of the increase determined under subparagraph (A) with respect to such taxpayer for such taxable year shall be reduced (but not below zero) by the safe harbor amount.

I.R.C. § 24(j)(2)(B)(ii) Phase Out Of Safe Harbor Amount —

In the case of a taxpayer whose modified adjusted gross income (as defined in subsection (b)) for the taxable year exceeds the applicable income threshold, the safe harbor amount otherwise in effect under clause (i) shall be reduced by the amount which bears the same ratio to such amount as such excess bears to the applicable income threshold.

I.R.C. § 24(j)(2)(B)(iii) Applicable Income Threshold —

For purposes of this subparagraph, the term “applicable income threshold” means—

I.R.C. § 24(j)(2)(B)(iii)(I) —

\$60,000 in the case of a joint return or surviving spouse (as defined in section 2(a)),

I.R.C. § 24(j)(2)(B)(iii)(II) —

\$50,000 in the case of a head of household, and

I.R.C. § 24(j)(2)(B)(iii)(III) —

\$40,000 in any other case.

I.R.C. § 24(j)(2)(B)(iv) Safe Harbor Amount —

For purposes of this subparagraph, the term “safe harbor amount” means, with respect to any taxable year, the product of—

I.R.C. § 24(j)(2)(B)(iv)(I) —

\$2,000, multiplied by

I.R.C. § 24(j)(2)(B)(iv)(II) —

the excess (if any) of the number of qualified children taken into account in determining the annual advance amount with respect to the taxpayer under section 7527A with respect to months beginning in such taxable year, over the number of qualified children taken into account in determining the credit allowed under this section for such taxable year.

I.R.C. § 24(k) Application Of Credit In Possessions

I.R.C. § 24(k)(1) Mirror Code Possessions

I.R.C. § 24(k)(1)(A) In General —

The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning after 2020. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.

I.R.C. § 24(k)(1)(B) Coordination With Credit Allowed Against United States Income Taxes —

No credit shall be allowed under this section for any taxable year to any individual to whom a credit is allowable against taxes imposed by a possession of the United States with a mirror code tax system by reason of the application of this section in such possession for such taxable year.

I.R.C. § 24(k)(1)(C) Mirror Code Tax System —

For purposes of this paragraph, the term “mirror code tax system” means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

I.R.C. § 24(k)(2) Puerto Rico

I.R.C. § 24(k)(2)(A) Application To Taxable Years In 2021

I.R.C. § 24(k)(2)(A)(i) —

For application of refundable credit to residents of Puerto Rico, see subsection (i)(1).

I.R.C. § 24(k)(2)(A)(ii) —

For nonapplication of advance payment to residents of Puerto Rico, see section 7527A(e)(5)(A).

I.R.C. § 24(k)(2)(B) Application To Taxable Years After 2021 —

In the case of any bona fide resident of Puerto Rico (within the meaning of section 937(a)) for any taxable year beginning after December 31, 2021—

I.R.C. § 24(k)(2)(B)(i) —

the credit determined under this section shall be allowable to such resident, and

I.R.C. § 24(k)(2)(B)(ii) —

subsection (d)(1)(B)(ii) shall be applied without regard to the phrase “in the case of a taxpayer with 3 or more qualifying children”.

I.R.C. § 24(k)(3) American Samoa

I.R.C. § 24(k)(3)(A) In General —

The Secretary shall pay to American Samoa amounts estimated by the Secretary as being equal to the aggregate benefits that would have been provided to residents of American Samoa by reason of the application of this section for taxable years beginning after 2020 if the provisions of this section had been in effect in American Samoa (applied as if American Samoa were the United States and without regard to the application of this section to bona fide residents of Puerto Rico under subsection (i)(1)).

I.R.C. § 24(k)(3)(B) Distribution Requirement —

Subparagraph (A) shall not apply unless American Samoa has a plan, which has been approved by the Secretary, under which American Samoa will promptly distribute such payments to its residents.

I.R.C. § 24(k)(3)(C) Coordination With Credit Allowed Against United States Income Taxes

I.R.C. § 24(k)(3)(C)(i) In General —

In the case of a taxable year with respect to which a plan is approved under subparagraph (B), this section (other than this subsection) shall not apply to any individual eligible for a distribution under such plan.

I.R.C. § 24(k)(3)(C)(ii) Application Of Section In Event Of Absence Of Approved Plan —

In the case of a taxable year with respect to which a plan is not approved under subparagraph (B)—

I.R.C. § 24(k)(3)(C)(ii)(I) —

if such taxable year begins in 2021, subsection (i)(1) shall be applied by substituting “bona fide resident of Puerto Rico or American Samoa” for “bona fide resident of Puerto Rico”, and

I.R.C. § 24(k)(3)(C)(ii)(II) —

if such taxable year begins after December 31, 2021, rules similar to the rules of paragraph (2)(B) shall apply with respect to bona fide residents of American Samoa (within the meaning of section 937(a)).

I.R.C. § 24(k)(4) Treatment Of Payments —

For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(Added by Pub. L. 105-34, title I, Sec. 101(a), Aug. 5, 1997, 111 Stat. 788; revised Pub. L. 105-206, title VI, Sec. 6003(a), July 22, 1998, 112 Stat. 685; Pub. L. 105-277, title II, Sec. 2001(b), Oct. 21, 1998, 112 Stat. 2681; Pub. L. 106-170, title V, Sec. 501(b), Dec. 17, 1999, 113 Stat. 1860; Pub. L. 107-16, title II, Sec. 201, 202, title VI, Sec. 618, June 7, 2001, 115 Stat. 38; Pub. L. 107-90, title II, Sec. 204(e)(1), Dec. 21, 2001, 115 Stat. 878; Pub. L. 107-147, title IV, Sec. 411(b), Mar. 9, 2002, 116 Stat. 21; Pub. L. 108-27, title I, Sec. 101(a), May 28, 2003, 117 Stat. 752; Pub. L. 108-311, title I, II, Sec. 101(a), 102(a), 104(a), 204, Oct. 4, 2004, 118 Stat. 1166; Pub. L. 109-135, title IV, Sec. 402(i)(3)(B), Dec. 21, 2005; Pub. L. 110-172, Sec. 11(c)(1), Dec. 29, 2007, 121 Stat. 2473; Pub. L. 110-343, Div. B, Sec. 106(e)(2)(B), 205(d)(1)(A), Div. C, Sec. 501(a), Oct. 3, 2008, 122 Stat. 3765; Pub. L. 110-351, title V, Sec. 501(c)(1), Oct. 7, 2008, 122 Stat. 3949; Pub. L. 111-5, Div. B, title I, Sec. 1003(a), 1004(b)(1), 1142(b)(1)(A), 1144(b)(1)(A), Feb. 17, 2009, 123 Stat. 115; Pub. L. 111-148, Sec. 10909(b)(2)(A), Mar. 23, 2010, 124 Stat. 119; Pub. L. 111-312, title I, Sec. 103(b), Dec. 17, 2010, 124 Stat. 3296; Pub. L. 112-240, title I, Sec. 103(b), 104(c)(2), Jan. 2, 2013, 126 Stat. 2313; Pub. L. 113-295, Div. A, Sec. 209(a), Dec. 19, 2014, 128 Stat. 4010; Pub. L. 114-27, title VIII, Sec. 807(a), June 29, 2015; Pub. L. 114-113, Div. Q, title I, Sec. 101, title II, 205, 208, Dec. 18, 2015; Pub. L. 115-97, title I, Sec. 11022(a), Dec. 22, 2017, 131 Stat. 2054; Pub. L. 115-141, Div. U, title I, Sec. 101(i)(1), title IV, Sec. 401(a)(3), Mar. 23, 2018, 132 Stat. 348; Pub. L. 117-2, title IX, Sec. 9611(a), 9611(b)(2), 9612(a), Mar. 11, 2021, 135 Stat. 4.)

BACKGROUND NOTES

AMENDMENTS

2021 — Subsec. (i). Pub. L. 117-2, Sec. 9611(a), added subsec. (i).

Subsec. (j). Pub. L. 117-2, Sec. 9611(b)(2), added subsec. (j).

Subsec. (k). Pub. L. 117-2, Sec. 9612(a), added subsec. (k).

2018 — Subsec. (d). Pub. L. 115-141, Div. U, Sec. 401(a)(3), amended subsec. (d) by redesignating par. (5) as par. (3).

Subsec. (e)(2). Pub. L. 115-141, Div. U, Sec. 101(i)(1), amended par. (2) by substituting “taxpayer identification number” for “identifying number”.

2017 — Subsec. (h). Pub. L. 115-97, Sec. 11022(a), amended Sec. 24 by adding subsec. (h).

2015 — Subsec. (d)(1)(B)(i). Pub. L. 114-113, Div. Q, Sec. 101(a), amended clause (i) by substituting “\$3,000” for “\$10,000”.

Subsec. (d)(3). Pub. L. 114-113, Div. Q, Sec. 101(b), struck par. (3). Before being struck, it read as follows:

“(3) Inflation Adjustment.—In the case of any taxable year beginning in a calendar year after 2001, the \$10,000 amount contained in paragraph (1)(B) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting “calendar year 2000” for “calendar year 1992” in subparagraph (B) thereof.

“Any increase determined under the preceding sentence shall be rounded to the nearest multiple of \$50.”

Subsec. (d)(4). Pub. L. 114-113, Div. Q, Sec. 101(b), struck par. (4). Before being struck, it read as follows:

“(4) Special Rule For Certain Years.—In the case of any taxable year beginning after 2008 and before 2018, paragraph (1)(B)(i) shall be applied by substituting “\$3,000: for “\$10,000”.”

Subsec. (e). Pub. L. 114-113, Div. Q, Sec. 205(a), amended subsec. (e) by inserting “and such taxpayer identification number was issued on or before the due date for filing such return” before the period at the end.

Subsec. (e). Pub. L. 114-113, Div. Q, Sec. 205(b), amended subsec. (e) by substituting “IDENTIFICATION REQUIREMENTS.—(1) QUALIFYING CHILD IDENTIFICATION REQUIREMENT.—No credit shall be allowed” for “IDENTIFICATION REQUIREMENT.—No credit shall be allowed” and added par. (2).

Subsec. (g). Pub. L. 114-113, Div. Q, Sec. 208(a)(1), added subsec. (g).

Subsec. (d)(5). Pub. L. 114-27, Sec. 807(a), amended subsec. (d) by adding new par. (5).

2014 — Subsec. (d)(4). Pub. L. 113-295, Div. A, Sec. 209(a), amended par. (4). Before amendment, it read as follows:

“(4) Special Rule For Certain Years.—Notwithstanding paragraph (3), in the case of any taxable year beginning after 2008 and before 2018, the dollar amount in effect for such taxable year under paragraph (1)(B)(i) shall be \$3,000.”

2013 — Subsec. (b)(3). Pub. L. 112-240, Sec. 104(c)(2)(B)(i), struck par. (3). Before being struck, it read as follows:

“(3) Limitation Based On Amount Of Tax.—In the case of a taxable year to which section 26(a)(2) does not apply, the credit allowed under subsection (a) for any taxable year shall not exceed the excess of—

“(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

“(B) the sum of the credits allowable under this subpart (other than this section and sections 25A(i), 25B, 25D, 30, 30B, and 30D) and section 27 for the taxable year.”

Subsec. (d)(1). Pub. L. 112-240, Sec. 104(c)(2)(B)(ii)(II), amended par. (1) by substituting “section 26(a)” for “section 26(a)(2) or subsection (b)(3), as the case may be” in the second last sentence.

Subsec. (d)(1)(A)-(B). Pub. L. 112-240, Sec. 104(c)(2)(B)(ii)(I), amended subpar. (A) and (B) by substituting “section 26(a)” for “section 26(a)(2) or subsection (b)(3), as the case may be,” each place it appears.

Subsec. (d)(4). Pub. L. 112-240, Sec. 103(b), amended par. (4) by substituting “For Certain Years” for “2009, 2010, 201, And 2012” in the heading and by substituting “after 2008 and before 2018” for “in 2009, 2010, 2011, or 2012”.

2010 — Subsec. (d)(4). Pub. L. 111-312, Sec. 103(b), amended par. (4) by substituting “2009, 2010, 2011, And 2012” for “2009 And 2010” in the heading and by substituting “, 2010, 2011, or 2012” for “or 2010” in the text.

Subsec. (b)(3)(B). Pub. L. 111-148, Sec. 10909(b)(2)(A), amended subpar. (B) by striking “23,”.

2009 — Subsec. (b)(3)(B). Pub. L. 111-5, Div. B, Sec. 1004(b)(1), amended subpar. (B) by inserting “25A(i),” after “23,”.

Subsec. (b)(3)(B). Pub. L. 111-5, Div. B, Sec. 1142(b)(1)(A), amended subpar. (B) by inserting “30,” after “25D,”.

Subsec. (b)(3)(B). Pub. L. 111-5, Div. B, Sec. 1144(b)(1)(A), amended subpar. (B) by inserting “30B,” after “30,”.

Subsec. (d)(4). Pub. L. 111-5, Div. B, Sec. 1003(a), amended par. (4). Before amendment, it read as follows:

“(4) Special Rule For 2008.—Notwithstanding paragraph (3), in the case of any taxable year beginning in 2008, the dollar amount in effect for such taxable year under paragraph (1)(B)(i) shall be \$8,500.”

2008 - Subsec. (a). Pub. L. 110-351, Sec. 501(c)(1), amended subsec. (a) by inserting “for which the taxpayer is allowed a deduction under section 151” after “of the taxpayer”.

Subsec. (b)(3)(B). Pub. L. 110-343, Div. B, Sec. 106(e)(2)(B), amended subpar. (B) by substituting “, 25B, and 25D” for “and 25B”.

Subsec. (b)(3)(B). Pub. L. 110-343, Div. B, Sec. 205(d)(1)(A), amended subpar. (B) by substituting “25D, and 30D” for “and 25D”.

Subsec. (d)(4). Pub. L. 110-343, Sec. 501(a), amended subsec. (d) by adding par. (4)

2007 - Subsec. (d)(1)(B). Pub. L. 110-172, Sec. 11(c)(1)(A), amended subpar. (B) by substituting “the greater of” for “the excess (if any) of”.

Subsec. (d)(1)(B)(ii)(II). Pub. L. 110-172, Sec. 11(c)(1)(B), amended subclause (II) by substituting “section 32” for “section.

2005 - Subsec. (b)(3). Pub. L. 109-135, Sec. 402(i)(3)(B)(i), amended par. (3) by substituting “In the case of a taxable year to which section 26(a)(2) does not apply, the credit” for “The credit” in the matter preceding subpar. (A).

Subsec. (d)(1). Pub. L. 109-135, Sec. 402(i)(3)(B)(ii), amended par. (1). Before amendment, it read as follows:

“(d) Portion of Credit Refundable.--

“(1) IN GENERAL.--

“The aggregate credits allowed to a taxpayer under subpart C shall be increased by the lesser of--

“(A) the credit which would be allowed under this section without regard to this subsection and the limitation under subsection (b)(3), or

“(B) the amount by which the aggregate amount of credits allowed by this subpart (determined without regard to this subsection) would increase if the limitation imposed by subsection (b)(3) were increased by the greater of--

“(i) 15 percent of so much of the taxpayer's earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year as exceeds \$10,000, or

“(ii) in the case of a taxpayer with 3 or more qualifying children, the excess (if any) of--

“(I) the taxpayer's social security taxes for the taxable year, over

“(II) the credit allowed under section 32 for the taxable year.

“The amount of the credit allowed under this subsection shall not be treated as a credit allowed under this subpart and shall reduce the amount of credit otherwise allowable under subsection (a) without regard to subsection (b)(3). For purposes of subparagraph (B), any amount excluded from gross income by reason of section 112 shall be treated as earned income which is taken into account in computing taxable income for the taxable year.”

2004 - Subsec. (a). Pub. L. 108-311, Sec. 101(a), amended subsec. (a). Before amendment, it read as follows:

“(a) Allowance of Credit.--

“(1) In general.--

“There shall be allowed as a credit against the tax imposed by this chapter for the taxable year with respect to each qualifying child of the taxpayer an amount equal to the per child amount.

“(2) PER CHILD AMOUNT.--

“For purposes of paragraph (1), the per child amount shall be determined as follows:

In the case of any taxable year beginning in--	The per child amount is--
2003 or 2004	\$1,000
2005, 2006, 2007, or 2008	700
2009	800
2010 or thereafter	1,000.”

Subsec. (c)(1). Pub. L. 108-311, Sec. 204(a), amended par. (1). Before amendment, it read as follows:

“(1) In general.--

“The term ‘qualifying child’ means any individual if--

“(A) the taxpayer is allowed a deduction under section 151 with respect to such individual for the taxable year,

“(B) such individual has not attained the age of 17 as of the close of the calendar year in which the taxable year of the taxpayer begins, and

“(C) such individual bears a relationship to the taxpayer described in section 32(c)(3)(B).”

Subsec. (c)(2). Pub. L. 108-311, Sec. 204(b), amended par. (2) by substituting “subparagraph (A) of section 152(b)(3)” for “the first sentence of section 152(b)(3)”.

Subsec. (d)(1). Pub. L. 108-311, Sec. 104(a), amended par. (1) by adding the sentence at the end.

Subsec. (d)(1)(B). Pub. L. 108-311, Sec. 102(a), amended subpar. (B) by striking “(10 percent in the case of taxable years beginning before January 1, 2005)” after “15 percent”.

2003 - Subsec. (a)(2). Pub. L. 108-27, Sec. 101(a), amended the table in par. (2) by substituting “2003 or 2004 \$1,000” for “2001, 2002, 2003, or 2004 600”.

2002 - Subsec. (d)(1)(B). Pub. L. 107-147, Sec. 411(b), amended subpar. (B) by substituting “aggregate amount of credits allowed by this subpart” for “amount of credit allowed by this section”.

2001 - Subsec. (d)(2)(A)(iii). Pub. L. 107-90, Sec. 204(e)(1) amended clause (iii) by substituting “section 3211(a)” for “section 3211(a)(1)”. Note, Act Sec. 204(e)(1) provided that this amendment should be made to (d)(3)(A)(iii); however, par. (3) was redesignated as par. (2) by Pub. L. 107-16, Sec. 201(d), effective for tax years beginning after Dec. 31, 2000.

Subsec. (a). Pub. L. 107-16, Sec. 201(a), amended subsec. (a). Before amendment it read as follows:

“(a) Allowance of Credit.--

“There shall be allowed as a credit against the tax imposed by this chapter for the taxable year with respect to each qualifying child of the taxpayer an amount equal to \$500 (\$400 in the case of taxable years beginning in 1998).”

Subsec. (b). Pub. L. 107-16, Sec. 201(b)(2)(A), amended the heading of subsec. (b) by substituting “Limitations.-” for “Limitation based on adjusted gross income.-”.

Subsec. (b)(1). Pub. L. 107-16, Sec. 201(b)(2)(B), amended the heading of par. (1) by substituting “Limitation based on adjusted gross income.--” for “In general.-”.

Subsec. (b)(3). Pub. L. 107-16, Sec. 201(b)(1), added par. (3).

Subsec. (b)(3)(B). Pub. L. 107-16, Sec. 202(f)(2)(B), amended subpar. (B) by substituting “this section and section 23” for “this section”.

Subsec. (b)(3)(B). Pub. L. 107-16, Sec. 618(b)(2)(A), amended subpar. (B) by substituting “sections 23 and 25B” for “section 23”.

Subsec. (d). Pub. L. 107-16, Sec. 201(b)(2)(C)(i), amended subsec. (d) by substituting “subsection (b)(3)” for “section 26(a)” each place it appeared.

Subsec. (d)(1)(B). Pub. L. 107-16, Sec. 201(b)(2)(C)(ii), amended subpar. (B) by substituting “amount of credit allowed by this section” for “aggregate amount of credits allowed by this subpart”.

Subsec. (d). Pub. L. 107-16, Sec. 201(c)(1), amended so much of sec. 24(d) as precedes par. (2). Before amendment it read as follows:

“(d) Additional Credit for Families With 3 or More Children.--

“(1) In general.--In the case of a taxpayer with 3 or more qualifying children for any taxable year, the aggregate credits allowed under subpart C shall be increased by the lesser of--

“(A) the credit which would be allowed under this section without regard to this subsection and the limitation under section 26(a), or

“(B) the amount by which the aggregate amount of credits allowed by this subpart (without regard to this subsection) would increase if the limitation imposed by section 26(a) were increased by the excess (if any) of--

“(i) the taxpayer's social security taxes for the taxable year, over

“(ii) the credit allowed under section 32 (determined without regard to subsection (n)) for the taxable year.

“The amount of the credit allowed under this subsection shall not be treated as a credit allowed under this subpart and shall reduce the amount of credit otherwise allowable under subsection (a) without regard to section 26(a).”

Subsec. (d)(4). Pub. L. 107-16, Sec. 201(c)(2), added par. (4).

Subsec. (d)(2)-(4). Pub. L. 107-16, Sec. 201(d), struck par. (2) and redesignated par. (3) and (4) as par. (2) and (3), respectively. Before being struck, par. (2) read as follows:

“(2) Deduction of credit to taxpayer subject to alternative minimum tax.-

“For taxable years beginning after December 31, 2001, the credit determined under this subsection for the taxable year shall be reduced by the excess (if any) of--

“(A) the amount of tax imposed by section 55 (relating to alternative minimum tax) with respect to such taxpayer for such taxable year, over

(B)” the amount of the reduction under section 32(h) with respect to such taxpayer for such taxable year.”

1999 - Subsec. (d)(2). Pub. L. 106-170, Sec. 501(b)(1), amended par. (2) by substituting “2001” for “1998”.

1998 - Subsec. (d)(2). Pub. L. 105-277, Sec. 2001(b), amended par. (2) by substituting “For taxable years beginning after December 31, 1998, the credit” for “The credit”.

Subsec. (d)(3)-(4). Pub. L. 105-206, Sec. 6003(a)(1), amended subsec. (d) by striking pars. (3) and (4). Prior to being stricken, they read as follows:

“(3) Limitation.--

The limitation under this paragraph for any taxable year is the limitation under section 26 (without regard to this subsection)--

“(A) increased by the taxpayer's social security taxes for such taxable year, and

“(B) reduced by the sum of--

“(i) the credits allowed under this part other than under subpart C or this section, and

“(ii) the credit allowed under section 32 without regard to subsection (m) thereof.

“(4) Unused credit to be refundable.--

If the amount of the credit under paragraph (1)(B) exceeds the amount of the credit under paragraph (1)(A), such excess shall be treated as a credit to which subpart C applies. The rule of section 32(h) shall apply to such excess.”

Subsec. (d)(1)-(2). Pub. L. 105-206, Sec. 6003(a)(1), amended pars. (1) and (2). Prior to amendment they read as follows:

“(1) In general.--

In the case of a taxpayer with 3 or more qualifying children for any taxable year, the amount of the credit allowed under this section shall be equal to the greater of--

“(A) the amount of the credit allowed under this section (without regard to this subsection and after application of the limitation under section 26), or

“(B) the alternative credit amount determined under paragraph (2).

“(2) Alternative credit amount.--

For purposes of this subsection, the alternative credit amount is the amount of the credit which would be allowed under this section if the limitation under paragraph (3) were applied in lieu of the limitation under section 26.”

Subsec. (d)(5). Pub. L. 105-206, Sec. 6003(a)(1), redesignated par. (5) as par. (3).

Subsec. (d)(3). Pub. L. 105-206, Sec. 6003(a)(2), amended par. 3 (as redesignated by Pub. L. 105-206, Sec. 6003(a)(1)) by substituting “paragraph (1)” for “paragraph (3)”.

EFFECTIVE DATE OF 2021 AMENDMENTS

Amendment by Pub. L. 117-2, Sec. 9611(a), effective for taxable years beginning after December 31, 2020.

Amendment by Pub. L. 117-2, Sec. 9611(b)(2), effective for taxable years beginning after December 31, 2020.

Amendment by Pub. L. 117-2, Sec. 9612(a), effective for taxable years beginning after December 31, 2020.

EFFECTIVE DATE OF 2018 AMENDMENTS

Amendment by Pub. L. 115-141, Div. U, Sec. 101(i)(1), effective as if included in the provision of Protecting Americans from Tax Hikes Act of 2015 [Pub. L. 114-113, Div. Q, Sec. 205] to which it relates [effective for any return of tax, and any amendment or supplement to any return of tax, which is filed after Dec. 18, 2015].

Amendment by Pub. L. 115-141, Div. U, Sec. 401(a)(3), effective March 23, 2018.

EFFECTIVE DATE OF 2017 AMENDMENTS

Amendment by Pub. L. 115-97, Sec. 11022(a), effective for taxable years beginning after December 31, 2017.

EFFECTIVE DATE OF 2015 AMENDMENTS

Amendments by Pub. L. 114-113, Div. Q, Sec. 101, effective for taxable years beginning after the date of the enactment of this Act [Enacted: Dec. 18, 2015].

Amendments by Pub. L. 114-113, Div. Q, Sec. 205, as amended by Pub. L. 115-141, Div. U, Sec. 101(i)(2), effective for any return of tax, and any amendment or supplement to any return of tax, which is filed after the date of the enactment of this Act [Enacted: Dec. 18, 2015].

Amendments by Pub. L. 114-113, Div. Q, Sec. 208, effective for taxable years beginning after December 31, 2015.

Amendment by Pub. L. 114-27, Sec. 807(a), effective for taxable years beginning after December 31, 2014.

EFFECTIVE DATE OF 2014 AMENDMENTS

Amendment by Pub. L. 113-295, Div. A, Sec. 209(a), effective as if included in the provision of the American Recovery and Reinvestment Tax Act of 2009 [Pub. L. 111-5, Sec. 1003] to which it relates [Effective Date: Taxable years beginning after Dec. 31, 2008].

EFFECTIVE DATE OF 2013 AMENDMENTS

Amendments by Sec. 103(b) of Pub. L. 112-240 effective for taxable years beginning after December 31, 2012.

Amendments by Sec. 104(c)(2) of Pub. L. 112-240 effective for taxable years beginning after December 31, 2011.

EFFECTIVE DATE OF 2010 AMENDMENTS

Amendments by Sec. 103(b) of Pub. L. 111-312 effective for taxable years beginning after December 31, 2010.

Amendment by Sec. 10909 of Pub. L. 111-148 effective for taxable years beginning after December 31, 2009. Pub. L. 111-148, Sec. 10909(c), as amended by Pub. L. 111-312, Sec. 101(b)(1), provided that:

“(c) Sunset Provision.—Each provision of law amended by this section is amended to read as such provision would read if this section had never been enacted. The amendments made by the preceding sentence shall apply to taxable years beginning after December 31, 2011.”

EFFECTIVE DATE OF 2009 AMENDMENTS

Amendment by Section 1003(a) of Pub. L. 111-5, Div. B, effective for taxable years beginning after December 31, 2008.

Amendment by Section 1004(b)(1) of Pub. L. 111-5, Div. B, effective for taxable years beginning after December 31, 2008. Section 1004(e) of Pub. L. 111-5 provided that:

“(e) APPLICATION OF EGTRRA SUNSET.—The amendment made by subsection (b)(1) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] in the same manner as the provision of such Act to which such amendment relates.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

Amendment by Section 1142(b)(1)(A) of Pub. L. 111-5, Div. B, effective for vehicles acquired after the date of the enactment of this Act [Enacted: Feb. 17, 2009]. Section 1142(e) of Pub. L. 111-5 provided that:

“(e) APPLICATION OF EGTRRA SUNSET.—The amendment made by subsection (b)(1)(A) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] in the same manner as the provision of such Act to which such amendment relates.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

Amendment by Section 1144(b)(1)(A) of Pub. L. 111-5, Div. B, effective for taxable years beginning after December 31, 2008. Section 1144(d) of Pub. L. 111-5 provided that:

“(d) APPLICATION OF EGTRRA SUNSET.—The amendment made by subsection (b)(1)(A) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] in the same manner as the provision of such Act to which such amendment relates. Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

EFFECTIVE DATE OF 2008 AMENDMENTS

Amendment by Section 501(c)(1) of Pub. L. 110-351 effective for taxable years beginning after December 31, 2008.

Amendment by Section 106(e)(2)(B) of Div. B of Pub. L. 110-343 effective for taxable years beginning after December 31, 2007. Pub. L. 110-343, Div. B, Sec. 106(f)(3) provided that:

“(3) APPLICATION OF EGTRRA SUNSET.—The amendments made by subparagraphs (A) and (B) of subsection (e)(2) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] in the same manner as the provisions of such Act to which such amendments relate.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

Amendment by Section 205(d)(1)(A) of Div. B. of Pub. L. 110-343 effective for taxable years beginning after December 31, 2008. Pub. L. 110-343, Div. B, Sec. 205(f) provided that:

“(f) Application of EGTRRA Sunset.—The amendment made by subsection (d)(1)(A) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 in the same manner as the provision of such Act to which such amendment relates.”

Amendment by Section 501(a) of Div. C of Pub. L. 110-343 effective for taxable years beginning after December 31, 2007.

EFFECTIVE DATE OF 2007 AMENDMENTS

Amendments by Section 11(c)(1) of Pub. L. 110-172 effective as if included in the provisions of the Gulf Opportunity Zone Act of 2005 [Pub. L. 109-135, Sec. 402] to which they relate.

EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by Section 402(i)(3)(B)(ii) effective for taxable years beginning after December 31, 2005 [see Pub. L. 109-135, Sec. 402(m)(3)]. Section 402(i)(3)(H) of Pub. L. 109-135 provided that:

“(H) APPLICATION OF EGTRRA SUNSET.—The amendments made by this paragraph (and each part thereof) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] in the same manner as the provisions of such Act to which such amendment (or part thereof) relates.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

EFFECTIVE DATE OF 2004 AMENDMENTS

Section 101(e) of Pub. L. 108-311 provided that: “the amendments made by this section shall apply to taxable years beginning after December 31, 2003”.

Section 102(b) of Pub. L. 108-311 provided that: “the amendments made by this section shall apply to taxable years beginning after December 31, 2003”.

Section 104(c)(1) of Pub. L. 108-311 provided that: “the amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2003.”

Section 105 of Pub. L. 108-311 provided that:

“SEC. 105. APPLICATION OF EGTRRA SUNSET TO THIS TITLE.

“Each amendment made by this title shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] to the same extent and in the same manner as the provision of such Act to which such amendment relates.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

Section 208 of Pub. L. 108-311 provided that: “the amendments made by this title shall apply to taxable years beginning after December 31, 2004.”

EFFECTIVE DATE OF 2003 AMENDMENTS

Section 101(c) of Pub. L. 108-27 provided that: “the amendments made by this section shall apply to taxable years beginning after December 31, 2002.”

Section 107 of Pub. L. 108-27 provided that: “Each amendment made by this title shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] to the same effect and in the same manner as the provision of such Act to which such amendment relates.” Note that Pub. L. 112-240, Sec. 101(a)(1), struck Title IX of Pub. L. 107-16 effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012.

EFFECTIVE DATE OF 2002 AMENDMENTS

Section 411(x) of Pub. L. 107-147 provided that: “the amendments made by this section shall take effect as if included in the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16, Sec. 201] to which they relate.”

EFFECTIVE DATE OF 2001 AMENDMENTS

Section 204(f) of Pub. L. 107-90 provided that: “amendments made by this section shall apply to calendar years beginning after December 31, 2001.”

Section 201(e) of Pub. L. 107-16 provided that:

“(1) In general.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2000.

“(2) SUBSECTION (b).--The amendments made by subsection (b) shall apply to taxable years beginning after December 31, 2001.”

Section 202(g) of Pub. L. 107-16 provided that: “the amendments made by this section shall apply to taxable years beginning after December 31, 2001.”

Section 618(d) of Pub. L. 107-16 provided that: “the amendments made by this section shall apply to taxable years beginning after December 31, 2001.”

Note, however, that Pub. L. 107-147, Sec. 601(b)(2), provided that: “The amendments made by sections 201(b), 202(f), and 618(b) of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to taxable years beginning during 2002 and 2003.” Pub. L. 108-311, Sec. 312(b)(2), provided that: “The amendments made by sections 201(b), 202(f), and 618(b) of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to taxable years beginning during 2004 and 2005.”

Section 901 (Sunset of Provisions of Act) of Pub. L. 107-16, as amended by Pub. L. 107-358 and Pub. L. 111-312, and struck by Pub. L. 112-240, Sec. 101(a)(1) (effective for taxable, plan, or limitation years beginning after Dec. 31, 2012, and estates of decedents dying, gifts made, or generation skipping transfers after Dec. 31, 2012), provided that:

“(a) IN GENERAL.--All provisions of, and amendments made by, this Act shall not apply--

“(1) to taxable, plan, or limitation years beginning after December 31, 2012, or

“(2) in the case of title V, to estates of decedents dying, gifts made, or generation skipping transfers, after December 31, 2012.

“(b) APPLICATION OF CERTAIN LAWS.--The Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 shall be applied and administered to years, estates, gifts, and transfers described in subsection (a) as if the provisions and amendments described in subsection (a) had never been enacted.

“(c) EXCEPTION.-Subsection (a) shall not apply to section 803 (relating to no federal income tax on restitution received by victims of the Nazi regime or their heirs or estates).”

NOTE: Section 10909(c) of Pub. L. 111-148, as amended by Pub. L. 111-312, Sec. 101(b), provided:

“(c) Sunset Provision.—Each provision of law amended by this section is amended to read as such provision would read if this section had never been enacted. The amendments made by the preceding sentence shall apply to taxable years beginning after December 31, 2011.”

EFFECTIVE DATE OF 1999 AMENDMENTS

Section 501(c) of Pub. L. 106-170 provided that: “amendments made by this section shall apply to taxable years beginning after December 31, 1998.”

EFFECTIVE DATE OF 1998 AMENDMENTS

Section 2001(b) of Pub. L. 105-277 provided that: “amendments made by this section shall apply to taxable years beginning after December 31, 1997.”

Section 6024 of Pub. L. 105-206 provided that: “amendments made by this title [Sec. 6003] shall take effect as if included in the provisions of the Taxpayer Relief Act of 1997 to which they relate [Effective Date of Pub. L. 105-34, Sec. 101(a): Taxable years beginning after December 31, 1997].”

EFFECTIVE DATE

Effective for taxable years beginning after December 31, 1997.

TEMPORARY SPECIAL RULE FOR DETERMINATION OF EARNED INCOME

Sec. 211 of Pub. L. 116-260, Div. EE, provided:

“SEC. 211. TEMPORARY SPECIAL RULE FOR DETERMINATION OF EARNED INCOME.

“(a) IN GENERAL.—If the earned income of the taxpayer for the taxpayer's first taxable year beginning in 2020 is less than the earned income of the taxpayer for the preceding taxable year, the credits allowed under sections 24(d) and 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting—

“(1) such earned income for the preceding taxable year, for

“(2) such earned income for the taxpayer's first taxable year beginning in 2020.

“(b) EARNED INCOME.—

“(1) IN GENERAL.—For purposes of this section, the term ‘earned income’ has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986.

“(2) APPLICATION TO JOINT RETURNS.—For purposes of subsection (a), in the case of a joint return, the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.

“(c) SPECIAL RULES.—

“(1) ERRORS TREATED AS MATHEMATICAL ERROR.—For purposes of section 6213 of the Internal Revenue Code of 1986, an incorrect use on a return of earned income pursuant to subsection (a) shall be treated as a mathematical or clerical error.

“(2) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.—Except as otherwise provided in this section, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under subsection (a).”

OTHER DISASTER-RELATED TAX RELIEF PROVISIONS.

Section 204 of Pub. L. 116-94, Div. Q, provided that:

“(a) TEMPORARY INCREASE IN LIMITATION ON QUALIFIED CONTRIBUTIONS.—

“(1) SUSPENSION OF CURRENT LIMITATION.—Except as otherwise provided in paragraph (2), qualified contributions shall be disregarded in applying subsections (b) and (d) of section 170 of the Internal Revenue Code of 1986.

“(2) APPLICATION OF INCREASED LIMITATION.— For purposes of section 170 of the Internal Revenue Code of 1986—

“(A) INDIVIDUALS.—In the case of an individual—

“(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of the taxpayer's contribution base (as defined in subparagraph (H) of section 170(b)(1) of such Code) over the amount of all other charitable contributions allowed under section 170(b)(1) of such Code.

“(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(1) of such Code) exceeds the limitation of clause (i), such excess shall be added to the excess described in section 170(b)(1)(G)(ii).

“(B) CORPORATIONS.—In the case of a corporation—

“(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of the taxpayer's taxable income (as determined under paragraph (2) of section 170(b) of such Code) over the amount of all other charitable contributions allowed under such paragraph.

“(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(2) of such Code) exceeds the limitation of clause (i), such excess shall be appropriately taken into account under section 170(d)(2) subject to the limitations thereof.

“(3) QUALIFIED CONTRIBUTIONS.—

“(A) IN GENERAL.—For purposes of this subsection, the term “qualified contribution” means any charitable contribution (as defined in section 170(c) of the Internal Revenue Code of 1986) if—

“(i) such contribution—

“(I) is paid, during the period beginning on January 1, 2018, and ending on the date which is 60 days after the date of the enactment of this Act, in cash to an organization described in section 170(b)(1)(A) of such Code, and

“(II) is made for relief efforts in one or more qualified disaster areas,

“(ii) the taxpayer obtains from such organization contemporaneous written acknowledgment (within the meaning of section 170(f)(8) of such Code) that such contribution was used (or is to be used) for relief efforts described in clause (i)(II), and

“(iii) the taxpayer has elected the application of this subsection with respect to such contribution.

“(B) EXCEPTION.—Such term shall not include a contribution by a donor if the contribution is—

“(i) to an organization described in section 509(a)(3) of the Internal Revenue Code of 1986, or

“(ii) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2) of such Code).

“(C) APPLICATION OF ELECTION TO PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, the election under subparagraph (A)(iii) shall be made separately by each partner or shareholder.

“(b) SPECIAL RULES FOR QUALIFIED DISASTER-RELATED PERSONAL CASUALTY LOSSES.—

“(1) IN GENERAL.—If an individual has a net disaster loss for any taxable year—

“(A) the amount determined under section 165(h)(2)(A)(ii) of the Internal Revenue Code of 1986 shall be equal to the sum of—

“(i) such net disaster loss, and

“(ii) so much of the excess referred to in the matter preceding clause (i) of section 165(h)(2)(A) of such Code (reduced by the amount in clause (i) of this subparagraph) as exceeds 10 percent of the adjusted gross income of the individual,

“(B) section 165(h)(1) of such Code shall be applied by substituting “\$500” for “\$500 (\$100 for taxable years beginning after December 31, 2009)”,

“(C) the standard deduction determined under section 63(c) of such Code shall be increased by the net disaster loss, and

“(D) section 56(b)(1)(E) of such Code (section 56(b)(1)(D) of such Code in the case of taxable years ending after December 31, 2018) shall not apply to so much of the standard deduction as is attributable to the increase under subparagraph (C) of this paragraph.

“(2) NET DISASTER LOSS.—For purposes of this subsection, the term “net disaster loss” means the excess of qualified disaster-related personal casualty losses over personal casualty gains (as defined in section 165(h)(3)(A) of the Internal Revenue Code of 1986).

“(3) QUALIFIED DISASTER-RELATED PERSONAL CASUALTY LOSSES.—For purposes of this subsection, the term “qualified disaster-related personal casualty losses” means losses described in section 165(c)(3) of the Internal Revenue Code of 1986 which arise in a qualified disaster area on or after the first

day of the incident period of the qualified disaster to which such area relates, and which are attributable to such qualified disaster.

“(c) SPECIAL RULE FOR DETERMINING EARNED INCOME.—

“(1) IN GENERAL.—In the case of a qualified individual, if the earned income of the taxpayer for the applicable taxable year is less than the earned income of the taxpayer for the preceding taxable year, the credits allowed under sections 24(d) and 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting—

“(A) such earned income for the preceding taxable year, for

“(B) such earned income for the applicable taxable year.

“(2) QUALIFIED INDIVIDUAL.—For purposes of this subsection, the term “qualified individual” means any individual whose principal place of abode at any time during the incident period of any qualified disaster was located—

“(A) in the qualified disaster zone with respect to such qualified disaster, or

“(B) in the qualified disaster area with respect to such qualified disaster (but outside the qualified disaster zone with respect to such qualified disaster) and such individual was displaced from such principal place of abode by reason of such qualified disaster.

“(3) APPLICABLE TAXABLE YEAR.—For purposes of this subsection, the term “applicable taxable year” means—

“(A) in the case of a qualified individual other than an individual described in subparagraph (B), any taxable year which includes any portion of the incident period of the qualified disaster to which the qualified disaster area referred to in paragraph (2)(A) relates, or

“(B) in the case of a qualified individual described in subparagraph (B) of paragraph (2), any taxable year which includes any portion of the period described in such subparagraph.

“(4) EARNED INCOME.—For purposes of this subsection, the term “earned income” has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986.

“(5) SPECIAL RULES.—

“(A) APPLICATION TO JOINT RETURNS.—For purposes of paragraph (1), in the case of a joint return for an applicable taxable year—

“(i) such paragraph shall apply if either spouse is a qualified individual, and

“(ii) the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.

“(B) UNIFORM APPLICATION OF ELECTION.—Any election made under paragraph (1) shall apply with respect to both sections 24(d) and 32 of the Internal Revenue Code of 1986.

“(C) ERRORS TREATED AS MATHEMATICAL ERROR.—For purposes of section 6213 of the Internal Revenue Code of 1986, an incorrect use on a return of earned income pursuant to paragraph (1) shall be treated as a mathematical or clerical error.

“(D) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.—Except as otherwise provided in this subsection, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under paragraph (1).”

SPECIAL RULE FOR DETERMINING EARNED INCOME

Section 504(c) of Pub. L. 115-63 provided:

“(1) IN GENERAL.—In the case of a qualified individual, if the earned income of the taxpayer for the taxable year which includes the applicable date is less than the earned income of the taxpayer for the preceding taxable year, the credits allowed under sections 24(d) and 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting—

“(A) such earned income for the preceding taxable year, for—

“(B) such earned income for the taxable year which includes the applicable date.

“In the case of a resident of Puerto Rico determining the credit allowed under section 24(d)(1)(B)(ii) of such Code, the preceding sentence shall be applied by substituting ‘social security taxes (as defined in section 24(d)(2)(A) of the Internal Revenue Code of 1986)’ for ‘earned income’ each place it appears.

“(2) QUALIFIED INDIVIDUAL.

“For purposes of this subsection—

“(A) IN GENERAL.—The term “qualified individual” means any qualified Hurricane Harvey individual, any qualified Hurricane Irma individual, and any qualified Hurricane Maria individual.

“(B) QUALIFIED HURRICANE HARVEY INDIVIDUAL.—The term “qualified Hurricane Harvey individual” means any individual whose principal place of abode on August 23, 2017, was located—

“(i) in the Hurricane Harvey disaster zone, or

“(ii) in the Hurricane Harvey disaster area (but outside the Hurricane Harvey disaster zone) and such individual was displaced from such principal place of abode by reason of Hurricane Harvey.

“(C) QUALIFIED HURRICANE IRMA INDIVIDUAL.—The term “qualified Hurricane Irma individual” means any individual (other than a qualified Hurricane Harvey individual) whose principal place of abode on September 4, 2017, was located—

“(i) in the Hurricane Irma disaster zone, or

“(ii) in the Hurricane Irma disaster area (but outside the Hurricane Irma disaster zone) and such individual was displaced from such principal place of abode by reason of Hurricane Irma.

“(D) QUALIFIED HURRICANE MARIA INDIVIDUAL.—The term “qualified Hurricane Maria individual” means any individual (other than a qualified Hurricane Harvey individual or a qualified Hurricane Irma individual) whose principal place of abode on September 16, 2017, was located—

“(i) in the Hurricane Maria disaster zone, or

“(ii) in the Hurricane Maria disaster area (but outside the Hurricane Maria disaster zone) and such individual was displaced from such principal place of abode by reason of Hurricane Maria.

“(3) APPLICABLE DATE.—For purposes of this subsection, the term “applicable date” means—

“(A) in the case of a qualified Hurricane Harvey individual, August 23, 2017,

“(B) in the case of a qualified Hurricane Irma individual, September 4, 2017, and

“(C) in the case of a qualified Hurricane Maria individual, September 16, 2017.

“(4) EARNED INCOME.—For purposes of this subsection, the term “earned income” has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986.

“(5) SPECIAL RULES.

“(A) APPLICATION TO JOINT RETURNS.—For purposes of paragraph (1), in the case of a joint return for a taxable year which includes the applicable date—

“(i) such paragraph shall apply if either spouse is a qualified individual, and

“(ii) the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.

“(B) UNIFORM APPLICATION OF ELECTION.—Any election made under paragraph (1) shall apply with respect to both sections 24(d) and 32, of the Internal Revenue Code of 1986.

“(C) ERRORS TREATED AS MATHEMATICAL ERROR.—For purposes of section 6213 of the Internal Revenue Code of 1986, an incorrect use on a return of earned income pursuant to paragraph (1) shall be treated as a mathematical or clerical error.

“(D) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.—Except as otherwise provided in this subsection, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under paragraph (1).”

PENSIONS AND INDIVIDUAL RETIREMENT ARRANGEMENT PROVISIONS OF ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 MADE PERMANENT

Section 811 of Pub. L. 109-280 provided that:

“Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 [Pub. L. 107-16] shall not apply to the provisions of, and amendments made by, subtitles A through F [Sections 601-666] of title VI of such Act (relating to pension and individual retirement arrangement provisions).”

SPECIAL RULE FOR DETERMINING EARNED INCOME

Section 406 of Pub. L. 109-73, before repeal by Pub. L. 109-135, Sec. 201(b)(4) (effective Dec. 21, 2005), provided that:

“(a) IN GENERAL.--In the case of a qualified individual, if the earned income of the taxpayer for the taxable year which includes August 25, 2005, is less than the earned income of the taxpayer for the preceding taxable year, the credits allowed under sections 24(d) and 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting--

“(1) such earned income for the preceding taxable year, for

“(2) such earned income for the taxable year which includes August 25, 2005.

“(b) QUALIFIED INDIVIDUAL.--For purposes of this section, the term “qualified individual” means any individual whose principal place of abode on August 25, 2005, was located--

“(1) in the core disaster area, or

“(2) in the Hurricane Katrina disaster area (but outside the core disaster area) and such individual was displaced from such principal place of abode by reason of Hurricane Katrina.

“(c) EARNED INCOME.--For purposes of this section, the term “earned income” has the meaning given such term under section 32(c) of such Code.

“(d) SPECIAL RULES.--

“(1) APPLICATION TO JOINT RETURNS.--For purpose of subsection (a), in the case of a joint return for a taxable year which includes August 25, 2005--

“(A) such subsection shall apply if either spouse is a qualified individual, and

“(B) the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.

“(2) UNIFORM APPLICATION OF ELECTION.--Any election made under subsection (a) shall apply with respect to both section 24(d) and section 32 of such Code.

“(3) ERRORS TREATED AS MATHEMATICAL ERROR.--For purposes of section 6213 of such Code, an incorrect use on a return of earned income pursuant to subsection (a) shall be treated as a mathematical or clerical error.

“(4) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.--Except as otherwise provided in this section, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under subsection (a).”

REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.

Section 203 of Pub. L. 107-16 provided that:

“Any payment considered to have been made to any individual by reason of section 24 of the Internal Revenue Code of 1986, as amended by section 201, shall not be taken into account as income and shall not be taken into account as resources for the month of receipt and the following month, for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.”

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