



Child Tax Credit

The Child Tax Credit helps families with qualifying children get a tax break. You may be able to claim the credit even if you don't normally file a tax return.

- The Child Tax Credit (CTC) is a non-refundable credit that allows people with a qualifying child to reduce their tax liability.
- The Additional Child Tax Credit (ACTC) is a refundable part of the CTC. ACTC allows certain taxpayers who are eligible for the CTC to receive a refund if the CTC is more than their tax liability.
- Credit for Other Dependents (ODC) is a non-refundable credit for taxpayers with dependents who are not eligible for the CTC/ACTC.

Who qualifies for the Child Tax Credit/Additional Child Tax Credit

To qualify for the Child Tax Credit, you (or your spouse, if married filing jointly,) and each qualifying child must have a Social Security number that is valid for employment in the United States and issued before the

due date of the tax return (including extensions).

Additionally, to be a qualifying child for the 2025 tax year, your child generally must:

- Be under 17 at the end of the tax year.
- Be your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of one of these (for example, a grandchild, niece or nephew).
- Not provide more than half of his or her own support for the tax year.
- Have lived with you for more than half the tax year.
- Be claimed as a dependent on your return.
- Not file a joint return for the year (or filed the joint return only to claim a refund of taxes withheld or estimated taxes).
- Be a U.S. citizen, U.S. National or a U.S. resident alien.

The Child Tax Credit is worth up to \$2,200 per qualifying child. If you have little or no federal income tax liability, you may qualify for the Additional Child Tax Credit, up to \$1,700 per qualifying child depending on your income. You must have earned income of at least \$2,500 to be eligible for the ACTC.

You qualify for the full amount of the Child Tax Credit for each qualifying child if you meet all eligibility factors and your annual income is not more than \$200,000 (\$400,000 if filing a joint return). Parents and guardians with higher incomes may be eligible to claim a partial credit.

If you claimed the Earned Income Tax Credit (EITC) or the Additional Child Tax Credit (ACTC), the IRS cannot issue these refunds before mid-February. This applies to the entire refund, even the portion not associated with these credits. Check [Where's My Refund](#) in mid-to late February for your personalized refund date. Where's My Refund is updated once a day and remains the best way to check the status of your refund.

Who qualifies for the Credit for Other Dependents

If you do not meet the criteria to claim the Child Tax Credit or Additional Child Tax Credit, you may qualify for the Credit for Other Dependents (ODC) for your child or dependent. They must:

- Be claimed as a dependent on your tax return.
- Be a U.S. citizen, U.S. national, or U.S. resident alien.
- Have a Social Security number, Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN).

The maximum credit amount is \$500 for each dependent and begins to decrease in value if your adjusted gross income exceeds \$200,000 (\$400,000 for married filing jointly).

How to determine eligibility and claim the credits

Use the [Interactive Tax Assistant](#) to see if you're eligible to claim the CTC, ACTC or ODC.

If you qualify, claim the CTC/ACTC or ODC by entering your children and other dependents on [Form 1040, U.S. Individual Income Tax Return](#), and attaching a completed [Schedule 8812, Credits for Qualifying Children and Other Dependents](#)

Information if we audit or deny your claim:

- [I received a letter from IRS about my credit: What should I do?](#)
- [What to do if we deny your claim](#)

Other tax credits for families

If you qualify for the Child Tax Credit, you may also qualify for these tax credits:

- [Child and Dependent Care Credit](#)
- [Earned Income Tax Credit](#)
- [Adoption Credit and Adoption Assistance Programs](#)
- [Education credits](#)

Resources

Child Tax Credit

- [Avoid common CTC, ACTC and ODC errors](#)
- [Tax benefits eligibility chart](#)
- [Find tax information for parents](#)