

About the NEW Advanced Child Tax Credit

Under the *American Rescue Plan Act of 2021*, half of the Child Tax Credit will be paid to taxpayers in advance. Credit eligibility and amounts will be determined based on a taxpayer's 2019 or 2020 tax return. The IRS urges those who haven't filed their 2020 return to do so as soon as possible so they can receive any advance payment they're eligible for.

Payments will be up to \$300 per month for each qualifying child under age 6 and up to \$250 per month for each qualifying child ages 6-17.



These payments will occur monthly between July 15th and December 15th of 2021, and will be sent via direct deposit to the bank account that is on file with the IRS. In some cases, eligible taxpayers will receive their payments via paper check or debit card. Most taxpayers do not need to take action in order to receive their payments as long as they have filed a 2019 or 2020 tax return.

Eligibility & Amounts for 2021

Who is Eligible for the 2021 Child Tax Credit?

Taxpayers with qualifying child dependents who:

- Are US citizens or resident aliens
- Have a valid Social Security Number
- Are age 17 and under

How much is the new Child Tax Credit worth?

Credit amounts may vary or be reduced based on household income, but typically:

- \$3,000 per qualifying child between ages 6-17
- \$3,600 per qualifying child under age 6

Please note that advance payments won't be offset to pay past-due child support, back taxes, as well as any Federal or state debts. However, payments are not protected from garnishment by creditors and debt collectors.

Resources & Tools

IRS' Child Tax Credit Website

The IRS has developed a webpage at [IRS.gov/childtaxcredit2021](https://www.irs.gov/childtaxcredit2021) to provide the most up-to-date information about the Child Tax Credit and the advance payments. The webpage will host tools such as the Non-Filer tool, the Child Tax Credit Update Portal, and more.

Child Tax Credit Non-Filer Tool

The Child Tax Credit Non-Filer Tool is available at go.usa.gov/x6NNT. This tool can be used to submit information about your household so the IRS can determine your eligibility. Note that this tool is for individuals who: 1.) are not required to file a 2020 tax return, 2.) didn't file a 2020 return and don't plan to, 3.) have their main home in the United States for more than half of the year.

Child Tax Credit Update Portal

The Child Tax Credit Update Portal is available at go.usa.gov/x6y6s. This portal can be used to view your eligibility, view advanced payments, add direct deposit information and unenroll from getting advanced payments.