

# **Indiana Legal Services, Inc**



Using the law to fight poverty, empower clients, and improve access to justice.

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## **Child Tax Credit**

**With the Child Tax Credit, you may be able to reduce your federal income tax by up to \$1,000 per qualifying child under the age of 17. You may also be able to claim the Additional Child Tax Credit, which refunds the amount of the credit to you even if the credit exceeds your tax liability.**

### **Who is a qualifying Child?**

The child must be under age 17 at the end of the year.

The child must either be your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of these individuals, which includes your grandchild, niece, or nephew. An adopted child is always treated as your own.

The child must not have provided more than half of their own support.

The child must not file a joint return for the year (or file it only to claim a refund of withheld income tax or estimated tax paid).

You must be entitled to claim the child as a dependent on your federal tax return.

The child must be a U.S. citizen, U.S. National, or U.S. resident alien.

Generally, the child must have lived with you for more than half of the tax year. There are special rules in the cases of married parents separating during the year.

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

Last Updated: October 2015



[Child Tax Credit Tri-fold Pamphlet](#)

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Printed: August 20, 2019

<http://www.indianalegalservices.org/node/827/child-tax-credit>

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