

## FEDERAL CHILD TAX CREDIT

You may be able to claim a child tax credit if you have a qualifying child. The credit can be as much as \$600 for each qualifying child.

A qualifying child is a child who:

1. Is claimed as your dependent,
2. Was under age 17 at the end of 2001,
3. Is your son, daughter, adopted child, descendant of a child, stepchild, or foster child, and
4. Is an U.S. citizen or resident.

The credit is limited if your modified adjusted gross income is above a certain amount. The amount at which this phase out begins depends on your filing status, which is as follows:

1. Married filing joint \$110,000
2. Head of Household/Single/Qualifying Widow or Widower \$75,000
3. Married filing separate \$55,000

The child tax credit is also limited by the amount of your tax liability. However, you may be able to claim the "additional" child tax credit if you have three or more qualifying children and you are not able to claim the full \$600 child tax credit for each child. The additional child tax credit may give you a refund even if you do not owe tax.

The total of both credits cannot be more than \$600 for each qualifying child. These credits are in addition to the child and dependent care credit and the earned income credit.

Follow your [Form 1040](#) or [Form 1040A](#) instructions and complete the child tax credit worksheet. Certain taxpayers may also have to complete worksheets in [Publication 972](#). Use [Form 8812](#) to figure the additional child tax credit and attach it to your return. For more information on the child tax credit, order [Publication 17](#). To order forms and publications, call 1-800-829-3676, or download them from the [Forms and Publications](#) section of the IRS web site at [www.irs.gov](http://www.irs.gov).



### LEGAL AID SOCIETY OF ORANGE COUNTY/COMMUNITY LEGAL SERVICES

**Low Income Taxpayer Clinic**

(800) 834-5001 or (714) 571-5200

Mondays – Thursday 9 a.m. – 8 p.m./Fridays 9 a.m. – 4 p.m.