Child Tax Credit

Additional Child Tax Credit

Advance Child Tax Credit Payment

Want more information about the Child Tax Credit?

Read IRS Publication 972.

Where can I get IRS Publication 972?

Personal Computer
www.irs.gov

Tax Fax Service
(must call from fax machine and use the catalog number below)
703-368-9694

Phone
1-800-829-3676

IRS Department of the Treasury Internal Revenue Service
Publication 3965 (Rev. 10-2003)
Catalog Number 33428Y

Got Kids?

- You may be able to take the Child Tax Credit and the Additional Child Tax Credit.
- You may have received the Advance Child Tax Credit payment.

Advance Child Tax Credit Payment

- An early refund of the 2003 Child Tax Credit was issued to eligible taxpayers who claimed the child tax credit on their 2002 tax return and had a qualifying child that was born after 1986.
- If you received the Advance Child Tax Credit payment, you must include the amount received when calculating the 2003 Child Tax Credit.
- To find information about your advance payment, go to www.irs.gov. Type in IRS Keyword "Advance Child Tax Credit". This site is available through April 15, 2004.
- To access the secured web site you will need your Social Security Number, your filing status, and your total number of exemptions shown on your 2002 return.

Child Tax Credit 2003

- The Child Tax Credit is a nonrefundable credit that can reduce your tax.
- Maximum child tax credit for each qualifying child is $1,000.

Additional Child Tax Credit

- Additional child tax credit is available to individuals who did not get full benefit of the Child Tax Credit.
- The Additional Child Tax Credit may give you a refund even if you do not owe any tax. File Form 8812 to claim the Additional Child Tax Credit.

Who is a qualifying child?

Any child who:

- Is your son, daughter, stepchild, adopted child, grandchild, or eligible foster child,
- Was under age 17 at the end of 2003,
- Is a citizen or resident of the United States, and
- Is claimed as your dependent.