



Child Tax Credit (CTC)

File a tax return to claim the child tax credit for each qualifying child who has a valid social security number issued before the due date of the return. Generally, the qualifying child must be:

- Your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew) who can be claimed as a dependent on your return. For more information, see **Publication 501, Dependents, Standard Deduction, and Filing Information**.
- Under age 17 at the end of the year.
- A U.S. citizen, U.S. national, or U.S. resident alien. For more information, see **Publication 519, U.S. Tax Guide for Aliens**.

Use the IRS Interactive Tax Assistant tool “**Does My Child/Dependent Qualify for the Child Tax Credit or the Credit for Other Dependents?**” to determine if a person qualifies you for the Child Tax Credit or the Credit for Other Dependents (ODC).

Visit “**What You Need to Know about CTC, ACTC, and ODC**” for more information or scan the QR Code:

