

# Important

- The 2022 Child Tax Credit is not fully refundable.
- The qualifying dependent must be 16 or younger at the end of 2022
- The 2022 CTC maximum is \$2,000 of which \$1,500 may be refundable.
- The IRS did not make any advanced payment of the Child Tax Credit in 2022.

**The Child Tax Credit has an earned income component in its calculation. Taxpayers with no earned income will not qualify for the 2022 CTC.**



# LITC

Alaska Business Development Center's Low Income Taxpayer Clinic provides assistance year round to low income and English-as-a-Second Language taxpayers. Assistance includes education on taxpayer rights and responsibilities, consultation on IRS issues and representation on IRS disputes. Tax preparation is not conducted under the Low Income Taxpayer Clinic.



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## Understanding...

# 2022 CHILD TAX CREDIT

*Claiming the Child Tax Credit on your 2022 return.*

Generally the IRS has reverted to pre 2021 rules for determining eligibility and qualifications for the Child Tax Credit and Credit for Other Dependents.

The non-refundable portion cannot be greater than Form 1040 Line 18.

There are special rules for determining the refundable portion; Additional Child Tax Credit. There is an earned income requirement.

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Alaska Business Development Center  
Low Income Taxpayer Clinic

# Who Qualifies for the Child Tax Credit on their 2022 return

- Claimant can not be a dependent on another return.
- Claimant must have a valid SSN or ITIN issued prior to the due date of the return.
- Claimant must claim a Qualifying Child on 2022 return.
- To avoid a reduction in the Child tax Credit the modified adjusted gross income of the claimant cannot exceed:
  - \$400,000 if Married Filing Joint
  - \$200,000 all other filing statuses

## Contact the IRS...

1 (800) 829-1040  
www.irs.gov



# 2022 Child Tax Credit Rules

- The 2022 Child Tax Credit is NOT fully refundable.
- CTC maximum is \$2,000 per qualifying child.
- Credit for Other Dependents.
  - \$500 non-refundable credit for qualifying dependents that do not qualify for the Child Tax Credit.
  - Must have an identification number (ATIN, ITIN or SSN) issued before the due date of the return.
- The Child Tax Credit and Other Dependent Credit combined with any other non-refundable credits can not be greater than Form 1040 Line 18.
- The Additional Child Tax Credit May be Refundable.
  - Based on children that were used to claim the Child Tax Credit and not all the credit was used.
  - Reduced by amounts taken as CTC.
  - Limited to \$1,500 per qualifying child.
  - Claimant with more than \$2,500 in earned income may be eligible for the credit if they have at least one qualifying child.
  - Refunds that contain the Additional Child Tax Credit or Earned Income Credit will not be deposited in claimant's account until the first week of March.

# Who is a Qualifying Child for the Child Tax Credit in 2022

- Must not turn 17 before January 1, 2023
- Must have a qualifying SSN issued prior to the due date of the 2022 return.
- Must be the claimant's son, daughter, step-child, eligible foster child, brother, sister, step-brother, stepsister, half-brother, half-sister or a descendant of any of them.
- Child must not provide more than one-half of his or her own support during 2022.
- Must live with the claimant for more than one-half of tax year 2022. For exceptions to this requirement, see [Form 1040 Instructions](#), Exception to time lived with you.
- The child must be properly claimed as the claimant's dependent.
- The child must be a U.S. citizen, U.S. national or U.S. resident alien.
- The child cannot file a joint return.
- A child can only be claimed on one 2022 tax return.

## 2022 Child Tax Credit Maximum Amounts

Children age under 17 at the end of the tax year	\$2,000
Credit for Other Dependents	\$500
Additional Child Tax Credit	\$1,500