

Credit,
Child & Dependent Care
Credit ,
and Earned Income Tax
Credit
Publish Date: November, 2021

■ Child Tax Credit (CTC) for 2021

- The Child Tax Credit helps offset costs of raising children
- More families will be eligible for some form of CTC, including non-filers and families without recent income
- The CTC will be refundable for many, along with a possible additional credit; dependent care credits are available also
- All Child Tax Credits credits will be filed on Schedule 8812:
Credits for Qualifying Children and Other Dependents

Child Tax Credit Eligibility for 2021

Who is eligible?

- No minimum income requirement to claim
- Taxpayer and spouse both need SSN or ITIN
- Children must be “qualifying children”
(age, relationship, support, dependency, SSN)

Note: *If parents are separated or divorced, they can't both claim tax credits for the same child (more on that later).*

Chart of Child Tax Credit 2021 Changes

	2020	2021 CTC (new)
Credit amount	\$2,000 per child	\$3,600 for children age 5 and under;
Age of child	Children 16 and under	\$3,000 for 17 and under Children age 17 and under
Refund amount	Up to \$1,400 was refundable	Fully refundable
Income	Needed \$2,500 of earned income to qualify	No income requirement; can be claimed with zero income
Adv. payments	No advance payments	Monthly payments July-Dec. 2021
Phase-out rate	Credit's decreases began at \$200,000 (S, HoH), and \$400,000 (MFJ)	Credit's decreases begin at \$75,000 (S), \$112,000 (HoH), and \$150,000 (MFJ)

Two Step Reductions for Higher Incomes

- First step: reduced to \$2,000 per child
 - Reduced by \$50 for each \$1,000 above the income thresholds of \$75,000, \$112,500, and \$150,000.
- Second step: reduced again below \$2,000 per child
 - Reduced by \$50 for each \$1,000 above the income thresholds of \$200,000 and \$400,000, until reaching \$0.

Advanced CTC Payment Eligibility 2021 - New!

- Who is eligible for the advanced payments?
 - Have a qualifying child age 17 or under with a valid SSN
 - Filed a 2019 or 2020 tax return claiming a CTC or entered information into the Non-Filers tool
 - Made less than certain income limits
 - Taxpayer (or spouse) must have lived in a main US home more than half the year or be a Puerto Rican resident.

Advanced Child Tax Credit Payments - New!

- IRS is making monthly* advance payments
 - Beginning July 15 and ending December 15, 2021
 - Based on 2020 tax return, (or 2019 until 2020 is filed)
 - No payment for child dying prior to January 1, 2021
- If all 6 payments are received, the total should equal half of the taxpayer's annual estimated Child Tax Credit.

** IRS may adjust monthly amounts based on taxpayer income*

Advance Child Tax Credit Payments Notes

- Taxpayers may opt out of part or all payments.
- Advanced payments are not income
- Advance payments are not loans.
- Advance payments will be entered on 2021 return.

■ Custody and claiming the Child Tax Credit

- The taxpayer who claimed the child in 2020 will automatically begin receiving the advanced payments in July, 2021, unless a change is registered on the IRS portal.
- **Only one taxpayer can claim the CTC.**

■ Custody and claiming the Child Tax Credit

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■ Custody and claiming the Child Tax Credit

- Generally, the recipient of the advance payments will also claim the CTC.
- If another parent or relative claims the CTC, IRS may question the validity of the advance payments and need to investigate.
- **Which may delay the delivery of any tax refunds.**

■ Excess Advance Payments

- If the TP earns more than allowed or receives more advance payments incorrectly, the IRS **may require** repayment on the 2021 return.
- Meaning, the TP will either owe more taxes or see a decrease in their tax refund.
- Excess (unprotected) advance payments will be treated as additional income.

■ Repayment Protection Clause

- Repayment protection for lower income families in case the IRS overpays.
- For incomes of less than \$40,000 (S), \$50,000 (HoH), and \$60,000 (MFJ), repayment will be required for advance payments in excess of the actual CTC credit.
- Protection only applies to changes in the number of children and not to changes in income.
- The protection amount decreases as the income increases.

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- The protection amount decreases as the income increases.

Reconciling Advance Payments of CTC

- Payments will be reconciled with the actual credit allowed on the 2021 return.
- **Best if the Taxpayer brings IRS Letter/Form 6419**
 - Mailed to taxpayers in January, 2022
 - Shows number of eligible dependents
 - Shows amount of advance CTC payments
 - Same information can be found on IRS sites

Useful IRS Website Taxpayer Tools

■ IRS.gov site:

- Manage Payments tool: Will be able to view your payments
- Non-filer: Submit Your Information tool
- Check If You're Eligible tool
- Resources and Guidance
- Questions and Answers

IRS Website Taxpayer Tools - IRS.gov



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How can we help you?



Get Your Refund Status



View Your Account



Manage Your Child Tax Credit Payments



Get Your Economic Impact Payment Status



Get Your Tax Record



Make a Payment



Get Coronavirus Tax Relief



Apply for an Employer ID Number (EIN)



Tax Professionals: Renew Your PTIN

Tools & Applications

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Advance Child Tax Credit Payments in 2021

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Individuals

[Advance Child Tax Credit](#)[Earned Income Tax Credit](#)

Businesses and Self Employed



Unenroll or Update Information by November 29

The deadline to unenroll or update your information on the Child Tax Credit Update Portal is 11:59 p.m. Eastern time on November 29, 2021.

Important changes to the Child Tax Credit are helping many families get advance payments of the credit:

- Half the total credit amount is being paid in advance monthly payments. See the [payment date schedule](#).
- You claim the other half when you file your 2021 income tax return.

Advance payments are sent automatically to eligible people. You do not need to take any action if we have your tax information.

Who Qualifies for Advance Payments

To qualify for advance payments of the Child Tax Credit, you (and your spouse, if you filed a joint return) must have:

- Filed a 2019 or 2020 tax return and claimed the Child Tax Credit on the return **or**
- Given us your information in 2020 to receive the Economic Impact Payment with the Non-Fileers: Enter Payment Info

IRS Website Taxpayer Tools - IRS.gov

- Made less than certain income limits.

Manage Payments

Use this tool to:

- Check if you're enrolled for advance payments
- Unenroll from advance payments
- Update your bank account and mailing address
- Update your modified adjusted gross income if it changed in 2021
- View your payments

In the coming weeks you will be able to [make other updates that affect your payment](#).

[Manage Payments](#)

Non-Filer: Submit Your Information

If you aren't required to file a tax return and haven't given us your information already, you will need to give us some basic information for the Child Tax Credit.

[Enter Your Information](#)

Check If You're Eligible

Check if you may qualify for advance payments.

[Use the Eligibility Assistant](#)

IRS Website Taxpayer Tools - IRS.gov

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[Enter Your Information](#)

Check If You're Eligible

Check if you may qualify for advance payments.



[Use the Eligibility Assistant](#)

■ TaxSlayer Data Entry Points

- **Schedule 8812 (Credits for Qualifying Children and Other Dependents)**
- **Navigate to Federal Section → Deductions → Credit Menu → → scroll to the bottom of the credits list for Schedule 8812**
- IRS has not yet released the finished Schedule 8812
- Schedule 8812 is not currently operable in TaxSlayer

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . .	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	

	instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	

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■ Knowledge Check

1. The total child tax credit went from \$2000 to \$3000 in 2021. T/F
2. Child age 17 is eligible for child tax credit in 2021. T/F
3. The entire amount of the child tax credit is refundable in 2021. T/F
4. The income phase-out for the Refundable Child Tax Credit is the same as previous years. T/F

■ Knowledge Check

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3. The entire amount of the child tax credit is refundable in 2021. T/F **True**
4. The income phase-out for the Refundable Child Tax Credit is the same as previous years. T/F **False**

■ Knowledge Check

5. If Taxpayer does nothing, they will have received half of their Child Tax Credit in advance, based on their 2020 tax return.
T/F
6. Advance payments began in July and the last one should have been in December. T/F
7. Taxpayer *may* have to pay back excess advance Child Tax Credit. T/F
8. There are no additional qualifications for Refundable Child Tax Credit. T/F

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True

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8. There are no additional qualifications for Refundable Child Tax Credit. T/F

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True

6. Advance payments began in July and the last one should have been in December. T/F

True

7. Taxpayer *may* have to pay back excess advance Child Tax Credit. T/F

True - but remember repayment protection clause

8. There are no additional qualifications for Refundable Child Tax Credit. T/F

False

■ Earned Income Credit

**Questions
?**



Comments

Child & Dependent Care Credit

Pub 4012 – Tab G, pp10-14

Child and Dependent Care Credit - 2021

■ Fully Refundable for 2021

■ Taxpayer could receive, even if they owe no taxes

■ For qualified work-related expenses of taxpayer(s)

■ Reported on Form 2441:

- Credit for Child and Dependent Care Expenses

Child and Dependent Care Credit - 2021

- Expenses must be for a “qualifying person”:
 - Must live with taxpayer more than ½ the year
 - Dependent under age 13
 - Person/dependent incapable of self-care
 - Only custodial parent may claim
 - See Pub. 503 for details

■ TaxSlayer Data Entry Points

■ Form 2441:

- Credit for Child and Dependent Care Expenses

■ Navigate to Federal Section → Deductions → Credit Menu → Child Care Credit Form 2441

- For more, see pages G-10 to G-14 in Pub 4012

■ Earned Income Credit

**Questions
?**



Comments

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Earned Income Credit

Pub 4012 - Tab I

■ Earned Income Tax Credit

- Refundable tax credit for low incomes
- Receivable even with no filing requirement, no income tax withheld, and not owing any taxes
- Taxpayers and dependents must have valid SSNs
- Refunds will not be released until Feb. 15th

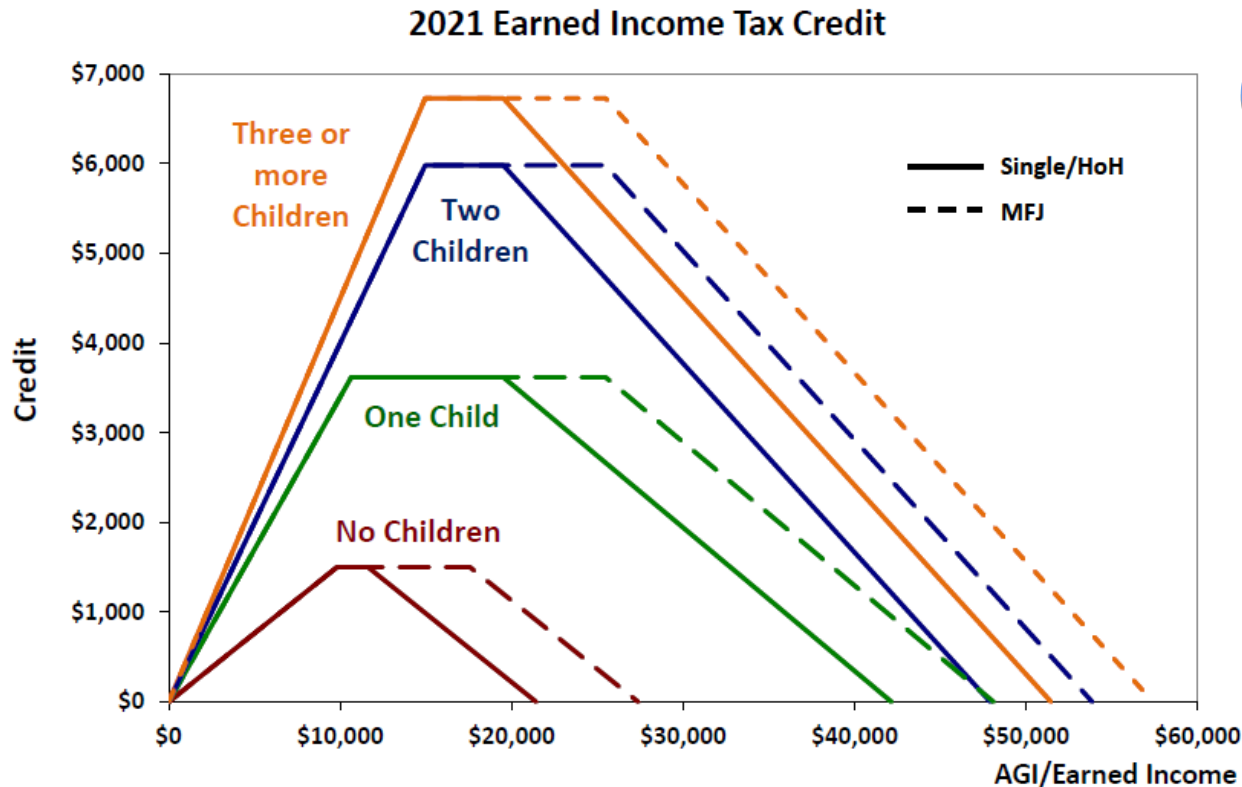
■ Earned Income Credit

- Based on formula considering earned income, qualifying children, marital status and AGI
- Increases in value as earned income increases until it levels out and plateaus for a short range
- Then decreases as the AGI rises until phased out
- Calculated on smaller of earned income or

Amount of the Credit - 2021 only

New

Applies to 2021 returns only



■ EIC Rules

■ Pub 4012 Tab I - Earned Income Credit

– *Summary of EIC Eligibility Rules:*

- Rules for Everyone
- Rules if you have a qualifying Child
- Rules if you don't have a qualifying child
- Earned income and AGI limitations

■ EIC Rules for Everyone

- Taxpayer must have **earned** income to report
- Taxpayers and qualifying children must have valid SSNs and be US Citizen or resident alien
- Investment income of \$10,000 or less and can't have need to file Form 2555 (foreign income)
- Can't be qualifying child of another person
- Generally can't be MFS (exceptions)

Earned or Not Earned Income for EIC

■ Review Pub 4012 Tab I-1: Earned Income Table

- **Earned** = Disability pension or annuity when taxpayer is under minimum retirements age
- **Earned** = Taxable long-term disability benefits received prior to minimum retirement age
- **Earned** if it increases EIC refund = Nontaxable combat pay
- **Unearned** = Taxable scholarship or fellowship grants that are not reported on Form W-2?
- **Unearned** = Pay for work performed while an inmate at a penal institution or on work release?

■ MFS may be able to claim EIC

New

- Married, not filing a joint return
- Qualifying child lived with taxpayer more than ½ the year
- Lived apart from spouse last six months of year or are legally separated and did not live in the same household with spouse at the end of the year
- New check box on Schedule EIC to indicate this

Investment income limit raised starting 2021

New

- Qualify for EIC if investment income is \$10,000 or less
 - Was \$3,650 for 2020
- Investment income includes:
 - Interest, including tax-exempt interest
 - Dividends
 - Capital gains
 - Capital gain distributions
 - Income from residential rental property (out of scope)

■ EIC with No Qualifying Children

New

- Expansion for taxpayers without qualifying children
- Available to younger workers (18/19) and older (65+)
- Eligible income range expanded and phaseout amounts increased to 15.3% (was 7.65%)
- Maximum credit is nearly tripled compared to TY20
- Note: For taxpayers with qualifying children, only normal inflation adjustments were made to range and maximum

■ Use of 2019 earned income

Applies to 2020
and 2021
returns only

New

- Taxpayers may use **2019** earned income if higher than 2021 earned income to figure their EIC
- 2019 earned income was also allowed to be used on the 2020 return if higher than 2020 earned income
- Includes taxpayers with no earned income in 2021 or 2020
- Input on TaxSlayer basic information page
- Note that self-employed earned income is Schedule C profit less deductible part of self-employment tax

■ Qualifying Child of More than One Person

- Qualifying child of more than one taxpayer – only one can claim EIC with that child
- Follow tie-breaker rules – Pub 4012, tab I-5
- Taxpayer with qualifying child used by someone else might still be able to claim EIC with a different child – **or** –
- Taxpayer can claim EIC without a child
 - If all other rules met

Qualifying Child of More than One Person

- **Tiebreaker** rules: if more than one taxpayer can claim a child
 - If only one the parent, → parent wins
 - If both parents can claim child, → custodial parent wins
 - If the child in custody of both parents the same amount of time, → parent with higher AGI wins
 - If a parent could—but neither does—claim the child, another family and household member, whose AGI is greater than either parent's, may be able to claim the child.
 - If neither is parent, taxpayer with highest AGI wins
- Use the Qualifying Child or Relative Resource Tool - all requirements listed

Divorced, Separated or Never Married Parents

- EIC goes to **custodial** divorced, separated or never married parent
 - Child **must** have lived with parent over half the year
 - Parent with whom child lived longest wins tiebreaker
 - Unmarried parents who live together may choose which parent gets dependency and EIC
 - Special rule allows divorced/separated parent to give up dependency to noncustodial parent, but **NOT** EIC

■ IRS.gov - EITC Assistant



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EITC Qualification Assistant

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[Qualifying Child or Relative for the EITC](#)

[Earned Income and Credit Tables](#)

[How to Claim the EITC](#)

Businesses and Self Employed

Earned Income Tax Credit (EITC) Relief



If your earned income was higher in 2019 than in 2020, you can use the 2019 amount to figure your EITC for 2020. This temporary relief is provided through the Taxpayer Certainty and Disaster Tax Relief Act of 2020.

To figure the credit, see [Publication 596, Earned Income Credit](#).

The Earned Income Tax Credit (EITC) helps low- to moderate-income workers and families get a tax break. Claiming the credit can reduce the tax you owe and may also give you a larger refund.

How It Works

Use this calculator to find out:

- If you're eligible for the EITC
- If you have any qualifying children or relatives
- The estimated amount of your credit
- Your filing status

What You Need

- ✓ Income statements such as W-2s, 1099s
- ✓ Documents showing taxes withheld or money paid to you
- ✓ Any expenses or adjustments to your income

[Use the Assistant](#)

For a future without senior poverty.

EITC flows to 1040 line 27 (draft 1040)

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

	25d	Add lines 25a through 25c	25d	
	26	2020 estimated tax payments and amount applied from 2019 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit. Attach Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Recovery rebate credit. See instructions	30	
	31	Amount from Schedule 3, line 13	31	
	32	Add lines 27 through 31. These are your total other payments and refundable credits ▶	32	
	33	Add lines 25d, 26, and 32. These are your total payments ▶	33	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	35a	
Direct deposit? See instructions.	▶ b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d	Account number <input type="text"/>		
	36	Amount of line 34 you want applied to your 2021 estimated tax ▶	36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe now ▶	37	
		Note: Schedule H and Schedule SE filers: line 37 may not represent all of the taxes you owe for		

EITC flows to 1040 line 27 (draft 1040)

	24	Add lines 25a through 29c	24	
	25	2020 estimated tax payments and amount applied from 2019 return	25	
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Dependent/Qualifying Child Information

CANCEL

First Name *

Last Name *

Date of Birth *

MM ▾ DD ▾ YYYY ▾

Social Security Number *

Check box if the dependent does not have an SSN/ITIN/ATIN

Was this person a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 619 for the definitions for this person. *

Yes

No

Relationship *

- Please Select - ▾

Number of months this person lived in your home during 2018

12 ▾

Note: If this dependent was born in 2018, you must select 12 months

Check All That Apply:

This person was over age 18 and a full-time student at an eligible educational institution.

Check if this person was DISABLED.

Check if this qualifying child is NOT YOUR DEPENDENT.

Check if you wish NOT to claim this dependent for Earned Income Credit purposes.

Check if this dependent is married.

This dependent made over \$4,150 of income

Information entered here will determine if the age, relationship, and residency rules are met.

Accurate entries for each dependent are essential to ensuring EIC is properly calculated for the return.



Check box if taxpayer is prohibited from claiming EIC – see comprehensive topic

Tax Return Summary

 [View/Print Return](#) |  [Prior Year Comparison](#)

REASONS FOR NO EARNED INCOME CREDIT (EIC)

[There are No Qualifying Children Listed.](#)

[Your Earned Income is Greater than the Earned Income Tax Credit Limits.](#)

Your Adjusted Gross Income is Greater than the Earned Income Tax Credit Limits.

[Your Earned Income + Combat Pay is Greater than the EITC Limits.](#)

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Last Checkpoint

CONTINUE

Form 1040 page: [1](#) [2](#) [3](#) [4](#)

Summary View

1040 View

Form **1040**

Department of the Treasury—Internal Revenue Service

(99)

2020

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status

Check only one box.

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

■ Earned Income Credit

**Questions
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Comments

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