

About FloridaLawHelp.org

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The Florida Bar Foundation, with *Interest on Trust Accounts* program funding, provides support for this service.

This brochure is for general education only. It is not intended to be used to solve individual problems. If you have specific questions, see an attorney.

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To locate your local legal aid or legal services office, please visit us on the web at

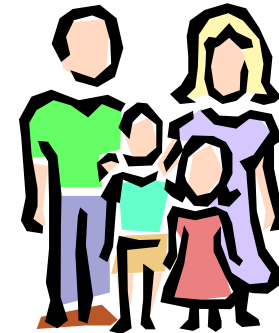
www.floridalawhelp.org

Your local legal aid or legal services office can be located through either the “Find Local Help” or “Directory” links at the top of the page.

If you don't have access to the internet, consult your local Directory Assistance for the number of the legal aid or legal services office nearest to you.

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THE CHILD TAX CREDIT A WAY TO REDUCE YOUR TAXES OR GET CASH BACK



What Is The Child Tax Credit?

The Child Tax Credit is a tax benefit for people with low or moderate incomes with one or more children. When you file a tax return, the Child Tax Credit could reduce your tax and if you qualify for the Additional Child Tax Credit, you can get a refund! !

Is The Child Tax Credit Like The Earned Income Tax Credit (EITC)?

The Child Tax Credit is not the same as the EITC. Each has different rules. Many people who do not qualify for the EITC qualify for the Child Tax Credit. Some people qualify for both. Unlike the EITC, you can:

1. Get more Child Tax Credit if you have more than three children
2. File a Married Filing Separate return
3. Claim the Child Tax Credit with an Individual Taxpayer Identification Number

This information cannot take the place of advice from a lawyer. Each case is different and requires individual legal advice.

The Community Legal Services of Mid-Florida, Low-Income taxpayer Clinic is funded by a grant from the Internal Revenue Service.

Who Can Get The Child Tax Credit?

Your child must be:

- Your son, daughter, stepson, stepdaughter, adopted child, grandchild or eligible foster child.
- Under age 17 at the end of the year. In other words, your child must be 16 years old or younger on December 31st of the tax year.
- Be your dependent. Your child must qualify as a dependent and be listed as a dependent on your tax return.
- A citizen or resident of the United States. For income tax purposes, you can be a U.S. resident even if you do not have permission to live or work in the United States



Your income must be over \$3000 but less than the following:

| | |
|------------------------------------|-------------|
| Married Filing Jointly | \$ 110,000* |
| Married Filing Separately | \$ 55,000* |
| Single, Head of Household, Widowed | \$ 75,000* |

* Figures are for Tax Year 2009

How Much Child Tax Credit Can I Get?

The amount of your child tax credit depends on the number of children that you have. You may qualify for up to \$1,000* per child. You may only qualify for part of the maximum amount. To find out how much you might qualify for, contact the IRS directly at 1-800-829-1040 or talk to a tax professional.

Will The Child Tax Credit Affect My Public Benefits?

The Child Tax Credit will not affect your eligibility for certain public benefits, such as food stamps, public housing, welfare, SSI or Medicaid.

If you already get assistance, the Child Tax Credit should not affect the amount of your benefits and will not affect your eligibility or the amount of most public benefits, even if you receive a cash refund of the Child Tax Credit.

If you are denied public benefits or the amount of your benefits are reduced because of the Child Tax Credit, contact Community Legal Services of Mid-Florida immediately at (800) 363-2357

Will I Get A Cash Refund Of The Child Tax Credit If I Do Not Owe Any Tax?

This is called the Additional Child Tax Credit. You might get a cash refund of the Child Tax Credit if:

- 1) You did not use all of the allowed Child Tax Credit listed on your tax return to pay any tax due AND
- 2) Your earned income is greater than 3,000*. Earned income includes wages, tips and income from self-employment. OR You did not use all of your allowed Child Tax Credit AND you have three or more children. You may be able to claim a cash refund of up to the amount of your Social Security and Medicare taxes, less any EITC you receive.

You must file form 8812 to claim a cash refund of the Additional Child Tax Credit. For more information see IRS Publication 17.