

Do You Have Children?

Additional Child Tax Credit “ACTC” for Bona Fide residents of Puerto Rico.



You may qualify for the Additional Child Tax Credit.

You may be able to claim the child tax credit if you meet the following conditions:

- You are a bona fide resident of Puerto Rico
- You contributed to Social Security and Medicare from your wage income or you paid your self-employment taxes
- You had one or more qualifying children

Income limits:

The benefit begins to decrease when the taxpayer’s Modified Adjusted Gross Income (MAGI) exceeds certain income levels: \$400,000 for married filing jointly and \$200,000 for other filing status.

Who is a qualifying child?

All of the tests below must be met to be able to claim someone as a qualifying child for the child tax credit.

Relationship test:

The child must be your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-

brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).

Residency test:

You and the child must have the same principal place of residence (except for temporary absences) for more than half of the tax year.

Age test:

The child was under 17 years old on December 31 of the year.

Support test:

The child must not have provided half of their own support for the tax year.

Citizenship test:

The child must be a U.S. citizen, national or resident alien of the United States.

An exception may apply if the parents are divorced, separated, or living apart. See [Publication 501, Dependents, Standard Deduction, and Filing Information](#).

How do I claim the Additional Child Tax Credit?

You must file Form 1040-SS or Form 1040-SS (SP) and complete parts 1 and 2 to claim the child tax credit. These forms can be filed electronically (e-file). If you have U.S. taxable income, such as federal wages, or income outside of Puerto Rico, you must claim this credit on Form 1040 or Form 1040-SR.

How much will the credit be?

The credit can be up to \$1,700 per qualifying child under 17 years old. Use the worksheet included in the instructions for Form 1040-SS or Form 1040-SS (SP) to determine the correct amount.

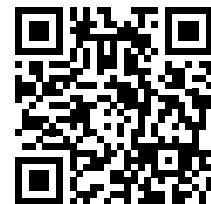


Self-Employment

You may be able to claim the Child Tax Credit if you are self-employed, as long as you had one or more qualifying children. To do this computation, use the worksheet included in the instructions for Form 1040-SS or Form 1040-SS (SP).

Do you want more information about the child tax credit?

The Volunteer Income Tax Assistance (**VITA**) centers will be able to prepare your tax return free of charge. To locate the VITA site nearest you, use the **VITA** locator tool or call 800-906-9887.



Federal employees

When completing your federal return, check if you qualify for the Child Tax Credit. See the instructions for Form 1040 or Schedule 8812 for more information.