



# The Child Tax Credit

(as of 2/20/2026)

## WHAT IS THE CHILD TAX CREDIT?

The Child Tax Credit is a benefit for taxpayers with dependents. It provides a credit to the taxpayer, in varying amounts, or a refund if the credit amount exceeds the amount in taxes a taxpayer owes.

## DO I QUALIFY FOR THE CHILD TAX CREDIT?

You may be eligible for the Child Tax Credit if in the tax year:

1. Your modified adjusted gross income was no more than \$444,000 for those married and filing jointly and \$244,000 for all other filing statuses in 2025, or \$439,000 for those married and filing jointly and \$239,000 for all other filing statuses in 2022-2024;
2. The child was your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendent of any of them;
3. The child was 16 or younger at the end of the year;
4. You provided at least half of the child's support;
5. The child lived with you for more than half of the year;
6. You claimed or can claim the child as a dependent on your tax return;
7. The child did not file a joint return for the year;
8. The child was a U.S. citizen, U.S. national, or U.S. resident alien; and
9. The child had a Social Security number valid for employment.
10. (Beginning the 2025 tax year only) You had a Social Security number valid for employment.

## I QUALIFY, SO HOW CAN I CLAIM THE CHILD TAX CREDIT?

You must claim the Child Tax Credit on your income tax return. If you previously filed your tax return but did not claim the Child Tax Credit, you can claim it by filing an amended income tax return, subject to the 3-year Refund Statute Expiration Date.

## HOW MUCH WILL I RECEIVE FROM THE CHILD TAX CREDIT?

You may be eligible to receive up to \$2,000 per qualifying dependent, or \$2,200 beginning the 2025 tax year. However, a maximum of \$1,700 of the credit per child can be refunded to you, and only if you have at least \$2,500 of earned income.

*If you have any questions about the Child Tax Credit, you can call Mobilization for Justice's Low Income Taxpayer Clinic at 212-417-3839 on Tuesdays from 10:00 a.m. to 12:00 p.m. or leave a voicemail message any time, or email us at [LITC@mjjlegal.org](mailto:LITC@mjjlegal.org).*

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