



IRS revises the 2021 Child Tax Credit and Advance Child Tax Credit frequently asked questions

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This Fact Sheet updates the 2021 Child Tax Credit and Advance Child Tax Credit frequently asked questions (FAQs). These updates are to help eligible families properly claim the credit when they prepare and file their 2021 tax return.

These FAQs revisions are as follows:

- Topic A: General Information: Updated questions 1,2,3,4,5,8,9,10,11,13,14,15,16
- Topic E: Advance Payment Process of the Child Tax Credit: Updated questions 2,3
- Topic F: Updating Your Child Tax Credit Information During 2021: Removed questions 1,2 and updated 3,4
- Topic G: Receiving Advance Child Tax Credit Payments: Updated questions 1,6,7,9,10,11
- Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return: Updated questions 1,2,9 and removed 10
- Topic J: Unenrolling from Advance Payments: Updated question 1 and removed 2,3,4,5,6,7
- Topic K: Verifying Your Identity to View your Payments 2021 Child Tax Credit: Updated 2,3,5,6 and removed 7
- Topic L: Commonly Asked Shared-Custody Questions: Updated 1 and 2

These FAQs are being issued to provide general information to taxpayers and tax professionals as expeditiously as possible. Accordingly, these FAQs may not address any particular taxpayer's specific facts and circumstances, and they may be updated or modified upon further review. Because these FAQs have not been published in the Internal Revenue Bulletin, they will not be relied on or used by the IRS to resolve a case. Similarly, if an FAQ turns out to be an inaccurate statement of the law as applied to a particular taxpayer's case, the law will control the taxpayer's tax liability. Nonetheless, a taxpayer who reasonably and in good faith relies on these FAQs will not be subject to a penalty that provides a reasonable cause standard for relief, including a negligence penalty or other accuracy-related penalty, to the extent that reliance results in an underpayment of tax. Any later updates or modifications to these FAQs will be dated to enable taxpayers to confirm the date on which any changes to the FAQs were made. Additionally, prior versions of these FAQs will be maintained on IRS.gov to ensure that taxpayers, who may have relied on a prior version, can locate that version if they later need to do so.

More information about [reliance is available](#). These FAQs were announced in [IR-2022-108](#).

2021 Child Tax Credit and Advance Child Tax Credit Payments

Background

There have been important changes to the Child Tax Credit that will help many families receive advance payments. The American Rescue Plan Act (ARPA) of 2021 expands the Child Tax Credit (CTC) for tax year 2021 only.

Below are frequently asked questions about the Advance Child Tax Credit Payments in 2021, separated by topic. Do not call the IRS. Our phone assistants don't have information beyond what's available on IRS.gov.

- [Topic A: General Information](#)
- [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#)
- [Topic C: Calculation of the 2021 Child Tax Credit](#)