



2022 Instructions for Schedule 8812

Credits for Qualifying Children and Other Dependents

Use Schedule 8812 (Form 1040) to figure your child tax credit (CTC), credit for other dependents (ODC), and additional child tax credit (ACTC). The CTC and ODC are nonrefundable credits. The ACTC is a refundable credit.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Schedule8812](https://www.irs.gov/Schedule8812).

What's New

Child tax credit enhancements have expired. Many changes to the CTC for 2021 implemented by the American Rescue Plan Act of 2021, have expired. For tax year 2022:

- The enhanced credit allowed for qualifying children under age 6 and children under age 18 has expired. For 2022, the initial amount of the CTC is \$2,000 for each qualifying child. The credit amount begins to phase out where modified adjusted gross income exceeds \$200,000 (\$400,000 in case of a joint return). The amount of the CTC that can be claimed as a refundable credit is limited as it was in 2020 except that the maximum ACTC amount for each qualifying child increased to \$1,500.

- The increased age allowance for a qualifying child has expired. A child must be under age 17 at the end of 2022 to be a qualifying child.

ACTC and bona fide residents of Puerto Rico. Bona fide residents of Puerto Rico are no longer required to have three or more qualifying children to be eligible to claim the ACTC. Bona fide residents of Puerto Rico may be eligible to claim the ACTC if they have one or more qualifying children.

Advance child tax credit payments. Advance child tax credit payments have not been issued for 2022.

Reminders

Delayed refund for returns claiming ACTC. The IRS cannot issue refunds before mid-February 2023 for returns that properly claim ACTC. This time frame applies to the entire refund, not just the portion associated with ACTC.

Abbreviations. The following abbreviations will be used in these in-

- ATIN means adoption taxpayer identification number.
- CTC means child tax credit.
- ITIN means individual taxpayer identification number.
- ODC means credit for other dependents.
- SSN means social security number.
- TIN means taxpayer identification number. A TIN may be an ATIN, an ITIN, or an SSN.

Other abbreviations may be used in these instructions and will be defined as needed.

General Instructions

Taxpayer Identification Number Requirements

You Must Have a TIN by the Due Date of Your Return

If you, or your spouse if filing jointly, do not have an SSN or ITIN issued on or before the due date of your 2022 return (including extensions), you cannot claim the CTC, ODC, or ACTC on either your original or an amended 2022 return.

If you apply for an ITIN on or before the due date of your 2022 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Each Qualifying Child You Use for CTC or ACTC Must Have the Required SSN

If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the CTC or ACTC on either your original or an amended 2022 return. The required SSN is one that is valid for employment and is issued before the due date of your 2022 return (including extensions).

If your qualifying child was born and died in 2022 and you do not have an SSN for the child, attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If your qualifying child does not have the required SSN, but has another type of taxpayer identification number issued on or before the