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**TAX**

## **IRS Offers Guidance for Puerto Rico Residents to Claim Child Tax Credit**

Revenue Procedure 2022-22PDF provides details for bona fide residents of Puerto Rico who have children but do not have a 2021 federal tax filing requirement, providing them with a simplified way to file one of these tax returns with the IRS to ...

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The Internal Revenue Service has issued guidance for certain individuals in Puerto Rico on how to file and claim the Child Tax Credit payments that they are entitled to

receive under the American Rescue Plan Act.

“It’s important for residents of Puerto Rico to know that starting with Tax Year 2021, having only one child qualifies you for the Child Tax Credit,” said IRS Commissioner Chuck Rettig. “We want everyone in Puerto Rico who’s entitled to this benefit to file to receive the Child Tax Credit.”

Residents of Puerto Rico must file a federal tax return with the IRS to claim the Child Tax Credit. The credit can be claimed on [Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia](#), [Form 1040-SS, U.S. Self-Employment Tax Return](#), [Form 1040, U.S. Individual Income Tax Return](#), or [Form 1040-SR, U.S. Tax Return for Seniors](#). Form 1040-PR is a Spanish-language form. Form 1040 and Form 1040-SR have Spanish-language versions. One of these tax returns can be filed to claim the Child Tax Credit even after last month’s filing deadline. In fact, families who don’t owe taxes to the IRS can file their 2021 tax return and claim the Child Tax Credit for the 2021 tax year at any point until April 15, 2025, without any penalty.

[Revenue Procedure 2022-22](#) PDF provides details for bona fide residents of Puerto Rico who have children but do not have a 2021 federal tax filing requirement, providing them with a simplified way to file one of these tax returns with the IRS to claim the Child Tax Credit. They may follow one of the simplified procedures announced today if:

- Their income for taxable year 2021 is completely exempt from taxation because it is from sources within Puerto Rico,
- Their modified adjusted gross income for purposes of the Child Tax Credit is less than or equal to (i) \$150,000, if married and filing jointly or filing as a surviving spouse; (ii) \$112,500, if filing as head of household; and (iii) \$75,000, if the filer is a single filer or is married and filing a separate return,
- They are eligible to claim the Child Tax Credit in an amount greater than zero,
- They are a U.S. citizen or resident alien (or are treated as a United States resident),
- They are not required to file a Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021, such as to report tax on self-employment income, and
- They have not already filed a paper or electronic Form 1040-PR, Form 1040-SS, Form 1040, or Form 1040-SR for taxable year 2021.

The simplified filing procedures direct eligible Form 1040-PR and Form 1040-SS filers to follow the instructions for those forms except that they are not required to

report their modified adjusted gross income on line 1 of Part I of the tax return. Eligible Form 1040 and Form 1040-SR filers are directed to follow the instructions for those forms except that they are not required to report their modified adjusted gross income on lines 1 through 3 of Schedule 8812 (Form 1040), Credits for Qualifying Children and Other Dependents.

For 2021, the American Rescue Plan increased the Child Tax Credit from \$2,000 per qualifying child to:

- \$3,600 for children ages 5 and under at the end of 2021; and
- \$3,000 for children ages 6 through 17 at the end of 2021.

The American Rescue Plan also made the credit fully refundable. This means that bona fide residents of Puerto Rico can claim the full amount of the credit for taxable year 2021 even if they had no income and paid no U.S. Social Security taxes.

All filers may file a Schedule LEP (Form 1040), Request for Change in Language Preference (also available as Anexo LEP (Formulario 1040(SP)), Solicitud para Cambiar la Preferencia de Idioma), with their tax return to request a change in language preference for further communications from the IRS.

For more information, please visit [IRS.gov](https://www.irs.gov). To search for forms and instructions in Spanish, see [Forms, Instructions & Publications](#).

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