

# Many Residents of Puerto Rico Are Newly Eligible for the Child Tax Credit



## If you're eligible, file a 2021 federal tax return to receive up to \$3,600 for each qualifying child

Beginning with tax year 2021, eligibility for the **Child Tax Credit** is expanded to residents of Puerto Rico with one or more qualifying children.

- If you're an eligible resident of **Puerto Rico**, you can claim the credit through April 15, 2025 by filing a federal tax return, even if you don't have a filing requirement and have little or no income from a job, business or other source.
- For 2021, the Child Tax Credit is up to \$3,600 for children ages 5 and younger, and \$3,000 for children ages 6 through 17.
- Grandparents, other relatives or foster parents raising a child may also qualify for the credit.
- The credit is fully refundable for 2021 – temporarily removing the requirement for residents of Puerto Rico that limited the credit amount to the Social Security and self-employment taxes paid during the year.

### Help options for Puerto Rico residents

Visit [IRS.gov](https://www.irs.gov) for **eligibility rules** specifically for bona fide Puerto Rico residents and **instructions** for filing a simplified federal tax return to claim this credit if you normally don't file a tax return.

- Use **MyFreeTaxes.com** to file a Form 1040-PR to claim the credit.
- Find free tax preparation help by using the **VITA/TCE Locator Tool**. Puerto Rico residents can enter 00638 in the zip code field, and search in a 100-mile radius for a list of open sites. You can also call 800-906-9887.

