



Division of Revenue and Taxation



Advance Payments of the 2021 Child Tax Credit

THE BASICS

WHAT?

For tax year 2021, families claiming the Child Tax Credit will receive:

- Up to \$3,000 per qualifying child between the ages of 6 and 17 at the end of 2021
- Up to \$3,600 per qualifying child under age 6 at the end of 2021

The total of the advance payments will be up to 50 percent of the Child Tax Credit.

WHO?

The maximum credit is available to taxpayers with a modified adjusted gross income of:

- \$75,000 or less for single filers and married persons filing separate returns
- \$112,500 or less for heads of household, and
- \$150,000 or less for married couples filing a joint return and qualifying widows and widowers.

Eligible taxpayers need to take action now to receive advance payments. You must go on the Child Tax Credit Update Portal at <https://ctcup.dof.gov.mp> or submit Form AdvCTC to DRT to provide your child's information. Taxpayers can benefit from the credit even if they don't have earned income or don't owe any income taxes.

WHEN?

Advance payments of the 2021 Child Tax Credit will be made monthly from **August 31** through **December 31** to eligible taxpayers who reside in the CNMI for more than half the year.

HOW?

- Advance payments will be calculated and paid after updated information is provided via Child Tax Credit Update Portal or submission of Form AdvCTC to DRT.
- Eligible taxpayers who don't want to receive advance payment of the 2021 Child Tax Credit can unenroll from payments.
- Eligible taxpayers who don't normally file a tax return must file a 2020 tax return for the monthly advance payments.

Visit <https://www.dof.gov.mp/forms.php> for more information and to access the online portal.