



## THE COMMITTEE ON WAYS AND MEANS

### Child Tax Credit Portals

The American Rescue Plan Act authorized the Internal Revenue Service (IRS) to issue periodic advance payments of the 2021 Child Tax Credit (CTC). On July 15, 2021, the IRS will begin sending advance monthly payments to Americans who are eligible to receive the CTC. Payments will be made on the 15th of each month through December, unless the 15th falls on a weekend or holiday.

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#### Payment Amount

From July through December 2021, eligible families will receive advance monthly payments totaling as much as \$1,800 per qualifying child under the age of 6 and \$1,500 per qualifying child under the age of 18. The advance payments total one-half of the 2021 CTC. Families will receive the remainder of their CTC when they file their 2021 tax return.

#### IRS Portals

The IRS is creating two portals related to the advance monthly CTC payments:

- The first portal will allow eligible Americans who have a 2020 or 2019 tax return that has been processed by the IRS to provide updated information, such as a change in the number of qualifying children, a change in marital status, or a significant change in income. The portal also will allow individuals to opt out of receiving advance monthly payments altogether. Individuals who used the IRS's non-filer portal last year to receive an Economic Impact Payment (EIP) are deemed to have filed a 2019 tax return and will be able to access this portal.
- The second portal will allow eligible non-filers (i.e., individuals who do not have a 2020 or 2019 tax return on file with the IRS, did not use the EIP non-filer portal, and are below the tax return filing threshold) to provide necessary information to the IRS.

The portals are expected to open in June.

#### Delivery of Payments

Payments will be delivered by direct deposit or paper check. The IRS expects approximately 80 percent of payments to be delivered by direct deposit, based on banking information the agency already has on file.