

Resources @ Your Fingertips



Refundable Credits Resources

(Please click each heading for more information)

[Other Refundable Credits Toolkit](#)

The toolkit brings you tools and resources for other refundable credits along with the Additional Child Tax Credit refundable portions. But, we also provide resources for Lifetime Learning Credit and the Child Tax Credit.

[Understanding Who is a Qualifying Child](#)

Learn the basic tests a child must meet under the Uniform Definition of a Qualifying Child and then each credit has additional rules the child and the person claiming the child must meet.

[What You Need to Know about CTC and ACTC](#)

Here's what you need to know about the CTC, Child Tax Credit, and the refundable portion, the ACTC, Additional Child Tax Credit.

[Child-Related Tax Benefits Comparison](#)

This chart shows some of the basic eligibility requirements for tax benefits available to those with a qualifying child.

[Webinar: Not just college credits, it's tax credits too!](#)

Learn about education credits and eligibility requirements along with information about the American Opportunity Tax Credits, Form 1098-T and much more.

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[Stakeholder Liaison Local Contacts](#)

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).