



Ohio Revised Code

Section 3119.82 Designating parent entitled to claim federal income tax deduction.

Effective: February 11, 2019

Legislation: Senate Bill 70 - 132nd General Assembly

Except when including a revised amount of child support in a revised child support order as recommended pursuant to section 3119.63 of the Revised Code, whenever a court issues, or whenever a court modifies, reviews, or otherwise reconsiders a court child support order, or upon the request of any party, the court shall designate which parent may claim the children who are the subject of the court child support order as dependents for federal income tax purposes as set forth in section 151 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended. If the parties agree on which parent should claim the children as dependents, the court shall designate that parent as the parent who may claim the children. If the parties do not agree, the court, in its order, may permit the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes only if the court determines that this furthers the best interest of the children and, with respect to orders the court modifies, reviews, or reconsiders, the payments for child support are substantially current as ordered by the court for the year in which the children will be claimed as dependents. In cases in which the parties do not agree which parent may claim the children as dependents, the court shall consider, in making its determination, any net tax savings, the relative financial circumstances and needs of the parents and children, the amount of time the children spend with each parent, the eligibility of either or both parents for the federal earned income tax credit or other state or federal tax credit, and any other relevant factor concerning the best interest of the children.

If the court determines that the parent who is not the residential parent and legal custodian may claim the children as dependents for federal income tax purposes, it shall order the residential parent to take whatever action is necessary pursuant to section 152 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, to enable the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes in accordance with the order of the court. Any willful failure of the residential parent to comply with the order of the court is contempt of court.



2021 Child Tax Credit and Advance Child Tax Credit Payments — Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit

⊖ Q B1. Who is eligible for advance Child Tax Credit payments? (added June 14, 2021)

A1. You qualify for advance Child Tax Credit payments if you have a qualifying child. Also, you — or your spouse, if married filing a joint return — must have your main home in one of the 50 states or the District of Columbia for more than half the year. Your main home can be any location where you regularly live. Your main home may be your house, apartment, mobile home, shelter, temporary lodging, or other location and doesn't need to be the same physical location throughout the taxable year. You don't need a permanent address to get these payments. If you are temporarily away from your main home because of illness, education, business, vacation, or military service, you are generally treated as living in your main home.

For information on how the amount of your Child Tax Credit could be reduced based on the amount of your income, see [Topic C: Calculation of the 2021 Child Tax Credit](#).

⊖ Q B2. Did the requirements for “qualifying children” change for the Child Tax Credit for 2021? (added June 14, 2021)

A2. Yes.

2021 Child Tax Credit and Advance Child Tax Credit Payments Topics

- [Topic A: General Information](#)
- [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#)
- [Topic C: Calculation of the 2021 Child Tax Credit](#)
- [Topic D: Calculation of Advance Child Tax Credit Payments](#)
- [Topic E: Advance](#)

⊖ Q B3. Who is a “qualifying child” for purposes of the 2021 Child Tax Credit? (added June 14, 2021)

A3. For tax year 2021, a qualifying child is an individual who does not turn 18 before January 1, 2022, and who satisfies the following conditions:

1. The individual is the taxpayer’s son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, a grandchild, niece, or nephew).
2. The individual does not provide more than one-half of his or her own support during 2021.
3. The individual lives with the taxpayer for more than one-half of tax year 2021. For exceptions to this requirement, see IRS [Publication 972, Child Tax Credit and Credit for Other Dependents](#).
4. The individual is properly claimed as the taxpayer’s dependent. For more information about how to properly claim an individual as a dependent, see IRS [Publication 501, Dependents, Standard Deduction, and Filing Information](#).
5. The individual does not file a joint return with the individual’s spouse for tax year 2021 or files it only to claim a refund of withheld income tax or estimated tax paid.
6. The individual was a U.S. citizen, U.S. national, or U.S. resident alien. For more information on this condition, see IRS [Publication 519, U.S. Tax Guide for Aliens](#).

⊖ Q B4. Do I, or my children, need to have Social Security numbers to qualify for the Child Tax Credit? (updated June 22, 2021)


A4. You — and your spouse, if married filing a joint return — must have a Social Security number (SSN) or an IRS Individual Taxpayer Identification Number (ITIN). You will receive advance Child Tax Credit payments only if you used your correct SSN or ITIN when you filed a 2020 tax return or 2019 tax return (including when you entered information into the Non-Filer tool on IRS.gov in 2020).


Advance Child Tax Credit payments will be made for each qualifying child who has an SSN that is valid for employment in the United States.

⊖ Q B5. What is meant by a Social Security number that is valid for employment? (added June 14, 2021)

Payment Process of the Child Tax Credit

- [Topic F: Updating Your Child Tax Credit Information During 2021](#)
- [Topic G: Receiving Advance Child Tax Credit Payments](#)
- [Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return](#)
- [Topic I: U.S. Territory Residents and Advance Child Tax Credit Payments](#)
- [Topic J: Unenrolling from Advance Payments](#)
- [Topic K: Verifying Your Identity to Manage your Payments](#)
- [Topic L: Assisting Individuals to Enroll for Advance Child Tax Credit Payments](#)
- [Topic M: Commonly](#)

A5. For qualifying children, a valid SSN is one that is [valid for employment](#)  in the United States and is issued by the Social Security Administration (SSA) before the due date of your 2021 tax return (including extensions).

If an individual was a U.S. citizen when he or she received the SSN, then it is valid for employment in the United States. If “Not Valid for Employment” is printed on the individual’s Social Security card and the individual’s immigration status has changed so that he or she is now a U.S. citizen or permanent resident, ask the SSA for a [new Social Security card](#) .

However, if “Valid for Work Only With DHS Authorization” is printed on the individual’s Social Security card, the individual has the required SSN only as long as the Department of Homeland Security authorization is valid.

Asked Shared-Custody Questions

- Topic N: Commonly Asked Immigration-Related Questions
- Topic O: Returning a Payment

Q B6. Will I receive advance Child Tax Credit payments if my qualifying child dies in 2021? (added June 14, 2021)

A6. Yes. If your qualifying child was alive at any time during 2021 and lived with you for more than half the time in 2021 that the child was alive, then your child is a qualifying child for purposes of the 2021 Child Tax Credit. As a result, you will receive advance Child Tax Credit payments for your qualifying child.

Q B7. Because my 2019 tax return included no qualifying child or showed a large amount of income, I did not receive the 2019 Child Tax Credit. However, I am eligible for the Child Tax Credit based on my 2020 information. What can I do now to receive advance Child Tax Credit payments during 2021? (added June 14, 2021)

A7. File your 2020 tax return. Even though you did not receive the Child Tax Credit based on your 2019 tax return, you may receive advance Child Tax Credit payments based on the number of qualifying children allowed on your 2020 tax return. The payment will start in July or the month after your 2020 tax return is processed, whichever is later.

Q B8. How do I know if I’m eligible for advance payments? (added June 21, 2021)

A8. To see if you're eligible for advance payments, use the [Advance Child Tax Credit Eligibility Assistant](#).

⊖ Q B9. My payment was issued but I didn't receive it. What can I do? (added June 21, 2021)

A9. You can request a payment trace to track your payment if you have not received it within the timeframes below. We will not be able to trace your payment unless it has been:

- 5 days since the deposit date and the bank says it hasn't received the payment
- 4 weeks since the payment was mailed by check to a standard address
- 6 weeks since the payment was mailed, and you have a forwarding address on file with the local post office
- 9 weeks since the payment was mailed, and you have a foreign address

To start a payment trace, mail or fax a completed [Form 3911, Taxpayer Statement Regarding Refund](#).

⊖ Q B10. What does pending eligibility mean in the Child Tax Credit Update Portal? (added June 21, 2021)

A10. We're still reviewing your account for eligibility. You can continue to check back for status updates in the [Child Tax Credit Update Portal](#).

⊖ Q B11. Why am I not eligible? (added June 21, 2021)

A11. See [Who is eligible for advance Child Tax Credit payments?](#)

⊖ Q B12. Can I still get payments under pending eligibility? (added June 21, 2021)

A12. No. You will not receive advance CTC payments until we are able to confirm your eligibility. If we are not able to confirm eligibility during 2021, you may be eligible to claim the full 2021 Child Tax Credit when you file your 2021 tax return.



2021 Child Tax Credit and Advance Child Tax Credit Payments — Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return

⊖ Q H1. How do I reconcile my advance Child Tax Credit payments and my Child Tax Credit on my 2021 tax return? (added June 14, 2021)

A1. When you file your 2021 tax return during the 2022 tax filing season, you will need to compare:

1. The total amount of the advance Child Tax Credit payments that you received during 2021; with
2. The amount of the Child Tax Credit that you can properly claim on your 2021 tax return.

Excess Child Tax Credit Amount: If the amount of your Child Tax Credit exceeds the total amount of your advance Child Tax Credit payments, you can claim the remaining amount of your Child Tax Credit on your 2021 tax return.

Excess Advance Child Tax Credit Payment Amount: If you receive a total amount of advance Child Tax Credit payments that exceeds the amount of Child Tax Credit that you can properly claim on your 2021 tax year, you may need to repay to the IRS some or all of that excess payment.

In January 2022, the IRS will send you Letter 6419 to provide the total amount of advance Child Tax Credit payments that were disbursed to you during 2021. Please keep this letter regarding your advance Child Tax Credit payments with your tax records. You may need to refer to this letter when you file your 2021 tax return during the 2022 tax filing season.

2021 Child Tax Credit and Advance Child Tax Credit Payments Topics

- [Topic A: General Information](#)
- [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#)
- [Topic C: Calculation of the 2021 Child Tax Credit](#)
- [Topic D: Calculation of Advance Child Tax Credit Payments](#)
- [Topic E: Advance](#)

⊖ Q H2. How can the total amount of advance Child Tax Credit payments be greater than the amount of my 2021 Child Tax Credit? (updated June 24, 2021)

A2. The amount of advance Child Tax Credit payments that you receive during 2021 is based on the IRS's estimate of the Child Tax Credit amount that you properly would be allowed for the 2021 tax year. The law requires this estimate to be based on two primary sources of information:

1. Your 2020 tax year return or, if that return is not available, your 2019 tax year return; and
2. Any updated information you provide to the IRS in 2021, including information provided through the [Child Tax Credit Update Portal \(CTC UP\)](#), which will allow you to update with the IRS your Child Tax Credit information throughout 2021, including any changes in the number of your qualifying children, changes in your income, and changes in your filing status.

Family and life situations can be fluid throughout a given year. The following list provides examples of changes that could result in excess advance Child Tax Credit payments.

- A qualifying child who resided with you may change homes during 2021 and reside more than half of the 2021 tax year with a different individual.
- Your income increases in 2021.
- Your filing status changes for 2021.
- Your main home was outside of the United States for more than half of 2021.

As a result of these types of ordinary family and life changes, you may receive a total amount of advance Child Tax Credit payments that exceeds the amount of Child Tax Credit that you properly are allowed on your 2021 tax return.

For more information regarding eligibility for advance Child Tax Credit payments, including the definition of your main home, see [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#).

⊖ Q H3. Can I use the Child Tax Credit Update Portal to reduce or eliminate the excess amount of advance Child Tax Credit payments that I might need to pay back to the IRS in 2022? (updated July 1, 2021)

- [Payment Process of the Child Tax Credit](#)
- [Topic F: Updating Your Child Tax Credit Information During 2021](#)
- [Topic G: Receiving Advance Child Tax Credit Payments](#)
- [Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return](#)
- [Topic I: U.S. Territory Residents and Advance Child Tax Credit Payments](#)
- [Topic J: Unenrolling from Advance Payments](#)
- [Topic K: Verifying Your Identity to Manage your Payments](#)
- [Topic L: Assisting Individuals to Enroll for Advance Child Tax Credit Payments](#)
- [Topic M: Commonly](#)

A3. Yes. The IRS urges you to use the [Child Tax Credit Update Portal \(CTC UP\)](#) throughout 2021 to help ensure that the IRS has the most up-to-date information regarding your eligibility for the 2021 Child Tax Credit. This updated information will help the IRS continue to improve the accuracy of the IRS's estimate of the Child Tax Credit amount that you will be allowed on your 2021 tax return. CTC UP launched and will allow you to elect not to receive advance Child Tax Credit payments and update your bank account information. The IRS will add features to CTC UP later this year, which are described in [What if information about my bank, mailing address, income, or family has changed during 2021?](#)

With this updated estimate of your properly allowed Child Tax Credit amount, the IRS can appropriately reduce your advance Child Tax Credit payment amounts throughout 2021.

Important: These adjustments will reduce the potential for advance Child Tax Credit overpayments to you, which you otherwise might need to pay back to the IRS in 2022.

For more information regarding CTC UP, and when new features will be added to CTC UP, see [Topic F: Updating Your Child Tax Credit Information During 2021](#).

Asked Shared-Custody Questions

- [Topic N: Commonly Asked Immigration-Related Questions](#)
- [Topic O: Returning a Payment](#)

⊖ Q H4. Will I need to repay advance Child Tax Credit payments back to the IRS if they are greater than the Child Tax Credit amount that I am allowed on my 2021 tax return? (added June 14, 2021)

A4. Maybe. If you qualify for the repayment protection described in this Topic H, you will be excused from repaying some or all of the excess amount. If you do not qualify for repayment protection, you will need to report the entire excess amount on your 2021 tax return as additional income tax. This additional income tax will reduce the amount of your tax refund or increase your total tax due for 2021.

⊖ Q H5. How do I know if I don't qualify for the repayment protection for filers based on their income during 2021? (added June 14, 2021)

A5. You won't qualify for any repayment protection if your modified AGI is at or above the amounts listed below based on the filing status on your 2021 tax return.

- \$120,000 if you are married and filing a joint return or if filing as a qualifying widow or widower;

- \$100,000 if you are filing as head of household; and
- \$80,000 if you are a single filer or are married and filing a separate return.

For information on the definition of modified AGI, see [Topic C: Calculation of the 2021 Child Tax Credit](#).

⊖ Q H6. How do I know if I qualify for the full repayment protection for filers based on income during 2021? (added June 14, 2021)

A6. You qualify for full repayment protection and won't need to repay any excess amount if your main home was in the United States for more than half of 2021 and your modified adjusted gross income (AGI) for 2021 is at or below the following amount based on the filing status on your 2021 tax return:

- \$60,000 if you are married and filing a joint return or if filing as a qualifying widow or widower;
- \$50,000 if you are filing as head of household; and
- \$40,000 if you are a single filer or are married and filing a separate return.

Your repayment protection may be limited if your modified AGI exceeds these amounts or your main home was not in the United States for more than half of 2021.

For more on the definition of your main home, see [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#). For information on the definition of modified AGI, see [Topic C: Calculation of the 2021 Child Tax Credit](#).

⊖ Q H7. If I qualify for repayment protection, how much repayment relief will I qualify for? (added June 14, 2021)

A7. If you qualify for repayment protection, the amount of your tax liability from excess advance Child Tax Credit payments is reduced by up to the **full repayment protection amount**. The full repayment protection amount equals \$2,000, multiplied by the following:

- The number of qualifying children that the IRS took into account in determining the IRS's initial estimate of your advance Child Tax Credit payments, **minus**
- The number of qualifying children properly taken into account in determining the allowed Child Tax Credit amount on your 2021 tax

return.

Example: You properly claimed three qualifying children on your 2020 tax return, but claim only one qualifying child on your 2021 tax return. You can receive up to \$4,000 in repayment protection (that is, \$2,000 for each excess qualifying child) if you qualify.

You will be able to apply the full repayment protection amount of \$2,000 for each excess qualifying child if your modified adjusted gross income (AGI) is at or below the following amounts based on the filing status on your 2021 tax return:

- \$60,000 if you are married and filing a joint return or if filing as a qualifying widow or widower;
- \$50,000 if you are filing as head of household; and
- \$40,000 if you are a single filer or you are married and filing a separate return.

For information on the definition of modified AGI, see [Topic C: Calculation of the 2021 Child Tax Credit](#).

Q H8. Does my amount of repayment protection for excess advance Child Tax Credit payments decrease if my modified AGI is higher than the modified AGI amount that would qualify me for full repayment protection? (added June 14, 2021)

A8. Yes. Your repayment protection amount will decrease based on how much your modified adjusted gross income (AGI) is greater than the following amounts based on the filing status on your 2021 tax return:

- \$60,000 if you are married and filing a joint return or if filing as a qualifying widow or widower;
- \$50,000 if you are filing as head of household; and
- \$40,000 if you are a single filer or are married and filing a separate return.

This repayment protection amount is then phased out – or reduced – as your modified AGI exceeds the amount above. Your repayment protection amount will equal \$0 and your repayment amount will not be reduced when your modified AGI is at or above this higher amount based on the filing status on your 2021 tax return:

- \$120,000 if married and filing a joint return or if filing as a qualifying widow or widower;
- \$100,000 if filing as head of household; or
- \$80,000 if you are a single filer or are married and filing a separate return.

Example: You filed a joint return with your spouse for tax year 2020 and properly claimed the Child Tax Credit for three qualifying children. The IRS estimated your total advance Child Tax Credit payment amount based on these qualifying children. However, when you file your 2021 joint tax return with a modified AGI of \$75,000, you claim the Child Tax Credit for only one qualifying child – and therefore have two excess qualifying children. Your modified AGI of \$75,000 exceeds your applicable \$60,000 modified AGI threshold by 25 percent. Your potential full repayment protection amount of \$4,000 (that is, \$2,000 for each excess qualifying child) is reduced by 25 percent to \$3,000.

➔ **Q H9. What happens if I have a balance due to the IRS because of excess advance Child Tax Credit payments, but I cannot afford to make the balance due payment when filing my 2021 tax return? (added June 14, 2021) (added June 14, 2021)**

A9. The majority of individuals who need to repay excess advance Child Tax Credit payments will satisfy that balance through a reduction in their expected federal income tax refund. However, if you owe a balance in excess of your refund, the IRS routinely works with taxpayers who owe amounts they cannot afford to pay. The process to make a payment arrangement for these balances due is the same as for other tax balances. For further information on how to pay your past due federal income tax liability, see [Paying Your Taxes](#).

➔ **Q H10. Will the IRS provide me with information to help me reconcile my advance Child Tax Credit payments on my 2021 tax return? (updated June 24, 2021)**

A10. Yes. In January 2022, the IRS will send you Letter 6419 to provide the total amount of advance Child Tax Credit payments that were disbursed to you during 2021. Please keep this letter regarding your advance Child Tax Credit payments with your tax records. You may need to refer to this letter when you file your 2021 tax return during the 2022 tax filing season.

This letter will be mailed to your address on file as of the letter's mailing date. This generally will be the address on your most recent tax return, or as updated through the [Child Tax Credit Update Portal \(CTC UP\)](#) or the United States Postal Service (USPS). For more information regarding CTC UP, see [Topic F: Updating Your Child Tax Credit Information During 2021](#).

Page Last Reviewed or Updated: 01-Sep-2021



2021 Child Tax Credit and Advance Child Tax Credit Payments —Topic M: Commonly Asked Shared-Custody Questions

⊖ Q M1. My child's other parent and I share custody of our child. How will the IRS decide which of us will receive advance Child Tax Credit payments? (added August 19, 2021)

A1. The IRS will determine who receives 2021 advance Child Tax Credit payments based on the information on your 2020 tax return, or your 2019 return if the IRS hasn't processed your 2020 return. In other words, if you claimed the Child Tax Credit for your child on your 2020 return, then you will receive the advance Child Tax Credit payments. If your child's other parent claimed the Child Tax Credit on their 2020 tax return, then they will receive the advance Child Tax Credit payments.

If you will not be eligible to claim the Child Tax Credit on your 2021 return (the one due in April of 2022), then you should go to the IRS website to unenroll from receiving monthly payments by using the Child Tax Credit Update Portal (CTC UP). Receiving monthly payments now could mean that you have to return those payments when you file your tax return next year. If things change again and you are entitled to the Child Tax Credit for 2021, you can claim the full amount on your tax return when you file next year.

⊖ Q M2. My child's other parent and I have agreed that, for Federal income tax purposes, I'll claim our child for each even-numbered year while the other parent will claim our child for each odd-numbered year. I claimed

2021 Child Tax Credit and Advance Child Tax Credit Payments Topics

- [Topic A: General Information](#)
- [Topic B: Eligibility for Advance Child Tax Credit Payments and the 2021 Child Tax Credit](#)
- [Topic C: Calculation of the 2021 Child Tax Credit](#)
- [Topic D: Calculation of Advance Child Tax Credit Payments](#)
- [Topic E: Advance Payment Process of the](#)

the Child Tax Credit for our child on my 2020 tax return. Will the IRS disburse the 2021 advance Child Tax Credit payments to me even though I won't be claiming the Child Tax Credit on my 2021 tax return? (added August 19, 2021)

A2. Yes. Because you claimed your child on your 2020 tax return, the IRS will automatically disburse advance Child Tax Credit payments to you even though you know you won't be claiming your child on your 2021 tax return. When you file your 2021 tax return (the one due in April of 2022), you could have to pay back the advance payments in excess of the Child Tax Credit you're entitled to claim on that return. You may be excused from repaying some or all of the excess amount if you qualify for repayment protection. For more information about repayment protection, see [Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return](#).

If you know you won't be claiming the Child Tax Credit on your 2021 return, then you should go to the IRS website to unenroll from receiving monthly payments using the Child Tax Credit Update Portal (CTC UP). If things change again and you are entitled to the Child Tax Credit for 2021, you can claim the full amount on your tax return when you file next year.

⊖ Q M3. My child's other parent is receiving the advance Child Tax Credit payments even though I will be claiming the Child Tax Credit for our child on my 2021 tax return. Will I still be able to claim the full Child Tax Credit? (added August 19, 2021)

A3. Yes. You will be able to claim the full amount of the Child Tax Credit for your child on your 2021 tax return even if the other parent is receiving advance Child Tax Credit payments. The other parent should unenroll from receiving advance payments, but their decision will not affect your ability to claim the Child Tax Credit.

- Child Tax Credit
- [Topic F: Updating Your Child Tax Credit Information During 2021](#)
- [Topic G: Receiving Advance Child Tax Credit Payments](#)
- [Topic H: Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return](#)
- [Topic I: U.S. Territory Residents and Advance Child Tax Credit Payments](#)
- [Topic J: Unenrolling from Advance Payments](#)
- [Topic K: Verifying Your Identity to Manage your Payments](#)
- [Topic L: Assisting Individuals to Enroll for Advance Child Tax Credit Payments](#)
- [Topic M: Commonly Asked Shared-](#)

Custody Questions

- Topic N: Commonly Asked Immigration-Related Questions
- Topic O: Returning a Payment

Page Last Reviewed or Updated: 10-Sep-2021