

**2007 Form 8901, Information on Qualifying Children Who Are Not
Dependents
(For Child Tax Credit)**

Purpose: This is the first circulated draft of the 2007 Form 8901 for your review and comments.

TPCC Meeting: None, but one can be arranged if requested.

Prior Revisions: The 2006 Form 8901 can be viewed by clicking on the following link:

<http://www.irs.gov/pub/irs-pdf/f8901.pdf>

Other Products: Circulations of draft forms, instruction, notices, and publications are posted at:

http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by **May 16, 2007**.

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Change to Form 8901

All year and line references have been updated

**Information on Qualifying Children
Who Are Not Dependents
(For Child Tax Credit)**



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Your social security number



- Do not use this form for any child who is claimed as your dependent on Form 1040A or Form 1040, line 6c, or Form 1040NR, line 7c.
- It will take us longer to process your return and issue your refund if you do not complete all columns for each qualifying child.
- Be sure the child's name and social security number (SSN) agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your child tax credit. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

| | (a) First name | Last name | (b) Child's social security number | (c) Child's relationship to you (son, daughter, etc.) |
|----------------|----------------|-----------|------------------------------------|---|
| Child 1 | | | | |
| Child 2 | | | | |
| Child 3 | | | | |
| Child 4 | | | | |

General Instructions

Purpose of Form

Use Form 8901 to give the IRS information on any qualifying child (defined on back) who is not your dependent. To figure the amount of your child tax credit, see the instructions for Form 1040, line 52; Form 1040A, line 32; or Form 1040NR, line 47.

Who Must File

Use Form 8901 if your qualifying child is not your dependent because any of the following statements apply.

- You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2007 return.
- You are a nonresident alien who is not allowed to claim exemptions for your dependents. However, your qualifying child must be a U.S. citizen, U.S. national, or U.S. resident alien.
- Your qualifying child is married and files a joint return for 2007 (and that joint return was not filed only as a claim for refund, or at least one spouse would have a tax liability if they had filed separate returns).

Specific Instructions

Column (b)

If your child was born and died in 2007 and you do not have an SSN for the child, you can attach a copy of the child's birth certificate instead and enter "Died" in column (b).

If you do not have an SSN for your adopted child, enter "See page 2" in column (b). Then, on the bottom of page 2, enter the name and address of any agency or agent (such as an attorney) that assisted in the adoption.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Qualifying Child for Child Tax Credit

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 17 at the end of 2007

AND

who . . .

Did not provide over half of his or her own support for 2007
(see Pub. 501)

AND

who . . .

Lived with you for more than half of 2007 (if the child did not live with you for the required time, see *Exception to time lived with you* on page 23 of the Form 1040A instructions or page 21 of the Form 1040 instructions, or see Pub. 501)

AND

who . . .

Was a U.S. citizen, U.S. national, or U.S. resident alien.
If the child was adopted, see *Exception to citizen test* on page 23 of the Form 1040A instructions or page 21 of the Form 1040 instructions, or see Pub. 501.



For more information, including definitions and special rules relating to an adopted child, foster child, and qualifying child of more than one person, see the instructions for Form 1040A or Form 1040, line 6c, or see Pub. 501.

