Change Request

Internal Revenue Service

Advance Child Tax Credit

OMB Control number 1545-0074

# Child Tax Credit Update Portal and Non-filer Sign-up tool

As part of Public Law 117-2, American Rescue Plan Act of 2021 beginning in July and ending in December, up to half of the child tax credit will be advanced to eligible family by Treasury and the IRS. The advance payments will be estimated from their 2020 return, or if not available, their 2019 return. The American Rescue Plan increased the maximum Child Tax Credit in 2021 to $3,600 for children under the age of 6 and to $3,000 per child for children between ages 6 and 17. The American Rescue Plan is projected to lift more than five million children out of poverty this year, cutting child poverty by more than half. Eligible families will receive a payment of up to $300 per month for each child under age 6 and up to $250 per month for each child age 6 and above.

Payments will automatically be processed and delivered for eligible families who filed 2019 and 2020 income tax returns. For non-filers the IRS has created the Non-filer Sign-up Tool, to allow individuals that are not required to file a 2020 tax return to sign up for the advance child tax credit. Once individuals sign up the IRS will determine their eligibility and once eligibility is verified will receive an estimated payment. The IRS has also created the Child Tax Credit Update Portal to allow individuals to check their enrollment status, unenroll from the monthly advance payments, and provide or update your bank account information.

# Estimated Burden of Information Collection

It is anticipated for the Child Tax Credit Update Portal there will be 36,000,000 respondents that, respond once with a response time of 2 hours totaling 144,000,000 annual burden hours. For the Non-Filer Sign-Up tool it is estimated there will be 1,542,000 respondents that, respond once with a response time of 1 hour totaling 1,542, 000 annual burden hours.

 The burden estimate is as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Child Tax Credit Tools | Number of Respondents | Responses per Respondent | Annual Responses | Hours per Response | Total Burden |
| Update Portal | 36,000,000 | 1 | 36,000,000 | 2.0 | 144,000,000 |
| Non-filer Sign-Up | 1,542,000 | 1 | 1,542,000 | 1.0 | 1,542,000 |
|  Totals | 37,542,000 | 1 | 37,542,000 |  | 145,542,000 |