



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

TSSB 2022-5
TAXPAYER SERVICES SPECIAL BULLETIN

Frequently Asked Questions Concerning the Child Tax Rebate

1. What is the “Child Tax Rebate?”

The Child Tax Rebate is a one-time rebate that is intended to assist Connecticut families with children.

2. What is the authority for the “Child Tax Rebate?”

The Child Tax Rebate is authorized by Section 415 of H.B. No. 5506

3. Who is eligible for the “Child Tax Rebate?”

The Child Tax Rebate is available to certain Connecticut residents who meet certain requirements.

4. What is the amount of the “Child Tax Rebate?”

The maximum Child Tax Rebate amount is \$750 (\$250 per child up to three children).

5. Do I have to apply for the “Child Tax Rebate?”

Yes. The only way to receive the Child Tax Rebate is by submitting an application to the Department of Revenue Services (“DRS”). The Child Tax Rebate is not a credit and may not be claimed on any Connecticut income tax return.

6. When will I be able to apply for the “Child Tax Rebate?”

The Child Tax Rebate application will be available on the DRS website beginning June 1, 2022. All applications must be received by July 31, 2022. Any application that is received after July 31, 2022, will be considered late and will not be accepted.

7. What are the requirements to be eligible to receive the “Child Tax Rebate?”

To be eligible for the Child Tax Rebate, you must meet all of the following requirements:

- You must be domiciled in Connecticut at the time of filing your application (see Question 10 below for more information);
 - You must have properly claimed at least one child who was 18 years of age or younger as a dependent on your 2021 federal income tax return (see Question 15 below for more information); **and**
 - You must meet certain income thresholds (see Question 11 below for more information).
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8. How do I submit an application for the “Child Tax Rebate?”

Form CT-Child Tax Rebate, *Child Tax Rebate Application*, may only be submitted electronically through the DRS website at portal.ct.gov/DRS. No paper applications will be accepted.

9. What information will I need to complete Form CT-Child Tax Rebate?

You will need the following information to properly complete **Form CT-Child Tax Rebate**:

- Your federal adjusted gross income from your 2021 federal income tax return;
- Your filing status from your 2021 federal income tax return; **and**
- The full name, date of birth, age as of December 31, 2021, social security number, and relationship to you of each child who was 18 years of age or younger (up to a maximum of three) you claimed as a dependent on your 2021 federal income tax return.

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10. What does it mean to be domiciled in Connecticut?

To qualify for the Child Tax Rebate, you must be domiciled in Connecticut at the time of filing your application. In general, Connecticut is your domicile if you consider Connecticut to be your permanent home and the place that you return to whenever you are away. If Connecticut is not your domicile, then you are not eligible for the rebate.

11. Are there income limits associated with the “Child Tax Rebate?”

Yes. There are income limits associated with the Child Tax Rebate. The income limits are based on the filing status from your 2021 federal income tax return and are set forth below:

- If the filing status from your 2021 federal income tax return was Single or Married Filing Separately, you may be eligible for the Child Tax Rebate if your income was less than or equal to \$100,000;
- If the filing status from your 2021 federal income tax return was Head of Household, you may be eligible for the Child Tax Rebate if your income was less than or equal to \$160,000;
- If the filing status from your 2021 federal income tax return was Married Filing Jointly or Qualifying Widow(er), you may be eligible for the Child Tax Rebate if your income was less than or equal to \$200,000.

If you fall within the income limits described above and you otherwise qualify for the Child Tax Rebate, you will be eligible for a \$250 rebate per qualifying child (up to a maximum of three children and a maximum amount of \$750).

12. If my income exceeds the limits described in Question 11, can I still qualify for the “Child Tax Rebate?”

Yes. Although the rebate amount will be less than \$250 per qualifying child (up to a maximum of three children), you may still be eligible for a rebate even if your income exceeds the income limits described in Question 11 above. Rather than providing for an “income cliff,” the income limits phase out. The rebate amount begins to phase out by 10% for each \$1,000 of income above the income limit. The phaseout for each filing status is described below:

- If the filing status from your 2021 federal income tax return was Single or Married Filing Separately, you may still be eligible for the Child Tax Rebate if your income was greater than \$100,000 but less than or equal to \$110,000. However, the rebate amount for which you may be eligible will be less than \$250 per child. If your income is greater than \$110,000, you are not eligible for the Child Tax Rebate.
 - If the filing status from your 2021 federal income tax return was Head of Household, you may be eligible for the Child Tax Rebate if your income was greater than \$160,000 but less than or equal to \$170,000. However, the rebate amount for which you may be eligible will be less than \$250 per child. If your income is greater than \$170,000, you are not eligible for the Child Tax Rebate.
 - If the filing status from your 2021 federal income tax return was Married Filing Jointly or Qualifying Widow(er), you may be eligible for the Child Tax Rebate if your income was greater than \$200,000 but less than or equal to \$210,000. However, the rebate amount for which you may be eligible will be less than \$250 per child. If your income is greater than \$210,000, you are not eligible for the Child Tax Rebate.
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13. How will I know if I qualify for the “Child Tax Rebate?”

The only way to determine whether you are eligible for the Child Tax Rebate is by submitting an application to DRS. The application will ask you a series of questions and will use the answers you provide to determine your eligibility for the Child Tax Rebate.

14. I claimed my 18-year-old grandchild as a dependent on my 2021 federal income tax return; am I eligible for the “Child Tax Rebate?”

Yes. Provided you otherwise qualify for the Child Tax Rebate, you will be eligible for the Child Tax Rebate if you properly claimed your 18-year-old grandchild as a dependent on your 2021 federal income tax return.

15. Who is a qualifying child for purposes of the “Child Tax Rebate?”

A qualifying child is an individual who you properly claimed as a dependent on your 2021 federal income tax return and who was 18 years of age or younger as of December 31, 2021. A qualifying child can be your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, or half-sister, or a descendant of any of them (for example, a grandchild, niece, or nephew).

16. Per an agreement, my child’s other parent claimed our child as a dependent on her 2021 federal income tax return and I am eligible to claim our child as a dependent on my 2022 federal income tax return; am I eligible for the “Child Tax Rebate?”

No. You are not eligible for the Child Tax Rebate because you did not claim your child as a dependent on your 2021 federal income tax return. However, because your child’s other parent did claim your child as a dependent on her 2021 federal income tax return, she may be eligible for the Child Tax Rebate.

17. Am I eligible for the “Child Tax Rebate” if I did not file a 2021 federal income tax return?

No. You are not eligible for the Child Tax Rebate if you have not filed a 2021 federal income tax return. However, if you file a 2021 federal income tax return prior to July 31, 2022, you may be eligible for the Child Tax Rebate.

18. Am I eligible for the “Child Tax Rebate” if I am temporarily living in another state?

Yes. Even though you may be temporarily living in another state, you may qualify for a rebate as long as you are still a domiciliary of Connecticut. In other words, as long as you did not make the state in which you are currently living your permanent home and you intend to return to Connecticut, you may be eligible for the Child Tax Rebate. For example, although you may be on active duty in the military or in another state for a temporary work assignment, you may be eligible for the Child Tax Rebate as long as you consider Connecticut to be your permanent home and the place that you will return to upon completion of your military duty or work assignment.

19. If I owe taxes to the Department and I am eligible for the “Child Tax Rebate,” will the Department use my rebate to pay my outstanding taxes?

Yes.

20. If I made an error on my original application, am I able to correct it?

Yes. If you made an error on the original application that you submitted, you may submit another application for the Child Tax Rebate. If you submit more than one application, DRS will only take into consideration the last application that you submitted.

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21. I filed a joint 2021 federal return with my spouse, and we claimed a qualifying child as a dependent on our return; are we each eligible for a rebate?

No. Provided you otherwise qualify for the Child Tax Rebate, you and your spouse will receive one rebate for the qualifying child you claimed on your joint federal return.

22. Will receiving a “Child Tax Rebate” impact my eligibility for other forms of financial assistance from the State?

No.

23. Will receiving a “Child Tax Rebate” impact my eligibility for an earned income tax credit for taxable year 2022?

No.

24. If I am eligible for a rebate, how will I receive my rebate?

The Child Tax Rebate will be issued in the form of a check that will be mailed to the address you provide on your application.

25. If I am eligible for a rebate, when will I receive my rebate check?

The Department expects to begin issuing Child Tax Rebate checks in late August 2022.

26. Will receipt of a “Child Tax Rebate” impact my federal income tax?

If you itemized your deductions for federal income tax purposes, then you may be required to report your rebate on your 2022 federal income tax return.

27. Is the “Child Tax Rebate” subject to Connecticut income tax?

No. The Child Tax Rebate is not subject to Connecticut income tax.

28. If I have additional questions, can I contact DRS for more information?

Yes. DRS has established a dedicated telephone number for the Child Tax Rebate that is staffed by trained personnel to answer your questions Monday through Friday, 8:30 a.m. to 4:30 p.m. at **860-297-5999**.

Effective Date: Upon issuance.

Effect on Other Documents: None.

For the Latest News: Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.
