



NC DEPARTMENT OF
**HEALTH AND
HUMAN SERVICES**

ROY COOPER • Governor

MANDY COHEN, MD, MPH • Secretary

SUSAN OSBORNE • Assistant Secretary for County Operations for
Human Services

Date: August 6, 2021

Dear County Directors of Social Services

Attention: Food and Nutrition Services and Program Integrity Managers and Supervisors

Subject: IRS Child Tax Credit and Advanced Child Tax Credit Payments

Priority: Information Only

The American Rescue Plan Act Advance Child Tax Credit is designed to reduce the number of children in poverty by more than 40 percent. By doing so, some eligible households are receiving monthly child tax credit payments, distributed automatically from the Internal Revenue Service (IRS), direct deposit or via paper check. Households who are eligible for the child tax credit payment are receiving 50 percent of their tax credit in 2021 before filing their return for 2022 tax filling season. Some eligible households are automatically receiving advance payments **up to \$300 per month** for each child under age 6 and **up to \$250 per month** for each child age 6 and children who turn age 17 in 2021. Payments began for some households July 15, 2021 and will be sent out through December 15, 2021.

Households who filed 2019 or 2020 tax return, should have automatically received the tax credit payment and no action is needed. Households who have not filed their tax return must submit their tax return as soon as possible. For households not required to file a tax return and who didn't file in 2019 or 2020, must register using the [IRS Non-filer Sign-up Tool](#), they may qualify for the Child Tax Credit and Economic Impact Payments (EIPs). Let's help bring awareness on how Food and Nutrition Services recipients can get their Child Tax Credit Payment.

The Advanced Child Tax Credit payments, authorized by the American Rescue Plan Act, are not subject to offset for any reason through the Treasury Offset Program (TOP). Advance Child Tax Credit payments will not be reduced (that is, offset) for overdue taxes from previous years or other federal or state debts that households owe.

However, if households receive a refund when they file their 2021 tax return, any remaining Child Tax Credit amounts included in their refund may be subject to offset for tax debts or other federal or state debts that households owe.

IRS has prepared frequently asked questions (FAQs) to address debtor inquiries regarding this topic. These are available online at <https://www.irs.gov/credits-deductions/2021-child-tax-credit-and-advance-child-tax-credit-payments-topic-g-receiving-advance-child-tax-credit-payments>

NC DEPARTMENT OF HEALTH AND HUMAN SERVICES • DIVISION OF SOCIAL SERVICES • ECONOMIC AND FAMILY SERVICES

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If you have any questions, please contact dss.pi.questions@dhhs.nc.gov for assistance.

Sincerely,

A handwritten signature in blue ink that reads "Carla West".

Carla West, Senior Director for Economic Security
Division of Social Services, Economic and Family Services Section

CLW/np

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