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NATP urges taxpayers to save new IRS letter for advance child tax credit payments
*IRS to mail Letter 6419 in January 2022 to taxpayers who opted for advance payments;
taxpayers should present letter to tax professional*

APPLETON, Wis. (Oct. 7, 2021) – For 2021 only, there were significant changes made to the tax rules surrounding the child tax credit. For the first time, eligible taxpayers automatically received half of the credit in advance of filing their 2021 return through six monthly installments.

Taxpayers who received advance payments will receive Letter 6419 in the mail from the IRS in January 2022 and should bring this letter to their appointment with their tax professional when filing their 2021 return.

The letter will include the total amount of advance payments sent in 2021. Tax professionals may need to refer to this notice to claim the remaining child tax credit amount. This letter will be mailed to the address the IRS has on file as of the letter's mailing date.

Taxpayers who opted out of receiving the advance credit will not receive Letter 6419 from the IRS in January 2022 and do not need to bring anything additional to their annual tax prep appointment, with regard to the child tax credit.

When taxpayers file their 2021 returns, tax professionals must compare the total amount of the advance payments the taxpayer received in 2021 with the amount they are entitled. If the amount they are entitled to is more than the total amount received through the advance payments, the taxpayer can claim the remaining amount on their 2021 return.

If the amount they are entitled to is less than the total amount in the advance payments received, tax practitioners will have to determine if the taxpayer is required to repay some or all of the excess payment.

The credit for children ages five and younger is up to \$3,600, with a monthly advance payment of up to \$300. The credit for children ages 6 to 17 is up to \$3,000, with a monthly advance payment of up to \$250. The funds are deposited directly into taxpayers' bank accounts or mailed via paper check. Taxpayers were, and are still, able to opt out of the advance payments using the IRS's online [Child Tax Credit Update Portal](#).

Additional payments will be made Oct. 15, Nov. 15 and Dec. 15 for those who did not opt out of the advance payments

There are additional circumstances that could affect the taxpayer's child tax credit refund, including shared custody agreements and both parents opting out of the advance payments. The National Association of Tax Professionals urges taxpayers to use a [qualified tax professional](#) when filing their 2021 return to ensure the most accurate and timely results.

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About NATP: The National Association of Tax Professionals (NATP) is the largest association dedicated to equipping tax professionals with the resources, connections and education they need to provide the highest level of service to their clients. 23,000 members rely on NATP to deliver professional connections, content expertise and advocacy that provides them with the support they need to best serve their clients. The NATP headquarters is located in Appleton, WI. To learn more, visit www.natptax.com.

Looking for a tax expert? Rhonda Collins, EA, CPA, MBA, is the director of tax content and government relations at the National Association of Tax Professionals (NATP). Collins has a diverse background of over 25 years in the industry. As a licensed CPA and EA, Collins can represent clients before the IRS. She is available for phone or video interviews to discuss federal tax topics including tax law change and its implications, taxpayer issues, tax preparer regulation and more. To schedule an interview with Collins, contact nkasten@natptax.com.