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American Rescue Plan Act (ARPA) of 2021 Child Tax Credit Plan FAQs.

1. What are advance Child Tax Credit (CTC) payments?
 - a. Advance CTC payments are early payments to eligible taxpayers for qualified children claimed on their 2020 tax return.
 - b. Total advance CTC will equal 50% of the estimated amount of CTC an individual will claim on their 2021 tax return during the 2022 tax filing season.
2. Who is a qualifying child?
 - a. Child must have an immediate relation to taxpayer (son, daughter, stepchild, foster child, brother, sister, or a descendant of any of them).
 - b. Taxpayer provides more than half the child's support.
 - c. Child lives with the taxpayer for more than half the tax year.
 - d. Child is properly claimed as a dependent on the individual's tax return.
 - e. Child must have a valid social security number.
3. How much can you receive?
 - a. Eligible taxpayer(s) will receive 2 quarterly payments (September & December) for:
 - i. Qualified dependent ages 5 and under qualify for a total of \$1,800. Eligible taxpayers would receive 2 payments of \$900.
 - ii. Qualified dependent ages 6 to 17 (born 2004) qualify for a total of \$1,500. Eligible taxpayers would receive 2 payments of \$750.
 - b. Payments are subject to reduction based on higher income limitations.
4. What do I need to do?
 - a. If you have already filed a 2020 tax return by July 31, 2021, you do not need to do anything. However, we recommend to check with the Tax Office for the status of your tax return as the Tax Office will only process tax returns with a "Final" or "Accepted" status.
 - b. If you have not filed your tax return, file a 2020 tax return with your qualified dependents.
5. Do I qualify without any income or a filing requirement?
 - a. Even if you have \$0 in income, you qualify for the advance CTC if you are eligible.
 - b. All individuals with \$0 in income and/or are not required to file a tax return can come in to the Tax Office to prepare a non-filer tax return.
6. What if I do not want to receive advance CTC?
 - a. Taxpayers who do not want to receive advance CTC can unenroll by preparing Form T15323, and turning it in to the Tax Office.