

# Sample IRS Letter 6419



Department of the Treasury  
Internal Revenue Service  
[Operating Division/Program Name]  
Austin, TX 73301-1501

Date:  
[       ]  
Contact Number:  
800-908-4184

[Recipient name]  
[Address line 1]  
[Address line 2]  
[Address line 3]

<b>2021 Total Advance Child Tax Credit (AdvCTC) Payments</b> Keep this important tax information. You need it to prepare your 2021 income tax return.	
<b>Box 1. Aggregate amount of AdvCTC payments you received for 2021.</b> Enter this amount on Schedule 8812, line 14f or line 15e, whichever applies. If you file a joint return for tax year 2021, you must add the amounts in Box 1 from both Letters 6419 and enter the total amount on Schedule 8812.	<b>[\$xx,xxx.xx]</b>
<b>Box 2. Number of qualifying children taken into account in determining the AdvCTC.</b> See Schedule 8812 instructions if you complete Part III, Additional Tax.	<b>[xx]</b>

## Why you received this letter

Under the American Rescue Plan, the IRS made monthly AdvCTC payments as part of your 2021 Child Tax Credit from July through December to help support families raising children.

- If you're eligible for the credit, file Schedule 8812 with your 2021 income tax return to claim your remaining credit (for a total amount of up to \$3,600 per child under age 6 and \$3,000 per child age 6 through 17).
- If you aren't eligible for the credit, file Schedule 8812 to determine if you must pay back some or all the monthly payments you received in 2021 and if you qualify for **repayment protection** (discussed below).

## How the IRS determined your payment amounts

Monthly payment amounts were initially based on information from an income tax return you filed or information you entered in the *IRS non-filer sign-up* tool in 2020 or 2021. Your monthly payment amount or how or where the IRS paid your payment may have changed based on information you provided the IRS through your 2020 income tax return if the IRS processed it after June, the Child Tax Credit Update Portal, or the dedicated IRS Child Tax Credit phone line. Review each monthly payment, including any changes, at [IRS.gov/ctcportal](https://www.irs.gov/ctcportal), and click "Manage Advance Payments." If you did not receive one or more payments, contact the IRS at 800-908-4184 before filing your return.

## Repayment protection calculated as part of Schedule 8812, Part III

You may not have to repay in full any AdvCTC payments that took into account more qualifying children (Box 2 above) than you claim on your 2021 income tax return. The repayment protection is based on your 2021 modified adjusted gross income (MAGI). You will not have to repay any AdvCTC payments for non-qualifying children if your 2021 MAGI is under:

- **\$60,000** if you are married and filing a joint return or if filing as a qualifying widow or widower.
- **\$50,000** if you are filing as head of household.
- **\$40,000** if you are a single filer or are married and filing a separate return.

## For more information

- For more information about completing Schedule 8812, visit [IRS.gov/Schedule8812](https://www.irs.gov/Schedule8812).
- For more information about the 2021 Child Tax Credit, visit [IRS.gov/advctc](https://www.irs.gov/advctc). This page also includes a link to frequently asked questions and answers about the advance Child Tax Credit payments.