

INTERNAL REVENUE SERVICE

September 26, 2003

Number: **INFO 2003-0227**

Release Date: 12/31/2003

UIL number: 24.02-01

CONEX-138022-03/CC:ITA

Attention:

Dear :

This letter is in response to your inquiry dated June 12, 2003, on behalf of your constituent, Mr. [REDACTED]. Mr. [REDACTED] asked the Internal Revenue Service to explain why he was not allowed to claim a child tax credit for his daughter for the 2002 tax year. His daughter was born on January 1, 1986.

For 2002, § 24 of the Internal Revenue Code generally allows parents to claim a per child tax credit of \$600 for each "qualifying child." To be a qualifying child, the child must not have attained the age of 17 as of the close of the calendar year.

A longstanding and widely applicable common law rule is that an individual attains a given age on the day before his or her birthday. Under this rule, Mr. [REDACTED]'s daughter attained the age of 17 on December 31, 2002. As a consequence, the IRS determined that Mr. [REDACTED]'s daughter was not a qualifying child for the 2002 taxable year and denied Mr. [REDACTED] the child tax credit.

However, the IRS recently modified the common law rule and adopted a uniform method of determining when a child attains a specific age for purposes of various Code sections. Rev. Rul. 2003-72, 2003-33 I.R.B. 346, holds that a child attains a given age on the anniversary of the date that the child was born. For example, a child born on January 1, 1987, attains the age of 17 on January 1, 2004. Rev. Rul. 2003-72 is retroactive in effect. Assuming that Mr. [REDACTED] meets the other requirements of § 24, he is now entitled to receive the child tax credit for his daughter for 2002.

In general, the IRS is identifying those taxpayers who are entitled to a refund for 2002 under Rev. Rul. 2003-72. Once identified, the IRS will notify the affected individuals (or, as appropriate, their tax practitioners) of any steps they need to take to obtain

refunds. The coordinator of this project hopes to finish identifying taxpayers and mailing out letters in October and to issue the refunds by November 30.

This office recently contacted Ms. Janet Rumford of the IRS Taxpayer Advocate's office on Mr. [REDACTED]'s behalf. Ms. Rumford is located in the Portsmouth, New Hampshire, office and may be reached at (603) 433-0571. The Taxpayer Advocate's office now is working with other IRS offices to obtain a refund for Mr. [REDACTED] and to take whatever further action is appropriate.

I have enclosed a copy of Rev. Rul. 2003-72. If you have any questions, or if needs further assistance, please call [REDACTED], Identification Number [REDACTED], at [REDACTED]

Sincerely,

Robert A. Berkovsky
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)

Enclosure