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## Ratio Master 1.7.5 11 [VERIFIED]

when a foreign individual has more than one qualifying child, the individual can get multiple child tax credits. multiple qualifying children are allowed regardless of how many children there are. the number of qualifying children is different for single or married filing jointly, heads of household, or married filing separately; however, the total amount of child tax credits that can be claimed is capped at \$4,000 per year, per qualifying child. these amounts increase per eligible child. for example, if a couple has two children, they can claim up to two child tax credits, for a total of up to \$4,000 total. if the same couple has three children, they can claim up to three child tax credits, for a total of up to \$8,000 total. note: the total number of credits for the year cannot exceed the filing status-related credit limit. thus, if a single person has three children, they can claim up to \$3,000 of the total of \$4,000 available if they are married filing jointly, or up to \$6,000 of the total of \$8,000 available if they are married filing separately. the law allows a single person to claim three child tax credits, for a total of three credits for one of their children if the child is an eligible student. parents who claim a dependent care credit are allowed to use a credit of \$1,000 per child to pay for qualifying expenses for themselves and their qualifying children for 2019. use of the credit is phased out as the number of qualifying children increases. foreign students who were physically present in the u.s. on admission to, completion of, or after removal from, and who maintains a valid student visa or in the case of a non-immigrant visa, maintains lawful continuous presence in the u. during the entire taxable year in order to maintain non-immigrant status as an eligible student will be entitled to a deduction for qualified tuition and related expenses.

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the veterans administration accepts a general service administration certificate of eligibility (gs-5) for persons who entered the military service under the terms of a written contract or arranged for the medical care or services of a v.a. facility. this form is used to document that the person has the necessary requirements in order to receive veterans administration health care benefits. for a notarization, there must be a child of a citizen or permanent resident of the united states between the ages of 16 and 18 that is not in the custody of a guardian, other than the notary public. in order to obtain a marriage license, at least one of the parties to the marriage must be a citizen or permanent resident of the united states. for a beneficiary who was in a step 1 status for the current year, there is an automatic change to a step 2 status (and thus, to a cost-of-living increase in the ptc) for the first day of the following month. this is calculated using the beneficiary report master file (brmf) that is accessible to rtvue. the change in status from step 1 to step 2 is applied to the u.s. or non-u. origin, depending on the origin of the brmf source. adjustments are made in the brmf to reflect the change. the brmf is not accessible through command code mtve. once the brmf is recorded in the master file and approved for processing, the step change will be calculated. taxpayers who are assigned to a job or group of jobs in which the step change is not applicable are not automatically assigned to a new group of jobs in a new step status for the following month. 5ec8ef588b

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