

**T08-0072**  
**Double Child Tax Credit (CTC) for Newborns Under 1 Year of Age**  
**Static Impact on Individual Income Tax Liability and Revenue (\$ billions), 2009-18<sup>1</sup>**

	Year											
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-18	
<b>Fiscal Year Revenue<sup>2</sup></b>	-0.4	-2.2	-1.9	-0.6	-0.6	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-8.2
<b>Calendar Year Liability</b>	-2.2	-2.3	-0.6	-0.6	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.4	-8.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-2).

(1) Baseline is current law. Proposal doubles the maximum CTC amount (to \$2,000 for 2009 and 2010, to \$1,000 for 2011 and thereafter) for each child under the age of one. Estimates are static and do not account for any potential microeconomic behavioral response. Official estimates from the Joint Committee on Taxation would likely show a somewhat different effect on revenue.

(2) Fiscal-year revenue numbers assume a 20-80 split. The actual effect on receipts could differ.