

**Table T08-0073**  
**Double Child Tax Credit (CTC) for Newborns Under 1 Year of Age**  
**Distribution of Tax Units with Benefit, 2009<sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units (thousands) <sup>3</sup>			Average Benefit (\$)	
	All	Number with Benefit	Percent with Benefit	Tax Units with Benefit	All Tax Units
<b>Less than 10</b>	17,409	4	0.0	**	**
<b>10-20</b>	24,303	21	0.1	-432	0
<b>20-30</b>	19,556	256	1.3	-644	-8
<b>30-40</b>	14,280	325	2.3	-898	-20
<b>40-50</b>	11,874	305	2.6	-972	-25
<b>50-75</b>	21,721	535	2.5	-998	-25
<b>75-100</b>	14,090	396	2.8	-1,020	-29
<b>100-200</b>	19,474	522	2.7	-964	-26
<b>200-500</b>	5,420	15	0.3	-790	-2
<b>500-1,000</b>	936	2	0.2	**	**
<b>More than 1,000</b>	469	0	0.0	**	**
<b>All</b>	150,241	2,388	1.6	-933	-15

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

(1) Calendar year. Baseline is current law. Proposal doubles the maximum CTC amount (to \$2,000) 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. Average benefits are suppressed for income classes in which fewer than 5,000 tax units have a reduction in tax liability.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.