

Line 51—Child Tax Credit

Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).
- Step 2.** Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).
- Step 3.** Answer the questions on this page to see if you can use the worksheet on page 40 to figure your credit or if you must use Pub. 972.

Questions

Who Must Use Pub. 972



1. Is the amount on Form 1040, line 38, more than the amount shown below for your filing status?
- Married filing jointly – \$110,000
 - Single, head of household, or qualifying widow(er) – \$75,000
 - Married filing separately – \$55,000
- Yes.** **No.** Go to question 2.
- You must use Pub. 972 to figure your credit.

2. Are you claiming any of the following credits?
- Residential energy efficient property credit, Form 5695.
 - Retirement savings contributions credit, Form 8880.
 - Mortgage interest credit, Form 8396.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Adoption credit, Form 8839.

- Yes.** **No.** Continue
- You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

3. Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 2555 or 2555-EZ (relating to foreign earned income).
 - Form 4563 (exclusion of income for residents of American Samoa).
- Yes.** **No.** Use the worksheet on page 40 to figure your credit.
- You must use Pub. 972 to figure your credit.