

Emily and Victor Howard are married taxpayers with four children. Their filing status is Married Filing Jointly for 2008 using Form 1040. All of their children are qualifying for purposes of the child tax credit. Their adjusted gross income from line 38 of Form 1040 is \$31,467 and their tax from line 46 is \$136. Based on the facts given, complete the Howards' Child Tax Credit Worksheet to figure the amount of their credit.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

Child Tax Credit Worksheet—Line 51

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed on page 15.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 39. Instead, use Pub. 972.

1. Number of qualifying children: _____ × \$1,000. 1
Enter the result.

2. Enter the amount from Form 1040, line 46. 2

3. Add the amounts from Form 1040:

Line 47 _____

Line 48 + _____

Line 49 + _____

Line 50 + _____ Enter the total. 3

4. Are the amounts on lines 2 and 3 the same?

Yes. You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below. 4

No. Subtract line 3 from line 2.

5. Is the amount on line 1 more than the amount on line 4?

Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below. 5

No. Enter the amount from line 1. This is your child tax credit.

Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 67, if you answered “Yes” on line 4 or line 5 above.



- First, complete your Form 1040 through line 66.
- Then, use Form 8812 to figure any additional child tax credit.