

Based on the calculations shown in their worksheet, the Howards are entitled to a child tax credit of \$4,000. Here are the correct answers for each line:

**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.  
Enter the result. 1

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.