

Additional Child Tax Credit



8812

2008

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page XX of the Form 1040 instructions, page XX of the Form 1040A instructions, or page XX of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page X of the publication			1
2	Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46			2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit			3
4a	Enter your total earned income (see instructions on back)	4a		4
b	Nontaxable combat pay (see instructions on back)	4b		
5	Is the amount on line 4a more than \$12,050? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$12,050 from the amount on line 4a. Enter the result	5		5
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.			6

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7		
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8		
9	Add lines 7 and 8	9		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 65 and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 40, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-			11
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12

Part III Additional Child Tax Credit

13	This is your additional child tax credit			13
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Enter this amount on
Form 1040, line 67,
Form 1040A, line 41, or
Form 1040NR, line 61.

