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: 4 × $1,000. Enter the result. | 1 | 4,000 |

2. Enter the amount from Form 1040, line 46. | 2 | 136 |

3. Add the amounts from Form 1040:

Line 47 _____

Line 48 + _____

Line 49 + _____

Line 50 + _____ Enter the total. | 3 | 0 |

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

☐ **Yes.** STOP

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.

☑ **No.** Subtract line 3 from line 2. | 4 | 136 |

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.

☐ **No.** Enter the amount from line 1.

This is your child tax credit. | 5 | 136 |

Enter this amount on Form 1040, line 51.

TIP

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.