

Continuing the scenario from the previous topic activity, assume that Emily and Victor Howard are eligible to take the additional child tax credit, according to their Child Tax Credit Worksheet. Their adjusted gross income is \$31,467 (\$18,467 of which is total earned income and \$13,000 is unemployment compensation); their tax from Line 46 of Form 1040 is \$136. Their taxable income is \$1,367; their Social Security and Medicare taxes are \$1,413 and their Earned Income Credit is \$1,219.

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

**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 . . . . .

**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.

**9** Add lines 7 and 8 . . . . .

**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.

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

**12** Enter the **larger** of line 6 or line 11 . . . . .

**Next**, enter the **smaller** of line 3 or line 12 on line 13.

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<b>8</b>				
<b>9</b>				
<b>10</b>				
			<b>11</b>	
			<b>12</b>	

**Part III Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . .

**13**



Enter this amount on  
 Form 1040, line 67,  
 Form 1040A, line 41, or  
 Form 1040NR, line 61.