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Department of the Treasury  
Internal Revenue Service

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## Introduction

### **Publication 972**

Cat. No. 26584

# **Draft Worksheet(s)**

For use in preparing

**2011** Returns

Draft as of  
09/27/2011



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## Publication 972 Draft Worksheet(s)

These draft worksheets from Publication 972, Child Tax Credit, for tax year 2011, are only available on the Internet. Since they are drafts, they are subject to change. When the final version of Publication 972 becomes available, these drafts will be removed.

The worksheets below are used to figure your Child Tax Credit. Most people will only have to use the Child Tax Credit Worksheet. Some people will use the Line 11 Worksheet if they answered “yes” to line 11 on the Child Tax Credit Worksheet and some people will use the appropriate Earned Income Worksheet (depending on whether they file Form 1040, 1040NR, or 1040A) to figure the amount to put on line 2 of the Line 11 Worksheet.

**Comments and suggestions.** We welcome your comments about these worksheets.

You can write to us at the following address:

Internal Revenue Service  
Individual Forms and Publications Branch  
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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

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**Before you begin:** ✓ Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.



To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2011 and meet the other requirements listed earlier, under Qualifying Child.



**Part 1**

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

<b>1</b>	
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2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

<b>2</b>	
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3. **1040 Filers.** Enter the total of any—  
 • Exclusion of income from Puerto Rico, and  
 • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.

**1040A and 1040NR Filers.** Enter -0-.

<b>3</b>	
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4. Add lines 2 and 3. Enter the total.

<b>4</b>	
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5. Enter the amount shown below for your filing status.

- Married filing jointly - \$110,000
- Single, head of household, or qualifying widow(er) - \$75,000
- Married filing separately - \$55,000

<b>5</b>	
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6. Is the amount on line 4 more than the amount on line 5?

**No.** Leave line 6 blank. Enter -0- on line 7.

**Yes.** Subtract line 5 from line 4.

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

<b>6</b>	
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7. Multiply the amount on line 6 by 5% (.05). Enter the result.

<b>7</b>	
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8. Is the amount on line 1 more than the amount on line 7?

**No.**

You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 39; or Form 1040NR, line 63. Complete the rest of your Form 1040, Form 1040A, or Form 1040NR.

**Yes.** Subtract line 7 from line 1. Enter the result.

Go to Part 2 on the next page.

<b>8</b>	
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**Part 2**

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44.

9	
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10. Add the following amounts from:

**Form 1040 or Form 1040A or Form 1040NR**

Line 47		Line 45	+	
Line 48	Line 29	Line 46	+	
Line 49	Line 31		+	
Line 50	Line 32	Line 47	+	

Form 5695, line 14	+	
Form 8834, line 23	+	
Form 8910, line 22	+	
Form 8936, line 15	+	
Schedule R, line 22	+	

Enter the total.

10	
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11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Residential energy efficient property credit, Form 5695, Part II.
- District of Columbia first-time homebuyer credit, Form 8859.

**No.** Enter the amount from line 10.

**Yes.** Complete the Line 11 Worksheet on the next page to figure the amount to enter here.

11	
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12. Subtract line 11 from line 9. Enter the result.

12	
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13. Is the amount on line 8 of this worksheet more than the amount on line 12?

**No.** Enter the amount from line 8.

**Yes.** Enter the amount from line 12. See the **TIP** below.

**This is your child tax credit.**

13	
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Enter this amount on  
 Form 1040, line 51;  
 Form 1040A, line 33;  
 or Form 1040NR, line 48.



You may be able to take the **additional child tax credit** on Form 1040, line 65; Form 1040A, line 39; or Form 1040NR, line 63, only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 38a, or Form 1040NR through line 62 (also complete line 65).

- Then, use Form 8812 to figure any additional child tax credit.

**Before you begin:** ✓ Complete the Earned Income Worksheet, later, that applies to you.



Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet earlier.

<p>1. Enter the amount from line 8 of the Child Tax Credit Worksheet.</p>	<b>1</b>	
<p>2. Enter your earned income from the Earned Income Worksheet that applies to you.</p>	<b>2</b>	
<p>3. Is the amount on line 2 more than \$3,000?</p> <p><input type="checkbox"/> <b>No.</b> Leave line 3 blank, enter -0- on line 4, and go to line 5.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 2. Enter the result.</p>	<b>3</b>	
<p>4. Multiply the amount on line 3 by 15% (.15) and enter the result.</p>	<b>4</b>	
<p>5. Is the amount on line 1 of the Child Tax Credit Worksheet \$3,000 or more?</p> <p><input type="checkbox"/> <b>No.</b> If line 4 above is:</p> <ul style="list-style-type: none"> <li>• Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13.</li> <li>• More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11.</li> </ul> <p><input type="checkbox"/> <b>Yes.</b> If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see <i>1040 filers</i>, <i>1040A filers</i>, and <i>1040NR filers</i> later and then go to line 6.</p>		
<p>6. Enter the total of the following amounts from Form(s) W-2:</p> <ul style="list-style-type: none"> <li>• Social security taxes from box 4, and</li> <li>• Medicare taxes from box 6.</li> </ul> <p>Railroad employees, see the bottom of page 7.</p>	<b>6</b>	
<p>7. <b>1040 filers.</b> Enter the total of any—</p> <ul style="list-style-type: none"> <li>• Amounts from Form 1040, lines 27 and 57, and</li> <li>• Any taxes that you identified using code "UT" and entered on line 60.</li> </ul> <p><b>1040A filers.</b> Enter -0-.</p> <p><b>1040NR filers.</b> Enter the total of any—</p> <ul style="list-style-type: none"> <li>• Amounts from Form 1040NR, lines 27 and 55, and</li> <li>• Any taxes that you identified using code "UT" and entered on line 59.</li> </ul>	<b>7</b>	
<p>8. Add lines 6 and 7. Enter the total.</p>	<b>8</b>	
<p>9. <b>1040 filers.</b> Enter the total of the amounts from Form 1040, lines 64a and 69.</p> <p><b>1040A filers.</b> Enter the total of any—</p> <ul style="list-style-type: none"> <li>• Amount from Form 1040A, line 38a, and</li> <li>• Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 41.</li> </ul> <p><b>1040NR filers.</b> Enter the amount from Form 1040NR, line 65.</p>	<b>9</b>	

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-. 10

11. Enter the **larger** of line 4 or line 10. 11

12. Is the amount on line 11 of this worksheet more than the amount on line 1?  
 **No.** Subtract line 11 from line 1. Enter the result.  
 **Yes.** Enter -0-. 12

Next, figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Residential energy efficient property credit, Form 5695, Part II.
- District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 13.

13. Enter the total of the amounts from—  
 • Form 8396, line 9, and  
 • Form 5695, line 31, and  
 • Form 8859, line 9. 13

14. Enter the amount from line 10 of the Child Tax Credit Worksheet. 14

15. Add lines 13 and 14. Enter the total. 15

*Enter this amount on line 11 of the Child Tax Credit Worksheet.*

**1040 filers.** Complete lines 57, 64a, and 69 of your return if they apply to you.

**1040A filers.** Complete line 38a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2011 and total wages of over \$106,800, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 41.

**1040NR filers.** Complete lines 55 and 65 of your return if they apply to you.

**Railroad employees.** Include the following taxes in the total on line 6 of the Line 11 Worksheet.

- ✓ Tier 1 tax withheld from your pay.  
This tax should be shown in box 14 of your Form(s) W-2 and identified as “Tier 1 tax.”
- ✓ If you were an employee representative, 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 2011.



**Before you begin:**

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet earlier in this publication or line 4a of Form 8812, Additional Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1. **a.** Enter the amount from Form 1040, line 7, or Form 1040NR, line 8 . . . . . **1a.** \_\_\_\_\_
- b.** Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. . . . . **1b.** \_\_\_\_\_  
**Next**, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2. **a.** Enter any statutory employee income reported on line 1c of Schedule C or C-EZ . . . . . **2a.** \_\_\_\_\_
- b.** Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.\* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property . . . . . **2b.** \_\_\_\_\_
- c.** Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.\* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amounts exempt from self-employment tax . . . . . **2c.** \_\_\_\_\_
- d.** If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c . . . . . **2d.** \_\_\_\_\_
- e.** If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. . . . . **2e.** \_\_\_\_\_
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 2 of the Line 11 Worksheet or line 4a of Form 8812, whichever applies . . . . . **3.** \_\_\_\_\_
4. Enter any amount included on line 1a that is:
  - a.** A scholarship or fellowship grant not reported on Form W-2 . . . . . **4a.** \_\_\_\_\_
  - b.** For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR) . . . . . **4b.** \_\_\_\_\_
  - c.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. . . . . **4c.** \_\_\_\_\_
5. **a.** Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, or 4c above . . . . . **5a.** \_\_\_\_\_
- b.** Enter the portion, if any, of the amount from Form 2555, line 44 that you also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27 or Form 1040NR, line 27; Schedule C; Schedule C-EZ; or Schedule F. . . . . **5b.** \_\_\_\_\_
- c.** Subtract line 5b from line 5a . . . . . **5c.** \_\_\_\_\_
6. Enter the amount from Form 1040, line 27 or Form 1040NR, line 27 . . . . . **6.** \_\_\_\_\_
7. Add lines 4a through 4c, 5c, and 6 . . . . . **7.** \_\_\_\_\_
8. Subtract line 7 from line 3 . . . . . **8.** \_\_\_\_\_
  - If you were sent here from the Line 11 Worksheet, enter this amount on line 2 of that worksheet.
  - If you were sent here from Form 8812, enter this amount on line 4a of that form.

*\*If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*



**Before you begin:**

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet earlier in this publication.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.

1. **a.** Enter the amount from Form 1040A, line 7 . . . . . **1a.** \_\_\_\_\_
- b.** Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. . . . . **1b.** \_\_\_\_\_
- c.** Add lines 1a and 1b. . . . . **1c.** \_\_\_\_\_
2. Enter any amount included on line 1a that is:
- a.** A scholarship or fellowship grant not reported on Form W-2 . . . . . **2a.** \_\_\_\_\_
- b.** For work done while an inmate in a penal institution (enter "PRI" and this amount next to line 7 of Form 1040A) . . . . . **2b.** \_\_\_\_\_
- c.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount next to line 7 of Form 1040A). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity . . . . . **2c.** \_\_\_\_\_
3. Add lines 2a through 2c . . . . . **3.** \_\_\_\_\_
4. Subtract line 3 from line 1c. Enter the result here and on line 2 of the Line 11 Worksheet . . . . . **4.** \_\_\_\_\_