Use Schedule 8812 to figure the additional child tax credit (ACTC). The ACTC may give you a refund even if you do not owe any tax.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments
For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Schedule8812.

What's New
Retroactive legislation. These instructions have been revised to reflect changes made by the Taxpayer Certainty and Disaster Tax Relief Act of 2019. Use these instructions with the most recent version of the 2018 Schedule 8812 (Form 1040). Visit IRS.gov/formspubs and IRS.gov/LatestForms to make sure you have the latest version of forms, instructions, and publications.

Disaster tax relief. The Tax Certainty and Disaster Tax Relief Act of 2019 retroactively extended an election to use prior year earned income in 2018 when figuring the additional child tax credit if you were impacted by certain federally declared disasters. If you are eligible to use prior year earned income to figure an additional child tax credit in 2018, you can make the election on your 2018 return.

New social security number (SSN) requirement for a qualifying child. To claim the ACTC, your qualifying child must have the required SSN. The required SSN is one that is valid for employment and that is issued before the due date of your 2018 return (including extensions). If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the ACTC on either your original or an amended 2018 return.

If your qualifying child does not have the required SSN but has another type of taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the credit for other dependents for that child. See your tax return instructions for more information about claiming the credit for other dependents.

Increased additional child tax credit. The maximum amount of the ACTC has increased to $1,400 per qualifying child.

Decreased earned income threshold. The earned income threshold for claiming the ACTC has decreased from $3,000 to $2,500.

Reminder
Delayed refund for returns claiming ACTC. The IRS cannot issue refunds before mid-February 2019 for returns that properly claim the ACTC. This time frame applies to the entire refund, not just the portion associated with the ACTC.

General Instructions
If you file Form 2555 or Form 2555-EZ, you cannot claim the ACTC.

Who Should Use Schedule 8812
First, complete the Child Tax Credit and Credit for Other Dependents Worksheet that applies to you. See the instructions for Form 1040, line 12a, or Form 1040NR, line 49. If you meet the condition given in the TIP at the end of your Child Tax Credit and Credit for Other Dependents Worksheet, use Schedule 8812 to see if you can take the ACTC.

Taxpayer Identification Number Requirements
Each qualifying child must have the required social security number (SSN). If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the ACTC on either your original or an amended 2018 return. However, if your qualifying child does not have the required SSN but has another type of taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the credit for other dependents for that child. See your tax return instructions for more information about claiming the credit for other dependents.

You must have a taxpayer identification number by the due date of your return. If you do not have an SSN or IRS individual taxpayer identification number (ITIN) issued on or before the due date of your 2018 return (including extensions), you cannot claim the ACTC on either your original or an amended 2018 return.

If you apply for an ITIN on or before the due date of your 2018 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Improper Claims
If you claim the child tax credit (CTC), credit for other dependents (ODC), or ACTC, but you are not eligible for the credit and it is later determined that your error was due to reckless or intentional disregard of the CTC, ODC, or ACTC rules, you will not be allowed to claim any of these credits for 2 years. If it is determined that your error was due to fraud, you will not be allowed to...
claim any of these credits for 10 years. You may also have to pay penalties.

**Form 8862 may be required.** If your CTC or ACTC for a year after 2015 was denied or reduced for any reason other than a math or clerical error, you must attach Form 8862 to your 2018 return to claim the ACTC unless an exception applies. See Form 8862 and its instructions for more information, including whether an exception applies.

**Effect of Credit on Welfare Benefits**

Any refund you receive as a result of taking the ACTC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

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**Specific Instructions**

**Part I — All Filers**

**Line 6a**

**Earned income.** Use the [Earned Income Chart](#), later, to determine the amount to enter on line 6a. If your main home was located in a federally declared disaster area, see **Election to use prior year earned income** next before using the chart.

**Election to use prior year earned income.** You may be able to use your 2017 earned income on line 6a to figure your additional child tax credit. You can make this election if both of the following apply.

1. Your 2017 earned income was greater than your 2018 earned income. Use the Earned Income Chart, later, twice—once with 2018 amounts and once with 2017 amounts to see if your 2017 earned income is greater than your 2018 earned income.

2. Your main home or the main home of your spouse if filing jointly was located in one of the federally declared disaster zones (or the disaster area outside of the disaster zone if you, and your spouse if filing jointly, were displaced from the main home due to the disaster) during any portion of that disaster's incident period occurring in 2018.

**Disaster area.** Any area with respect to which a major disaster was declared after 2017 by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, except the California wildfire disaster area defined in the Bipartisan Budget Act of 2018.

**Disaster zone.** The portion of any disaster area which is determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

**Incident period.** The period specified by the Federal Emergency Management Agency (FEMA) as the period during which the disaster occurred, but not including any dates before 2018.

To make this election, enter "PYEI" and the amount of your 2017 earned income in the space next to Form 1040, line 17 or Form 1040NR, line 64, unless you are also claiming the earned income tax credit (EIC). If you are claiming both the EIC and the additional child tax credit, then you only need to enter "PYEI" and the amount of your 2017 earned income in the space next to Form 1040, line 17, once.

**If you elect to use your 2017 earned income for the EIC on Form 1040, line 17a, you must use your 2017 earned income to figure the additional child tax credit.**

**Line 6b**

**Nontaxable combat pay.** Enter on line 6b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2018. This amount should be shown in Form W-2, box 12, with code Q.

If you are using 2017 earned income on line 6a, enter your 2017 nontaxable combat pay on line 6b.

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**Part II — Certain Filers Who Have Three or More Qualifying Children**

**Line 9**

**Additional Medicare Tax and tier 1 RRTA tax.** Use the [Line 9 Worksheet](#) to figure the amount to enter on line 9 if your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA tax.
**Earned Income Chart — Line 6a**

<table>
<thead>
<tr>
<th>IF you...</th>
<th>AND you...</th>
<th>THEN enter on line 6a...</th>
</tr>
</thead>
<tbody>
<tr>
<td>have net earnings from self-employment</td>
<td>use either optional method to figure those net earnings,</td>
<td>the amount figured using the <em>Earned Income Worksheet</em> in Pub. 972 (even if you are also taking the EIC).</td>
</tr>
<tr>
<td>are taking the EIC on Form 1040, line 17a,</td>
<td>completed Worksheet B of the EIC instructions in your Form 1040 instructions,</td>
<td>your earned income from Worksheet B, line 4b, plus (1) all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC and (2) Medicaid waiver payments you subtracted in line 5 of Step 5 of the EIC instructions (if any). If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer’s convenience.</td>
</tr>
<tr>
<td>did not complete Worksheet B,</td>
<td></td>
<td>your earned income from Step 5 of the EIC instructions in your tax return instructions, plus (1) all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC and (2) Medicaid waiver payments you subtracted in line 5 of Step 5 of the EIC instructions (if any).</td>
</tr>
<tr>
<td>were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee,</td>
<td></td>
<td>the amount figured using the <em>Earned Income Worksheet</em> in Pub. 972.</td>
</tr>
</tbody>
</table>
| are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons, | your earned income figured as follows: Line 1 of Form 1040 or line 8 of Form 1040NR. | Subtract, if included on line 1 of Form 1040 or line 8 for Form 1040NR, any:  
  • Taxable scholarship or fellowship grant not reported on a Form W-2.  
  • Amount received for work performed while an inmate in a penal institution (put “PRI” and the amount subtracted in the space next to line 1 of Form 1040 or line 8 for Form 1040NR).  
  • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put “DFC” and the amount subtracted in the space next to line 1 of Form 1040 or line 8 for 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.  
| are not taking the EIC | | Add all your nontaxable combat pay from Form(s) W-2, box 12, with code Q. |

**Earned Income =**
# Line 9 Worksheet

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 9.

## Social security tax, Medicare tax, and Additional Medicare Tax on Wages.

1. Enter the social security tax withheld (Form(s) W-2, box 4) ................................................................. 1.
2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld .......................................................... 2.
3. Enter any amount from Form 8959, line 7 .......................................................................................... 3.
4. Add lines 1, 2, and 3 ......................................................................................................................... 4.
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) ...................................................... 5.
6. Subtract line 5 from line 4 .............................................................................................................. 6.

## Additional Medicare Tax on Self-Employment Income.

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) ............................................. 7.

## Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) or employee representative (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14) .................................................................................. 8.
9. Enter the Medicare Tax (Form(s) W-2, box 14) ............................................................................. 9.
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 10 and line 14 .................................................................................. 10.
11. Add lines 8, 9, and 10 .................................................................................................................. 11.
12. Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1, for all 4 quarters of 2018) ................. 12.
13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2, for all 4 quarters of 2018) .................................................................................. 13.
14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 14 and line 10 .................................................................................. 14.
15. Add lines 12, 13, and 14 .............................................................................................................. 15.

## Line 9 Amount

16. Add lines 6, 7, 11, and 15. Enter here and on Schedule 8812, line 9 .................................................. 16.