SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11b of your Form 1040, 1040-SR, or 1040-NR			**1**
2a	Enter income from Puerto Rico that you excluded	**2a**		
2b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**		
2c	Enter the amount from line 15 of your Form 4563	**2c**		
2d	Add lines 2a through 2c			**2d**
3	Add lines 1 and 2d			**3**
4	Number of qualifying children under age 17 with the required social security number	**4**		
5	Multiply line 4 by $2,200			**5**
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500			**7**
8	Add lines 5 and 7			**8**
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**
11	Multiply line 10 by 5% (0.05)			**11**
12	Is the amount on line 8 more than the amount on line 11?			**12**
	☐ **No. Stop here.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☐ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from **Credit Limit Worksheet A**			**13**
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			**14**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use		**15**	
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit		**16a**	
16b	Number of qualifying children under age 17 with the required social security number: _____ x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit		**16b**	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the **smaller** of line 16a or line 16b		**17**	
18a	Earned income (see instructions)	**18a**		
18b	Nontaxable combat pay (see instructions) **18b**			
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19**		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result		**20**	
	Next. On line 16b, is the amount $5,100 or more? ☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	**21**		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 16c; and Schedule 2 (Form 1040), line 17c	**22**		
23	Add lines 21 and 22	**23**		
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	**24**		
25	Subtract line 24 from line 23. If zero or less, enter -0-		**25**	
26	Enter the **larger** of line 20 or line 25		**26**	
	Next, enter the **smaller** of line 17 or line 26 on line 27.			

Part II-C Additional Child Tax Credit

27	**This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28**	**27**	