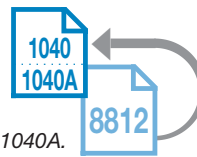


# Additional Child Tax Credit



Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

## Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .				1		
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33 . . . . .				2		
3	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .				3		
4a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here <input type="checkbox"/> . . . . .	4a					
b	Nontaxable combat pay (see instructions on back) . . . . .	4b					
5	Is the amount on line 4a more than \$11,000? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$11,000 from the amount on line 4a. Enter the result . . . . .	5					
6	Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b> ; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6					

## 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 . . . . .	7					
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63.	8					
	<b>1040A filers:</b> Enter -0-.	9					
9	Add lines 7 and 8 . . . . .	9					
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).	10					
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11					
12	Enter the <b>larger</b> of line 6 or line 11 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.	12					

## Part III Additional Child Tax Credit

13	This is your additional child tax credit . . . . .	13					
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Enter this amount on  
Form 1040, line 68, or  
Form 1040A, line 42.

# Instructions

## What's New

If your main home was in the Hurricane Katrina disaster area on August 25, 2005, you may be able to elect to use your 2004 earned income to figure your additional child tax credit. See *Hurricane Katrina* on this page.

## Purpose of Form

Use Form 8812 to figure your additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

## Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 52, or Form 1040A, line 33. If you meet the condition given in the *TIP* at the end of your Child Tax Credit Worksheet, use Form 8812 to see if you can take the additional child tax credit.

## Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the additional child tax credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

## Hurricane Katrina

You may be able to elect to use your 2004 earned income to figure your additional child tax credit if (a) your 2004 earned income is more than your 2005 earned income, and (b) your main home was in the Hurricane Katrina disaster area on August 25, 2005. For the purpose of this election, your earned income is your earned income for the earned income credit (EIC) even if you did not take the EIC. This may be different than your earned income for the additional child tax credit. For details, see Pub. 4492. If you make this election, be sure to check the box on line 4a.



*If you elected to use your 2004 earned income for the EIC on Form 1040, line 66a, or Form 1040A, line 41a, you must use your 2004 earned income for the additional child tax credit. Enter on Form 8812, line 4a, your 2004 earned income that is identified as "PYEI" in the space next to Form 1040, line 66a, or Form 1040A, line 41a.*

## Nontaxable Combat Pay

Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2005. This amount should be shown in Form W-2, box 12, with code Q. But if you elected to use your 2004 earned income (see *Hurricane Katrina* above), enter -0- on line 4b.

## Railroad Employees

If you worked for a railroad, include the following taxes in the total on Form 8812, line 7.

- 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 2005.

## 1040A Filers

If you, or your spouse if filing jointly, had more than one employer for 2005 and total wages of over \$90,000, figure any excess social security and tier 1 railroad retirement (RRTA) taxes withheld. See Pub. 505. Include any excess on Form 8812, line 10.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## Earned Income Chart—Line 4a



*If your main home was in the Hurricane Katrina disaster area on August 25, 2005, see Hurricane Katrina above before using this chart.*

IF you...	AND you...	THEN enter on line 4a...
have net earnings from self-employment	use either optional method to figure those net earnings	the amount figured using Pub. 972.
are taking the EIC on Form 1040, line 66a, or Form 1040A, line 41a	completed Worksheet B on page 50 of your Form 1040 instructions	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. 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.
	did not complete Worksheet B or filed Form 1040A	your earned income from Step 5 on page 47 of your 1040 instructions or page 43 of your 1040A instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC	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	the amount figured using Pub. 972.
	are not self-employed or filing Schedule SE, C or C-EZ for the above reasons	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A _____ Subtract, if included on line 7, 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 7 of Form 1040 or 1040A). • 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 7 of Form 1040 or 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. • Amount from Form 2555, line 41, or Form 2555-EZ, line 18. Add all your nontaxable combat pay from Form(s) W-2, box 12, with code Q _____ + _____

**Earned income =**