Purpose
The purpose of this publication is to figure the child tax credit you claim on Form 1040, line 43, or Form 1040A, line 28. You cannot claim the child tax credit on Form 1040EZ.

How To Use This Publication
If you were sent here from your Form 1040 or Form 1040A instructions. Go to page 2 of this publication and complete the Child Tax Credit Worksheet.

If you have not read your Form 1040 or Form 1040A instructions. Pick up your Form 1040 or Form 1040A instructions and complete the following steps.

1) Go to the instructions for line 43 of Form 1040 or line 28 of Form 1040A.
2) Answer the Questions.
3) Form 1040. If you answered “Yes” to question 1, 2, or 4, go to page 2 of this publication and complete the Child Tax Credit Worksheet.
   Form 1040A. If you answered “Yes” to question 1 or 3, go to page 2 of this publication and complete the Child Tax Credit Worksheet.

Photographs of Missing Children
The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1–800–THE–LOST (1–800–843–5678) if you recognize a child.
Part 1

1. Number of qualifying children: ______________ × $500. Enter the result.  

2. Enter the amount from Form 1040, line 34, or Form 1040A, line 19.  

3. **1040 filers:** Enter the total of any—
   - Exclusion of income from Puerto Rico, and
   - Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and Form 4563, line 15.

   **1040A filers:** Enter -0-.

4. Add lines 2 and 3. Enter the result.

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

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.).

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

8. Is the amount on line 1 more than the amount on line 7?  
   - [ ] No. Stop  
     You cannot take the child tax credit on Form 1040, line 43, or Form 1040A, line 28. You also cannot take the additional child tax credit on Form 1040, line 60, or Form 1040A, line 38. Complete the rest of your Form 1040 or 1040A.
   - [ ] Yes. Subtract line 7 from line 1. Enter the result.  
     Go to Part 2 on the next page.
Part 2

9. Enter the amount from Form 1040, line 40, or Form 1040A, line 25. 

10. Add the amounts from—

<table>
<thead>
<tr>
<th>Form 1040:</th>
<th>or</th>
<th>Form 1040A:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 41</td>
<td></td>
<td>Line 26</td>
</tr>
<tr>
<td>Line 42</td>
<td></td>
<td>Line 27</td>
</tr>
<tr>
<td>Line 44</td>
<td></td>
<td>Line 29</td>
</tr>
</tbody>
</table>

Enter the total. 

11. Is the amount on line 1 of this worksheet $1,500 or more AND are you claiming any of the following credits?
- Adoption credit, Form 8839
- Mortgage interest credit, Form 8396
- 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. 

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

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. This is your child tax credit. 

You may be able to take the additional child tax credit on Form 1040, line 60, or Form 1040A, line 38, only if you answered "Yes" on line 13 above AND the amount on line 1 is $1,500 or more.

- First, complete your Form 1040 through line 59b, or Form 1040A through line 37b.
- Then, use Form 8812 to figure any additional child tax credit.
Use this worksheet only if you answered “Yes” on line 11 of the Child Tax Credit Worksheet on page 3.

Before you begin:
- Have your Form(s) W-2 available.
- **1040 filers:** Complete lines 52, 59a, 59b, and 62 of your return if they apply to you.
- **1040A filers:** Complete lines 37a and 37b of your return if they apply to you. If you, or your spouse if filing jointly, had more than one employee for 1999 and total wages of over $53,700, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 39.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 2.

2. Enter the total of the following amounts from Form(s) W-2:
   - Social security taxes from box 4, and
   - Medicare taxes from box 6.
   Railroad employees, see the bottom of page 5.

3. **1040 filers:** Enter the total of any—
   - Amounts from Form 1040, lines 27 and 52, and
   - Uncollected social security and Medicare or RRTA taxes shown in box 13 of your Form(s) W-2 with codes A, B, M, and N.

   **1040A filers:** Enter -0-.

4. Add lines 2 and 3. Enter the result.

5. **1040 filers:** Enter the total of the amounts from Form 1040, lines 59a and 62.

   **1040A filers:** Enter the total of any—
   - Amount from Form 1040A, line 37a, and
   - Excess social security and RRTA taxes withheld that you entered to the left of Form 1040A, line 39.

6. Is the amount on line 4 more than the amount on line 5?
   - **No.** STOP
     Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 3 and do the following. Enter the amount from line 10 on line 11 and complete lines 12 and 13.
   - **Yes.** Subtract line 5 from line 4. Enter the result.
     *Go to line 7 on the next page.*
7. Is the amount on line 6 of this worksheet more than the amount on line 1?

☐ No. Subtract line 6 from line 1. Enter the result.

☐ Yes. Enter -0-.

Next, figure the amount of any of the following credits that you are claiming. Use the amount from line 7 above when you are asked to enter the amount from Form 1040, line 43, or Form 1040A, line 28.

- Adoption credit, Form 8839
- Mortgage interest credit, Form 8396
- District of Columbia first-time homebuyer credit, Form 8859

Then, go to line 8.

8. Enter the total of the amounts from—

- Form 8839, line 15, and
- Form 8396, line 11, and
- Form 8859, line 11.

9. Enter the amount from line 10 of the Child Tax Credit Worksheet on page 3.

10. Add lines 8 and 9. Enter the result.

Enter this amount on line 11 of the Child Tax Credit Worksheet on page 3.

Railroad Employees

Include the following taxes in the total on line 2 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 1999.
How To Get More Information

You can order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free tax services. To find out what services are available, get Publication 910, Guide to Free Tax Services. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.

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- Tax Info For You to view Internal Revenue Bulletins published in the last few years.
- Tax Regs in English to search regulations and the Internal Revenue Code (under United States Code (USC)).
- Digital Dispatch and IRS Local News Net (both located under Tax Info For Business) to receive our electronic newsletters on hot tax issues and news.
- Small Business Corner (located under Tax Info For Business) to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at ftp.irs.gov.

- Asking tax questions. Call the IRS with your tax questions at 1–800–829–1040.
- TTY/TDD equipment. If you have access to TTY/TDD equipment, call 1–800–829–4059 to ask tax questions or to order forms and publications.
- TeleTax topics. Call 1–800–829–4477 to listen to pre-recorded messages covering various tax topics.

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- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
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- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
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  Rancho Cordova, CA 95743–0001

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  P.O. Box 8903
  Bloomington, IL 61702–8903
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The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling 1–877–233–6767 or on the Internet at [www.irs.gov/cdorders](http://www.irs.gov/cdorders). The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *Small Business Resource Guide*, is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get one free copy by calling 1–800–829–3676.