Before You Begin
You should check your tax return instructions to see if you need this publication.

Purpose
The purpose of this publication is to figure the child tax credit you claim on Form 1040, line 47, or Form 1040A, line 30. You cannot claim the child tax credit on Form 1040EZ.

The child tax credit is explained in the instructions for Form 1040 and Form 1040A.

This publication is intended for individuals sent here by the Form 1040 and Form 1040A instructions. Although anyone can choose to use this publication to figure their credit, most individuals can use the simpler worksheet in their tax form instructions.

This publication also includes a copy of Form 8812, Additional Child Tax Credit, and a detailed example of a taxpayer who figures and claims the child tax credit.

How To Use This Publication
If you were sent here from your Form 1040 or Form 1040A instructions. Go to page 3 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 47 of Form 1040 or line 30 of Form 1040A.
2) Answer the Questions.
3) Form 1040. If you answered “Yes” to question 1, 2, or 4, go to page 3 of this publication and complete the Child Tax Credit Worksheet.
Form 1040A. If you answered “Yes” to question 1 or 3, go to page 3 of this publication and complete the Child Tax Credit Worksheet.

Additional Child Tax Credit
This credit is for certain people who have three or more qualifying children. The additional child tax credit may give you a refund even if you do not owe any tax.

Form 8812. You must file Form 8812, Additional Child Tax Credit, to take the additional child tax credit. To see if you qualify to take this additional credit, read your Form 1040 instructions for lines 47 and 62 or your Form 1040A instructions for lines 30 and 39. A copy of Form 8812 is shown later. See How To Get Tax Help, later, to find out how to get this form.
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.

Comments and Suggestions

We welcome your comments about this publication and your suggestions for future editions.

You can e-mail us while visiting our web site at www.irs.gov/help/email2.html.

You can write to us at the following address:

Internal Revenue Service
Technical Publications Branch
W:CAR:MP:FP:P
1111 Constitution Ave. NW
Washington, DC 20224

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.
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 47, or Form 1040A, line 30. You also cannot take the additional child tax credit on Form 1040, line 62, or Form 1040A, line 39. 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.
9. Enter the amount from Form 1040, line 42, or Form 1040A, line 26.

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 43</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 44</td>
<td>Line 27</td>
<td>+</td>
</tr>
<tr>
<td>Line 45</td>
<td>Line 28</td>
<td>+</td>
</tr>
<tr>
<td>Line 46</td>
<td>Line 29</td>
<td>+</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.

See the TIP below.

You may be able to take the additional child tax credit on Form 1040, line 62, or Form 1040A, line 39, 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 60b, or Form 1040A through line 38b.
- Then, use Form 8812 to figure any additional child tax credit.
Line 11 Worksheet

Before you begin:

✓ Have your Form(s) W-2 available.
✓ **1040 filers:** Complete lines 53, 60a, 60b, and 61 of your return if they apply to you.
✓ **1040A filers:** Complete lines 38a and 38b of your return if they apply to you. If you, or your spouse if filing jointly, had more than one employer for 2000 and total wages of over $56,700, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 40.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 3.

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 6.

3. **1040 filers:** Enter the total of any—
   - Amounts from Form 1040, lines 27 and 53, 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 60a and 61.

   **1040A filers:** Enter the total of any—
   - Amount from Form 1040A, line 38a, and
   - Excess social security and RRTA taxes withheld that you entered to the left of Form 1040A, line 40.

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 4 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 47, or Form 1040A, line 30.

- 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 14, 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 4.

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

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 2000.
Detailed Example

Steve and Gretchen Leaf have 4 children, Jeremy, Joshua, Justin, and Jordan who are all qualifying children for the child tax credit. Steve and Gretchen's adjusted gross income (AGI) (Form 1040, line 34) is $140,000. Their tax (Form 1040, line 40) is $27,035, figured using Tax Rate Schedule Y-1. They will file a joint return.

Steve and Gretchen have the 2000 Form 1040 tax package and instructions. They want to see if they qualify for the child tax credit, so they follow the steps for line 47 in the instructions.

**Step 1.** In Step 1 of those instructions Steve and Gretchen determine all four children qualify for the child tax credit.

**Step 2.** The Leafs check the box in column (4) of line 6c on Form 1040 for each child.

**Step 3.** In Step 3 the Leafs find out they must use Publication 972 to figure their child tax credit because their AGI is more than $110,000. When they read Publication 972, they find out they must complete the Child Tax Credit Worksheet which begins on page 3.

Completing the Child Tax Credit Worksheet. Steve and Gretchen fill out the worksheet (shown here) to find out how much child tax credit they can claim.

1) Steve and Gretchen enter the number of qualifying children (4) and multiply 4 by $500 and enter the result ($2,000) in the box for line 1.

2) They enter their AGI ($140,000) in the box for line 2.

3) They enter -0- in the box for line 3 since they did not exclude any income from Puerto Rico or any income on Form 2555, Form 2555–EZ, or Form 4563.

4) They add $140,000 and $0 and enter the result ($140,000) in the box for line 4.

5) They enter $110,000 in the box for line 5 since they will file a joint return.

6) They check the “Yes” box in line 6 since the amount on line 4 ($140,000) is more than the amount on line 5 ($110,000). They subtract line 5 ($110,000) from line 4 ($140,000) and enter the result ($30,000) in the box for line 6.

7) They multiply the amount on line 6 ($30,000) by 5% (.05) and enter the result ($1,500) in the box for line 7.

8) They check the “Yes” box in line 8 since the amount on line 1 ($2,000) is more than the amount on line 7 ($1,500). They subtract line 7 ($1,500) from line 1 ($2,000) and enter the result ($500) in the box for line 8.

9) They enter the amount from line 40 of their Form 1040 ($27,035) in the box for line 9.

10) Steve and Gretchen did not have any of the credits on lines 44, 45, or 46 of Form 1040, so they enter -0- in the box for line 10.

11) They check the “No” box in line 11 because even though they are claiming more than $1,500 on line 1, they are not claiming any of the credits shown in line 11. They enter -0- in the box for line 11.

12) They subtract the amount on line 11 ($0) from the amount on line 9 ($27,035) and enter the result ($27,035) in the box for line 12.

13) They check the “No” box in line 13 since the amount on line 8 ($500) is not more than the amount on line 12 ($27,035). They enter the amount from line 8 ($500) in the box for line 13. Their child tax credit is $500. They enter $500 on line 47 of their Form 1040.

Steve and Gretchen will not be able to take the additional child tax credit because they checked the “No” box in line 13.
Leaf’s filled-in worksheet

Before you begin:
You will need any of the following forms that you are filing.
✓ Form 2555, Foreign Earned Income
✓ Form 2555-EZ, Foreign Earned Income Exclusion
✓ Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa

<table>
<thead>
<tr>
<th>Part 1</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong> Number of qualifying children:</td>
<td>$4 \times 500. Enter the result.</td>
</tr>
<tr>
<td>2. Enter the amount from Form 1040, line 34, or Form 1040A, line 19.</td>
<td>2</td>
</tr>
<tr>
<td><strong>3.</strong> <strong>1040 filers:</strong> Enter the total of any—</td>
<td>3</td>
</tr>
<tr>
<td>● Exclusion of income from Puerto Rico, and</td>
<td></td>
</tr>
<tr>
<td>● Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and</td>
<td></td>
</tr>
<tr>
<td>Form 4563, line 15.</td>
<td></td>
</tr>
<tr>
<td><strong>1040A filers:</strong> Enter -0-.</td>
<td></td>
</tr>
<tr>
<td><strong>4.</strong> Add lines 2 and 3. Enter the result.</td>
<td>4</td>
</tr>
<tr>
<td><strong>5.</strong> Enter the amount shown below for your filing status.</td>
<td>5</td>
</tr>
<tr>
<td>● Married filing jointly - $110,000</td>
<td></td>
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<tr>
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</tr>
<tr>
<td><strong>6.</strong> Is the amount on line 4 more than the amount on line 5?</td>
<td>6</td>
</tr>
<tr>
<td>□ No. Leave line 6 blank. Enter -0- on line 7.</td>
<td></td>
</tr>
<tr>
<td>✓ Yes. Subtract line 5 from line 4.</td>
<td></td>
</tr>
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<td></td>
</tr>
<tr>
<td><strong>7.</strong> Multiply the amount on line 6 by 5% (.05). Enter the result.</td>
<td>7</td>
</tr>
<tr>
<td><strong>8.</strong> Is the amount on line 1 more than the amount on line 7?</td>
<td>8</td>
</tr>
<tr>
<td>□ No. (STOP)</td>
<td></td>
</tr>
<tr>
<td>You cannot take the child tax credit on Form 1040, line 47, or Form 1040A, line 30. You also cannot take the additional child tax credit on Form 1040, line 62, or Form 1040A, line 39. Complete the rest of your Form 1040 or 1040A.</td>
<td></td>
</tr>
<tr>
<td>✓ Yes. Subtract line 7 from line 1. Enter the result.</td>
<td></td>
</tr>
<tr>
<td>Go to Part 2 on the next page.</td>
<td></td>
</tr>
</tbody>
</table>

Page 8
9. Enter the amount from Form 1040, line 42, or Form 1040A, line 26.

10. Add the amounts from—

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<td>or</td>
<td>Line 29</td>
</tr>
<tr>
<td>Line 46</td>
<td>or</td>
<td></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. See the TIP below.

This is your child tax credit.

You may be able to take the additional child tax credit on Form 1040, line 62, or Form 1040A, line 39, 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 60b, or Form 1040A through line 38b.
- Then, use Form 8812 to figure any additional child tax credit.
Before you begin:  
✓ Complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 47, or Form 1040A, line 30.
✓ Have your W-2 form(s) available.
✓ 1040A filers: If you, or your spouse if filing jointly, had more than one employer for 2000 and total wages of over $56,700, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the Instructions for Form 1040A, line 40.

1 Enter the total of the 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 the instructions on back.

2 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 53, plus any uncollected social security and Medicare or RRTA taxes included on line 57.
   1040A filers: Enter -0-.

3 Add lines 1 and 2.

4 1040 filers: Enter the total of the amounts from Form 1040, lines 60a and 61.
   1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and RRTA taxes withheld that you entered to the left of line 40.

5 Is the amount on line 3 more than the amount on line 4?
   □ No. [STOP]  
   □ Yes. Subtract line 4 from line 3.

6 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 37 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 2 of the publication.

7 Enter the amount from Form 1040, line 47, or Form 1040A, line 30.

8 Is the amount on line 6 more than the amount on line 7?
   □ No. [STOP]  
   □ Yes. Subtract line 7 from line 6.

9 Is the amount on line 5 more than the amount on line 8?
   □ No. Enter the amount from line 5.
   □ Yes. Enter the amount from line 8.  
   This is your additional child tax credit.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10644E  Form 8812 (2000)
How To Get Tax Help

You can get help with unresolved tax issues, 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.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at 1–877–777–4778.
- Call the IRS at 1–800–829–1040.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1–800–829–4059 if you are a TTY/TDD user.

For more information, see Publication 1546, The Taxpayer Advocate Service of the IRS.

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.

Personal computer. With your personal computer and modem, you can access the IRS on the Internet at www.irs.gov. While visiting our web site, you can select:

- Frequently Asked Tax Questions (located under Taxpayer Help & Ed) to find answers to questions you may have.
- Forms & Pubs to download forms and publications or search for forms and publications by topic or keyword.
- Fill-in Forms (located under Forms & Pubs) to enter information while the form is displayed and then print the completed form.
- 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.

TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling 703–368–9694. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

Phone. Many services are available by phone.

- Ordering forms, instructions, and publications. Call 1–800–829–3676 to order current and prior year forms, instructions, and publications.
- 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.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- 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.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.
Walk-in. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Also, some libraries and IRS offices have:

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.

Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.**:
  Western Area Distribution Center
  Rancho Cordova, CA 95743–0001

- **Central part of U.S.**:
  Central Area Distribution Center
  P.O. Box 8903
  Bloomington, IL 61702–8903

- **Eastern part of U.S. and foreign addresses**:
  Eastern Area Distribution Center
  P.O. Box 85074
  Richmond, VA 23261–5074

CD-ROM. You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

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, *The 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.