Publication 972

What’s new

Qualifying child. The definition of a qualifying child has changed. See Qualifying child, later.

New Form 8901. If you have a qualifying child who is not your dependent, you must complete and file Form 8901, Information on Qualifying Children Who Are Not Dependents.

Hurricane Katrina tax relief. 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 Form 8812 and Publication 4492.

Reminder

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.

Introduction

The purpose of this publication is:

1. To figure the child tax credit you claim on Form 1040, line 52, or Form 1040A, line 33, and
2. To figure the amount of earned income you enter on line 4a of Form 8812, Additional Child Tax Credit.

This publication is intended primarily for individuals sent here by the instructions to Forms 1040, 1040A, and 8812. Even if you were not sent here by the instructions to one of the forms, you can still choose to use this publication to figure your credit. However, most individuals can use the simpler worksheet in their tax form instructions.

This publication includes a detailed example of a taxpayer who figures the child tax credit and the additional child tax credit.

If you were sent here from your Form 1040 or Form 1040A instructions. Go to page 4 of this publication and complete the Child Tax Credit Worksheet.

If you were sent here from your Form 8812 instructions. Go to page 8 of this publication and complete the 1040 Filers – Earned Income Worksheet.

If you have not read your Form 1040 or Form 1040A instructions. Read the explanation of who must use this publication next. If you find that you are not required to use this publication to figure your child tax credit, you can use the simpler worksheet in the Form 1040 or Form 1040A instructions to figure your credit.
Who must use this publication. If you answer “Yes” to any of the following questions, you must use this publication to figure your child tax credit.

1. Are you excluding income from Puerto Rico or are you filing any of the following forms?
   a. Form 2555 or 2555-EZ (relating to foreign earned income).
   b. Form 4563 (exclusion of income for residents of American Samoa).

2. Is the amount on Form 1040, line 38, or Form 1040A, line 22, more than the amount shown next for your filing status?
   a. Married filing jointly – $110,000.
   b. Single, head of household, or qualifying widow(er) – $75,000.
   c. Married filing separately – $55,000.

3. Are you claiming any of the following credits?
   a. Adoption credit, Form 8839.
   b. Mortgage interest credit, Form 8396.
   c. District of Columbia first-time homebuyer credit, Form 8859.

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

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
1111 Constitution Ave. NW, IR-6406
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.

You can email us at taxforms@irs.gov. (The asterisk must be included in the address.) Please put “Publications Comment” on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Tax questions. If you have a tax question, visit www.irs.gov or call 1-800-829-1040. We cannot answer tax questions at either of the addresses listed above.

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications, call 1-800-829-3676, or write to the National Distribution Center at the address shown under How To Get Tax Help in the back of this publication.
Limits on the Credit
You must reduce your child tax credit if either (1) or (2) applies.

1. The amount on Form 1040, line 46, or Form 1040A, line 28, is less than the credit. If this amount is zero, you cannot take this credit because there is no tax to reduce. But you may be able to take the additional child tax credit. See Additional Child Tax Credit, later.

2. Your modified adjusted gross income (AGI) is above the amount shown below for your filing status.
   a. Married filing jointly – $110,000.
   b. Single, head of household, or qualifying widow(er) – $75,000.
   c. Married filing separately – $55,000.

Modified AGI. For purposes of the child tax credit, your modified AGI is your AGI plus the following amounts that may apply to you.

- Any amount excluded from income because of the exclusion of income from Puerto Rico.
- Any amount on line 43 or line 48 of Form 2555, Foreign Earned Income.
- Any amount on line 18 of Form 2555-EZ, Foreign Earned Income Exclusion.
- Any amount on line 15 of Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

If you do not have any of the above, your modified AGI is the same as your AGI.

AGI. Your AGI is the amount on Form 1040, line 38, or Form 1040A, line 22.

Claiming the Credit
To claim the child tax credit, you must file Form 1040 or Form 1040A. You cannot claim the child tax credit on Form 1040EZ. You must provide the name and identification number (usually a social security number) on your tax return (or Form 8901) for each qualifying child.

Earned Income
You will need to figure your earned income using one of the worksheets in this publication if you are completing the Line 11 Worksheet (page 6) or Form 8812. Form 1040 filers, use the worksheet on page 8 to figure your earned income. Form 1040A filers, use the worksheet on page 9.

For this purpose, earned income includes only:

- Taxable earned income, and
- Nontaxable combat pay.

Additional Child Tax Credit
This credit is for certain individuals who get less than the full amount of the child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

How to claim the additional child tax credit. To claim the additional child tax credit, follow the steps below.

1. Make sure you figured the amount, if any, of your child tax credit.
2. If you answered “Yes” on line 4 or line 5 of the Child Tax Credit Worksheet in the Form 1040 or Form 1040A instructions (or on line 13 of the Child Tax Credit Worksheet in this publication), use Form 8812 to see if you can take the additional child tax credit.
3. If you have an additional child tax credit on line 13 of Form 8812, carry it to Form 1040, line 68 or Form 1040A, line 42.
**Child Tax Credit Worksheet**  
*Keep for Your Records*

To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2005 and meet the other requirements listed on page 2.

### Part 1

1. Number of qualifying children: \( \text{Number} \times $1,000 \). Enter the result.

2. Enter the amount from Form 1040, line 38, or Form 1040A, line 22.

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.

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

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.

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 52, or Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040, line 68, or Form 1040A, line 42. 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.*
### Child Tax Credit Worksheet—Continued from page 4

**Part 2**

9. Enter the amount from Form 1040, line 46, or Form 1040A, line 28.  

<table>
<thead>
<tr>
<th>Form 1040</th>
<th>or</th>
<th>Form 1040A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 47</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 48</td>
<td></td>
<td>+</td>
</tr>
<tr>
<td>Line 49</td>
<td></td>
<td>+</td>
</tr>
<tr>
<td>Line 50</td>
<td></td>
<td>+</td>
</tr>
<tr>
<td>Line 51</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the total.  

10.

Add the amounts from—

11. 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 68, or Form 1040A, line 42, only if you answered “Yes” on line 13.  

- First, complete your Form 1040 through line 67, or Form 1040A through line 41a.  
- Then, use Form 8812 to figure any additional child tax credit.
**Line 11 Worksheet**

**Before you begin:**
- Complete the Earned Income Worksheet on page 8 or 9 that applies to you. **Exception:** You do not need to complete an Earned Income Worksheet if you are electing to use your 2004 earned income on line 2 of this worksheet.

Use this worksheet only if you answered “Yes” on line 11 of the Child Tax Credit Worksheet on page 5.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 4.

2. Enter your earned income from the worksheet on page 8 or 9 that applies to you. **Exception:** 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 to figure any additional child tax credit and earned income credit, enter your 2004 earned income. See Publication 4492 for details.

3. Is the amount on line 2 more than $11,000?
   - **No.** Leave line 3 blank, enter -0- on line 4, and go to line 5.
   - **Yes.** Subtract $11,000 from the amount on line 2. Enter the result.

4. Multiply the amount on line 3 by 15% (.15) and enter the result.

5. Is the amount on line 1 of the Child Tax Credit Worksheet on page 4 $3,000 or more?
   - **No.** If line 4 above is zero, stop. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 5 and do the following. Enter the amount from line 10 on line 11 and complete lines 12 and 13. If line 4 above is more than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 on the next page.
   - **Yes.** If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 on the next page. Otherwise, see 1040 filers and 1040A filers on page 7 and then go to line 6.

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

   If married filing jointly, include your spouse’s amounts when completing lines 6 and 7.

7. **1040 filers.** Enter the total of any—
   - Amounts from Form 1040, lines 27 and 59, and
   - Uncollected social security and Medicare or tier 1 RRTA taxes shown in box 12 of your Form(s) W-2 with codes A, B, M, and N.

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

8. Add lines 6 and 7. Enter the total.

9. **1040 filers.** Enter the total of the amounts from Form 1040, lines 66a and 67.

   **1040A filers.** Enter the total of any—
   - Amount from Form 1040A, line 41a, and
   - Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 43.

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-.
    
    Go to line 11 on the next page.
### Line 11 Worksheet—Continued from page 6

<table>
<thead>
<tr>
<th>Step</th>
<th>Instruction</th>
<th>Formula/Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Enter the larger of line 4 or line 10.</td>
<td>Line 11</td>
</tr>
<tr>
<td>12</td>
<td>Is the amount on line 11 of this worksheet more than the amount on line 1?</td>
<td>Yes/No</td>
</tr>
<tr>
<td></td>
<td>☐ No. Subtract line 11 from line 1. Enter the result.</td>
<td>Line 12</td>
</tr>
<tr>
<td></td>
<td>☐ Yes. Enter -0-.</td>
<td></td>
</tr>
</tbody>
</table>

Next, figure the amount of any of the following credits that you are claiming. Use the amount from line 12 above when you are asked to enter the amount from Form 1040, line 52, or Form 1040A, line 33.

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

Then, go to line 13.

<table>
<thead>
<tr>
<th>Step</th>
<th>Instruction</th>
<th>Formulas/Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Enter the total of the amounts from—</td>
<td>Line 13</td>
</tr>
<tr>
<td></td>
<td>• Form 8839, line 18, and</td>
<td>Line 13</td>
</tr>
<tr>
<td></td>
<td>• Form 8396, line 11, and</td>
<td>Line 13</td>
</tr>
<tr>
<td></td>
<td>• Form 8859, line 11.</td>
<td>Line 13</td>
</tr>
<tr>
<td>14</td>
<td>Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5.</td>
<td>Line 14</td>
</tr>
<tr>
<td>15</td>
<td>Add lines 13 and 14. Enter the total.</td>
<td>Line 15</td>
</tr>
</tbody>
</table>

1040 filers. Complete lines 59, 66a, and 67 of your return if they apply to you.

1040A filers. Complete line 41a of your return if it applies to you. 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 railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 43.

Railroad employees. Include the following taxes in the total on line 6 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 2005.
1040 Filers - Earned Income Worksheet

Before you begin:

- Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication or line 4a of Form 8812, Additional Child Tax Credit.
- Disregard community property laws when figuring the amounts to enter on this worksheet.
- If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1. a. Enter the amount from Form 1040, line 7 .............................................. 1a.
   b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. .............................. 1b.

   Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.

2. a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ .............................. 2a.
   b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 5; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code K1.* Reduce this amount by any unreimbursed nonfarm partnership expenses you deducted on Schedule E. Do not include any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property .............................. 2b.
   c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce this amount by any unreimbursed farm partnership expenses you deducted on Schedule E. Do not include any amounts exempt from self-employment tax .............................. 2c.
   d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c.............................. 2d.
   e. If line 2c is a profit, enter the smaller of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. 2e.

3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, stop. Do not complete the rest of this worksheet. Instead, enter -0- on line 2 of the Line 11 Worksheet on page 6 or line 4a of Form 8812, whichever applies. 3.

4. Enter any amount included on line 1a that is:
   a. A scholarship or fellowship grant not reported on Form W-2 .............................. 4a.
   b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040) .............................. 4b.
   c. A pension or annuity from a nonqualified deferred compensation plan, a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040). 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. 4c.

5. Enter any amount included on line 3 that is also included on Form 2555, line 41, or Form 2555-EZ, line 18. Do not include any amount that is also included on line 4a, 4b, or 4c above .............................. 5a.
   a. Enter the amount, if any, from Form 2555, line 42, that is also deducted on Schedule C, C-EZ, or F, or included on Schedule E in partnership net income or (loss) .............................. 5b.
   b. Subtract line 5b from line 5a .............................. 5c.

6. Enter the amount from Form 1040, line 27 .............................. 6.

7. Add lines 4a through 4c, 5c, and 6 .............................. 7.

8. Subtract line 7 from line 3 .............................. 8.

   • If you were sent here from the Line 11 Worksheet on page 6, enter this amount on line 2 of that worksheet.
   • If you were sent here from Form 8812, enter this amount on line 4a of that form.

*If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.
1040A Filers - Earned Income Worksheet

Before you begin:
✓ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication.
✓ Disregard community property laws when figuring the amounts to enter on this worksheet.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>a. Enter the amount from Form 1040A, line 7</td>
</tr>
<tr>
<td></td>
<td>b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q.</td>
</tr>
<tr>
<td></td>
<td>c. Add lines 1a and 1b.</td>
</tr>
<tr>
<td>2.</td>
<td>a. A scholarship or fellowship grant not reported on Form W-2.</td>
</tr>
<tr>
<td></td>
<td>b. For work done while an inmate in a penal institution (enter “PRI” and this amount next to line 7 of Form 1040A).</td>
</tr>
<tr>
<td></td>
<td>c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter “DFC” and this amount next to line 7 of 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.</td>
</tr>
<tr>
<td>3.</td>
<td>Add lines 2a through 2c.</td>
</tr>
<tr>
<td>4.</td>
<td>Subtract line 3 from line 1c. Enter the result here and on line 2 of the Line 11 Worksheet on page 6.</td>
</tr>
</tbody>
</table>
Detailed Example

Steve and Gretchen Leaf have four children who are all qualifying children for the child tax credit. Steve and Gretchen’s adjusted gross income (AGI) (Form 1040, line 38) is $112,000. This amount represents Steve’s salary and is considered earned income. They will file a joint return. Assume that their tax (Form 1040, line 46) is $2,000.

Steve and Gretchen have the 2005 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 52 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 that begins on page 4.

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), multiply 4 by $1,000, and enter the result ($4,000) in the box for line 1.
2. They enter their AGI ($112,000) 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 $112,000 and $0 and enter the result ($112,000) 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 ($112,000) is more than the amount on line 5 ($110,000). They subtract line 5 ($110,000) from line 4 ($112,000) and enter the result ($2,000) in the box for line 6.
7. They multiply the amount on line 6 ($2,000) by 5% (.05) and enter the result ($100) in the box for line 7.
8. They check the “Yes” box in line 8 since the amount on line 1 ($4,000) is more than the amount on line 7 ($100). They subtract line 7 ($100) from line 1 ($4,000) and enter the result ($3,900) in the box for line 8.
9. They enter the amount from line 46 of their Form 1040 ($2,000) in the box for line 9.
10. Steve and Gretchen did not have any of the credits on lines 47, 48, 49, 50, or 51 of Form 1040, so they enter -0- in the box for line 10.

11. They check the “No” box on line 11 because they are not claiming any of the credits shown on 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 ($2,000) and enter the result ($2,000) in the box for line 12.
13. They check the “Yes” box in line 13 since the amount on line 8 ($3,900) is more than the amount on line 12 ($2,000). They enter the amount from line 12 ($2,000) in the box for line 13. Their child tax credit is $2,000. They enter $2,000 on line 52 of their Form 1040.

Steve and Gretchen read the TIP in the worksheet and find that they may be able to take the additional child tax credit because they checked the “Yes” box in line 13.

Steve and Gretchen complete their Form 1040 through line 67 and use Form 8812 to see if they can claim the additional child tax credit.

Completing Form 8812.

1. They enter the amount from line 8 of their Child Tax Credit Worksheet ($3,900) on line 1.
2. On line 2, they enter the amount of their child tax credit ($2,000) from line 52 of their Form 1040.
3. Steve and Gretchen subtract the amount on line 2 ($2,000) from the amount on line 1 ($3,900) and enter the result ($1,900) on line 3.
4. Before completing line 4a, they read the instructions on the back of the form and find they should enter the amount from line 7 of their Form 1040 ($112,000) on line 4a.
5. Neither Steve nor Gretchen had any nontaxable combat pay, so they leave line 4b blank.
6. Since the amount on line 4a ($112,000) is more than $11,000, they check the “Yes” box on line 5, and subtract $11,000 from the amount on line 4a ($112,000) and enter the result ($101,000) on line 5.
7. They multiply the amount on line 5 ($101,000) by 15% (.15) and enter the result ($15,150) on line 6.
8. Next, they are asked if they have three or more qualifying children. Steve and Gretchen check the “Yes” box. Since line 6 ($15,150) is more than line 3 ($1,900), they skip Part II and enter the amount from line 3 ($1,900) on line 13. This $1,900 is their additional child tax credit. They also enter this amount on line 68 of their Form 1040.

Steve and Gretchen will get a child tax credit of $2,000 and an additional child tax credit of $1,900 for the year.
Part 1

1. Number of qualifying children: \(4 \times 1,000\). Enter the result.  

\[ 4,000 \]

2. Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 

\[ 112,000 \]

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-. 

\[ 0 \]

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

\[ 112,000 \]

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 

\[ 110,000 \]

6. Is the amount on line 4 more than the amount on line 5? 
   - **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.). 

\[ 2,000 \]

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

\[ 100 \]

8. Is the amount on line 1 more than the amount on line 7? 
   - **No.** Leave line 6 blank. Enter -0- on line 7. 
   - **Yes.** Subtract line 7 from line 1. 

\[ 3,900 \]
### Part 2

**9.** Enter the amount from Form 1040, line 46, or Form 1040A, line 28.

<table>
<thead>
<tr>
<th>Line 10</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>2,000</td>
</tr>
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</table>

**10.** Add the amounts from—

<table>
<thead>
<tr>
<th>Form 1040</th>
<th>Form 1040A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 47</td>
<td>Line 29</td>
</tr>
<tr>
<td>Line 48</td>
<td>Line 30</td>
</tr>
<tr>
<td>Line 49</td>
<td>Line 31</td>
</tr>
<tr>
<td>Line 50</td>
<td>Line 32</td>
</tr>
</tbody>
</table>

Enter the total.

<table>
<thead>
<tr>
<th>Line 10</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

**11.** 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.

<table>
<thead>
<tr>
<th>Line 12</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>2,000</td>
</tr>
</tbody>
</table>

**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.

enters amount on Form 1040, line 52, or Form 1040A, line 33.

**TIP**

You may be able to take the additional child tax credit on Form 1040, line 68, or Form 1040A, line 42, only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 67, or Form 1040A through line 41a.
- Then, use Form 8812 to figure any additional child tax credit.
### 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.

2. Enter the amount from Form 1040, line 52, or Form 1040A, line 33.

3. Subtract line 2 from line 1. If zero, stop; you cannot take this credit.

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.

4b. Nontaxable combat pay (see instructions on back).

5. Is the amount on line 4a more than $11,000?
   - No. Leave line 5 blank and enter -0- on line 6.
   - Yes. Subtract $11,000 from the amount on line 4a. Enter the result.

6. Multiply the amount on line 5 by 15% (.15) and enter the result.

### Part II: Certain Filers Who Have Three or More Qualifying Children

7. Add lines 7 and 8 of Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63.

8. Add lines 7 and 8 of Form 1040A, line 4a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).

9. Subtract line 10 from line 9. If zero or less, enter -0-.

10. Enter the larger of line 6 or line 11.

11. Enter the smaller of line 3 or line 12 on line 13.

### Part III: Additional Child Tax Credit

13. This is your additional child tax credit.

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**For Paperwork Reduction Act Notice, see back of form.**

Cat. No. 10644E  Form 8812 (2005)
Paperwork Reduction Act Notice. We ask for the information on the worksheets in this publication to carry out the Internal Revenue laws of the United States. You are required to give us the information if requested. 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 (or worksheet in this publication) that is subject to the Paperwork Reduction Act unless the form (or publication) displays a valid OMB control number. Books or records relating to a form, its instructions, or this publication 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 section 6103.

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

If you have suggestions for making these worksheets simpler, we would be happy to hear from you. See Comments and suggestions.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get 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 independently 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 toll free at 1-877-777-4778.
- 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, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

Free tax services. To find out what services are available, get Publication 910, IRS 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.

Internet. You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov:

- E-file your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your 2005 refund. Click on Where's My Refund. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our Form W-4 calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.

Phone. Many services are available by phone.

- Ordering forms, instructions, and publications. Call 1-800-829-3676 to order current-year forms, instructions, and publications and prior-year forms and instructions. You should receive your order within 10 days.
- Asking tax questions. Call the IRS with your tax questions at 1-800-829-1040.
- Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/local-contacts or look in the phone book under United States Government, Internal Revenue Service.
- 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 and press 2 to listen to pre-recorded messages covering various tax topics.
- Refund information. If you would like to check the status of your 2005 refund, call 1-800-829-4477 and press 1 for automated refund information or
call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

**Walk-in.** Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.

- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you’re more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under United States Government, Internal Revenue Service.

**Mail.** You can send your order for forms, instructions, and publications to the address below and receive a response within 10 business days after your request is received.

**CD-ROM for tax products.** You can order Publication 1796, IRS Tax Products CD-ROM, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions (FAQs).
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD-ROM from National Technical Information Service (NTIS) at www.irs.gov/cdorders for $25 (no handling fee) or call 1-877-233-6767 toll free to buy the CD-ROM for $25 (plus a $5 handling fee).

**CD-ROM for small businesses.** Publication 3207, The Small Business Resource Guide CD-ROM for 2005, has a new look and enhanced navigation features. This year’s CD includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.
- Tax law changes for 2005.
- IRS Tax Map to help you find forms, instructions, and publications by searching on a keyword or topic.
- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.

An updated version of this CD is available each year in early April. You can get a free copy by calling 1-800-829-3676 or by visiting www.irs.gov/smallbiz.