

# Child Tax Credit and Credit for Other Dependents Worksheet (2018)

**Qualifying child for the Child Tax Credit.** Both requirements must be met.

- 1) Child must be under age 17 at the end of 2018, and
- 2) Child must meet the other requirements listed under *Child Tax Credit and Credit for Other Dependents*, Tab 11, *TheTaxBook, 1040 Edition/Deluxe Edition*.

Be sure to check the "Child Tax Credit" box in column (4) of the Dependents section on Form 1040 for each qualifying child.

**Credit for Other Dependents.** If the taxpayer does not have a qualifying child, he or she may be able to claim the Credit for Other Dependents. See the requirements listed under *Child Tax Credit and Credit for Other Dependents*, Tab 11, *TheTaxBook, 1040 Edition/Deluxe Edition*.

**Divorced or separated parents.** See *Qualifying Child of More Than One Person*, Tab 3, *TheTaxBook, 1040 Edition/Deluxe Edition*.

**Social Security Number.** To claim the Child Tax Credit the child must have a Social Security Number valid for employment issued before the due date of the 2018 return (including extensions). If a child has an ITIN or ATIN, the taxpayer is eligible for the Credit for Other Dependents.

**Exceptions to using this worksheet.** Use the worksheet in IRS Pub. 972, *Child Tax Credit*, if any of the following are true.

- The taxpayer is claiming any of the following credits.
  - Form 5695, *Residential Energy Credits*.
  - Form 8396, *Mortgage Interest Credit*.
  - Form 8839, *Qualified Adoption Expenses*.
  - Form 8859, *Carryforward of the District of Columbia First-Time Homebuyer Credit*.
- The taxpayer is excluding income from Puerto Rico or filing any of the following forms.
  - Form 2555, *Foreign Earned Income*.
  - Form 2555-EZ, *Foreign Earned Income Exclusion*.
  - Form 4563, *Exclusion of Income for Bona Fide Residents of American Samoa*.

## Part 1

- 1) Number of qualifying children under age 17 with required SSN: \_\_\_\_\_ × \$2,000 = \_\_\_\_\_ 1) \_\_\_\_\_
  - 2) Number of other dependents, including qualifying children without the required SSN: \_\_\_\_\_ × \$500 = \_\_\_\_\_ 2) \_\_\_\_\_
- Note:** Do not include the taxpayer, spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone included on line 1.
- 3) Add lines 1 and 2 ..... 3) \_\_\_\_\_
  - 4) Enter the amount from line 7, Form 1040 ..... 4) \_\_\_\_\_
  - 5) Enter amount shown below for applicable filing status:
    - Married Filing Jointly: \$400,000
    - All other filing statuses: \$200,000 ..... 5) \_\_\_\_\_
  - 6) Is line 4 more than line 5?
 

**No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.

**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. .... 6) \_\_\_\_\_
  - 7) Multiply line 6 by 5% (.05) ..... 7) \_\_\_\_\_
  - 8) Is line 3 more than line 7?
 

**No.** The taxpayer does not qualify for the Child Tax Credit on line 12a, Form 1040, nor for the Additional Child Tax Credit on line 17b, Form 1040.

**Yes.** Subtract line 7 from line 3. Go on to Part 2 ..... 8) \_\_\_\_\_

## Part 2

- 9) Enter tax amount from line 11, Form 1040 ..... 9) \_\_\_\_\_
- 10) Add the amounts from:
  - Schedule 3 (Form 1040), line 48 (Foreign Tax Credit) ..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 49 (Child and Dependent Care Credit) ..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 50 (Education Credits) ..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 51 (Retirement Savings Contributions Credit) ..... \_\_\_\_\_
  - Form 5695, line 30 (Nonbusiness Energy Property Credit) ..... \_\_\_\_\_
  - Form 8910, line 15 (Alternative Motor Vehicle Credit) ..... \_\_\_\_\_
  - Form 8936, line 23, (Qualified Plug-In Electric Drive Motor Vehicle Credit) ..... \_\_\_\_\_
  - Schedule R, line 22 (Credit for the Elderly or Disabled) ..... \_\_\_\_\_

Enter the total ..... 10) \_\_\_\_\_
- 11) Are lines 9 and 10 the same?
 

**Yes.** STOP. The taxpayer does not qualify for the credit because there is no tax to reduce. However, the taxpayer may be able to take the Additional Child Tax Credit if line 1 is more than zero. See *Note*, below.

**No.** Subtract line 10 from line 9 ..... 11) \_\_\_\_\_
- 12) Is line 8 more than line 11?
 

**Yes.** Enter the amount from line 11. Also, the taxpayer may be able to take the Additional Child Tax Credit if line 1 is more than zero. See *Note*, below.

**No.** Enter amount from line 8 ..... 12) \_\_\_\_\_

**Note:** The taxpayer may be able to take the Additional Child Tax Credit on line 17b, Form 1040, if line 11 or 12, above, is answered "Yes."

- First, complete form 1040 through line 17a [also complete line 72, Schedule 5 (Form 1040)].
- Then, use Schedule 8812, *Child Tax Credit*, to calculate any Additional Child Tax Credit.

If the Child Tax Credit or Additional Child Tax Credit was reduced or disallowed in a year after 2015, see Form 8862, *Information to Claim Earned Income Credit After Disallowance*, for requirements on who must file Form 8862 to take the credit for 2018.