2018 Child Tax Credit and Credit for Other Dependents Worksheet—Line 12a
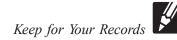
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CAUTION

1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2018, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the box in column (4) of the *Dependents* section on Form 1040 for each qualifying child.

2. If you don't have a qualifying child, you can't claim the child tax credit; but you may be able to claim the credit for other dependents for that child.

3. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.

4. Do **not** use this worksheet, but use Pub. 972 instead, if:

   a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*;

   b. You are excluding income from Puerto Rico; or

   c. You are filing Form 2555, 2555-EZ, or 4563.

   *If applicable.

Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ × $2,000. Enter the result. | **1** | |

2. Number of other dependents, including qualifying children without the required social security number: _____ × $500. Enter the result. | **2** | |

   Caution. Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

3. Add lines 1 and 2. | **3** | |

4. Enter the amount from Form 1040, line 7. | **4** | |

5. Enter the amount shown below for your filing status.

   ● Married filing jointly — $400,000

   ● All other filing statuses — $200,000 | **5** | |

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

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

   ☐ **Yes.** Subtract line 5 from line 4. | **6** | |

   If the result isn't 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% (0.05). Enter the result. | **7** | |

8. Is the amount on line 3 more than the amount on line 7?

   ☐ **No.** **STOP** You can't take the child tax credit on Form 1040, line 12a. You also can't take the additional child tax credit on Form 1040, line 17b. Complete the rest of your Form 1040.

   ☐ **Yes.** Subtract line 7 from line 3. Enter the result. *Go to Part 2.* | **8** | |

Need more information or forms? Visit IRS.gov.

2018 Child Tax Credit and Credit for Other Dependents
Worksheet—*Continued*

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Before you begin Part 2: √ Figure the amount of any credits you are claiming on Form 5695, Part II*; Form 8910; Form 8936; or Schedule R.

Part 2

9. Enter the amount from Form 1040, line 11.

9 _____

10. Add any amounts from:

Schedule 3, line 48 _____

Schedule 3, line 49 + _____

Schedule 3, line 50 + _____

Schedule 3, line 51 + _____

Form 5695, line 30* + _____

Form 8910, line 15 + _____

Form 8936, line 23 + _____

Schedule R, line 22 + _____

Enter the total. **10** _____

11. Are the amounts on lines 9 and 10 the same?

☐ **Yes.** 🛑
You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

☐ **No.** Subtract line 10 from line 9.

11 _____

12. Is the amount on line 8 more than the amount on line 11?

☐ **Yes.** Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

☐ **No.** Enter the amount from line 8.

} **This is your child tax credit and credit for other dependents.**

12 _____

Enter this amount on Form 1040, line 12a.

1040

TIP *You may be able to take the **additional child tax credit** on Form 1040, line 17b, if you answered "Yes" on line 11 **or** line 12 above.*

● *First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72).*

● *Then, use Schedule 8812 to figure any additional child tax credit.*

⚠ CAUTION *If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see* Form 8862, who must file *to find out if you must file Form 8862 to take the credit for 2018.*

*If applicable.