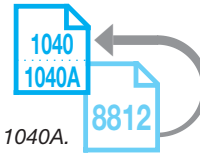


# Additional Child Tax Credit

Complete and attach to Form 1040 or Form 1040A.



**2004**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

## Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 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 . . . . .				1	
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33 . . . . .				2	
3	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .				3	
4a	Enter your total earned income. See the instructions on back . . . . .	4a				
b	Nontaxable combat pay included on line 4a . . . . .	4b				
5	Is the amount on line 4a more than \$10,750? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$10,750 from the amount on line 4a. Enter the result . . . . .	5				
6	Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b> ; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.				6	

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

7	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 . . . . .	7				
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. <b>1040A filers:</b> Enter -0-.	8				
9	Add lines 7 and 8 . . . . .	9				
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 65a and 66. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10				
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .				11	
12	Enter the <b>larger</b> of line 6 or line 11 here . . . . . <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.				12	

## Part III Your Additional Child Tax Credit

13	This is your additional child tax credit . . . . .	13			
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Enter this amount on  
Form 1040, line 67, or  
Form 1040A, line 42.

# Instructions

## Purpose of Form

Use Form 8812 to figure your additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

## Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 51, or Form 1040A, line 33. If you meet the condition given in the *TIP* at the end of your Child Tax Credit Worksheet, use Form 8812 to see if you can take the additional child tax credit.

## Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the additional child tax credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

## Earned Income

**Nontaxable combat pay.** If you, or your spouse if filing a joint return, received nontaxable combat pay **and** you did not elect to include this pay in computing the earned income credit (EIC) (or you are not claiming the EIC), you must include this amount in the total on line 4a. Do this by adding the amount of your nontaxable combat pay to the amount figured following question 2 or question 4 on this page. Also, enter the amount of your nontaxable combat pay on line 4b.

1. Did you, or your spouse if filing a joint return, have net earnings from self-employment and use either optional method to figure those net earnings?

- No.** Go to question 2.
- Yes.** Use Pub. 972 to figure the amount to enter on Form 8812, line 4a.

2. Are you claiming the earned income credit (EIC) on Form 1040, line 65a, or Form 1040A, line 41a?

- Yes.** Use the following chart to find the amount to enter on Form 8812, line 4a.

IF you are filing Form . . .	AND you completed . . .	THEN enter on Form 8812, line 4a, the amount from . . .
1040	Worksheet B on page 46 of your 1040 instructions	Worksheet B, line 4b.*, **
	Step 5 on page 43 of your 1040 instructions (but not Worksheet B)	Step 5, Earned Income **
1040A	Step 5 on page 41 of your 1040A instructions	Step 5, Earned Income **

\* If you were a member of the clergy, subtract the following from the amount on line 4b: (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

\*\* If applicable, add to this amount the amount described in *Nontaxable combat pay* above.

- No. 1040 filers:** Go to question 3.
- 1040A filers:** Skip question 3 and go to question 4.

3. Were you, or your spouse if filing a joint return, self-employed, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

- No.** Go to question 4.
- Yes.** Use Pub. 972 to figure the amount to enter on Form 8812, line 4a.

4. Does the amount on line 7 of Form 1040 or Form 1040A include any of the following amounts?

- Taxable scholarship or fellowship grants not reported on a Form W-2.
- Amounts paid to an inmate in a penal institution for work (enter "PRI" and the amount paid in the space next to line 7 of Form 1040 or 1040A).
- Amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount received in the space next to line 7 of Form 1040 or 1040A). This amount may be reported 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.
- Amounts from Form 2555, line 41, or Form 2555-EZ, line 18.

- No.** Enter the amount from line 7 of Form 1040 or Form 1040A on Form 8812, line 4a. (If applicable, add to this amount the amount described in *Nontaxable combat pay* on this page.)
- Yes.** Subtract the total of those amounts from the amount on line 7 of Form 1040 or Form 1040A. (If an amount is included in more than one of the above categories, include it only once in figuring the total amount to subtract.) Enter the result on Form 8812, line 4a. (If applicable, add to this amount the amount described in *Nontaxable combat pay* on this page.)

## Railroad Employees

If you worked for a railroad, include the following taxes in the total on Form 8812, line 7.

- 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 2004.

## 1040A Filers

If you, or your spouse if filing a joint return, had more than one employer for 2004 and total wages of over \$87,900, figure any excess social security and tier 1 railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 43. Include any excess on Form 8812, line 10.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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 that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions 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 Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping, 6 min.; Learning about the law or the form, 9 min.; Preparing the form, 29 min.; Copying, assembling, and sending the form to the IRS, 20 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.