

Before you begin:

- Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, line 30; Form 8910, line 15; Form 8936, line 23; or Schedule R.

Part 1

1. Number of qualifying children under 17 with the required social security number:

_____ x \$2,000. Enter the result 1. _____

2. Number of other dependents, including qualifying children who are not under 17 or

who do not have the required social security number: _____ x \$500. Enter the result 2. _____

Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.

3. Add lines 1 and 2 3. _____

4. Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR 4. _____

5. **1040 and 1040-SR Filers.** Enter the total of any -

- Exclusion of income from Puerto Rico; and
- Amounts from Form 2555, lines 45 and 50, and Form 4563, line 15.

1040-NR filers. Enter -0-.

} 5. _____

6. Add lines 4 and 5. Enter the total 6. _____

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

- Married filing jointly - \$400,000
- All other filing statuses - \$200,000

} 7. _____

8. Is the amount on line 6 more than the amount on line 7?

☐ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6 8. _____

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.

9. Multiply the amount on line 8 by 5% (0.05). Enter the result 9. _____

10. Is the amount on line 3 more than the amount on line 9?

☐ **No. STOP**

You cannot take the child tax credit or credit for other dependents on line 19 of your Form 1040, 1040-SR, or 1040-NR. You also cannot take the additional child tax credit on line 28 of your Form 1040, 1040-SR, or 1040-NR. Complete the rest of your Form 1040, 1040-SR, or 1040-NR.

☐ **Yes.** Subtract line 9 from line 3. Enter the result 10. _____

Go to Part 2 on the next page.