

**Part III Child Tax Credit and Additional Child Tax Credit (continued)**

**Substantial Presence Test**

To meet the substantial presence test a child with an ITIN must be physically present in the United States on at least:

- a 31 days during the year for which you are filing this form, and
- b 183 days during the 3-year period that includes the year for which you are filing this form and the two prior years, counting:
  - All the days the child was present in the year for which you are filing this form, and
  - 1/3 of the days the child was present in the first year prior to the year for which you are filing this form, and
  - 1/6 of the days the child was present in the second year prior to the year for which you are filing this form.

For special rules and exceptions, see Pub. 519.

Only one person can claim the child as a qualifying child for the CTC/ACTC. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/ACTC.

**Part IV American Opportunity Tax Credit**

- Answer the following questions for each student for whom you are claiming the AOTC.\*
- Enter the name(s) of the student(s) as listed on Form 8863.

19 a Student 1 \_\_\_\_\_ b Student 2 \_\_\_\_\_  
 c Student 3 \_\_\_\_\_

20 a Did the student meet the requirements to be an eligible student for the purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1  Yes  No      Student 2  Yes  No      Student 3  Yes  No

b Did the student receive a Form 1098-T from the institution for the year entered on line 1 or the year immediately preceding that year?

Student 1  Yes  No      Student 2  Yes  No      Student 3  Yes  No

c Has the Hope Scholarship Credit or American opportunity credit been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1  Yes  No      Student 2  Yes  No      Student 3  Yes  No

**Caution:** See the instructions for special rules regarding Form 1098-T before answering. If you answered "No" to questions 20a and 20b or "Yes" to question 20c, you cannot claim the credit for that student.

You cannot claim the AOTC based on qualified education expenses paid for a student by someone other than yourself or your spouse, unless you are claiming the student as a dependent. If the student meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) complete Part V.

\* If you have more than three students, attach a statement also answering questions 19 and 20 for those students.

**Part V Qualifying Child of More Than One Person**

- Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly).\*

21 a Child 1 \_\_\_\_\_ b Child 2 \_\_\_\_\_  
 c Child 3 \_\_\_\_\_

22 Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.

Child 1 ▶ Number and street \_\_\_\_\_  
 City, state, and ZIP code \_\_\_\_\_

Child 2 ▶ If same as shown for Child 1, check this box▶  Otherwise, enter below.

Number and street \_\_\_\_\_  
 City, state, and ZIP code \_\_\_\_\_

Child 3 ▶ If same as shown for Child 1, check this box▶  Or if same as shown for Child 2 (and is different from the address shown for Child 1), check this box ▶  Otherwise, enter below

Number and street \_\_\_\_\_  
 City, state, and ZIP code \_\_\_\_\_

\* If you have more than three qualifying children, attach a statement also answering questions 21-23 for those children.