

Before you begin:

• Complete the Earned Income Worksheet, later, that applies to you.

CAUTION! Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet earlier, and are not filing Form 2555 or 2555-EZ

1. Enter the amount from line 8 of the Child Tax Credit Worksheet. 1 _____
 2. Enter your earned income from the Earned Income Worksheet that applies to you. 2 _____
 3. Is the amount on line 2 more than \$3,000?
 - No.** Leave line 3 blank, enter -0- on line 4, and go to line 5.
 - Yes.** Subtract \$3,000 from the amount on line 2. Enter the result. 3 _____
 4. Multiply the amount on line 3 by 15% (0.15) and enter the result. 4 _____
 5. Is the amount on line 1 of the Child Tax Credit Worksheet \$3,000 or more?
 - No.** If line 4 above is:
 - Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13.
 - More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11.
 - Yes.** If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see 1040 filers, 1040A filers, and 1040NR filers in the instructions and then go to line 6.
 6. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total of the following amounts from Form(s) W-2: 6 _____
 - Social security tax withheld from box 4, and
 - Medicare tax withheld from box 6.

Railroad employees, see the bottom of page 7.
 7. **1040 filers.** Enter the total of any - 7 _____
 - Amounts from Form 1040, lines 27 and 58, and
 - Any taxes that you identified using code "UT" and entered on line 62.

1040A filers. Enter -0-.

1040NR filers. Enter the total of any - 8 _____

 - Amounts from Form 1040NR, lines 27 and 56, and
 - Any taxes that you identified using code "UT" and entered on line 62.
 8. Add lines 6 and 7. Enter the total. 8 _____
 9. **1040 filers.** Enter the total of the amounts from Form 1040, lines 66a and 71. 9 _____

1040A filers. Enter the total of any -

 - Amount from Form 1040A, line 42a, and
 - Excess social security and Tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 46.

1040NR filers. Enter the amount from Form 1040NR, line 67.
 10. Subtract line 9 from line 8. If the result is zero or less, enter -0-. 10 _____
 11. Enter the **larger** of line 4 or line 10. 11 _____
 12. Is the amount on line 11 of this worksheet more than the amount on line 1? 12 _____
 - No.** Subtract line 11 from line 1. Enter the result.
 - Yes.** Enter -0-.
- Next,** figure the amount of any of the following credits that you are claiming.
- Mortgage interest credit, Form 8396.
 - Adoption credit, Form 8839.
 - Residential energy efficient property credit, Form 5695, Part I.
 - District of Columbia first-time homebuyer credit, Form 8859.
- Then, go to line 13.
13. Enter the total of the amounts from - 13 _____
 - Form 8396, line 9, and
 - Form 8839, line 16, and
 - Form 5695, line 15, and
 - Form 8859, line 3.
 14. Enter the amount from line 10 of the Child Tax Credit Worksheet. 14 _____
 15. Add lines 13 and 14. Enter the total. 15 _____

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

Enter this amount on line 11 of the Child Tax Credit Worksheet.