

Before you begin:

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

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

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: 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 or 1040-SR, line 8b, or Form 1040-NR, line 35 **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. } **5.** _____
1040-NR Filers. Enter -0-.

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 } **7.** _____
 • All other filing statuses - \$200,000

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% (.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 Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.
 Yes. Subtract line 9 from line 3. Enter the result **10.** _____
 Go to Part 2 on the next page.