

2019 Child Tax Credit and Credit for Other Dependents Worksheet—Line 13a

Keep for Your Records



- To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2019, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the "child tax credit" box in column (4) of the *Dependents* section on Form 1040 or 1040-SR for each qualifying child.
 - If you don't have a qualifying child, you can't claim the child tax credit; but you may be able to claim the credit for other dependents for that child. See Step 3 under *Who Qualifies as Your Dependent*.
 - To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
 - Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
 - Do not use this worksheet, but use Pub. 972 instead, if:
 - You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*;
 - You are excluding income from Puerto Rico; or
 - You are filing Form 2555 or 4563.
- * If applicable.

Part 1

1. Number of qualifying children under age 17 with the required social security number: 2 × \$2,000. Enter the result.

1 4000

2. Number of other dependents, including qualifying children without the required social security number: 2 × \$500. Enter the result.

2 1000

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 5000

4. Enter the amount from Form 1040 or 1040-SR, line 8b.

4 73968

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

• Married filing jointly — \$400,000

• All other filing statuses — \$200,000

5 400000

6. Is the amount on line 4 more than the amount on line 5?

☒ **No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.

☐ **Yes.** Subtract line 5 from line 4.

If the result isn't 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.

6

7. Multiply the amount on line 6 by 5% (0.05). Enter the result.

7 0

8. Is the amount on line 3 more than the amount on line 7?

☐ **No.**

You can't take the child tax credit on Form 1040 or 1040-SR, line 13a. You also can't take the additional child tax credit on Form 1040 or 1040-SR, line 18b. Complete the rest of your Form 1040 or 1040-SR.

☒ **Yes.** Subtract line 7 from line 3. Enter the result.
Go to Part 2.

8 5000

2019 Child Tax Credit and Credit for Other Dependents
Worksheet—Continued

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Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II*; Form 8910; Form 8936; or Schedule R.

Part 2

9. Enter the amount from Form 1040 or 1040-SR, line 12b.

9

5501

10. Add any amounts from:

Schedule 3, line 1

5501

Schedule 3, line 2 +

Schedule 3, line 3 +

Schedule 3, line 4 +

Form 5695, line 30* +

Form 8910, line 15* +

Form 8936, line 23 +

Schedule R, line 22 +

Enter the total.

10

5501

11. Are the amounts on lines 9 and 10 the same?

☒ Yes.



You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

11

5501

☒ No. Subtract line 10 from line 9.

12. Is the amount on line 8 more than the amount on line 11?

☐ Yes.

Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

This is your child tax credit and credit for other dependents.

12

5000

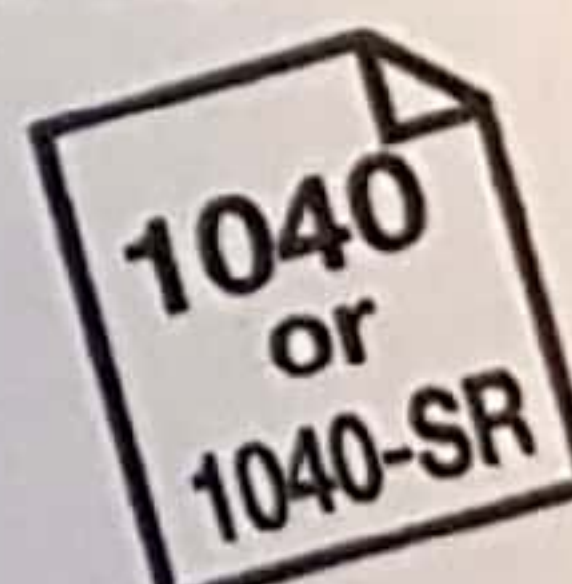
Enter this amount on Form 1040 or 1040-SR, line 13a.

☒ No. Enter the amount from line 8.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, if you answered "Yes" on line 11 or line 12 above.

- First, complete your Form 1040 or 1040-SR through line 18a (also complete Schedule 3, line 11).
- Then, use Schedule 8812 to figure any additional child tax credit.



If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862, who must file to find out if you must file Form 8862 to take the credit for 2019.

* If applicable.