

Line 51—Child Tax Credit




Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c. If you do not have a qualifying child, you cannot claim the child tax credit.
- Step 2.** Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- Step 3.** Answer the questions below to see if you can use the Child Tax Credit Worksheet to figure your credit or if you must use Pub. 972.

Question

Who Must Use Pub. 972



1. Are you claiming any of the following credits?
- Mortgage interest credit, Form 8396.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Residential energy efficient property credit, Form 5695, Part II.
- Yes.**  **No.** Continue 
- You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.
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2. Are you excluding income from Puerto Rico or are you filing any of the following forms?
- Form 2555 or 2555-EZ (relating to foreign earned income).
 - Form 4563 (exclusion of income for residents of American Samoa).
- Yes.**  **No.** Use the Child Tax Credit Worksheet to figure your credit.
- You must use Pub. 972 to figure your credit.



2011 Child Tax Credit Worksheet—Line 51

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 2011, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c.
- If you do not have a qualifying child, you cannot claim the child tax credit.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 of *Who Must Use Pub. 972*, earlier. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1	
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2. Enter the amount from Form 1040, line 38.

2	
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3. Enter the amount shown below for your filing status.

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

3	
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4. Is the amount on line 2 more than the amount on line 3?

No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.

4	
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Yes. Subtract line 3 from line 2.
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.

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

5	
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6. Is the amount on line 1 more than the amount on line 5?

No. You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.

Yes. Subtract line 5 from line 1. Enter the result.
Go to Part 2.

6	
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2011 Child Tax Credit Worksheet—Continued

Keep for Your Records



Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46.

7	
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8. Add any amounts from:

- Form 1040, line 47 _____
- Form 1040, line 48 + _____
- Form 1040, line 49 + _____
- Form 1040, line 50 + _____
- Form 5695, line 14 + _____
- Form 8834, line 23 + _____
- Form 8910, line 22 + _____
- Form 8936, line 15 + _____
- Schedule R, line 22 + _____

Enter the total.

8	
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9. Are the amounts on lines 7 and 8 the same?

Yes.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7.

9	
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10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

No. Enter the amount from line 6.

10	
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Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.