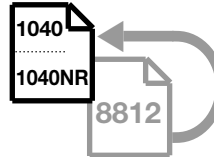


Additional Child Tax Credit



2018

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

Name(s) shown on return

Your social security number

Part I All Filers

Caution: If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

<p>1 If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:</p> <p>1040 filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a).</p> <p>1040NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).</p> <p>2 Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49</p> <p>3 Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit</p> <p>4 Number of qualifying children under 17 with the required social security number: _____ X \$1,400. Enter the result. If zero, stop here; you cannot claim this credit</p> <p>TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.</p> <p>5 Enter the smaller of line 3 or line 4</p> <p>6a Earned income (see separate instructions) 6a</p> <p>b Nontaxable combat pay (see separate instructions) 6b</p> <p>7 Is the amount on line 6a more than \$2,500? <input type="checkbox"/> No. Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 6a. Enter the result 7</p> <p>8 Multiply the amount on line 7 by 15% (0.15) and enter the result 8</p> <p>Next. On line 4, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 8 is zero, stop here; you cannot claim this credit. Otherwise, skip Part II and enter the smaller of line 5 or line 8 on line 15. <input type="checkbox"/> Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6a</p> <p>7</p> <p>8</p>	
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Part II Certain Filers Who Have Three or More Qualifying Children

<p>9 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions 9</p> <p>10 1040 filers: Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62.</p> <p>1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.</p> <p>11 Add lines 9 and 10 11</p> <p>12 1040 filers: Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72.</p> <p>1040NR filers: Enter the amount from Form 1040NR, line 67.</p> <p>13 Subtract line 12 from line 11. If zero or less, enter -0- 13</p> <p>14 Enter the larger of line 8 or line 13 14</p> <p>Next, enter the smaller of line 5 or line 14 on line 15.</p>	<p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p>	
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Part III Additional Child Tax Credit

15 This is your additional child tax credit	15	
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1040
.....
1040NR

Enter this amount on
Form 1040, line 17b, or
Form 1040NR, line 64.



2018 Instructions for Schedule 8812

Additional Child Tax Credit

Use Schedule 8812 to figure the additional child tax credit (ACTC). The ACTC may give you a refund even if you do not owe any tax.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Schedule8812](https://www.irs.gov/Schedule8812).

What's New

New social security number (SSN) requirement for a qualifying child. To claim the ACTC, your qualifying child must have the required SSN. The required SSN is one that is valid for employment and that is issued before the due date of your 2018 return (including extensions). If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the ACTC on either your original or an amended 2018 return.

If your qualifying child does not have the required SSN but has another type of taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the new credit for other dependents for that child. See your tax return instructions for more information about claiming the credit for other dependents.

Increased additional child tax credit. The maximum amount of the ACTC has increased to \$1,400 per qualifying child.

Decreased earned income threshold. The earned income threshold for claiming the ACTC has decreased from \$3,000 to \$2,500.

Reminder

Delayed refund for returns claiming ACTC. The IRS cannot issue refunds before mid-February 2019 for returns that properly claim the ACTC. This time frame applies to the entire refund, not just the portion associated with the ACTC.

General Instructions



If you file Form 2555 or Form 2555-EZ, you cannot claim the ACTC.

Who Should Use Schedule 8812

First, complete the Child Tax Credit and Credit for Other Dependents Worksheet that applies to you. See the instructions for Form 1040, line 12a, or Form 1040NR, line 49. If you meet the condition given in the TIP at the end of your Child Tax Credit and Credit for Other Dependents Worksheet, use Schedule 8812 to see if you can take the ACTC.

Taxpayer Identification Number Requirements

Each qualifying child must have the required social security number (SSN). If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the ACTC on either your original or an amended 2018 return. The required SSN is one that is valid for employment and that is issued before the due date of your 2018 return (including extensions).

You also cannot use a qualifying child without the required SSN to claim the child tax credit on either your original or an amended 2018 return. However, if your qualifying child does not have the required SSN but has another type of taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the credit for other dependents for that child. See your tax return instructions for more information about claiming the credit for other dependents.

You must have a taxpayer identification number by the due date of your return. If you do not have an SSN or IRS individual taxpayer identification number (ITIN) issued on or before the due date of your 2018 return

(including extensions), you cannot claim the ACTC on either your original or an amended 2018 return.

If you apply for an ITIN on or before the due date of your 2018 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Improper Claims

If you claim the child tax credit (CTC), credit for other dependents (ODC), or ACTC, but you are not eligible for the credit and it is later determined that your error was due to reckless or intentional disregard of the CTC, ODC, or ACTC rules, you will not be allowed to claim any of these credits for 2 years. If it is determined that your error was due to fraud, you will not be allowed to claim any of these credits for 10 years. You may also have to pay penalties.

Form 8862 may be required. If your CTC or ACTC for a year after 2015 was denied or reduced for any reason other than a math or clerical error, you must attach Form 8862 to your 2018 return to claim the ACTC unless an exception applies. See Form 8862 and its instructions for more information, including whether an exception applies.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the ACTC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the

refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

Specific Instructions

Part I — All Filers

Line 6a

Earned income. Use the [Earned Income Chart](#), later, to determine the amount to enter on line 6a.

Line 6b

Nontaxable combat pay. Enter on line 6b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2018. This amount should be shown in Form W-2, box 12, with code Q.

amount to enter on line 9 if your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA tax.

Part II — Certain Filers Who Have Three or More Qualifying Children

Line 9

Additional Medicare Tax and tier 1 RRTA tax. Use the [Line 9 Worksheet](#) to figure the

Earned Income Chart — Line 6a

IF you...	AND you...	THEN enter on line 6a...
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using the <i>Earned Income Worksheet</i> in Pub. 972 (even if you are also taking the EIC).
are taking the EIC on Form 1040, line 17a,	completed Worksheet B of the EIC instructions in your Form 1040 instructions,	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee,	the amount figured using the <i>Earned Income Worksheet</i> in Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons,	<p>your earned income figured as follows:</p> <p>Line 1 of Form 1040 or line 8 of Form 1040NR.</p> <p>Subtract, if included on line 1 of Form 1040 or line 8 for Form 1040NR, any:</p> <ul style="list-style-type: none"> • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 1 of Form 1040 or line 8 for Form 1040NR). • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 1 of Form 1040 or line 8 for Form 1040NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. • Medicaid waiver payments you excluded from income (see instructions for Schedule 1 (Form 1040), line 21, and Pub. 525 for information about these payments). <p style="text-align: right;">- _____</p> <p>Add all your nontaxable combat pay from Form(s) W-2, box 12, with code Q. + _____</p> <p style="text-align: right;">Earned Income = </p>

Line 9 Worksheet

Keep for Your Records



If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 9.

Social security tax, Medicare tax, and Additional Medicare Tax on Wages.

- 1. Enter the social security tax withheld (Form(s) W-2, box 4) 1. _____
- 2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld 2. _____
- 3. Enter any amount from Form 8959, line 7 3. _____
- 4. Add lines 1, 2, and 3 4. _____
- 5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) 5. _____
- 6. Subtract line 5 from line 4 6. _____

Additional Medicare Tax on Self-Employment Income.

- 7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) 7. _____

Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) **or employee representative** (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

- 8. Enter the Tier 1 tax (Form(s) W-2, box 14) 8. _____
- 9. Enter the Medicare Tax (Form(s) W-2, box 14) 9. _____
- 10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 10 and line 14 10. _____
- 11. Add lines 8, 9, and 10 11. _____
- 12. Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1, for all 4 quarters of 2018) 12. _____
- 13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2, for all 4 quarters of 2018) 13. _____
- 14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 14 and line 10 14. _____
- 15. Add lines 12, 13, and 14 15. _____

Line 9 Amount

- 16. Add lines 6, 7, 11, and 15. Enter here and on Schedule 8812, line 9 16. _____