

Child Tax Credit Worksheet - 2010

Name(s) _____ SSN _____

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

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 2

3. **1040 filers.** Enter the total of any -
 • Exclusion of income from Puerto Rico, and
 • Amounts from Form 2555, lines 45 and 50; Form 2555- EZ, line 18; and Form 4563, line 15.
1040A and 1040NR Filers. Enter - 0- . 3

4. Add lines 2 and 3. Enter the total. 4

5. 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 5

6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter - 0- on line 7.
 Yes. Subtract line 5 from line 4.
 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. 6

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7

8. Is the amount on line 1 more than the amount on line 7?
 No. **STOP** You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 62. Complete the rest of your Form 1040, 1040A, or Form 1040NR.
 Yes. Subtract line 7 from line 1. Enter the result. Go to line 9. 8

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44. 9

10. Add the following amounts from:

Form 1040	or	Form 1040A	or	Form 1040NR		
Line 47		-----		Line 45	+	
Line 48		Line 29		Line 46	+	
Form 5695 , line 11					+	
Form 8396 , line 9					+	
Form 8859 , line 3					+	
Form 8863 , Credit Limit Worksheet, line 7					+	
Schedule R , line 22					+	
Enter the total.						10

11. Are you claiming any of the following credits?
 • Retirement savings contributions credit, Form 8880. • Plug-in electric drive motor vehicle credit, Form 8936, Part III.
 • American opportunity credit, Form 8863. • Residential energy efficient property credit, Form 5695, Part II.
 • Alternative motor vehicle credit, Form 8910, Part III.
 • Plug-in electric vehicle credit, Form 8834, part I.
 No. Enter the amount from line 10. 11
 Yes. Complete the Line 11 Worksheet to figure the amount to enter here. 12

12. Subtract line 11 from line 9. Enter the result. 12

13. Is the amount on line 8 of this worksheet more than the amount on line 12?
 No. Enter the amount from line 8.
 Yes. Enter the amount from line 12. **This is your child tax credit.** 13
 See the **NOTE** below.
 Enter this amount on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48.

Note: You may be able to take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 62, only if you answered "Yes" on line 13.
 • First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 41a, or Form 1040NR through line 61 (also complete line 64).
 • Then, use Form 8812 to figure any additional child tax credit.