

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. } 3
1040A and 1040NR Filers. Enter - 0- .

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. 8
 Yes. Subtract line 7 from line 1. Enter the result. Go to line 9.

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 29		Line 45	+	<input style="width: 100px;" type="text"/>
Line 48		Line 29		Line 46	+	<input style="width: 100px;" type="text"/>
Form 5695, line 11					+	<input style="width: 100px;" type="text"/>
Form 8396, line 9					+	<input style="width: 100px;" type="text"/>
Form 8859, line 3					+	<input style="width: 100px;" type="text"/>
Form 8863, Credit Limit Worksheet, line 7					+	<input style="width: 100px;" type="text"/>
Schedule R, line 22					+	<input style="width: 100px;" type="text"/>
Enter the total.						10 <input style="width: 100px;" type="text"/>

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. 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. } **This is your child tax credit.** 13
 Yes. Enter the amount from line 12.
 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 64e (also complete line 65); 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.