Credits for Qualifying Children and Other Dependents Worksheets— Schedule 8812 (2022)

Credit Limit Worksheet A

1) Enter the amount from line 18, Form 1040... 1) _____

2) Add the following amounts (if applicable) from:

    Schedule 3, line 1 (Foreign Tax Credit) .... + _____

    Schedule 3, line 2 (Child and Dependent Care Credit) .... + _____

    Schedule 3, line 3 (Education Credits)... + _____

    Schedule 3, line 4 (Retirement Savings Contributions Credits) .... + _____

    Schedule 3, line 6d (Credit for Elderly or Disabled).. + _____

    Schedule 3, line 6e (Alternative Motor Vehicle Credit) .... + _____

    Schedule 3, line 6f (Qualified Plug-In Motor Vehicle Credit)............................... + _____

    Schedule 3, line 6l (Partner's Additional Reporting Year Tax—Form 8978) .... + _____

    Form 5695, line 30 (Energy Efficient Home Improvement Credit)....................................... + _____

    Enter the total. 2) _____

3) Subtract line 2 from line 1.. 3) _____

4) If the taxpayer is not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B, below.. 4) _____

5) Subtract line 4 from line 3. Enter here and on line 13, Schedule 8812... 5) _____

Credit Limit Worksheet B

Complete Credit Limit Worksheet B only if the taxpayer meets all of the following conditions.
- Claiming one or more of the following credits,
  - Mortgage Interest Credit (Form 8396)
  - Adoption Credit (Form 8839)
  - Residential Clean Energy Credit (Form 5695)
  - District of Columbia First-Time Homebuyer Credit (Form 8859)
- Not filing Form 2555, *Foreign Earned Income,* and
- Line 4, Schedule 8812 is more than zero.

1) Enter the amount from line 12, Schedule 8812.. 1) _____

2) Number of qualifying children under age 17 with required SSN _____ × $1,500. Enter result...................... 2) _____

3) Enter earned income from line 7, *Earned Income Worksheet* (see Schedule 8812 Instructions) .... 3) _____

4) Is the amount on line 3 more than $2,500?
    • **No.** Leave line 4 blank, enter -0- on line 5, and go to line 6.
    • **Yes.** Subtract $2,500 from the amount on line 3. Enter result .... 4) _____

5) Multiply the amount on line 4 by 15% (0.15) and enter the result .... 5) _____

6) On line 2 is the amount $4,500 or more?
    • **No.** If bona fide resident of Puerto Rico and line 5 is less than line 1, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
    • **Yes.** If line 5 is equal to or more than line 1, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

    Note: If MFJ, include spouse's amounts with taxpayer's when completing lines 7 and 8.

7) If the taxpayer's employer withheld or paid Additional Medicare Tax or Tier 1 RRTA taxes, use the *Additional Medicare Tax and RRTA Tax Worksheet* (see Schedule 8812 Instructions) to compute amount to enter. Otherwise, enter the following amounts:
    • Social Security tax withheld from box 4, Forms W-2, and box 21, Puerto Rico Forms 499R-2/W-2PR, and
    • Medicare tax withheld from box 6, Forms W-2, and box 23, Puerto Rico Forms 499R-2/W-2PR .... 7) _____

Credits for Qualifying Children and Other Dependents Worksheets—Schedule 8812 (2022) continued

8) Enter the total of any amounts from:
   • Line 15, Schedule 1 (SE tax deduction).
   • Line 5, Schedule 2 (Social Security and Medicare tax on unreported tip income –
     Form 4137).
   • Line 6, Schedule 2 (Uncollected Social Security and Medicare tax on wages –
     Form 8919).
   • Line 13, Schedule 2 (Uncollected Social Security and Medicare tax or RRTA tax on
     tips or group-term life insurance from box 12, Form W-2)... 8) _____

9) Add lines 7 and 8. Enter the total.. 9) _____

10) Enter the total of the amounts from line 27, Form 1040, and line 11, Schedule 3................ 10) _____

11) Subtract line 10 from line 9. If the result is zero or less, enter -0-... 11) _____

12) Enter the larger of line 5 or line 11 .... 12) _____

13) Enter the smaller of line 2 or line 12... 13) _____

14) Is the amount on line 13 more than the amount on line 1?
    • **No.** Subtract line 13 from line 1. Enter the result.
    • **Yes.** Enter -0- .... 14) _____

15) Enter the total of amounts from:
    • Line 6c, Schedule 3 (Adoption Credit – Form 8839).
    • Line 6g, Schedule 3 (Mortgage Interest Credit – Form 8396).
    • Line 6h, Schedule 3 (District of Columbia First-Time Homebuyer Credit – Form 8859).
    • Line 15, Form 5695 (Residential Clean Energy Credit) .... 15) _____

Enter this amount
on Line 4, *Credit
Limit Worksheet A,*
previous page.