

# Child Tax Credit and Credit for Other Dependents Worksheet (2020)

**Qualifying child for the Child Tax Credit.** Both requirements must be met.

- 1) Child must be under age 17 at the end of 2020, and
- 2) Child must meet the other requirements listed under *Child Tax Credit and Credit for Other Dependents*, page 11-7, *TheTaxBook, 1040 Edition/Deluxe Edition*.

Check the "Child Tax Credit" box in column (4) of the Dependents section on Form 1040 for each qualifying child.

**Credit for Other Dependents.** If the taxpayer does not have a qualifying child, he or she may be able to claim the Credit for Other Dependents. See the requirements listed under *Child Tax Credit and Credit for Other Dependents*, page 11-7, *TheTaxBook, 1040 Edition/Deluxe Edition*.

Check the "Credit for Other Dependents" box in column (4) of the Dependents section on Form 1040 for each qualifying other dependent.

**Divorced or separated parents.**

See *Qualifying Child of More Than One Person*, page 3-9, *TheTaxBook, 1040 Edition/Deluxe Edition*.

**Social Security Number (SSN).**

To claim the Child Tax Credit the child must have an SSN valid for employment issued before the due date of the 2020 return (including extensions). If a child has an ITIN or ATIN, the taxpayer is eligible for the Credit for Other Dependents.

**Exceptions to using this worksheet.** Use the worksheet in IRS Pub. 972, *Child Tax Credit*, if any of the following are true.

- The taxpayer is claiming any of the following credits.
  - Form 5695, *Residential Energy Credits*.
  - Form 8396, *Mortgage Interest Credit*.
  - Form 8839, *Qualified Adoption Expenses*.
  - Form 8859, *Carryforward of the District of Columbia First-Time Homebuyer Credit*.
- The taxpayer is excluding income from Puerto Rico or filing any of the following forms.
  - Form 2555, *Foreign Earned Income*.
  - Form 4563, *Exclusion of Income for Bona Fide Residents of American Samoa*.

**Part 1**

- 1) Number of qualifying children under age 17 with required SSN: \_\_\_\_\_ × \$2,000 = \_\_\_\_\_ 1) \_\_\_\_\_
- 2) Number of other dependents, including qualifying children without the required SSN: \_\_\_\_\_ × \$500 = \_\_\_\_\_ 2) \_\_\_\_\_

**Note:** Do not include the taxpayer, spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone included on line 1.

- 3) Add lines 1 and 2..... 3) \_\_\_\_\_
- 4) Enter the amount from line 11, Form 1040..... 4) \_\_\_\_\_

- 5) Enter amount shown below for applicable filing status:
- Married Filing Jointly: \$400,000
  - All other filing statuses: \$200,000..... 5) \_\_\_\_\_

- 6) Is line 4 more than line 5?  
**No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.  
**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 line 6 by 5% (.05) ..... 7) \_\_\_\_\_

- 8) Is line 3 more than line 7?  
**No.** The taxpayer does not qualify for the Child Tax Credit on line 19, Form 1040, nor for the Additional Child Tax Credit on line 28, Form 1040.  
**Yes.** Subtract line 7 from line 3. Go on to Part 2..... 8) \_\_\_\_\_

**Part 2**

- 9) Enter tax amount from line 18, Form 1040..... 9) \_\_\_\_\_

- 10) Add the amounts from:
- Schedule 3 (Form 1040), line 1 (Foreign Tax Credit)..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 2 (Child and Dependent Care Credit)..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 3 (Education Credits)..... \_\_\_\_\_
  - Schedule 3 (Form 1040), line 4 (Retirement Savings Contributions Credit)..... \_\_\_\_\_
  - Form 5695, line 30 (Nonbusiness Energy Property Credit)\*..... \_\_\_\_\_
  - Form 8910, line 15 (Alternative Motor Vehicle Credit)\*..... \_\_\_\_\_
  - Form 8936, line 23, (Qualified Plug-In Electric Drive Motor Vehicle Credit)..... \_\_\_\_\_
  - Schedule R, line 22 (Credit for the Elderly or Disabled)..... \_\_\_\_\_
- \* If applicable.
- Enter the total..... 10) \_\_\_\_\_

- 11) Are lines 9 and 10 the same?  
**Yes.** STOP. The taxpayer does not qualify for the credit because there is no tax to reduce. However, the taxpayer may be able to take the Additional Child Tax Credit if line 1 is more than zero. See *Note*, below.  
**No.** Subtract line 10 from line 9..... 11) \_\_\_\_\_

- 12) Is line 8 more than line 11?  
**Yes.** Enter the amount from line 11. Also, the taxpayer may be able to take the Additional Child Tax Credit if line 1 is more than zero. See *Note*, below.  
**No.** Enter amount from line 8..... 12) \_\_\_\_\_

**Note:** The taxpayer may be able to take the Additional Child Tax Credit on line 28, Form 1040, if line 11 or 12, above, is answered "Yes."

- First, complete Form 1040 through line 27 [also complete line 10, Schedule 3 (Form 1040)].
- Then, use Schedule 8812, *Child Tax Credit*, to calculate any Additional Child Tax Credit.

If the Child Tax Credit or Additional Child Tax Credit was reduced or disallowed in a year after 2015, see Form 8862, *Information to Claim Earned Income Credit After Disallowance*, for requirements on who must file Form 8862 to take the credit for 2020.