SCHEDULE 8812
(Form 1040)

AKA 1040S8

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I   Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		**1**	AGI
2a	Enter income from Puerto Rico that you excluded	**2a**		
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**	Any Foreign Income? Any Somoan Income?	
c	Enter the amount from line 15 of your Form 4563	**2c**		
d	Add lines 2a through 2c		**2d**	
3	Add lines 1 and 2d		**3**	MAGI
4	Number of qualifying children under age 17 with the required social security number	**4**	# Child Must Have SSN	
5	Multiply line 4 by $2,000	$2,000 Credit per child -->	**5**	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number # Children w/o SSN -->	**6**		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500	$500 Credit per NON-US children	**7**	
8	Add lines 5 and 7		**8**	2,000 + 500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000 } . . . . Phase Out AT: 200K MFS _OR_ 400k MFJ		**9**	MFS = 200k MFJ = 400k
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc. } Ex. MAGI = 300k for MFS then line 10 = 100k		**10**	
11	Multiply line 10 by 5% (0.05) . . . . Ex. 100k x 0.05 =		**11**	Ex. 5,000
12	Is the amount on line 8 more than the amount on line 11?		**12**	Ex. NO Good
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☐ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from **Credit Limit Worksheet A**		**13**	
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** . . . **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**		**14**	

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A	Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit. CANNOT have Foreign Income for CTC!

15	Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . ☐		
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	**16a**	
b	Number of qualifying children under age 17 with the required social security number: _____ x $1,700.		
	Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	**16b**	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the **smaller** of line 16a or line 16b	**17**	
18a	Earned income (see instructions)	**18a**	
b	Nontaxable combat pay (see instructions)	**18b**	
19	Is the amount on line 18a more than $2,500?		
	☐ **No.** Leave line 19 blank and enter -0- on line 20.		
	☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19**	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	**20**	

Next. On line 16b, is the amount $5,100 or more?

　　☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

　　☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B	Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	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, or if you are a bona fide resident of Puerto Rico, see instructions.	**21**	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .	**22**	
23	Add lines 21 and 22	**23**	
24	**1040 and**		
	1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	**24**	
25	Subtract line 24 from line 23. If zero or less, enter -0-	**25**	
26	Enter the **larger** of line 20 or line 25	**26**	

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C	Additional Child Tax Credit

27	**This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** . .	**27**	