

**Credits for Qualifying Children
and Other Dependents**

2024

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

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
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
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
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000		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 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.	6	
7	Multiply line 6 by \$500		7
8	Add lines 5 and 7		8
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000		9
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.		10
11	Multiply line 10 by 5% (0.05)		11
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> 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. <input type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.		12
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.

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