

Instructions for Schedule 8812

Credits for Qualifying Children and Other Dependents

2024



Department of the Treasury
Internal Revenue Service



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Use Schedule 8812 (Form 1040) to figure your child tax credit (CTC), credit for other depend-ents (ODC), and additional child tax credit (ACTC).

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Schedule8812](https://www.irs.gov/Schedule8812).

What's New

ACTC amount increased. The maximum amount of ACTC for each qualifying child increased to \$1,700.

Reminders

Delayed refund for returns claiming ACTC. The IRS can't issue refunds before mid-February 2025 for returns that properly claim ACTC. This time frame applies to the entire refund, not just the portion associated with ACTC.

Abbreviations. The following abbreviations will be used in these instructions when appropriate.

- ACTC means additional child tax credit.
- ATIN means adoption taxpayer identification number.
- CTC means child tax credit.
- ITIN means individual taxpayer identification number.
- ODC means credit for other dependents.
- SSN means social security number.
- TIN means taxpayer identification number. A TIN may be an ATIN, an ITIN, or an SSN.

Other abbreviations may be used in these instructions and will be defined as needed.

General Instructions

Taxpayer Identification Number Requirements

You Must Have a TIN by the Due Date of Your Return

If you, or your spouse if filing jointly, do not have an SSN or ITIN issued on or before the due date of your 2024 return (including extensions), you can't claim the CTC, ODC, or ACTC on either your original or an amended 2024 return.

If you apply for an ITIN on or before the due date of your 2024 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Each Qualifying Child You Use for CTC or ACTC Must Have the Required SSN

If you have a qualifying child who does not have the required SSN, you can't use the child to claim the CTC or ACTC on either your original or an amended 2024 return. The required SSN is one that is valid for employment and is issued before the due date of your 2024 return (including extensions).

If your qualifying child was born and died in 2024 and you do not have an SSN for the child, attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If your qualifying child does not have the required SSN, but has another type of taxpayer identification number issued on or before the due date of your 2024 return (including extensions), you may be able to

claim the ODC for that child. See *Credit for Other Dependents (ODC)*, later.

Each Dependent You Use for the ODC Must Have a TIN by the Due Date of Your Return

If you have a dependent who does not have an SSN, ITIN, or ATIN issued on or before the due date of your 2024 return (including extensions), you can't use that dependent to claim the ODC on either your original or an amended 2024 return.

If you apply for an ITIN or ATIN for the dependent on or before the due date of your 2024 return (including extensions) and the IRS issues the ITIN or ATIN as a result of the application, the IRS will consider the ITIN or ATIN as issued on or before the due date of your return.

Improper Claims

If you erroneously claim the CTC, ACTC, or ODC and it is later determined that your error was due to reckless or intentional disregard of the CTC, ACTC, or ODC rules, you will not be allowed to claim any of these credits for 2 years even if you are otherwise eligible to do so. If it is determined that your error was due to fraud, you will not be allowed to claim any of these credits for 10 years. You may also have to pay penalties. See *How to appeal the disallowance period* in the Instructions for Form 8862, Information To Claim Certain Credits After Disallowance, for more information about what to do if you disagree with our determination that you can't claim the credit for 2 or 10 years.

Form 8862 may be required. If your CTC (refundable or nonrefundable depending on the tax year), ACTC, or ODC for a year after 2015 was denied or reduced for any reason other than a math or clerical error, you must

attach Form 8862 to your tax return to claim the CTC, ACTC, or ODC unless an exception applies. See Form 8862 and its instructions for more information, including whether an exception applies.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the ACTC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your

local benefits coordinator to find out if your refund will affect your benefits.

Credits for Qualifying Children

The CTC and ACTC are credits for individuals who claim a child as a dependent if the child meets certain conditions. To claim a child for the CTC and ACTC, the child must be your dependent, under age **17** at the end of 2024, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent* in the Instructions for Form 1040.

Example 1. Your child turned 17 on December 30, 2024, and is a citizen of the United States and claimed as a dependent on your return. You can't use the child to claim the CTC or ACTC because the child was not under age 17 at the end of 2024.

For each qualifying child for whom you are claiming the CTC or ACTC, you must check the "Child tax credit" box in column (4) of the

Dependents section on page 1 of Form 1040, 1040-SR, or 1040-NR for the child.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.



If your child is age 17 or older at the end of 2024, see Credit for Other Dependents (ODC) next.

Credit for Other Dependents (ODC)

The ODC is for individuals with a dependent who meets the following conditions.

1. The person is claimed as a dependent on your return. To determine if an individual is your dependent begin with Step 1 under *Who Qualifies as Your Dependent* in the Instructions for Form 1040.

2. The person can't be used by you to claim the CTC or ACTC. See Credits for Qualifying Children, earlier.
3. The person was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the person is your adopted child, see Adopted child, later.

Example 2. Your sibling's 10-year-old child lives in Mexico and qualifies as your dependent. The child is not a U.S. citizen, U.S. national, or U.S. resident alien. You can't use the child to claim the ODC.

For each dependent for whom you are claiming the ODC, you must check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040, 1040-SR, or 1040-NR for the dependent.



You can't use the same child to claim the credits under Credits for Qualifying Children and the ODC.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2024, that child meets condition (3), earlier, to be a qualifying person for the ODC.

Limits on the CTC and ODC

The maximum credit amount of your CTC and ODC may be reduced if either (1) or (2) applies.

1. The amount on line 18 of your Form 1040, 1040-SR, or 1040-NR is less than both credits. If the amount is zero, you cannot take either credit

because there is no tax to reduce. But you may be able to take the ACTC if you are claiming the CTC (you cannot take the ACTC if you are only claiming the ODC). See Part II-A Additional Child Tax Credit for All Filers, later.

2. Your modified adjusted gross income (AGI) is more than the amount shown below for your filing status.
 - Married filing jointly –\$400,000
 - All other filing statuses –\$200,000

Modified AGI. For purposes of the CTC and ODC, your modified AGI is the amount on line 3 of Schedule 8812.

Specific Instructions

Part I — Child Tax Credit and Credit for Other Dependents (All Filers)

Line 4

Add the number of boxes checked under “Child tax credit” in column (4) of the *Dependents* section on Form 1040, 1040-SR, or 1040-NR and enter the result on line 4.



You can't check both the child tax credit box and the credit for other dependents box for the same person.

Line 6

Add the number of boxes checked under “Credit for other dependents” in column (4) of the *Dependents* section on Form 1040, 1040-SR, or 1040-NR and enter the result on line 6.



You can't check both the child tax credit box and the credit for other dependents box for the same person.

Line 13

Enter the amount from Credit Limit Worksheet A.

When completing Credit Limit Worksheet A, you may be instructed to complete Credit Limit Worksheet B if you meet certain conditions. Complete Credit Limit Worksheet B **only** if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.

- d. District of Columbia first-time homebuyer credit, Form 8859.
- 2. You are not filing Form 2555.
- 3. Line 4 of Schedule 8812 is more than zero.

Part II-A—Additional Child Tax Credit for All Filers



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



If you file Form 2555, you cannot claim the additional child tax credit.

Bona Fide Residents of Puerto Rico

If you were a bona fide resident of Puerto Rico, you may be eligible to claim the ACTC if you had at least one qualifying child. You can

claim the ACTC in Part II of Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico), instead of Form 1040 or 1040-SR and Schedule 8812 if you aren't required to file Form 1040 or 1040-SR.

To determine your ACTC on Schedule 8812, complete Part II-A and II-B as follows. On line 18a, include only earned income you reported on Form 1040 or 1040-SR. Don't include income earned in Puerto Rico, which you exclude from U.S. tax as a bona fide resident of Puerto Rico. On line 21, include all your withheld social security, Medicare, and Additional Medicare taxes, including those taxes withheld by Puerto Rican employers that are shown on Puerto Rico Form(s) 499R-2/W-2PR.

Generally, you were a bona fide resident of Puerto Rico if, during 2024, you:

- Met the presence test,

- Did not have a tax home outside of Puerto Rico, and
- Did not have a closer connection to the United States or to a foreign country than you have to Puerto Rico.

For more information on bona fide resident status, see Pub. 570.

Line 15

Check this box if you **do not** want to claim the additional child tax credit. If you check this box, skip Parts II-A and II-B, and enter - 0- on line 27.

Line 18a

If you have net earnings from self-employment and you use either optional method to figure those net earnings, use the Earned Income Worksheet, later, to figure the amount to enter on line 18a; otherwise, all other taxpayers can use the Earned Income

Chart, later, to figure the amount to enter on line 18a.



Income excluded under a tax treaty is also excluded from the computation of earned income on line 18a.

Line 18b

Enter on line 18b the total amount of nontaxable combat pay that you (and your spouse if filing jointly) received in 2024. This amount will be reported either on line 1i of Form 1040, or 1040-SR, or should be shown in Form W-2, box 12, with code Q.

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

Line 21


If you are completing Part II-B and your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA tax, use the Additional Medicare Tax and RRTA Tax Worksheet, later, to figure the amount to enter on line 21.



Withheld social security, Medicare, and Additional Medicare taxes should be shown on Form(s) W-2, boxes 4 and 6, and Puerto Rico Form(s) 499R-2/W-2PR, boxes 21 and 23.

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Credit Limit Worksheet A

Keep for Your Records 

1.	Enter the amount from line 18 of your Form 1040, 1040–SR, or 1040–NR.	1.	<div></div>
2.	Add the following amounts (if applicable) from:		
	Schedule 3, line 1	+	<div></div>
	Schedule 3, line 2	+	<div></div>
	Schedule 3, line 3	+	<div></div>
	Schedule 3, line 4	+	<div></div>
	Schedule 3, line 5b	+	<div></div>
	Schedule 3, line 6d	+	<div></div>
	Schedule 3, line 6f	+	<div></div>
	Schedule 3, line 6l	+	<div></div>
	Schedule 3, line 6m	+	<div></div>
	Enter the total.	2.	<div></div>
3.	Subtract line 2 from line 1.	3.	<div></div>
	Complete Credit Limit Worksheet B only if you meet all the following.		
	1. You are claiming one or more of the following credits.		
	a. Mortgage interest credit, Form 8396.		
	b. Adoption credit, Form 8839.		
	c. Residential clean energy credit, Form 5695, Part I.		
	d. District of Columbia first-time homebuyer credit, Form 8859.		
	2. You are not filing Form 2555.		
	3. Line 4 of Schedule 8812 is more than zero.		
4.	If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B.	4.	<div></div>
5.	Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13.	5.	<div></div>

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Credit Limit Worksheet B

Keep for Your Records 

Before you begin:

✓ Complete the Earned Income Worksheet, later, in these instructions.

✓ **1040 and 1040-SR filers.** Complete line 27; Schedule 2, lines 5, 6, and 13; and Schedule 3, line 11 of your return if they apply to you.

✓ **1040-NR filers.** Complete Schedule 2, lines 5, 6, and 13; and Schedule 3, line 11 of your return if they apply to you.

Caution. Use this worksheet only if you meet each of the items discussed under line 3 of Credit Limit Worksheet A, including that you are not filing Form 2555.

1. Enter the amount from Schedule 8812, line 12

1.

2. Number of qualifying children under age 17 with the required social security number: × \$1,700. Enter the result

2.

TIP: The number of children you use for this line is the same as the number of children you used for line 4 of Schedule 8812.

3. Enter your earned income from line 7 of the Earned Income Worksheet

3.

4. Is the amount on line 3 more than \$2,500?

4.

☐ **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 the result.

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

5.

6. On line 2 of this worksheet, is the amount \$5,100 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave line 7 through 10 blank, enter -0- on line 11, and go to line 12.

☐ **Yes.** If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

7. *If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the following amounts.

7.

• Social security tax withheld from Form(s) W-2, box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21, and

• Medicare tax withheld from Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23.

8. *Enter the total of any amounts from —

• **Schedule 1**, line 15;

• **Schedule 2**, line 5;

• **Schedule 2**, line 6; and

• **Schedule 2**, line 13.

}

8.

9. Add lines 7 and 8. Enter the total

9.

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Credit Limit Worksheet B—Continued

10.	1040 and 1040-SR filers. Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3, line 11.	}	10.	<div></div>			
	1040-NR filers. Enter the amount from Schedule 3, line 11.							
11.	Subtract line 10 from line 9. If the result is zero or less, enter -0-				11.	<div></div>		
12.	Enter the larger of line 5 or line 11				12.	<div></div>		
13.	Enter the smaller of line 2 or line 12				13.	<div></div>		
14.	Is the amount on line 13 of this worksheet more than the amount on line 1? <input type="checkbox"/> No. Subtract line 13 from line 1. Enter the result. <input type="checkbox"/> Yes. Enter -0-.				}	14.	<div></div>
Next, figure the amount of any of the following credits that you are claiming.								
<ul style="list-style-type: none">• Mortgage interest credit, Form 8396.• Adoption credit, Form 8839.• Residential clean energy credit, Form 5695, Part I.• District of Columbia first-time homebuyer credit, Form 8859.								
Then, go to line 15.								
15.	Enter the total of the amounts from —				}	15.	<div></div>
	<ul style="list-style-type: none">• Schedule 3, line 5a;• Schedule 3, line 6c;• Schedule 3, line 6g; and• Schedule 3, line 6h.							
Enter this amount on line 4 of Credit Limit Worksheet A.								

* If married filing jointly, include your spouse’s amounts with yours when completing lines 7 and 8.

Earned Income Chart — Line 18a

IF you...	AND you...	THEN enter on line 18a...
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using the Earned Income Worksheet next (even if you are also taking the EIC).
are taking the EIC on Form 1040 or 1040-SR, line 27,	completed Worksheet B, relating to the EIC, in your Instructions for Form 1040,	your earned income from Worksheet B (in your Instructions for Form 1040), line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B, relating to the EIC, in your Instructions for Form 1040,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC		the amount figured using the Earned Income Worksheet next.

Earned Income Worksheet

Keep for Your Records



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Credit Limit Worksheet B, earlier, or the instructions for line 18a.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1.	a.	Enter the amount from line 1z of Form 1040, 1040-SR, or 1040-NR	1a.	_____
	b.	Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 18b. This amount will be reported either on line 1i of Form 1040 or 1040-SR, or should be shown in Form(s) W-2, box 12, with code Q	1b.	_____
		Next, if you are filing Schedule C, F, or SE, or you received a Schedule K-1 (Form 1065), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.		
2.	a.	Enter any statutory employee income reported on line 1 of Schedule C	2a.	_____
	b.	Enter any net profit or (loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. Do not include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property	2b.	_____

- c. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amounts exempt from self-employment tax **2c.** _____
- d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c **2d.** _____
- e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c **2e.** _____
- 3.** Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 3 of Credit Limit Worksheet B or line 18a of Schedule 8812, whichever applies **3.** _____
- 4.** Enter the Medicaid waiver payment amounts excluded from income on Schedule 1 (Form 1040), line 8s, unless you choose to include these amounts in earned income. See the instructions for Schedule 1, line 8s. If you and your spouse both received Medicaid waiver payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of the Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned income. To include all nontaxable Medicaid waiver payment amounts in earned income, enter -0- **4.** _____
- 5.** Enter the amount from Schedule 1 (Form 1040), line 15 **5.** _____
- 6.** Add lines 4 and 5 **6.** _____
- 7.** Subtract line 6 from line 3 **7.** _____
- If you were sent here from Credit Limit Worksheet B, enter this amount on line 3 of that worksheet.
 - If you were sent here from the instructions for line 18a, enter this amount on line 18a of Schedule 8812.

**If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE. Put your name and social security number on Schedule SE and attach it to your return.*

Additional Medicare Tax and RRTA Tax Worksheet

Keep for Your Records 

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 21 of Schedule 8812 and line 7 of Credit Limit Worksheet B.	
Social security tax, Medicare tax, and Additional Medicare Tax on Wages.	
1. Enter the social security tax withheld (Form(s) W-2, box 4, and Puerto Rico Form(s) 499R-2/W-2PR, box 21)	1.
2. Enter the Medicare tax withheld (Form(s) W-2, box 6, and Puerto Rico Form(s) 499R-2/W-2PR, box 23). These boxes include any Additional Medicare Tax withheld	2.
3. Enter any amount from Form 8959, line 7	3.
4. Add lines 1, 2, and 3	4.
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22)	5.
6. Subtract line 5 from line 4	6.
Additional Medicare Tax on Self-Employment Income.	
7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13)	7.
Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) or employee representative (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.	
8. Enter the Tier 1 tax (Form(s) W-2, box 14)	8.
9. Enter the Medicare tax (Form(s) W-2, box 14)	9.
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 10 and line 14	10.
11. Add lines 8, 9, and 10	11.
12. Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1, for all 4 quarters of 2024)	12.
13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2, for all 4 quarters of 2024)	13.
14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line 14 and line 10	14.
15. Add lines 12, 13, and 14	15.
Line 21 Amount.	
16. Add lines 6, 7, 11, and 15. Enter here and on line 21 of Schedule 8812 and, if applicable, line 7 of Credit Limit Worksheet B	16.

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