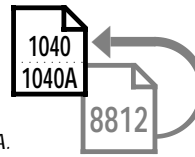


# Additional Child Tax Credit



# 1999

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040 or 1040A.

Name(s) shown on return

Your social security number

- Before you begin:**
- ✓ Complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 43, or Form 1040A, line 28.
  - ✓ Have your W-2 form(s) available.
  - ✓ If you, or your spouse if filing jointly, had more than one employer for 1999 and total wages of over \$53,700, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040, line 62, or Form 1040A, line 39.

**1** Enter the total of the social security and Medicare taxes from Form(s) W-2, boxes 4 and 6.

- If married filing jointly, include your spouse's amounts with yours.
- If you worked for a railroad, see the instructions on back.

<b>1</b>	
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**2** **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 52, plus any uncollected social security and Medicare or RRTA taxes included on line 56.

**1040A filers:** Enter -0-.

<b>2</b>	
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**3** Add lines 1 and 2.

<b>3</b>	
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**4** **1040 filers:** Enter the total of the amounts from Form 1040, lines 59a and 62.

**1040A filers:** Enter the total of the amount from Form 1040A, line 37a, plus any excess social security and RRTA taxes withheld that you entered to the left of line 39.

<b>4</b>	
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**5** Is the amount on line 3 more than the amount on line 4?

**No.**  **Yes.** Subtract line 4 from line 3.

You cannot take this credit.  
Complete the rest of your Form 1040 or Form 1040A.

<b>5</b>	
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**6** Enter the amount from line 1 of your Child Tax Credit Worksheet on page 34 of the Form 1040 instructions or page 36 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 2 of the publication.

<b>6</b>	
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**7** Enter the amount from Form 1040, line 43, or Form 1040A, line 28.

<b>7</b>	
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**8** Is the amount on line 6 more than the amount on line 7?

**No.**  **Yes.** Subtract line 7 from line 6.

You cannot take this credit.  
Complete the rest of your Form 1040 or Form 1040A.

<b>8</b>	
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**9** Is the amount on line 5 more than the amount on line 8?

**No.** Enter the amount from line 5.

**Yes.** Enter the amount from line 8.

**This is your additional child tax credit.**

<b>9</b>	
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Enter this amount on  
Form 1040, line 60, or  
Form 1040A, line 38.

## Instructions

### Purpose of Form

Use Form 8812 to figure the additional child tax credit.



The additional child tax credit may give you a refund even if you do not owe any tax.

### Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 43, or Form 1040A, line 28. Then, use the following chart to see if you should use Form 8812.

IF you completed the Child Tax Credit Worksheet in . . .	AND on the worksheet . . .	THEN . . .
The Instructions for Form 1040 or Form 1040A	<ul style="list-style-type: none"> <li>● You answered "Yes" on line 4 or line 5,</li> <li style="text-align: center;"><b>and</b></li> <li>● Line 1 is \$1,500 or more</li> </ul>	Use Form 8812 to see if you can take the additional child tax credit.
Pub. 972	<ul style="list-style-type: none"> <li>● You answered "Yes" on line 13,</li> <li style="text-align: center;"><b>and</b></li> <li>● Line 1 is \$1,500 or more</li> </ul>	

### Railroad Employees

If you worked for a railroad, include the following taxes in the total on line 1 of Form 8812.

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your W-2 form(s) and identified as "Tier 1 tax."
- If you were an employee representative, 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 1999.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b>	7 min.
<b>Learning about the law or the form</b>	5 min.
<b>Preparing the form</b>	18 min.
<b>Copying, assembling, and sending the form to the IRS</b>	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.

