

## Line 52—Child Tax Credit

### Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).
- Step 2.** Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).
- Step 3.** Answer the questions on this page to see if you can use the worksheet on page 42 to figure your credit or if you must use Pub. 972. If you need Pub. 972, see page 7.

#### Questions

#### Who Must Use Pub. 972



1. Is the amount on Form 1040, line 38, more than the amount shown below for your filing status?
- Married filing jointly – \$110,000
  - Single, head of household, or qualifying widow(er) – \$75,000
  - Married filing separately – \$55,000
- Yes.** You must use Pub. 972 to figure your credit.
- No.** Go to question 2.

2. Are you claiming any of the following credits?
- Adoption credit, Form 8839 (see the instructions for Form 1040, line 53, on page 43).
  - Mortgage interest credit, Form 8396 (see the instructions for Form 1040, line 54, on page 43).
  - District of Columbia first-time homebuyer credit, Form 8859.
- Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.
- No.** Continue

3. Are you excluding income from Puerto Rico or are you filing any of the following forms?
- Form 2555 or 2555-EZ (relating to foreign earned income).
  - Form 4563 (exclusion of income for residents of American Samoa).
- Yes.** You must use Pub. 972 to figure your credit.
- No.** Use the worksheet on page 42 to figure your credit.