**SCHEDULE 8812 (Form 1040)**

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

**2025**

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 11a 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 $2,200 | | | **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 | **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 | | | **7** |
| **8** | Add lines 5 and 7 | | | **8** |
| **9** | Enter the amount shown below for your filing status.<br>• Married filing jointly—$400,000<br>• All other filing statuses—$200,000 | | | **9** |
| **10** | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• 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? | | | **12** |
| | ☐ **No. Stop here.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit.<br>☐ **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**<br>**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 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), 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.

| | | | | |
|---|---|---|---|---|
| **15** | Reserved for future use | | **15** | |
| **16a** | Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit | | **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 | | **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 27a, 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** | |