



2021 Instructions for Schedule 8812

Credits for Qualifying Children and Other Dependents

Use Schedule 8812 (Form 1040) to figure your child tax credits, to report advance child tax credit payments you received in 2021, and to figure any additional tax owed if you received excess advance child tax credit payments during 2021. For taxpayers meeting certain residency requirements, these credits are a refundable child tax credit (RCTC) and a nonrefundable credit for other dependents (ODC). For other taxpayers, these credits are a nonrefundable child tax credit (NCTC), the ODC, and a refundable 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

Schedule 8812 (Form 1040). The Schedule 8812 (Form 1040) and its instructions have been revised to be the single source for figuring and reporting the child tax credits and credit for other dependents. The instructions now include all applicable worksheets for figuring these credits. As a result, Pub. 972 will not be revised. For prior year versions of Pub. 972 go to [IRS.gov/Pub972](https://www.irs.gov/Pub972).

Enhanced child tax credit. For 2021, the child tax credit applies to qualifying children who have not attained age 18 by the end of 2021. Also, the initial amount of the child tax credit is increased to \$3,600 for each qualifying child who has not attained age 6 by the end of 2021 and \$3,000 for each other qualifying child who has not attained age 18 by the end of 2021. The credit for other dependents has not been enhanced.

Simplified refundable child tax credit. If you meet certain residency requirements, your child tax credit will be fully refundable even if you received no income. If you do not meet the residency requirements, you will figure your child tax credit and additional child tax credit in a manner similar to how these credits were figured in years prior to 2021.

Letter 6419. If you received advance child tax credit payments during 2021, you will receive Letter 6419. Keep this letter with your tax records. You will use the information in this letter to figure your child tax credit on your 2021 tax return or the amount of additional tax you must report on Schedule 2 (Form 1040).

Additional tax on excess advance child tax credit payments. If you received advance child tax credit payments during 2021 and the credits you figure using Schedule 8812 are less than what you received, you may owe an additional tax. Complete Schedule 8812 to determine if you must report an additional tax on Schedule 2 (Form 1040).

Reminders

Delayed refund for returns claiming ACTC. The IRS cannot issue refunds before mid-February 2022 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.
- ITIN means individual taxpayer identification number.
- NCTC means nonrefundable child tax credit.
- ODC means credit for other dependents.
- RCTC means refundable child tax credit.
- 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 2021 return (including extensions), you cannot claim the RCTC, NCTC, ODC, or ACTC on either your original or an amended 2021 return.

If you apply for an ITIN on or before the due date of your 2021 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 RCTC, NCTC, or ACTC Must Have the Required SSN

If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the RCTC, NCTC, or ACTC on either your original or an amended 2021 return. The required SSN is

one that is valid for employment and is issued before the due date of your 2021 return (including extensions).

If your qualifying child was born and died in 2021 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 2021 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 2021 return (including extensions), you cannot use that dependent to claim the ODC on either your original or an amended 2021 return.

If you apply for an ITIN or ATIN for the dependent on or before the due date of your 2021 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 RCTC, NCTC, ACTC, or ODC and it is later determined that your error was due to reckless or intentional disregard of the RCTC, NCTC, 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.

Form 8862 may be required. If your CTC, 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 RCTC, NCTC, ACTC, or ODC unless an exception applies. See Form 8862, Information To Claim Certain Credits After Disallowance, and its instructions for more information, including whether an exception applies.

Effect of Credit on Welfare Benefits

Any advance child tax credit payment and any refund you receive as a result of taking the RCTC or ACTC cannot 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 or advance payment cannot 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.

Advance Child Tax Credit Payments and Additional Tax

Beginning in July and through December 2021, the IRS issued advance payments of the 2021 RCTC to taxpayers with qualifying chil-

dren. The advance payments were early payments of 50% of the amount of RCTC estimated to be claimed on your 2021 tax return based on information from either a 2019 or 2020 tax return, including information provided to the IRS through an online non-filer tool to receive economic impact payments or advance child tax credit payments, and information provided in the child tax credit update portal on IRS.gov. Changes throughout the year, such as a change in filing status or change in the number of qualifying children, could impact the amount of child tax credit you are eligible to receive on your 2021 tax return.



You may not have received advance child tax credit payments if you unenrolled from receiving the payments.

If you received advance child tax credit payments during 2021 but the amount of the credits you are eligible for on your 2021 tax return is less than what you received, you may owe an additional tax. Part III of Schedule 8812 will be used to determine if you must report an additional tax on Schedule 2 (Form 1040).

Letter 6419

The IRS will issue Letter 6419, which will report the total amount of advance child tax credit payments issued to you and the number of qualifying children the IRS used to figure your advance child tax credit payments. You will need Letter 6419 to figure the amount of child tax credit to claim on your tax return or the amount of additional tax you must report. If you did not receive Letter 6419, go to the child tax credit update portal at [IRS.gov/CTCportal](#) or call 800-908-4184 to get the information needed before completing Schedule 8812.

Married filing jointly. If you filed as married filing jointly on your prior year return then both you and your spouse will receive a Letter 6419.

Credits for Qualifying Children

The RCTC, NCTC, 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 RCTC, NCTC, and ACTC, the child must be your dependent, under age 18 at the end of 2021, 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 son turned 18 on December 30, 2021. He is a citizen of the United States and you claimed him as a dependent on your return. You cannot use him to claim the RCTC, NCTC, or ACTC because he was not under age 18 at the end of 2021.

For each qualifying child for whom you are claiming the RCTC, NCTC, or ACTC, you must check the "Child tax credit" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR 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 18 or older at the end of 2021, 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 cannot be used by you to claim the RCTC, NCTC, 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 10-year-old nephew lives in Mexico and qualifies as your dependent. He is not a U.S. citizen, U.S. national, or U.S. resident alien. You cannot use him 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 or 1040-SR for the dependent.



You cannot 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 2021, that child meets condition (3), earlier, to be a qualifying person for the ODC.

Residency Requirements

For tax year 2021, taxpayers who meet certain residency requirements described under [Box A](#) or [Box B](#) (discussed later) may be eligible to claim the RCTC and ODC. Those filers only need to complete Parts I-A, I-B, and III (if applicable) of Schedule 8812.

Taxpayers who do not meet the residency requirements described under [Box A](#) or [Box B](#) (discussed later) may be eligible to claim the NCTC, ACTC, and ODC. They will figure their NCTC, ACTC, and ODC in a manner similar to how these credits were figured for 2020. Those filers need to complete Part I-A, I-C, II-A, II-B (if applicable), II-C, and III (if applicable) of Schedule 8812.

Specific Instructions

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

Line 4a

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



You cannot check both the child tax credit box and the credit for other dependents box for the same person.

Line 4b

Enter the number of children from line 4a that were under age 6 at the end of 2021 on line 4b.

Example 3. You have 3 qualifying children who were ages 15, 10, and 5 at the end of 2021. On line 4a, you enter 3, and on line 4b, you enter 1.

Line 5

If line 4a is more than zero, enter the amount from the [Line 5 Worksheet](#) otherwise, enter -0-.

Line 5 Worksheet

1. Multiply Schedule 8812, line 4b, by \$3,600	1.	
2. Multiply Schedule 8812, line 4c, by \$3,000	2.	
3. Add line 1 and line 2	3.	
4. Multiply Schedule 8812, line 4a, by \$2,000	4.	
5. Subtract line 4 from line 3	5.	
6. Enter the amount shown below for your filing status <ul style="list-style-type: none"> • Married filing jointly — \$12,500 • Qualifying widow(er) — \$2,500 • Head of household — \$4,375 • All other filing statuses — \$6,250 	6.	
7. Enter the smaller of line 5 or line 6	7.	
8. Enter the amount shown below for your filing status <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er) — \$150,000 • Head of household — \$112,500 • All other filing statuses — \$75,000 	8.	
9. Subtract line 8 from Schedule 8812, line 3 <ul style="list-style-type: none"> • 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.	9.	
10. Multiply line 9 by 5% (0.05)	10.	
11. Enter the smaller of line 7 or line 10	11.	
12. Subtract line 11 from line 3. Enter on Schedule 8812, line 5	12.	

Line 6

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



You cannot check both the child tax credit box and the credit for other dependents box for the same person.

Line 13

Box A

Check box “A” if you (or your spouse if filing jointly) had a principal place of abode in the United States for more than one-half of 2021. This means your main home was in the 50 states or the District of Columbia for more than one-half of 2021. Your main home can be any location where you regularly live. Your main home may be your house, apartment, mobile home, shelter, temporary lodging, or other location and doesn’t need to be the same physical location throughout the tax year. You don’t need a permanent address. See [Box B](#), later, if you were a bona fide resident of Puerto Rico in 2021.

If you are temporarily away from your main home because of illness, education, business, or vacation, you are generally treated as living in your main home.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty are considered to have a main home in the United States for purposes of claiming a child tax credit.

Box B

Check box “B” if you (or your spouse if filing jointly) were a bona fide resident of Puerto Rico. Generally, you were a bona fide resident of Puerto Rico if, during 2021, 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 to Puerto Rico.

For more information on bona fide residence, see Pub. 570, *Tax Guide for Individuals With Income From U.S. Possessions*.

If you check either box A or box B, then go to the instructions for Part I-B. If you cannot check either box A or box B, then go to the instructions for Part I-C.

Part I-B — Filers Who Check a Box on Line 13 (RCTC/ODC)



If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

Only filers who check a box on line 13 should complete this part. Do not complete Parts I-C, II-A, II-B, or II-C. If you enter -0- on line 14g, also complete Part III; otherwise, do not complete Part III.

Line 14c

If line 14a is zero, enter -0-; otherwise, enter the amount from [Credit Limit Worksheet A](#). If you enter -0-, you are not claiming ODC and do not need to use Credit Limit Worksheet A for Part I-B.



If you checked a box on line 13, you do not need to complete Credit Limit Worksheet B.

Credit Limit Worksheet A

<p>1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.</p>	<table border="1" style="width: 100%; height: 25px;"> <tr> <td style="width: 20px; text-align: center;">1</td> <td></td> </tr> </table>	1	
1			
<p>2. Add the following amounts (if applicable) from:</p> <p style="margin-left: 20px;"> Schedule 3, line 1 + _____ Schedule 3, line 2 + _____ Schedule 3, line 3 + _____ Schedule 3, line 4 + _____ Schedule 3, line 61 + _____ Form 5695, line 30 + _____ Form 8910, line 15 + _____ Form 8936, line 23 + _____ Schedule R, line 22 + _____ </p>			
Enter the total.	<table border="1" style="width: 100%; height: 25px;"> <tr> <td style="width: 20px; text-align: center;">2</td> <td></td> </tr> </table>	2	
2			

<p>3. Subtract line 2 from line 1.</p> <p>Complete the Credit Limit Worksheet B only if you meet all of the following.</p> <ol style="list-style-type: none"> 1. You are completing Part I–C of Schedule 8812. 2. You are claiming one or more of the following credits. <ol style="list-style-type: none"> a. Mortgage interest credit, Form 8396. b. Adoption credit, Form 8839. c. Residential energy efficient property credit, Form 5695, Part I. d. District of Columbia first-time homebuyer credit, Form 8859. 3. You are not filing Form 2555. 4. Line 4a of Schedule 8812 is more than zero. 	<table border="1" style="width: 100%; height: 25px;"> <tr> <td style="width: 20px; text-align: center;">3</td> <td></td> </tr> </table>	3	
3			
<p>4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.</p>	<table border="1" style="width: 100%; height: 25px;"> <tr> <td style="width: 20px; text-align: center;">4</td> <td></td> </tr> </table>	4	
4			
<p>5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 14c or line 15a, whichever applies.</p>	<table border="1" style="width: 100%; height: 25px;"> <tr> <td style="width: 20px; text-align: center;">5</td> <td></td> </tr> </table>	5	
5			

Line 14f

Enter the aggregate amount of advance child tax credit payments you received for 2021 as reported in box 1 on your Letter 6419. If you didn't receive any advance child tax credit payments for 2021, enter -0-.

Married Filing Jointly

If you are married filing jointly, add the amount reported in box 1 on your Letter 6419 and your spouse's Letter 6419 and enter the total on line 14f.

Example 4. In 2020, Roger filed as single with 2 qualifying children. In 2021, Roger received advance child tax credit payments of

\$3,000 based on 2 qualifying children. In 2020, Tiffany filed as head of household with 1 qualifying child. In 2021, Tiffany received advance child tax credit payments of \$1,500 based on 1 qualifying child. Both Roger and Tiffany received Letter 6419. Roger's letter reports advance child tax credit payments of \$3,000 in box 1 and 2 qualifying children in box 2. Tiffany's letter reports advance child tax credit payments of \$1,500 in box 1 and 1 qualifying child in box 2. Roger and Tiffany were married in 2021 and file as married filing jointly on their 2021 tax return. Roger and Tiffany will add the amounts from box 1 of their Letters 6419 and enter \$4,500 (\$3,000 + \$1,500) on line 14f.

Example 5. In 2020, John and Susan filed as married filing jointly with 4 qualifying children. In 2021, John and Susan received advance child tax credit payments of \$6,000 based on 4 qualifying chil-

dren. Both John and Susan receive Letter 6419. John's letter reports advance child tax credit payments of \$3,000 in box 1 and 4 qualifying children in box 2. Susan's letter reports advance child tax credit payments of \$3,000 in box 1 and 4 qualifying children in box 2. John and Susan file as married filing jointly on their 2021 tax return. John and Susan will add the amounts from box 1 of their Letters 6419 and enter \$6,000 (\$3,000 + \$3,000) on line 14f.

Example 6. In 2020, Jane filed as single with 3 qualifying children. In 2021, Jane received advance child tax credit payments of \$4,500 based on 3 qualifying children. Jane received Letter 6419 reporting advance child tax credit payments of \$4,500 in box 1 and 3 qualifying children in box 2. In 2020, Tony and Ivy filed as married filing jointly with 1 qualifying child. In 2021, Tony and Ivy received advance child tax credit payments of \$1,500 for 1 qualifying child. Both Tony and Ivy receive Letter 6419. Tony's letter reports advance child tax credit payments of \$750 in box 1 and 1 qualifying child in box 2. Ivy's letter reports advance child tax credit payments of \$750 in box 1 and 1 qualifying child in box 2. Tony and Ivy divorce in 2021 and Tony marries Jane later that same year. On their 2021 tax return, Tony and Jane file as married filing jointly. Tony and Jane will add the amounts from box 1 of their Letters 6419 and enter \$5,250 (\$4,500 + \$750) on line 14f.



If the amount on line 14f doesn't match the amount reported to you on your Letter 6419 or the total amounts reported to you (and your spouse if filing jointly), the processing of your return will be delayed.

If you did not receive your Letter 6419, see the instructions under [Letter 6419](#), earlier.

Part I-C—Filers Who Do Not Check a Box on Line 13 (NCTC/ACTC/ODC)

Only filers who do not check a box on line 13 should complete this part. If you checked a box on line 13, use Part I-B instead.

Line 15a

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 completing Part I-C of Schedule 8812.
2. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
3. You are not filing Form 2555.
4. Line 4a of Schedule 8812 is more than zero.

Line 15c

If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-.

Only complete Parts II-A, II-B, and II-C if you are completing Part I-C and you meet the following.

1. You are not filing Form 2555.
2. Line 4a is more than zero.
3. Line 12 is more than line 15a.

Line 15e

Enter the aggregate amount of advance child tax credit payments you received for 2021 as reported in box 1 on your Letter 6419. If you didn't receive any advance child tax credit payments for 2021, enter -0-.

Married Filing Jointly

If you are married filing jointly, add the amount reported in box 1 on your Letter 6419 and your spouse's Letter 6419 and enter the total on line 15e. See [Example 4](#), [Example 5](#), and [Example 6](#), earlier.



If the amount on line 15e doesn't match the amount reported to you on your Letter 6419 or the total amounts reported to you (and your spouse if filing jointly), the processing of your return will be delayed.

If you did not receive your Letter 6419, see the instructions under [Letter 6419](#), earlier.

Parts II-A, II-B, and II-C—Filers Who Do Not Check a Box on Line 13 (ACTC)

Only complete Parts II-A, II-B, and II-C if you are completing Part I-C and you meet the following.

1. You are not filing Form 2555.
2. Line 4a is more than zero.
3. Line 12 is more than line 15a.

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.

Credit Limit Worksheet B

Before you begin:

- ✓ Complete the Earned Income Worksheet, later in these instructions.
- ✓ **1040 and 1040-SR filers.** Complete line 27a; Schedule 2, line 5; Schedule 2, line 6; and Schedule 3, line 11 of your return if they apply to you.
- ✓ **1040-NR filers.** Complete Schedule 2, line 5; Schedule 2, line 6; and Schedule 3, line 11 of your return if they apply to you.



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

1. Enter the amount from Schedule 8812, line 12

1	
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2. Number of qualifying children under 18 with the required social security number: _____ × \$1,400. Enter the result.

2	
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TIP: The number of children you use for this line is the same as the number of children you used for line 4a of Schedule 8812.

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

3	
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4. Is the amount on line 3 more than \$2,500?
 No. Leave line 4 blank, enter -0- on line 5, and go to line 6.

4	
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 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	
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6. On line 2 of this worksheet, is the amount \$4,200 or more?
 No.
 • If line 2 or line 5 above is zero, enter the amount from line 1 above on line 14 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to Credit Limit Worksheet A and do the following. Enter -0- on line 4, and complete line 5.
 • If both line 2 and line 5 are more than zero, leave lines 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.

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

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 total of the following amounts from Form(s) W-2.

7	
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 • Social security tax withheld from box 4, and
 • Medicare tax withheld from box 6.

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	
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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 27a, and Schedule 3, line 11. }

10	
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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	
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12. Enter the **larger** of line 5 or line 11.

12	
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13. Enter the **smaller** of line 2 or line 12.

13	
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14. Is the amount on line 13 of this worksheet more than the amount on line 1?
 No. Subtract line 13 from line 1. Enter the result. }

14	
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 Yes. Enter -0-.

Next, figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property 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—
 • Form 8396, line 9, and
 • Form 8839, line 16, and
 • Form 5695, line 15, and
 • Form 8859, line 3. }

15	
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Enter this amount on line 4 of Credit Limit Worksheet A.

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 27a,	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.

Before you begin:

- ✓ Use this worksheet only if you were sent here from the Credit Limit Worksheet B, earlier, or line 18a of Schedule 8812.
- ✓ 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 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR **1a.** _____
 - b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 18b. This amount 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 any amount included on line 1a that is:
 - a. A scholarship or fellowship grant not reported on Form W-2 **4a.** _____
 - b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR) **4b.** _____
 - c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity **4c.** _____
 - d. Enter any amount included on Form 1040 or 1040-SR, line 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 8z), unless you choose to include this amount in earned income, in which case enter zero **4d.** _____
5. Enter the amount from Schedule 1 (Form 1040), line 15 **5.** _____
6. Add lines 4a, 4b, 4c, 4d, 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 Schedule 8812, 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.*

Line 18b

Enter on line 18b the total amount of nontaxable combat pay that you (and your spouse if filing jointly) received in 2021. This amount should be shown on Form W-2, box 12, with code Q.

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](#) to figure the amount to enter on line 21.

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)	1. _____
2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes 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 2021)	12. _____
13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2, for all 4 quarters of 2021)	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. _____

Part III—Additional Tax

Do not use Part III if you (and your spouse if filing jointly) did not receive any advance child tax credit payments for 2021. Only use Part III if you enter -0- on line 14g or line 15f, whichever applies. If you (and your spouse if filing jointly) didn't receive advance child tax credit payments for 2021 or you received these payments but line 14g or line 15f, whichever applies, is more than zero, then you do not have excess advance child tax credit payments and you do not owe any additional tax.

The total amount of advance child tax credit payments that you received during 2021 was based on the IRS's estimate of the amount of RCTC you may be eligible to claim on your 2021 tax return. You may owe additional tax on those payments if the total amount of advance child tax credit payments you received is greater than the child tax credit amount that you are eligible to claim on your 2021 tax return. For example, if you received advance child tax credit payments for 3 qualifying children properly claimed on your 2020 tax return, but you claim 1 qualifying child on your 2021 tax return, the advance child tax

credit payments that you received based on the 3 children may result in you having received excess advance child tax credit payments and owing additional tax to repay the excess. However, you may not owe the additional tax, or you may owe a reduced tax amount, if you qualify for repayment protection. Complete Part III of Schedule 8812 to determine if you owe additional tax or if you qualify for repayment protection.

Repayment protection. Repayment protection is available to taxpayers whose advance child tax credit payments took more qualifying children into account than the taxpayers claim on their 2021 tax return. Taxpayers subject to the repayment protection may owe no additional tax or have the additional tax amount reduced by the repayment protection amount. The full repayment protection amount is \$2,000 per child not claimed on your tax return. The amount of the repayment protection will be reduced or phased out based on your modified adjusted gross income (AGI).

Example 7. You properly claimed 4 qualifying children on your 2020 tax return, but claim only 1 qualifying child on your 2021 tax re-

turn. You can be eligible for up to \$6,000 in repayment protection (that is, \$2,000 for each excess qualifying child) if you qualify based on your modified AGI.

You won't qualify for any repayment protection if your modified AGI on your 2021 tax return is at or above the amounts listed below.

- \$120,000 if married filing jointly or qualifying widow(er).
- \$100,000 if head of household.
- \$80,000 if single or married filing separately.

Line 30

Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. The number of qualifying children is reported in box 2 of your Letter 6419.

Do not enter the number of children claimed on your 2021 tax return on this line. The number of children claimed on your 2021 tax return may be different than the number of qualifying children reported on Letter 6419. You **must** use the number of qualifying children reported on Letter 6419 to correctly account for any repayment protection amount when figuring your additional tax.

Married Filing Jointly

If you are married filing jointly, see the [Married Filing Jointly Chart](#) next to figure the amount to enter on line 30.

Married Filing Jointly Chart — Line 30

IF on your 2020 tax return...	AND on your 2021 tax return...	THEN on line 30...
you filed as single, married filing separately, head of household, or qualifying widow(er)	you file as married filing jointly,	add the number of qualifying children reported in box 2 of your Letter 6419 and your spouse's* Letter 6419.
you filed as married filing jointly	you file as married filing jointly with a different spouse than your 2020 tax return,	add the number of qualifying children reported in box 2 of your Letter 6419 and your spouse's* Letter 6419.
	you file as married filing jointly with the same spouse from your 2020 tax return,	add the number of qualifying children reported in box 2 of your Letter 6419 and your spouse's* Letter 6419 and divide the result by 2.
*Your spouse from your 2021 tax return.		

Example 8. The facts are the same as in [Example 4](#), earlier. Roger and Tiffany will add the number of qualifying children reported in box 2 of their Letters 6419 and enter 3 (2 + 1) on line 30.

Example 9. The facts are the same as in [Example 5](#), earlier. John and Susan filed as married filing jointly on their 2020 tax return and are filing together as married filing jointly on their 2021 tax return. John and Susan will add the number of qualifying children reported in box 2 of their Letters 6419 and divide the result by 2. John and Susan will enter 4 on line 30 ((4 + 4 = 8) (8 divided by 2 = 4)).

Example 10. The facts are the same as in [Example 6](#), earlier. Tony filed as married filing jointly on his 2020 tax return with Ivy. On his 2021 tax return Tony is filing as married filing jointly with a **different** spouse, Jane. Tony and Jane will add the number of qualifying children reported in box 2 of their Letters 6419 and enter 4 (1 + 3) on line 30.



If the amount on line 30 doesn't match the number of qualifying children reported to you or the total number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.

If you did not receive your Letter 6419, see the instructions under [Letter 6419](#), earlier.