



Department of the Treasury
Internal Revenue Service

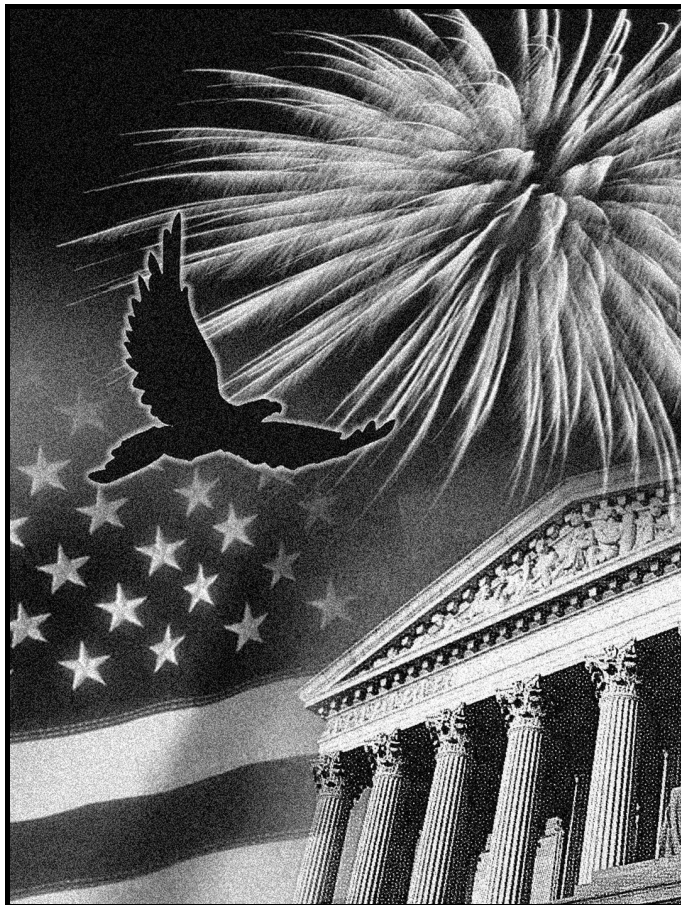
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Child Tax Credit

For use in preparing

2009 Returns



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What's new

Definition of qualifying child changed. Beginning in 2009, you must claim the child as a dependent to be a qualifying child for the child tax credit. See *Qualifying Child* for more information.

Reduction in earned income limit to claim additional child tax credit. The earned income generally needed to claim the additional child tax credit is reduced to \$3,000 for 2009.

Reminder

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

The purpose of this publication is:

1. To figure the child tax credit you claim on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 47; and
2. To figure the amount of earned income you enter on line 4a of Form 8812, Additional Child Tax Credit.

This publication is intended primarily for individuals sent here by the instructions to Forms 1040, 1040A, 1040NR and 8812. Even if you were not sent here by the instructions to one of the forms, you can still choose to use this publication to figure your credit. However, most individuals can use the simpler worksheet in their tax form instructions.

This publication includes a detailed example of a taxpayer who figures the child tax credit and the additional child tax credit.

If you were sent here from your Form 1040, Form 1040A, or Form 1040NR instructions. Go to page 4 of this publication and complete the Child Tax Credit Worksheet.

If you were sent here from your Form 8812 instructions. Go to page 8 of this publication and complete the 1040 and 1040NR Filers – Earned Income Worksheet.

If you have not read your Form 1040, Form 1040A, or Form 1040NR instructions. Read the explanation of who must use this publication next. If you find that you are not required to use this publication to figure your child tax credit, you can use the simpler worksheet in the Form

1040, Form 1040A, or Form 1040NR instructions to figure your credit.

Who must use this publication. If you answer “Yes” to either of the following questions, you must use this publication to figure your child tax credit.

1. Are you excluding income from Puerto Rico or are you filing any of the following forms?
 - a. Form 2555 or 2555-EZ (relating to foreign earned income).
 - b. Form 4563 (exclusion of income for residents of American Samoa).
2. Are you claiming any of the following credits?
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part II.
 - d. District of Columbia first-time homebuyer credit, Form 8859.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

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Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put “Publications Comment” on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

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Tax questions. If you have a tax question, check the information available on www.irs.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Child Tax Credit

This credit is for people who have a qualifying child as defined on this page. It is in addition to the credit for child and dependent care expenses (on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45) and the earned income credit (on Form 1040, line 64a; or Form 1040A, line 41a).

The maximum amount you can claim for the credit is \$1,000 for each qualifying child.

Qualifying Child

A qualifying child for purposes of the child tax credit is a child who:

1. Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew),
2. Was under age 17 at the end of 2009,
3. Did not provide over half of his or her own support for 2009,
4. Lived with you for more than half of 2009 (see *Exceptions to time lived with you* below),
5. Is claimed as a dependent on your return, and
6. Was a U.S. citizen, a U.S. national, or a U.S. resident alien. For more information see Publication 519, U.S. Tax Guide for Aliens. If the child was adopted, see *Adopted child* below.

For each qualifying child, you must either check the box on Form 1040 or Form 1040A, line 6c, column (4); or Form 1040NR, line 7c, column (4).

Example. Your 10-year-old nephew lives in Mexico and qualifies as your dependent. Because he is not a U.S. citizen, U.S. national, or U.S. resident alien, he is not a qualifying child for the child tax credit.

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 2009, that child meets condition (6) above to be a qualifying child for the child tax credit.

Exceptions to time lived with you. A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was this child’s home for the entire time he or she was alive. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you.

There are also exceptions for kidnapped children and children of divorced or separated parents. For details, see

the instructions for Form 1040, lines 51 and 6c; Form 1040A, lines 33 and 6c; or Form 1040NR, lines 47 and 7c.

Qualifying child of more than one person. A special rule applies if your qualifying child is the qualifying child of more than one person. For details, see the instructions for Form 1040, lines 51 and 6c, or Form 1040A, lines 33 and 6c.

Limits on the Credit

You must reduce your child tax credit if either (1) or (2) applies.

1. The amount on Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43; is less than the credit. If this amount is zero, you cannot take this credit because there is no tax to reduce. But you may be able to take the additional child tax credit. See *Additional Child Tax Credit*, later.
2. Your modified adjusted gross income (AGI) is above the amount shown below for your filing status.
 - a. Married filing jointly – \$110,000.
 - b. Single, head of household, or qualifying widow(er) – \$75,000.
 - c. Married filing separately – \$55,000.

Modified AGI. For purposes of the child tax credit, your modified AGI is your AGI plus the following amounts that may apply to you.

- Any amount excluded from income because of the exclusion of income from Puerto Rico. On the dotted line next to Form 1040, line 38, enter the amount excluded and identify it as “EPRI.” Also attach a copy of any Form(s) 499R-2/W-2PR to your return.
- Any amount on line 45 or line 50 of Form 2555, Foreign Earned Income.
- Any amount on line 18 of Form 2555-EZ, Foreign Earned Income Exclusion.
- Any amount on line 15 of Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

If you do not have any of the above, your modified AGI is the same as your AGI.

AGI. Your AGI is the amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36.

Claiming the Credit

To claim the child tax credit, you must file Form 1040, Form 1040A, or Form 1040NR. You cannot claim the child tax credit on Form 1040EZ or Form 1040NR-EZ. You must provide the name and identification number (usually a social security number) on your tax return for each qualifying child.

Earned Income

You will need to figure your earned income using one of the worksheets in this publication if you are completing the Line 11 Worksheet (page 6) or Form 8812. Form 1040 or Form 1040NR filers, use the worksheet on page 8 to figure your earned income. Form 1040A filers, use the worksheet on page 9.

For this purpose, earned income includes only:

- Taxable earned income, and
- Nontaxable combat pay.

Additional Child Tax Credit

This credit is for certain individuals who get less than the full amount of the child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

How to claim the additional child tax credit. To claim the additional child tax credit, follow the steps below.

1. Make sure you figured the amount, if any, of your child tax credit.
2. If you answered “Yes” on line 9 or line 10 of the Child Tax Credit Worksheet in the Form 1040, Form 1040A or Form 1040NR instructions (or on line 13 of the Child Tax Credit Worksheet in this publication), use Form 8812 to see if you can take the additional child tax credit.
3. If you have an additional child tax credit on line 13 of Form 8812, carry it to Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 61.

Before you begin: ✓ Figure the amount of any credits you are claiming on Form 5695, Part I, Form 8834, Part I, Form 8910, Form 8936, or Schedule R.



To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2009 and meet the other requirements listed on page 2.



Part 1

1. Number of qualifying children: _____ × \$1,000. Enter the result. 1

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. 2

3. **1040 Filers.** Enter the total of any—
 ● Exclusion of income from Puerto Rico, and
 ● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.
1040A and 1040NR Filers. Enter -0-.

3

4. Add lines 2 and 3. Enter the total. 4

5. Enter 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

5

6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter -0- on line 7.
 Yes. Subtract line 5 from line 4.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.
 For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

6

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7

8. Is the amount on line 1 more than the amount on line 7?
 No. You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 47. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.
 Yes. Subtract line 7 from line 1. Enter the result.
Go to Part 2 on the next page.

8

Part 2

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43.

9	
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10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

Line 47		Line 44	+	
Line 48	Line 29	Line 45	+	
Line 49	Line 31		+	
Line 50	Line 32	Line 46	+	
Form 5695 , line 11			+	
Form 8834 , line 22			+	
Form 8910 , line 21			+	
Form 8936 , line 14			+	
Schedule R , line 24			+	

Enter the total.

10	
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11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396
- Adoption credit, Form 8839
- Residential energy efficient property credit, Form 5695, Part II
- District of Columbia first-time homebuyer credit, Form 8859

No. Enter the amount from line 10.

Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here.

11	
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12. Subtract line 11 from line 9. Enter the result.

12	
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13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. Enter the amount from line 8.

Yes. Enter the amount from line 12. See the **TIP** below.

This is your child tax credit.

13	
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Enter this amount on
 Form 1040, line 51;
 Form 1040A, line 33;
 or Form 1040NR, line 47.



You may be able to take the **additional child tax credit** on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 61, only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 41a, or Form 1040NR through line 60 (also complete line 63).
- Then, use Form 8812 to figure any additional child tax credit.

Before you begin: ✓ Complete the Earned Income Worksheet on page 8 or 9 that applies to you.



Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet on page 5.

<p>1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 4.</p>	1	
<p>2. Enter your earned income from the worksheet on page 8 or 9 that applies to you.</p>	2	
<p>3. Is the amount on line 2 more than \$3,000?</p> <p><input type="checkbox"/> No. Leave line 3 blank, enter -0- on line 4, and go to line 5.</p> <p><input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 2. Enter the result.</p>	3	
<p>4. Multiply the amount on line 3 by 15% (.15) and enter the result.</p>	4	
<p>5. Is the amount on line 1 of the Child Tax Credit Worksheet on page 4, \$3,000 or more?</p> <p><input type="checkbox"/> No. If line 4 above is:</p> <ul style="list-style-type: none"> • Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 5 and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13. • More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. <p><input type="checkbox"/> Yes. If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see <i>1040 filers</i>, <i>1040A filers</i>, and <i>1040NR filers</i> on page 7 and then go to line 6.</p>		
<p>6. Enter the total of the following amounts from Form(s) W-2:</p> <ul style="list-style-type: none"> • Social security taxes from box 4, and • Medicare taxes from box 6. <p>Railroad employees, see the bottom of page 7.</p>	6	
<p>7. 1040 filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Amounts from Form 1040, lines 27 and 57, and • Any taxes that you identified using code "UT" and entered on the dotted line next to line 60. <p>1040A filers. Enter -0-.</p> <p>1040NR filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Amount from Form 1040NR, line 53, and • Any taxes that you identified using code "UT" and entered on the dotted line next to line 57. 	7	
<p>8. Add lines 6 and 7. Enter the total.</p>	8	
<p>9. 1040 filers. Enter the total of the amounts from Form 1040, lines 64a and 69.</p> <p>1040A filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Amount from Form 1040A, line 41a, and • Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 44. <p>1040NR filers. Enter the amount from Form 1040NR, line 63.</p>	9	

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-. 10

11. Enter the **larger** of line 4 or line 10. 11

12. Is the amount on line 11 of this worksheet more than the amount on line 1?
 No. Subtract line 11 from line 1. Enter the result.
 Yes. Enter -0-. 12

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 II
- District of Columbia first-time homebuyer credit, Form 8859

Then, go to line 13.

13. Enter the total of the amounts from—

- Form 8396, line 11, and
- Form 8839, line 18, and
- Form 5695, line 27, and
- Form 8859, line 11.

13

14. Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5. 14

15. Add lines 13 and 14. Enter the total. 15

Enter this amount on line 11 of the Child Tax Credit Worksheet on page 5.

1040 filers. Complete lines 57, 64a, and 69 of your return if they apply to you.

1040A filers. Complete line 41a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2009 and total wages of over \$106,800, figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 44.

1040NR filers. Complete lines 53 and 63 of your return if they apply to you.

Railroad employees. Include the following taxes in the total on line 6 of the Line 11 Worksheet.

✓ Tier 1 tax withheld from your pay.
 This tax should be shown in box 14 of your Form(s) W-2 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 2009.



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication or line 4a of Form 8812, Additional Child Tax Credit.
- ✓ 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 Form 1040, line 7, or Form 1040NR, line 8 **1a.** _____
 b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. **1b.** _____
Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), 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 or C-EZ **2a.** _____
 b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. *Reduce this amount by any partnership section 179 expense deduction, any depletion on oil and gas properties, and any unreimbursed nonfarm partnership expenses deducted on Schedule E. **Do not** include 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 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A. *Reduce this amount by any partnership section 179 expense deduction, any depletion on oil and gas properties, and any unreimbursed farm partnership expenses you deducted on Schedule E. **Do not** include 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, Section B, 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 2 of the Line 11 Worksheet on page 6 or line 4a of Form 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 7 of Form 1040 or line 8 of Form 1040NR) **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 7 of Form 1040 or line 8 of Form 1040NR). 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.** _____
5. a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, or 4c above **5a.** _____
 b. Enter the amount, if any, from Form 2555, line 44, that is also deducted on Schedule C, C-EZ, or F, or included on Schedule E in partnership net income or (loss) **5b.** _____
 c. Subtract line 5b from line 5a **5c.** _____
6. Enter the amount from Form 1040, line 27 **6.** _____
7. Add lines 4a through 4c, 5c, and 6 **7.** _____
8. Subtract line 7 from line 3 **8.** _____
 - If you were sent here from the Line 11 Worksheet on page 6, enter this amount on line 2 of that worksheet.
 - If you were sent here from Form 8812, enter this amount on line 4a of that form.
 - If you are claiming the making work pay credit on Schedule M (Form 1040A or Form 1040), also enter this amount on line 1a of that form **only** if you check the "No" checkbox. You do not have to complete the worksheet in the Schedule M instructions.

**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, Section A. Put your name and social security number on Schedule SE and attach it to your return.*



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.

1. a. Enter the amount from Form 1040A, line 7 **1a.** _____
- b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. **1b.** _____
- c. Add lines 1a and 1b. **1c.** _____
2. Enter any amount included on line 1a that is:
- a. A scholarship or fellowship grant not reported on Form W-2 **2a.** _____
- b. For work done while an inmate in a penal institution (enter "PRI" and this amount next to line 7 of Form 1040A) **2b.** _____
- c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount next to line 7 of Form 1040A). 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 **2c.** _____
3. Add lines 2a through 2c **3.** _____
4. Subtract line 3 from line 1c. Enter the result here and on line 2 of the Line 11 Worksheet on page 6 **4.** _____

Detailed Example

Steve and Gretchen Leaf have four children who are all qualifying children for the child tax credit. Steve and Gretchen's adjusted gross income (AGI) (Form 1040, line 38) is \$97,000. This amount represents Steve's salary and is considered earned income. They will file a joint return. Assume that their tax (Form 1040, line 46) is \$3,371.

Steve and Gretchen have the 2009 Form 1040 tax package and instructions. They want to see if they qualify for the child tax credit, so they follow the steps for line 51 in the instructions.

Step 1. In Step 1 of those instructions Steve and Gretchen determine all four children qualify for the child tax credit.

Step 2. The Leafs check the box in column (4) of line 6c on Form 1040 for each child.

Step 3. In Step 3 the Leafs find out they must use Publication 972 to figure their child tax credit because they are excluding \$15,000 in income from Puerto Rico. When they read Publication 972, they find out they must complete the Child Tax Credit Worksheet that begins on page 4.

Completing the Child Tax Credit Worksheet. Steve and Gretchen fill out the worksheet (shown on the next page) to find out how much child tax credit they can claim.

1. Steve and Gretchen enter the number of qualifying children (4), multiply 4 by \$1,000, and enter the result (\$4,000) on line 1.
2. They enter their AGI (\$97,000) on line 2.
3. They enter \$15,000 on line 3 since they excluded income from Puerto Rico.
4. They add \$97,000 and \$15,000 and enter the result (\$112,000) on line 4.
5. They enter \$110,000 on line 5 since they will file a joint return.
6. They check the "Yes" box on line 6 since the amount on line 4 (\$112,000) is more than the amount on line 5 (\$110,000). They subtract line 5 (\$110,000) from line 4 (\$112,000) and enter the result (\$2,000) on line 6.
7. They multiply the amount on line 6 (\$2,000) by 5% (.05) and enter the result (\$100) on line 7.
8. They check the "Yes" box on line 8 since the amount on line 1 (\$4,000) is more than the amount on line 7 (\$100). They subtract line 7 (\$100) from line 1 (\$4,000) and enter the result (\$3,900) on line 8.
9. They enter the amount from line 46 of their Form 1040 (\$3,371) on line 9.
10. Steve and Gretchen did not have any of the credits on lines 47, 48, 49, or 50 of Form 1040, or any of the

other credits listed on line 10 of the Child Tax Credit Worksheet, so they enter -0- on line 10.

11. They check the "No" box on line 11 because they are not claiming any of the other credits shown on line 11. They enter -0- on line 11.
12. They subtract the amount on line 11 (\$0) from the amount on line 9 (\$3,371) and enter the result (\$3,371) on line 12.
13. They check the "Yes" box on line 13 since the amount on line 8 (\$3,900) is more than the amount on line 12 (\$3,371). They enter the amount from line 12 (\$3,371) on line 13. Their child tax credit is \$3,371. They enter \$3,371 on line 51 of their Form 1040.

Steve and Gretchen read the *TIP* in the worksheet and find that they may be able to take the additional child tax credit because they checked the "Yes" box on line 13.

Steve and Gretchen complete their Form 1040 through line 64a, and use Form 8812 to see if they can claim the additional child tax credit.

Completing Form 8812.

1. They enter the amount from line 8 of their Child Tax Credit Worksheet (\$3,900) on line 1.
2. On line 2, they enter the amount of their child tax credit (\$3,371) from line 51 of their Form 1040.
3. Steve and Gretchen subtract the amount on line 2 (\$3,371) from the amount on line 1 (\$3,900) and enter the result (\$529) on line 3.
4. Before completing line 4a, they read the instructions on the back of the form and find they should enter the amount from line 7 of their Form 1040 (\$97,000) on line 4a.
5. Neither Steve nor Gretchen had any nontaxable combat pay, so they leave line 4b blank.
6. Since the amount on line 4a (\$97,000) is more than \$3,000, they check the "Yes" box on line 5, and subtract \$3,000 from the amount on line 4a (\$97,000) and enter the result (\$94,000) on line 5.
7. They multiply the amount on line 5 (\$94,000) by 15% (.15) and enter the result (\$14,100) on line 6. Next, they are asked if they have three or more qualifying children. Steve and Gretchen check the "Yes" box. Since line 6 (\$14,100) is more than line 3 (\$529), they skip *Part II* and enter the amount from line 3 (\$529) on line 13. This \$529 is their additional child tax credit. They also enter this amount on line 65 of their Form 1040.

Steve and Gretchen will get a child tax credit of \$3,371 and an additional child tax credit of \$529 for the year.

Before you begin: ✓ Figure the amount of any credits you are claiming on Form 5695, Part I, Form 8834, Part I, Form 8910, Form 8936, or Schedule R.



To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2009 and meet the other requirements listed on page 2.



Part 1	<p>1. Number of qualifying children: <u>4</u> × \$1,000. Enter the result.</p>	1	4,000
	<p>2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36.</p>	2	97,000
	<p>3. 1040 Filers. Enter the total of any—</p> <ul style="list-style-type: none"> • Exclusion of income from Puerto Rico, and • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. <p>1040A and 1040NR Filers. Enter -0-.</p>	3	15,000
	<p>4. Add lines 2 and 3. Enter the total.</p>	4	112,000
	<p>5. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Married filing jointly - \$110,000 • Single, head of household, or qualifying widow(er) - \$75,000 • Married filing separately - \$55,000 	5	110,000
	<p>6. Is the amount on line 4 more than the amount on line 5?</p> <p><input type="checkbox"/> No. Leave line 6 blank. Enter -0- on line 7.</p> <p><input checked="" type="checkbox"/> Yes. Subtract line 5 from line 4. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.</p>	6	2,000
	<p>7. Multiply the amount on line 6 by 5% (.05). Enter the result.</p>	7	100
	<p>8. Is the amount on line 1 more than the amount on line 7?</p> <p><input type="checkbox"/> No. </p> <p>You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 47. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.</p> <p><input checked="" type="checkbox"/> Yes. Subtract line 7 from line 1. Enter the result. <i>Go to Part 2 on the next page.</i></p>	8	3,900

Leafs' filled-in worksheet continued

Part 2

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. 9 3,371

10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

Line 47	Line 44	+ _____
Line 48	Line 29	+ _____
Line 49	Line 31	+ _____
Line 50	Line 32	+ _____
Form 5695 , line 11		+ _____
Form 8834 , line 22		+ _____
Form 8910 , line 21		+ _____
Form 8936 , line 14		+ _____
Schedule R , line 24		+ _____

Enter the total. 10 0

11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396
- Adoption credit, Form 8839
- Residential energy efficient property credit, Form 5695, Part II
- District of Columbia first-time homebuyer credit, Form 8859

No. Enter the amount from line 10.

Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here.

}

11 0

12. Subtract line 11 from line 9. Enter the result. 12 3,371

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. Enter the amount from line 8.


Yes. Enter the amount from line 12. See the **TIP** below.

}

This is your child tax credit.

13 3,371

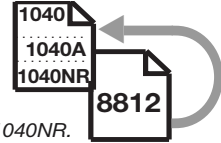
Enter this amount on
Form 1040, line 51;
Form 1040A, line 33;
or Form 1040NR, line 47.



TIP You may be able to take the **additional child tax credit** on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 61, only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 41a, or Form 1040NR through line 60 (also complete line 63).
- Then, use Form 8812 to figure any additional child tax credit.

Additional Child Tax Credit



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **47**

Name(s) shown on return

Steve and Gretchen Leaf

Your social security number

678-00-4444

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions.
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 38 of the Form 1040A instructions.
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 19 of the Form 1040NR instructions.

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 **2** 3,371
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3** 529
- 4a** Earned income (see instructions on back) **4a** 97,000
- b** Nontaxable combat pay (see instructions on back) **4b**
- 5** Is the amount on line 4a more than \$3,000?
 No. Leave line 5 blank and enter -0- on line 6.
 Yes. Subtract \$3,000 from the amount on line 4a. Enter the result **5** 94,000
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6** 14,100
Next. Do you have three or more qualifying children?
 No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
 Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

1		3,900			
2		3,371			
3		529			
4a		97,000			
4b					
5		94,000			
6		14,100			

Part II Certain Filers Who Have Three or More Qualifying Children

- 7** Withheld 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 instructions on back **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
1040A filers: Enter -0-.
1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57. **8**
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
1040NR filers: Enter the amount from Form 1040NR, line 63. **10**
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
Next, enter the **smaller** of line 3 or line 12 on line 13.

7					
8					
9					
10					
11					
12					

Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** **13** 529

13		529			
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 42, or
Form 1040NR, line 61.

Paperwork Reduction Act Notice. We ask for the information on the worksheets in this publication to carry out the Internal Revenue laws of the United States. You are required to give us the information if requested. 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 (or worksheet in this publication) that is subject to the Paperwork Reduction Act unless the form (or publication) displays a valid OMB control number. Books or records relating to a form, its instructions, or this publication 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 section 6103.

The average time and expenses required to complete these worksheets will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making these worksheets simpler, we would be happy to hear from you. See *Comments and suggestions*, earlier.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

- TAS is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay

with you every step of the way until your problem is resolved.

- TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtoolkit.irs.gov.

Low Income Taxpayer Clinics (LITCs). The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

Free help with your return. Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at www.aarp.org/money/taxaide.

For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right-hand corner.



Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2009 refund. Go to www.irs.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or

look in the phone book under *United States Government, Internal Revenue Service*.

- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2009 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with

an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613



DVD for tax products. You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.

- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
 - The first release will ship the beginning of January 2010.
 - The final release will ship the beginning of March 2010.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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Tax Publications for Individual Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.

General Guides

- 1 Your Rights as a Taxpayer
- 17 Your Federal Income Tax For Individuals
- 334 Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509 Tax Calendars for 2010
- 910 IRS Guide to Free Tax Services

Specialized Publications

- 3 Armed Forces' Tax Guide
- 54 Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 225 Farmer's Tax Guide
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- 501 Exemptions, Standard Deduction, and Filing Information
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- 544 Sales and Other Dispositions of Assets
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- 550 Investment Income and Expenses (Including Capital Gains and Losses)
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Tax Guide for Seniors
- 555 Community Property
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 559 Survivors, Executors, and Administrators
- 561 Determining the Value of Donated Property
- 564 Mutual Fund Distributions
- 570 Tax Guide for Individuals With Income From U.S. Possessions
- 571 Tax-Sheltered Annuity Plans (403(b) Plans) For Employees of Public Schools and Certain Tax-Exempt Organizations
- 575 Pension and Annuity Income
- 584 Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- 587 Business Use of Your Home (Including Use by Daycare Providers)
- 590 Individual Retirement Arrangements (IRAs)
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- 594 The IRS Collection Process
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- 721 Tax Guide to U.S. Civil Service Retirement Benefits
- 901 U.S. Tax Treaties
- 907 Tax Highlights for Persons with Disabilities

- 908 Bankruptcy Tax Guide
- 915 Social Security and Equivalent Railroad Retirement Benefits
- 919 How Do I Adjust My Tax Withholding?
- 925 Passive Activity and At-Risk Rules
- 926 Household Employer's Tax Guide For Wages Paid in 2010
- 929 Tax Rules for Children and Dependents
- 936 Home Mortgage Interest Deduction
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
- 950 Introduction to Estate and Gift Taxes
- 967 The IRS Will Figure Your Tax
- 969 Health Savings Accounts and Other Tax-Favored Health Plans
- 970 Tax Benefits for Education
- 971 Innocent Spouse Relief
- 972 Child Tax Credit
- 1542 Per Diem Rates (For Travel Within the Continental United States)
- 1544 Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546 Taxpayer Advocate Service – Your Voice at the IRS

Spanish Language Publications

- 1SP Derechos del Contribuyente
- 17SP El Impuesto Federal sobre los Ingresos Para Personas Físicas
- 547SP Hechos Fortuitos Desastres y Robos
- 594SP El Proceso de Cobro del IRS
- 596SP Crédito por Ingreso del Trabajo
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

Commonly Used Tax Forms

See *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Title	Form Number and Title
1040 U.S. Individual Income Tax Return	2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Sch A Itemized Deductions	2441 Child and Dependent Care Expenses
Sch B Interest and Ordinary Dividends	2848 Power of Attorney and Declaration of Representative
Sch C Profit or Loss From Business	3903 Moving Expenses
Sch C-EZ Net Profit From Business	4562 Depreciation and Amortization
Sch D Capital Gains and Losses	4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Sch D-1 Continuation Sheet for Schedule D	4952 Investment Interest Expense Deduction
Sch E Supplemental Income and Loss	5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Sch EIC Earned Income Credit	6251 Alternative Minimum Tax—Individuals
Sch F Profit or Loss From Farming	8283 Noncash Charitable Contributions
Sch H Household Employment Taxes	8582 Passive Activity Loss Limitations
Sch J Income Averaging for Farmers and Fishermen	8606 Nondeductible IRAs
Sch L Standard Deduction for Certain Filers	8812 Additional Child Tax Credit
Sch M Making Work Pay and Government Retiree Credits	8822 Change of Address
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1040EZ Income Tax Return for Single and Joint Filers With No Dependents	
1040-ES Estimated Tax for Individuals	
1040X Amended U.S. Individual Income Tax Return	
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