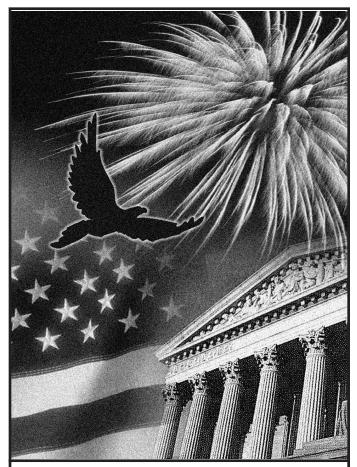


Publication 972

Cat. No. 26584R — OMB No. 1545-0074

Child Tax Credit

For use in preparing **2017** Returns



Get forms and other information faster and easier at:

- *IRS.gov* (English)
- IRS.gov/Spanish (Español)
- IRS.gov/Chinese (中文)
- *IRS.gov/Korean* (한국어)
- IRS.gov/Russian (Русский)
- IRS.gov/Vietnamese (TiếngViệt)

Future Developments

For the latest information about developments related to Pub. 972, such as legislation enacted after it was published, go to IRS.gov/Pub972.

What's New

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain Presidentially declared disasters, including provisions which allow taxpayers to use their 2016 earned income to figure their 2017 additional child tax credit. See the Instructions for Schedule 8812 and Pub. 976, Disaster Relief, for more information.

Reminders

Delayed refund for returns claiming the EIC or ACTC.

The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits. The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or on debit cards is February 27, 2018, if they chose direct deposit and there are no other issues with the tax return.

Child tax credit and additional child tax credit may be disallowed. If you claim the CTC or ACTC, but you are not eligible for the credit and it is later determined that your error was due to reckless or intentional disregard of the CTC or ACTC rules, you will not be allowed to claim either credit for 2 years. If it is determined that your error was due to fraud, you will not be allowed to claim either credit for 10 years. You may also have to pay penalties.

Form 8862 required. If your 2016 CTC or ACTC was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing & Exploited Children® (NCMEC). 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) or visiting www.missingkids.com 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 52; Form 1040A, line 35; or Form 1040NR, line 49; and
- To figure the amount of earned income you enter on line 4a of Schedule 8812 (Form 1040A or 1040), Child Tax Credit.

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

If you were sent here from your Form 1040, Form 1040A, or Form 1040NR instructions. Complete the *Child Tax Credit Worksheet* later in this publication.

If you were sent here from your Schedule 8812 instructions. Complete the <u>1040 and 1040NR Filers —Earned Income Worksheet</u> later in this publication.

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 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 I.
 - 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 send us comments through <u>IRS.gov/</u> <u>FormComments</u>. Or you can write to:

Internal Revenue Service Tax Forms and Publications 1111 Constitution Ave. NW, IR-6526 Washington, DC 20224 Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

Ordering forms and publications. Visit <u>IRS.gov/FormsPubs</u> to download forms and publications. Otherwise, you can go to <u>IRS.gov/OrderForms</u> to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and *How To Get Tax Help* at the end of this publication.

Child Tax Credit

This credit is for people who have a <u>qualifying child</u> as defined later. It is in addition to the credit for child and dependent care expenses (on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47) and the earned income credit (on Form 1040, line 66a; or Form 1040A, line 42a).

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 CTC is a child who:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew),
- 2. Was under age 17 at the end of 2017,
- Did not provide over half of his or her own support for 2017,
- 4. Lived with you for more than half of 2017 (see *Exceptions to time lived with you*, later),
- 5. Is claimed as a dependent on your return,
- 6. Does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid), and
- Was a U.S. citizen, a U.S. national, or a U.S. resident alien. For more information, see Pub. 519, U.S. Tax Guide for Aliens. If the child was adopted, see <u>Adopted child</u>, later.

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 1. Your son turned 17 on December 30, 2017. He is a citizen of the United States and you claimed him as a dependent on your return. He is not a qualifying child for the CTC because he was not **under** age 17 at the end of 2017.

Example 2. 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 CTC.

Filers who have certain child dependents with an IRS Individual Taxpayer Identification Number (ITIN). If you are claiming a CTC or ACTC for a child identified on your tax return with an ITIN, you must complete Part I of Schedule 8812 (Form 1040A or 1040). An ITIN is for tax use only and may expire under certain conditions. See the Instructions for Form W-7 for details.

Although a child may be your dependent, you may claim a CTC or ACTC only for a dependent who is a citizen, national, or resident of the United States. To be treated as a resident of the United States, a child generally will need to meet the requirements of the substantial presence test. For more information about the substantial presence test, see Pub. 519.

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 2017, that child meets condition (7) above to be a qualifying child for the CTC.

Exceptions to time lived with you. A child is considered to have lived with you for more than half of 2017 if the child was born or died in 2017 and your home was this child's home for more than half the 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 line 6c in either the Form 1040 or Form 1040A instructions.

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 line 6c in either the Form 1040 or Form 1040A instructions.

Limits on the Credit

You must reduce the maximum credit amount of \$1,000 for each child if either (1) or (2) applies.

- 1. The amount on Form 1040, line 47; Form 1040A, line 30; or Form 1040NR, line 45, 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 ACTC. See Additional Child Tax Credit, later.
- 2. Your modified adjusted gross income (AGI) is more than 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 CTC, 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 37.

Claiming the Credit

To claim the CTC, you must file Form 1040, Form 1040A, or Form 1040NR. You cannot claim the CTC 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.



Taxpayer identification number needed by due date of return. If you do not have a social CAUTION security number (SSN) or IRS individual taxpayer

identification number (ITIN) by the due date of your 2017 return (including extensions), you cannot claim the CTC or the ACTC on either your original or an amended 2017 return, even if you later get an SSN or ITIN. Also, neither credit is allowed on either your original or an amended 2017 return for a child who does not have an SSN, ITIN, or IRS adoption taxpayer identification number (ATIN) by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

Earned Income

You will need to figure your earned income using one of the worksheets that appear later in this publication if you are completing the Line 11 Worksheet, later, or Schedule 8812. Form 1040 or Form 1040NR filers, use the 1040 and 1040NR Filers -Earned Income Worksheet, later, to

figure your earned income. Form 1040A filers, use the 1040A Filers —Earned Income Worksheet, later.

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 CTC. The ACTC may give you a refund even if you do not owe any tax.

Foreign earned income. If you file Form 2555 or 2555-EZ (both relating to foreign earned income), you cannot claim the ACTC.

Election to use your 2016 earned income. You may be able to elect to use your 2016 earned income to figure your ACTC if your 2016 earned income is more than your 2017 earned income and your main home (or the main home of your spouse, if filing jointly) was located in one of the Presidentially declared disaster areas eligible for this relief. See Pub. 976 or the Instructions for Schedule 8812 to determine if you are eligible to make this election.



If you elect to use your 2016 earned income to claim the EIC, you must use your 2016 earned in-AUTION come to claim the ACTC.

How to claim the additional child tax credit. To claim the ACTC, 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 Parts II-IV of Schedule 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 Schedule 8812, carry it to Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64.



Form 8862 required. If you take the ACTC even though you aren't eligible and it is determined that CAUTION your error is due to reckless or intentional disre-

gard of the ACTC rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the ACTC, you won't be allowed to take the credit for 10 years. See the Instructions for Form

8862 for more information. You may also have to pay penalties.



Taxpayer identification number needed by due date of return. If you do not have a social CAUTION security number (SSN) or IRS individual taxpayer

identification number (ITIN) by the due date of your 2017 return (including extensions), you cannot claim the child tax credit or the additional child tax credit on either your original or an amended 2017 return, even if you later get an SSN or ITIN. Also, neither credit is allowed on either your original or an amended 2017 return for a child who does not have an SSN, ITIN, or IRS adoption taxpayer identification number (ATIN) by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

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.

Page 4 **Publication 972 (2017)**

Before you begin: √

Figure the amount of any credits you are claiming on Form 5695, Part II, line 30*; 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 2017 and meet the other requirements listed earlier under Qualifying Child. Also see Taxpayer identification number needed by due date of return, earlier.
- If you do not have a qualifying child, you cannot claim the child tax credit.

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2017.

See the Torm 50%	5 instructions to see if tine 50 (nonbusiness energy prop	gerty creatify applies for 2017.
Part 1	Number of qualifying children:	$ imes$ \$1,000. Enter the result. $oxed{1}$
2.	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	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 sta Married filing jointly - \$110,000 Single, head of household, or qualifying widow(er) - \$75,000 Married filing separately - \$55,000 	1
6.	Is the amount on line 4 more than the amount on line 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 6
7.	Multiply the amount on line 6 by 5% (0.05). Enter the	e result.
8.	Is the amount on line 1 more than the amount on line No. Stop You cannot take the child tax credit on Form line 35; or Form 1040NR, line 49. You also child tax credit on Form 1040, line 67; Form Form 1040NR, line 64. Complete the rest of yor Form 1040NR.	1040, line 52; Form 1040A, cannot take the additional 1040A, line 43; or
	☐ Yes. Subtract line 7 from line 1. Enter the reaction of to Part 2 on the next page.	esult.

Publication 972 (2017) Page 5

Part 2

Enter the amore Form 1040NR	unt from Form 1040, l , line 45.	ine 47; Form 10	40A, line 30; or	9
Add the follow	ving amounts from:			
	r Form 1040A or F	Form 1040NR		
Line 48		Line 46		
Line 49	Line 31	Line 47	+	
Line 50	Line 33		+	
		I : 40	+	_
Line 51	Line 34	Line 48	+	_
Form 5695,	line 30*		+	_
Form 8910,	line 15		+	_
Form 8936,	line 23		+	
Schedule R,	line 22		+	
				\neg
	Е	nter the total.	10	
*See the Form . credit) applies		e if line 30 (nonl	usiness energy property	
 Mortgage int Adoption cre Residential e	ng any of the following terest credit, Form 839 edit, Form 8839. energy efficient propert folumbia first-time hor	96. sy credit, Form 5		
No. Enter	the amount from line	10.)	
line 10. Oth	are filing Form 2555 derwise, complete the L to enter here.			
Subtract line 11	from line 9. Enter the	result.		12
Is the amount	on line 8 of this work	sheet more than	the amount on line 12?	
No. Enter	the amount from line			
□ Vaa E (.1 C . 1'	\	s your tay credit	13
	the amount from line	12. Ciliu	child tax credit.	
See the TIF	below.	,		Enter this amount on
				Form 1040, line 52;
				Form 1040A, line 35; or Form 1040NR, line
				49.
				FOADA
				11040 A ■··
				1040A
				\ <u>1040\\\</u>
TIP F		orm 1040A, lin	nal child tax credit of e 43; or Form 1040Ni on line 13.	
	First, complete vou	ır Form 1040 tl	rough line 66a (also	
С		rm 1040A throi	igh line 42a, or Form	
	-	· ·		

Page 6 Publication 972 (2017)

Before you begin	√ Complete the Earned Income Worksheet, later, that applies to you.*				
	$\sqrt{1040}$ filers. Complete lines 58, 66a, and 71 of your return if they apply to you.				
	/ 1040A filers. Complete line 42a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2017 and total wages of over \$127,200, figure any excess social security and Tier 1 railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 46.				
	1040NR filers. Complete lines 56 and 67 of your return if they apply to you.				
CAUTION Use this wo	ksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet earlier and are not filing r 2555-EZ.				
	1. Enter the amount from line 8 of the Child Tax Credit Worksheet.				
	2. Enter your earned income from the Earned Income Worksheet that applies to you.*				
	3. Is the amount on line 2 more than \$3,000? No. Leave line 3 blank, enter -0- on line 4, and go to line 5. Yes. Subtract \$3,000 from the amount on line 2. Enter the result.				
	4. Multiply the amount on line 3 by 15% (0.15) and enter the result.				
	5. Is the amount on line 1 of the Child Tax Credit Worksheet \$3,000 or more? No. If line 4 above is 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 and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13. If line 4 above is more than zero, leave lines 6 through 9 blank, enter -0-on line 10, and go to line 11. 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 1040 filers, 1040A filers, and 1040NR filers at the end of this worksheet and then go to line 6.				
If married filing jointly, include your spouse's amounts with yours when completing lines 6	6. 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:** • Social security tax withheld from box 4, and • Medicare tax withheld from box 6.				
and 7.	 7. 1040 filers.** Enter the total of any— • Amounts from Form 1040, lines 27 and 58, and • Any taxes that you identified using code "UT" and entered on line 62. 				
	1040A filers.** Enter -0 1040NR filers.** Enter the total of any— • Amounts from Form 1040NR, lines 27 and 56, and • Any taxes that you identified using code "UT" and entered on line 60.				
	8. Add lines 6 and 7. Enter the total.				

Publication 972 (2017)

9.	1040 filers.** Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers.** Enter the total of any— • Amount from Form 1040A, line 42a, and • Excess social security and Tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 46.	
	1040NR filers.** Enter the amount from Form 1040NR, line 67.	-
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.	12
	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 I. 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 9, and Form 8839, line 16, and Form 5695, line 15, and Form 8859, line 3. 	13
14.	Enter the amount from line 10 of the Child Tax Credit Worksheet.	14
15.	Add lines 13 and 14. Enter the total.	15
		Enter this amount on line 11 of the Child Tax Credit Worksheet.

^{*}Election to use prior year earned income. You may be able to elect to use your 2016 earned income to figure your ACTC if your 2016 earned income is more than your 2017 earned income and your main home (or the main home of your spouse, if filing jointly) was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. To determine if you qualify for this election, see Pub. 976. To determine your 2016 earned income, complete the Earned Income Worksheet that applies to you, using your 2016 tax information.

^{**}Residents of Puerto Rico Only. You may be able to elect to use your 2016 social security taxes to figure your ACTC if (a) your 2016 social security taxes were more than your 2017 social security taxes, (b) you have three or more qualifying children, and (c) your main home (or the main home of your spouse, if filing jointly) was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. To determine if you qualify for this election, see Pub. 976. If you elected to use your 2016 earned income on line 2, you must use your 2016 social security taxes to complete lines 6 through 10. To determine your 2016 social security taxes, complete lines 6 through 10 using your 2016 tax information.

1040 and 1040NR Filers — Earned Income Worksheet (for line 2 of the Line 11 Worksheet or line 4a of Schedule 8812, Child Tax Credit)



Before you begin:				
1	Use this work 4a of Schedu	ksheet only if you were sent here from the Line 11 Worksheet earlier in this ule 8812, Child Tax Credit.	publication or line)
		mmunity property laws when figuring the amounts to enter on this workshe		
1	If married filir	ng jointly, include your spouse's amounts with yours when completing this v	vorksheet.	
1.		e amount from Form 1040, line 7, or Form 1040NR, line 8		1a
	8812, line Next, if y	e amount of any nontaxable combat pay received. Also enter this amount of e 4b. This amount should be shown in Form(s) W-2, box 12, with code Q you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (65-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.	Form 1065 or	
2.	a. Enter any	y statutory employee income reported on line 1 of Schedule C or C-EZ		2a
	b. Enter any 1065), be Reduce a the Partrincome of must add	y net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedox 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9 any Schedule K-1 amounts as described in the instructions for completing per's Instructions for Schedule K-1. Do not include on this line any statutory or any other amounts exempt from self-employment tax. Options and commit any gain or subtract any loss (in the normal course of dealing in or tradings) from section 1256 contracts or related property	dule K-1 (Form 9, code J1.* Schedule SE in employee nodities dealers section 1256	
	c. Enter an partners! Schedule Schedule line any a	y net farm profit or (loss) from Schedule F, line 34, and from farm hips, Schedule K-1 (Form 1065), box 14, code A.* Reduce any e K-1 amounts as described in the instructions for completing e SE in the Partner's Instructions for Schedule K-1. Do not include on this amounts exempt from self-employment tax		
	and ente	ed the farm optional method to figure net earnings from self-employment, amount from Schedule SE, Section B, line 15. Otherwise, skip this line on line 2e the amount from line 2c		
	e. If line 2c	is a profit, enter the smaller of line 2c or line 2d. If line 2c is a (loss), enter 2c	the (loss)	2e
3.	Combine lines	s 1a, 1b, 2a, 2b, and 2e. If zero or less, stop. Do not complete the rest of th · -0- on line 2 of the Line 11 Worksheet or line 4a of Schedule 8812, whiche	is worksheet. ver	
1	applies	ount included on line 1a that is:	• • • • • • • • • • • • • • • • • • • •	3
4.	inter any ame a ∆schola	rship or fellowship grant not reported on Form W-2	4-	
		done while an inmate in a penal institution (enter "PRI" and this amount of the line 1040 or line 8 of Form 1040NR)		
	c. A pensio nongove line next shown in blank, co	on or annuity from a nonqualified deferred compensation plan or a summental section 457 plan (enter "DFC" and this amount on the dotted to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be a box 11 of your Form W-2. If you received such an amount but box 11 is contact your employer for the amount received as a pension or		
	d. A Medica	aid waiver payment you exclude from income (see the instructions for 40, line 21, and Pub. 525 for information about these payments)		
5.	Enter the amo	ount from Form 1040, line 27, or Form 1040NR, line 27	5	
		4b, 4c, 4d, and 5		6.
7.	Subtract line 6	6 from line 3		7.
	If you	u were sent here from the Line 11 Worksheet, enter this amount on line 2 o u were sent here from Schedule 8812, enter this amount on line 4a of that f	f that worksheet.	
line	ou have anv	Schedule K-1 amounts and you are not required to file Schedule SE, comp le SE, Section A. Put your name and social security number on Schedule S	lete the appropria	te

Publication 972 (2017) Page 9

1040A Filers — Earned Income Worksheet (for line 2 of the Line 11 Worksheet)

Before you begin:



1	Use this worksheet only if you were sent here from the Line 11 Worksheet earlier in this publication.	
1	Disregard community property laws when figuring the amounts to enter on this worksheet.	
1.	a. Enter the amount from Form 1040A, line 7 1a.	
	 Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q 	
	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	
	b. For work done while an inmate in a penal institution (enter "PRI" and this amount next to line 7 of Form 1040A)	
	 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	
	Add lines 2a through 2c	
4.	Subtract line 3 from line 1c. Enter the result here and on line 2 of the Line 11 Worksheet	4
	ditional Medicare Tax and RRTA Tax Worksheet (for	
line	e 6 of the Line 11 Worksheet) Keep for Y	our Records
	ur employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter ksheet.	on line 6 of the Line 11
Soc	ial 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	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)	
6.	Subtract line 5 from line 4	
Add	itional 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.
Tion	1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) or employee representative (enter an	mounts on lines 10, 10
14, a	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 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 and line 14	10.
11.		11
12.	Enter one-half of Tier 1 tax (one-half of Form(s) CT-2, line 1, for all 4 quarters of 2017)	12.
13.	Enter one-half of Tier 1 Medicare tax (one-half of Form(s) CT-2, line 2, for all 4 quarters of 2017)	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 and line 10	
15.	Add lines 12, 13, and 14	14 15.
	e 6 amount Add lines 6, 7, 11, and 15. Enter here and on line 6 of the Line 11 Worksheet	16.

Page 10 Publication 972 (2017)

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to se-

You can go to IRS.gov to see your options for preparing and filing your return which include the following.

- Free File. Go to IRS.gov/FreeFile. See if you qualify to use brand-name software to prepare free.
- VITA. Go to IRS.gov/VITA, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- TCE. Go to IRS.gov/TCE, download the free IRS2Go app. or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax questions. On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to <u>IRS.gov/Help</u> or <u>IRS.gov/</u> LetUsHelp pages for a variety of tools that will help you get answers to some of the most common tax auestions.
- Go to IRS.gov/ITA for the Interactive Tax Assistant, a tool that will ask you questions on a number of

tax law topics and provide answers. You can print the entire interview and the final response for your records.

- Go to IRS.gov/Pub17 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- law information in your electronic filing software.

Getting tax forms and publications. Go to IRS.gov/Forms to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to IRS.gov/OrderForms to place an order and have forms mailed to you within 10 business days.

and e-file your federal tax return for Access your online account (Inditaxpayers only). Go vidual IRS.gov/Account to securely access information about your federal tax ac-

- View the amount you owe, pay online or set up an online payment agreement.
- Access your tax records online.
- Review the past 18 months of your payment history.
- Go to IRS.gov/SecureAccess to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before mid-February 2018, for returns that properly claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to IRS.gov/Transcripts. Click on either "Get Transcript Online" or "Get Tran- You may also be able to access tax script by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov/Tools for the following.

- The Earned Income Tax Credit Assistant (IRS.gov/EIC) determines if you're eligible for the EIC.
- The Online EIN Application (IRS.gov/EIN) helps you get an employer identification number.
- The IRS Withholding Calculator (IRS.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The First Time Homebuyer Credit Account Look-up (IRS.gov/ HomeBuyer) tool provides information on your repayments and account balance.
- The Sales Tax Deduction Calculator (IRS.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

• The IRS doesn't initiate contact with taxpavers by email or

Publication 972 (2017)

telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

- Go to IRS.gov/IDProtection for information and videos.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit IRS.gov/ID to learn what steps you should take.

Checking on the status of your refund.

- Go to IRS.gov/Refunds.
- Due to changes in the law, the IRS can't issue refunds before mid-February 2018, for returns that properly claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to IRS.gov/Payments to make a payment using any of the following options.

- IRS Direct Pay: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- Debit or credit card: Choose an approved payment processor to pay online, by phone, and by mobile device.
- Electronic Funds Withdrawal: Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- Electronic Federal Tax Payment System: Best option for businesses. Enrollment is required.

- Check or money order: Mail your small businesses, and tax professiopayment to the address listed on the notice or instructions.
- Cash: You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to IRS.gov/Payments for more information about your options.

- Apply for an online payment agreement (IRS.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the Offer in Compromise Pre-Qualifier (IRS.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov/WMAR to track What is the Taxpayer the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your The Taxpayer Advocate Service (TAS) amended return for it to show up in our is an independent organization within system and processing it can take up the IRS that helps taxpayers and proto 16 weeks.

Understanding an IRS notice or letter. Go to IRS.gov/Notices to find additional information about responding Bill of Rights. to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to IRS.gov/LetUsHelp for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to IRS.gov/ TACLocator to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (IRSvideos.gov) contains video and audio presentations for individuals, nals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- Spanish (IRS.gov/Spanish).
- Chinese (IRS.gov/Chinese).
- Vietnamese (IRS.gov/Vietnamese).
- Korean (IRS.gov/Korean).
- Russian (IRS.gov/Russian).

IRS **TACs** provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

Advocate Service?

tects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices in every state, the District of Columbia, and Puerto Rico.

Your local advocate's number is in your local directory and at TaxpayerAdvocate.IRS.gov/Contact-Us. You can also call us at 1-877-777-4778.

Use them. Use them.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at <u>TaxpayerAdvocate.IRS.gov</u> can help you understand what these

<u>rights mean to you</u> and how they apply. represent individuals whose income is These are **your** rights. Know them, below a certain level and need to re-

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at <u>IRS.gov/SAMS</u>.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs

represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit TaxpayerAdvocate.IRS.gov/LITCmap or see IRS Publication 4134, Low Income Taxpayer Clinic List.

Index

Earned income 3



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.

Additional child tax credit 4 Assistance (See Tax help)	Identity theft 11	Q Qualifying child 2	<u>~</u>	
C Claiming the credit 3	L Limits on the credit 3	T Tax help 11		
E	Publications (See Tax help)			