

2016 Child Tax Credit Worksheet—Line 35

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2016, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you can't claim the child tax credit.
3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

Part 1

<p>1. Number of qualifying children: _____ × \$1,000. Enter the result.</p>	1	
<p>2. Enter the amount from Form 1040A, line 22.</p>		
	2	
<p>3. 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 		
	3	
<p>4. Is the amount on line 2 more than the amount on line 3?</p> <p><input type="checkbox"/> No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.</p> <p><input type="checkbox"/> Yes. Subtract line 3 from line 2. If the result isn't 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>		
	4	
<p>5. Multiply the amount on line 4 by 5% (0.05). Enter the result.</p>		
	5	
<p>6. Is the amount on line 1 more than the amount on line 5?</p> <p><input type="checkbox"/> No. You can't take the child tax credit on Form 1040A, line 35. You also can't take the additional child tax credit on Form 1040A, line 43. Complete the rest of your Form 1040A.</p> <p><input type="checkbox"/> Yes. Subtract line 5 from line 1. Enter the result. <i>Go to Part 2.</i></p>		
	6	

2016 Child Tax Credit Worksheet—Line 35 (Continued)

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Part 2

7. Enter the amount from Form 1040A, line 30. 7

8. Add the amounts from Form 1040A:

Line 31 _____

Line 32 + _____

Line 33 + _____

Line 34 + _____

Enter the total.

8

9. Are the amounts on lines 7 and 8 the same?

Yes.

You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7.

9

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

No. Enter the amount from line 6.

10

Enter this amount on Form 1040A, line 35.



You may be able to take the **additional child tax credit** on Form 1040A, line 43, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040A through lines 42a and 42b.
- Then, use Schedule 8812 to figure any additional child tax credit.



Line 38

Health Care: Individual Responsibility

For each month of 2016, you must either:

- Have qualifying health care coverage for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month),
 - Qualify for an exemption from the requirement to have health care coverage, or
 - Make a shared responsibility payment with your return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2016 for yourself, your

spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A dependent child who was born or adopted during the year was not covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2016 following the birth or adoption), or
- A spouse or dependent who died during the year was not covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2016 he or she was alive).