

▶ Attach to Form 1040 or 1040A.

**1998**

Attachment  
Sequence No. **47**

▶ See instructions on back.

Name(s) shown on return

Your social security number

**Before you begin . . .**

- Complete Form 1040 through line 59b or Form 1040A through line 37b.
- If you (or your spouse if filing jointly) had more than one employer for 1998 and total wages of over \$50,700, see the instructions for Form 1040, line 62, or Form 1040A, line 39. Figure the amount, if any, of excess social security and railroad retirement (RRTA) taxes withheld.
- Have your W-2 form(s) and **Child Tax Credit Worksheet** available. The worksheet is on page 32 in the Form 1040 instructions and page 33 in the Form 1040A instructions.

<p><b>1</b> Enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your W-2 form(s). If you worked for a railroad, see back of form . . . . .</p>	<b>1</b>		
<p><b>2</b> <b>Form 1040 filers</b>, enter the total of the amounts from Form 1040, line 27 and line 52, plus any uncollected social security and Medicare or RRTA taxes included on line 56. } . . . . .  <b>Form 1040A filers</b>, enter -0-.</p>	<b>2</b>		
<p><b>3</b> Add lines 1 and 2. . . . .</p>	<b>3</b>		
<p><b>4</b> <b>Form 1040 filers</b>, enter the total of the amounts from Form 1040, lines 59a and 62. } . . . . .  <b>Form 1040A filers</b>, enter the total of the amount from Form 1040A, line 37a, plus any excess social security and RRTA taxes withheld that you entered to the left of line 39.</p>	<b>4</b>		
<p><b>5</b> Subtract line 4 from line 3. If the result is zero or less, <b>stop</b>; you <b>cannot</b> take this credit . . . . .</p>	<b>5</b>		
<p><b>6</b> Enter the amount from line 7 of the Child Tax Credit Worksheet . . . . .</p>	<b>6</b>		
<p><b>7</b> Enter the amount from Form 1040, line 43, or Form 1040A, line 28 . . . . .</p>	<b>7</b>		
<p><b>8</b> Subtract line 7 from line 6. If the result is zero, <b>stop</b>; you <b>cannot</b> take this credit . . . . .</p>	<b>8</b>		
<p><b>9</b> <b>Additional child tax credit.</b> Enter the <b>smaller</b> of line 5 or line 8 here and on Form 1040, line 60, or Form 1040A, line 38 . . . . .</p>	<b>9</b>		

# Instructions

## Purpose of Form

Use Form 8812 to figure the additional child tax credit. This additional child tax credit may give you a refund even if you do not owe any tax.

This credit is in addition to the child and dependent care credit and the earned income credit that you may be able to claim.

## Who May Take the Additional Child Tax Credit?

You may be able to take the additional child tax credit if **both 1 and 2** below apply.

1. The amount on line 1 of the **Child Tax Credit Worksheet** on page 32 of the Form 1040 instructions or page 33 of the Form 1040A instructions is more than \$800.

2. The amount on line 7 of the Child Tax Credit Worksheet is more than the amount on line 11 of that worksheet.

## Line 1

If you worked for a railroad, include the following taxes in the total on line 1 of Form 8812.

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your W-2 form(s) 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 1998.

## Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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 that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control

number. Books or records relating to a form or its instructions 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 Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 7 min.
- Learning about the law or the form** . . . . . 4 min.
- Preparing the form** . . . . . 14 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for Form 1040 or Form 1040A.

