

# Retirement Savings Contributions Credit (continued)

Open the [Retirement Savings Contributions Credits](#) screen if the taxpayer meets eligibility criteria and any of the following are true:

1. The taxpayer made a traditional or Roth IRA contribution before the filing deadline.
2. The taxpayer or spouse's Form W-2 includes box 12 entries of D, E, F, G, H, S, AA, BB, or box 14 amounts **that** are marked as "Qualifies for Form 8880."

Verify total contribution amounts with the taxpayer.

**Retirement Savings Contributions Credits**

TAXPAYER

Enter Any Qualifying Retirement Distributions in 2015, 2014, or 2013

\$|

Enter Any Other Taxable Distributions in 2015 or 2014

\$

Enter Any Current Year Roth IRA Contributions

\$

Elective Deferrals from W-2(s)

\$0.00

Enter any Elective Deferrals to a 401(k) or other Qualified Plan not reported on a W-2

\$

SPOUSE

Enter Any Qualifying Retirement Distributions in 2015, 2014, or 2013

\$

Enter Any Other Taxable Distributions in 2015 or 2014

\$

Enter Any Current Year Roth IRA Contributions

\$

Elective Deferrals from W-2(s)

\$0.00

Enter any Elective Deferrals to a 401(k) or other Qualified Plan not reported on a W-2

\$

Cancel

Continue

**Note:** Certain distributions received after 2013 and before the due date (including extensions) of your 2016 tax return from any of the following types of plans must be entered on Form 8880:

- Traditional or Roth IRAs (including myIRAs)
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans
- Qualified retirement plans (including the federal Thrift Savings Plan).

Distributions from the 3 prior years and current year normal distributions must be entered manually on this form.

Don't include any:

- Military pensions
- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer
- Distributions from your IRA (other than a Roth IRA) rolled over or converted to your Roth IRA
- Loans from a qualified employer plan treated as a distribution
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals)
- Distributions of contributions made during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k)
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account
- Distributions from an inherited IRA by a nonspousal beneficiary

The credit is calculated using the percentages below:

| If line 8 is—  |               | And your filing status is— |                    |  |
|--|---------------|----------------------------|--------------------|--|
| Over—  | But not over— | Married filing jointly     | Head of house hold | Single, Married filing separately, or Qualifying widow(er) |
| ---  | \$ 18,500     | .5                         | .5                 | .5   |
| \$ 18,500  | \$ 20,000     | .5                         | .5                 | .2   |
| \$ 20,000  | \$ 27,750     | .5                         | .5                 | .1   |
| \$ 27,750  | \$ 30,000     | .5                         | .2                 | .1   |
| \$ 30,000  | \$ 30,750     | .5                         | .1                 | .1   |
| \$ 30,750  | \$ 37,000     | .5                         | .1                 | .0   |
| \$ 37,000  | \$ 40,000     | .2                         | .1                 | .0   |
| \$ 40,000  | \$ 46,125     | .1                         | .1                 | .0   |
| \$ 46,125  | \$ 61,500     | .1                         | .0                 | .0   |
| \$ 61,500  | ---           | .0                         | .0                 | .0   |
| <b>Note: If line 9 is zero, stop; you cannot take this credit.</b> |               |                            |                    |  |

If taxpayer (or spouse if MFJ) is a full-time student, be sure to mark it in the Personal Information Section. This credit is not available to full-time students.



## Child Tax Credit

This is a credit intended to reduce the tax. This part of the credit isn't refundable. The credit is up to \$1,000 per qualifying child.

### Qualifying child:

1. Under age 17 at the end of the tax year.
2. A U.S. citizen or U.S. national\* or resident alien of the United States. See the ITIN Returns tab.
3. Claimed as your dependent.\*\*
4. Your:
  - a. son or daughter, adopted child, stepchild, eligible foster child, or a descendant of any of them
  - b. brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)
5. Didn't provide over half of his or her own support.
6. Lived with the taxpayer for more than half of the tax year. (See **Interview Tips for Child Tax Credit** for **Exception to Time Lived with You** section if the child didn't live with the taxpayer for more than half the year.)

\* National is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

\*\*Refer to the tables on page C-3 for the rules governing who may be claimed as a dependent.

**Caution:** If the taxpayer is able to claim the dependent under the rules for divorced and separated parents, he or she is the only parent entitled to claim the child tax credit or additional child tax credit.



## Additional Child Tax Credit – General Eligibility

The child tax credit is generally a nonrefundable credit; however, certain taxpayers may be entitled to a refundable additional child tax credit.

- Taxpayers with more than \$3,000 of taxable earned income may be eligible for the additional child tax credit if they have at least one qualifying child.
- Taxpayers with three or more children may also be eligible for additional child tax credit regardless of their income.

Schedule 8812 is used to calculate the allowable additional child tax credit.

See Tab C, Exemptions/Dependency, and the worksheet in the instruction booklet for additional information (including definitions and special rules relating to an adopted child, foster child, or qualifying child of more than one person).

**Note:** No credit or refund for an overpayment for a taxable year shall be made to a taxpayer before the 15th day of the second month following the close of the taxable year (generally February 15th) if the taxpayer claimed the EITC or additional child tax credit on the tax return.

**Note:** Taxpayers claiming the Child Tax Credit must now have a valid identification number by the due date of the tax return (including extensions). Taxpayers may not file an amended return to retroactively claim the additional child tax credit for a qualifying child if a valid TIN for the child is issued after the due date of the tax return.

**Note:** You must claim the child as a dependent on your return to qualify for the Child Tax Credit

**Note:** If you claim the foreign earned income exclusion, the housing exclusion, or the housing deduction on Form 2555 or Form 2555-EZ, you can't claim the additional child tax credit.