

If you live in...

Alabama, Florida, Georgia,
Mississippi, North Carolina,
Rhode Island, South Carolina,
West Virginia

Alaska, Arizona, California,
Hawaii, Idaho, Montana,
Nevada, Oregon, Utah,
Washington, Wyoming

Arkansas, Colorado, Kentucky,
Louisiana, New Mexico,
Oklahoma, Tennessee, Texas

Connecticut, District of
Columbia, Maryland, New
Jersey, Pennsylvania

Delaware, Illinois, Indiana,
Iowa, Kansas, Michigan,
Minnesota, Missouri,
Nebraska, North Dakota, South
Dakota, Wisconsin

Maine, Massachusetts, New
Hampshire, New York, Vermont

Ohio, Virginia

Guam: Permanent Residents

Virgin Islands: Permanent
Residents

If you live in American Samoa
or Puerto Rico (or exclude
income under section 933); are
a nonpermanent resident of
Guam or the Virgin Islands;
have an APO or FPO or foreign
address; are a dual-status
alien; or file Form 2555, 2555-EZ,
or 4563, use this address:

* If Form 1040X includes a Form
1040NR or 1040NR-EZ, mail it to:

Mail your forms to:

Internal Revenue Service Center
Atlanta, GA 39901

Internal Revenue Service Center
Fresno, CA 93888

Internal Revenue Service Center
Austin, TX 73301

Internal Revenue Service Center
Philadelphia, PA 19255

Internal Revenue Service Center
Kansas City, MO 64999

Internal Revenue Service Center
Andover, MA 05501

Internal Revenue Service Center
Memphis, TN 37501

Department of Revenue and
Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802

Internal Revenue Service Center
Philadelphia, PA 19255

Internal Revenue Service Center
Philadelphia, PA 19255 USA



Department of the Treasury
Internal Revenue Service

www.irs.gov

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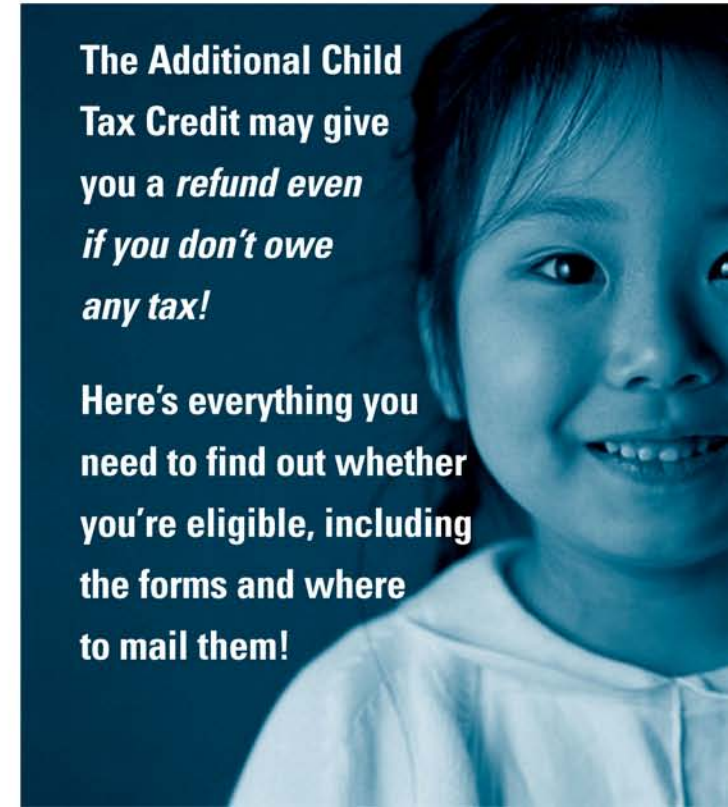


Your 2003
Federal Tax
Return
indicates you
may be
eligible for the

additional child
tax credit

The Additional Child
Tax Credit may give
you a *refund even*
if you don't owe
any tax!

Here's everything you
need to find out whether
you're eligible, including
the forms and where
to mail them!



Who may receive the Additional Child Tax Credit?

People who have at least one qualifying child and received less than the full amount of the child tax credit.

Who is a qualifying child?

A child who:

- *is your son, daughter, stepchild, adopted child, grandchild, or eligible foster child...and*
- *was under age 17 at the end of 2003...and*
- *is a citizen or resident of the United States...and*
- *is claimed as your dependent.*

I meet all requirements. How do I claim my Additional Child Tax Credit?

Locate the amount, if any, on line 33 (child tax credit) of your completed Form 1040A. If you used Form 1040, find the amount on line 49. It's also on the child tax credit worksheet in the form instructions you used to calculate the credit.

Read the **TIP** at the end of your child tax credit worksheet in your Form 1040A or Form 1040 instructions you used to calculate the credit. If the TIP applies to you, complete the attached Form 8812 to see if you can take the additional credit.

Child Tax Credit Worksheet Instructions Form 1040A — Line 33

Keep for Your Records




Do not use this worksheet if you answered "Yes" to question 1 or 2 on page 37. Instead, use Pub. 972.

1. Number of qualifying children: _____ \$1000.
Enter the result. **1**

2. Enter the amount from Form 1040A, line 28. **2**

3. Add the amounts from Form 1040A:
Line 29 _____
Line 30 + _____
Line 31 + _____
Line 32 + _____ Enter the total. **3**

4. Are the amounts on lines 2 and 3 the same?
 Yes.  You cannot 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 before completing the rest of your Form 1040A.
 No. Subtract line 3 from line 2. **4**

5. Is the amount on line 1 more than the amount on line 4?
 Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the **TIP** below.
 No. Enter the amount from line 1.
This is your child tax credit. **5**



Enter this amount on Form 1040A, line 33.



You may be able to take the additional child tax credit on Form 1040A, line 42, if you answered "Yes" on line 4 or line 5 above.

- First, complete your Form 1040A through line 41.
- Then, use Form 8812 to figure any additional child tax credit.

If you have an additional credit on line 13 of the Form 8812 that you did not claim on the original form you filed, complete the attached Form 1040X and send it to us with the Form 8812 to receive the additional child tax credit.

May we offer you more information about the Additional Child Tax Credit?

Read IRS Publication 972

Visit our taxpayer-friendly web site

www.irs.gov

and see our Publication 972

Or call **1-800-TAX-FORM** to obtain the Publication 972.

For further assistance, you can stop by our offices, locations are listed in your phone book.

Or call us at **1-800-829-1040**

We hope this information has been helpful to you. Our highest priority is providing assistance to taxpayers.

Be sure to send your forms – 8812 and 1040X – to the address for your state, shown on the back panel of this brochure.