

## If you live in...

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

## Mail your forms to:

Internal Revenue Service Center  
Atlanta, GA 39901

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

Internal Revenue Service Center  
Fresno, CA 93888

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

Internal Revenue Service Center  
Austin, TX 73301

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

Internal Revenue Service Center  
Philadelphia, PA 19255

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

Internal Revenue Service Center  
Kansas City, MO 64999

Maine, Massachusetts, New  
Hampshire, New York, Vermont

Internal Revenue Service Center  
Andover, MA 05501

Ohio, Virginia

Internal Revenue Service Center  
Memphis, TN 37501

Guam: Permanent Residents

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

Virgin Islands: Permanent  
Residents

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

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:

Internal Revenue Service Center  
Philadelphia, PA 19255

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

Internal Revenue Service Center  
Philadelphia, PA 19255 USA



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

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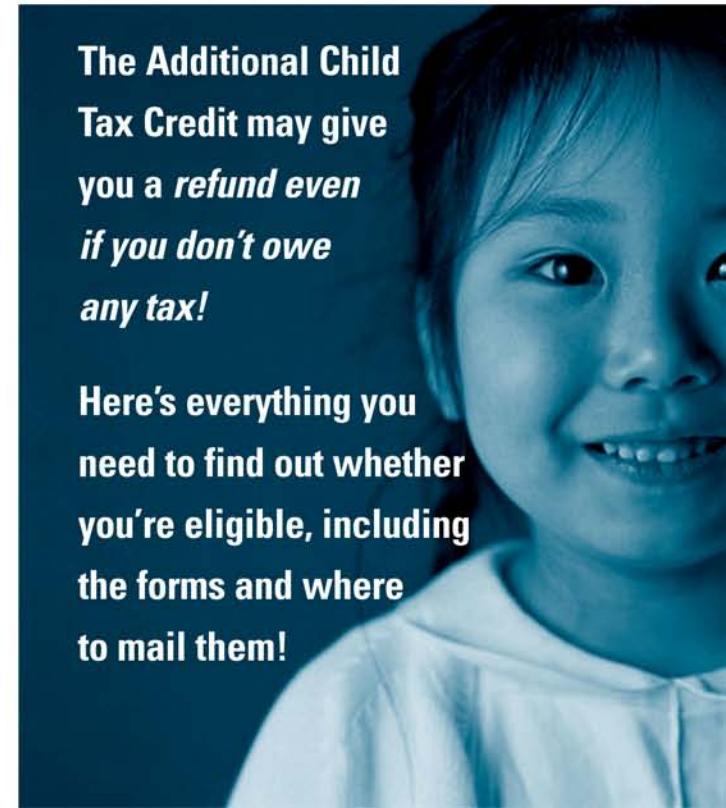


Your 2003  
Federal Tax  
Return  
indicates you  
may be  
eligible for the

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](http://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.