

individuals can use a simpler worksheet in their tax return instructions.

If you were sent here from your Instructions for Forms 1040 and 1040-SR, or your Instructions for Form 1040-NR. Start with the [Child Tax Credit and Credit for Other Dependents Worksheet](#) later in this publication.

If you were sent here from your Instructions for Schedule 8812. Complete the [Earned Income Worksheet](#) later in this publication. You only need to complete the other worksheets in this publication if you also were sent here from the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR. (If you are required to use this worksheet to figure earned income, be sure to follow the special instructions under the asterisk in the worksheet about attaching a Schedule SE to your return if those instructions apply to you.)

If you have not read your Instructions for Forms 1040 and 1040-SR, or your Instructions for Form 1040-NR. Read the explanation of who must use this publication next. If you find that you are not required to use this publication to figure your CTC and ODC, you can use the simpler worksheet in the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR, to figure these credits.

Who must use this publication. If you answer “Yes” to either of the following questions, you must use this publication to figure your CTC and ODC.

1. Are you excluding income from Puerto Rico or filing any of the following forms?
 - a. Form 2555 (relating to foreign earned income).
 - b. Form 4563 (exclusion of income for residents of American Samoa).
2. Are you claiming any of the following credits?
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](#). Or, you can write to: Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

Tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](#) where you can find topics using the search feature or by viewing the categories listed.

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Taxpayer Identification Number Requirements

You must have a TIN by the due date of your return. If you, or your spouse if filing jointly, do not have an SSN or ITIN issued on or before the due date of your 2019 return (including extensions), you cannot claim the CTC, ODC, or ACTC on either your original or an amended 2019 return.

If you apply for an ITIN on or before the due date of your 2019 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Each qualifying child you use for the CTC or ACTC must have the required SSN. If you have a qualifying child who does not have the required SSN, you cannot use the child to claim the CTC or ACTC on either your original or an amended 2019 return. The required SSN is one that is valid for employment and is issued before the due date of your 2019 return (including extensions).

If your qualifying child does not have the required SSN, but has another type of taxpayer identification number issued on or before the due date of your 2019 return (including extensions), you may be able to claim the ODC for that child. See [Credit for Other Dependents \(ODC\)](#), later.

Each dependent you use for the ODC must have a TIN by the due date of your return. If you have a dependent who does not have an SSN, ITIN, or ATIN issued on or before the due date of your 2019 return (including extensions), you cannot use that dependent to claim the ODC on either your original or an amended 2019 return.

If you apply for an ITIN or ATIN for the dependent on or before the due date of your 2019 return (including extensions) and the IRS issues the ITIN or ATIN as a result of the application, the IRS will consider the ITIN or ATIN as issued on or before the due date of your return.