

Department of the Treasury Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico For the year Jan. 1-Dec. 31, 2023, or other tax year beginning , 2023, and ending , 20

Form fields for personal information: Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, City, town or post office, commonwealth or territory, and ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions) . . . . . [ ] Yes [ ] No

Part I Total Tax and Credits

1 Filing status. Check the box for your filing status. See instructions. [ ] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household [ ] Qualifying surviving spouse If you checked the MFS box, enter spouse's social security no. above and full name here: .....

2 Qualifying children. Complete only if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit. See instructions. If more than four qualifying children, see instructions and check here . . . . . [ ]

Table with 4 columns: (a) First name, Last name, (b) Child's social security number, (c) Child's relationship to you. Includes rows for child information.

Table for tax calculations: 3 Self-employment tax from Schedule SE (Form 1040), line 12. Attach applicable schedules (see instructions) . . . . . 3; 4 Household employment taxes (see instructions). Attach Schedule H (Form 1040) . . . . . 4; 5 Additional Medicare Tax. Attach Form 8959 . . . . . 5; 6 Total tax. Add lines 3 through 5. See instructions . . . . . 6; 7 2023 estimated tax payments (see instructions) . . . . . 7; 8 Excess social security tax withheld (see instructions) . . . . . 8; 9 Additional child tax credit from Part II, line 19 . . . . . 9; 10 Reserved for future use . . . . . 10; 11a Credit for qualified sick and family leave wages from Schedule(s) H paid in 2023 for leave taken before April 1, 2021 . . . . . 11a; b Credit for qualified sick and family leave wages from Schedule(s) H paid in 2023 for leave taken after March 31, 2021, and before October 1, 2021 . . . . . 11b; 12 Total payments and credits (see instructions) . . . . . 12; 13 If line 12 is more than line 6, subtract line 6 from line 12. This is the amount you overpaid . . . . . 13; 14a Amount of line 13 you want refunded to you. If Form 8888 is attached, check here . . . . . [ ] 14a; b Routing number . . . . . c Type: [ ] Checking [ ] Savings; d Account number; 15 Amount of line 13 you want applied to 2024 estimated tax . . . . . 15; 16 Amount you owe. If line 6 is more than line 12, subtract line 12 from line 6. See instructions . . . . . 16

Third Party Designee: Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete the following. [ ] No. Designee's name, Phone no., Personal identification number (PIN)

Sign Here: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature, Date, Daytime phone number, Spouse's signature, Date, If the IRS sent you an Identity Protection PIN, enter it here (see instructions), If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check [ ] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.**

<b>1</b>	Do you have one or more qualifying children under age 17 with the required social security number? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Go to line 2.		
<b>2</b>	Number of qualifying children under age 17 with the required social security number: _____ x \$1,600. Enter the result . . . . .		<b>2</b>
<b>3</b>	Enter your modified adjusted gross income . . . . .	<b>3</b>	
<b>4</b>	Enter the amount shown below for your filing status . . . . . • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	<b>4</b>	
<b>5</b>	Is the amount on line 3 more than the amount on line 4? <input type="checkbox"/> <b>No.</b> Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) . . . . .	<b>5</b>	
<b>6</b>	Multiply the amount on line 5 by 5% (0.05). Enter the result . . . . .		<b>6</b>
<b>7</b>	Number of qualifying children from line 2 x \$2,000. Enter the result . . . . .	<b>7</b>	
<b>8</b>	Number of other dependents, including children who are not under age 17: _____ x \$500. Enter the result. See instructions . . . . .	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	
<b>10</b>	Is the amount on line 9 more than the amount on line 6? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 9. Enter the result . . . . .		<b>10</b>
<b>11</b>	Enter the <b>smaller</b> of line 2 or line 10 . . . . .		<b>11</b>
<b>12a</b>	Enter one-half of self-employment tax from Part I, line 3 . . . . .	<b>12a</b>	
<b>b</b>	Enter one-half of the Additional Medicare Tax you paid on self-employment income (Form 8959, line 13) . . . . .	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b. . . . .	<b>12c</b>	
<b>13a</b>	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR ( <b>attach copy of form(s)</b> ). If married filing jointly, include your spouse's amounts with yours . . . . .	<b>13a</b>	
<b>b</b>	Enter the amount, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137 and shown on the dotted line next to Part I, line 6 . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount, if any, of uncollected employee social security and Medicare tax on wages from Form 8919 shown on the dotted line next to Part I, line 6 . . . . .	<b>13c</b>	
<b>d</b>	Enter the amount, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6 . . . . .	<b>13d</b>	
<b>e</b>	Enter the amount, if any, of Additional Medicare Tax on Medicare wages (Form 8959, line 7) . . . . .	<b>13e</b>	
<b>f</b>	Add lines 13a through 13e . . . . .	<b>13f</b>	
<b>14</b>	Add lines 12c and 13f. Enter the result . . . . .	<b>14</b>	
<b>15</b>	Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line 22) . . . . .	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. Enter the result . . . . .	<b>16</b>	
<b>17</b>	Enter the amount, if any, from Part I, line 8 . . . . .	<b>17</b>	
<b>18</b>	Is the amount on line 16 more than the amount on line 17? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16. Enter the result . . . . .		<b>18</b>
<b>19</b>	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part I, line 9 . . . . .		<b>19</b>