ATS Test Scenario 4
Taxpayer: Dani Lozano
SSN: 400-00-1039

Test Scenario 4 includes the following forms:

- Form 1040
- Form W-2
- Schedule 1
- Schedule 3
- Schedule 3-A
- Form 2441
- Form 8862
- Form 8863
- Schedule EIC
- Schedule 8812

Additional Information:

- Taxpayer is a U.S. citizen
- Taxpayer's Date of Birth is February 5, 1997
- Taxpayer is legally blind
- 1st Dependent Date of Birth is July 4, 2018
- 2nd Dependent Date of Birth is January 23, 2020
- Taxpayer is a full-time student.
- The Adjusted Qualified Education Expenses are $890 on Form 8863.
- The taxpayer has $1,325 in moving expenses.
- The taxpayer is not a bona fide resident of Puerto Rico.

Version A, Cycle 10

Form 1040 U.S. Individual Income Tax Return 2026

Department of the Treasury—Internal Revenue Service | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning , 2026, ending , 20 | See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your social security number
Dani	Lozano	400 00 1039
If a joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2026. ☐
6245 Old Court Road	202	

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	Presidential Election Campaign
Boca Raton	FL	33433	Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☑ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

☐ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:

☑ Head of household (HOH)

☐ Qualifying surviving spouse (QSS)

If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Other Information

(see instructions)

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box ☐ and enter their name (attach statement if required):

At any time during 2026, 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)? ☐ Yes ☑ No

At the time you file your return, are you, and your spouse if filing jointly, a U.S. citizen, U.S. national, or an alien lawfully authorized to work in the U.S.? (see instructions) **You:** ☐ Yes ☐ No **Spouse:** ☐ Yes ☐ No

Dependents

(see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	Drina	Ezekiel		
(2) Last name	Lozano	Lozano		
(3) SSN	400 00 1057	400 00 1058		
(4) Relationship	Daughter	Son		
(5) Check if lived with you more than half of 2026	(a) ☑ Yes (b) ☑ And in the U.S.	(a) ☑ Yes (b) ☑ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☑ Child tax credit ☐ Credit for other dependents	☑ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2026, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2026.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)				1a	
1b	Household employee wages not reported on Form(s) W-2				1b	
1c	Tip income not reported on line 1a (see instructions)				1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				1d	
1e	Taxable dependent care benefits from Form 2441, line 26				1e	
1f	Employer-provided adoption benefits from Form 8839, line 31				1f	
1g	Wages from Form 8919, line 6				1g	
1h	Other earned income (see instructions). Enter type and amount:				1h	
1i	Nontaxable combat pay election (see instructions)	1i				
1z	Add lines 1a through 1h				1z	
2a	Tax-exempt interest	2a		2b Taxable interest	2b	
3a	Qualified dividends	3a		3b Ordinary dividends	3b	
3c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b					
4a	IRA distributions	4a		4b Taxable amount	4b	
4c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐					
5a	Pensions and annuities	5a		5b Taxable amount	5b	
5c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐					
6a	Social security benefits	6a		6b Taxable amount	6b	
6c	If you elect to use the lump-sum election method, check here (see instructions) ☐					
6d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐					
7a	Capital gain or (loss). Attach Schedule D if required				7a	
7b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)					
8	Additional income from Schedule 1, line 10				8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**				9	
10	Adjustments to income from Schedule 1, line 26				10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**				11a	

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Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
12b	☐ Spouse itemizes on a separate return **12c** ☐ You were a dual-status alien		
12d	**You:** ☐ Were born before January 2, 1962 ☑ Are blind **Spouse:** ☐ Was born before January 2, 1962 ☐ Is blind		
12e	**Standard deduction or itemized deductions** (from Schedule A)	12e	
12f	Charitable contribution deduction for non-itemizers (see instructions)	12f	
13a	Additional deductions from Schedule 1-A, line 44	13a	
13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b	
14	Add lines 12e, 12f, 13a, and 13b	14	
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	
16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Additional taxes, including self-employment tax, from Schedule 2, line 21	23	
24a	Add lines 22 and 23. This is your **total tax**	24a	
24b	Enter amount from Form 1062, line 15	24b	
24c	Add lines 24a and 24b	24c	

Standard deduction for—
- Single or Married filing separately, $16,100
- Married filing jointly or Qualifying surviving spouse, $32,200
- Head of household, $24,150
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

25	Federal income tax withheld from:			
25a	Form(s) W-2	25a		
25b	Form(s) 1099	25b		
25c	Other forms (see instructions)	25c		
25d	Add lines 25a through 25c		25d	
26	2026 estimated tax payments and amount applied from 2025 return		26	
	If you made estimated tax payments with your former spouse in 2026, enter their SSN (see inst.):			
27a	Earned income credit (EIC)	27a		
27b	Clergy filing Schedule SE (see instructions) ☐			
27c	If you do not want to claim the EIC, check here ☐			
28	Additional child tax credit (ACTC) from Schedule 8812	28		
29	Refundable American opportunity credit from Form 8863, line 8	29		
30	Refundable adoption credit from Form 8839, line 13	30		
31	Amount from Schedule 3, line 15	31		
32a	Add lines 27a, 28, 29, 30, and 31	32a		
32b	Amount from Schedule 3-A	32b		
32c	Subtract line 32b from line 32a		32c	
33	Add lines 25d, 26, and 32c. These are your **total payments**		33	

If you have a qualifying child, you may need to attach Sch. EIC.

If you entered an amount on line 27a, 28, 29, or 30, attach Sch. 3-A.

Refund

34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you **overpaid**	34	
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	
35b	Routing number **35c** Type: ☐ Checking ☐ Savings		
35d	Account number		
36	Amount of line 34 you want **applied to your 2027 estimated tax**	36	

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24c. This is the **amount you owe** (see *www.irs.gov/ModernPayments*)	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **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 taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

	a Employee's social security number 400-00-1039	OMB No. 1545-0029	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at ***www.irs.gov/efile***.
b Employer identification number (EIN) 00-0000029		**1** Wages, tips, other compensation 35,545	**2** Federal income tax withheld 3,459
c Employer's name, address, and ZIP code Publix Super Market, Inc. 7060 W Palmetto Park Road Boca Raton, FL 33433		**3** Social security wages 35,545 **5** Medicare wages and tips 35,545 **7** Social security tips	**4** Social security tax withheld 2,204 **6** Medicare tax withheld 515 **8** Allocated tips
d Control number		**9** **11** Nonqualified plans	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. Dani Lozano 6245 Old Court Road Apt 202 Boca Raton, FL 33433		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ **14a** Other **14b** Treasury Tipped Occupation Code(s)	**12a** See instructions for box 12 Code **12b** Code **12c** Code **12d** Code
f Employee's address and ZIP code			

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement 2026 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Dani Lozano

Your social security number: 400-00-1039

For 2026, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . . _____

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			**1**	
2a	Alimony received			**2a**	
2b	Date of original divorce or separation agreement (see instructions): _____				
3	Business income or (loss). Attach Schedule C			**3**	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			**4**	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			**5**	
6	Farm income or (loss). Attach Schedule F			**6**	
7	Unemployment compensation. If you repaid a 2026 overpayment (see instructions), check here ☐ and enter amount repaid: _____			**7**	
8	Other income:				
8a	Net operating loss	**8a**	( )		
8b	Gambling	**8b**			
8c	Cancellation of debt	**8c**			
8d	Foreign earned income exclusion from Form 2555	**8d**	( )		
8e	Income from Form 8853	**8e**			
8f	Income from Form 8889	**8f**			
8g	Alaska Permanent Fund dividends	**8g**			
8h	Jury duty pay	**8h**			
8i	Prizes and awards	**8i**			
8j	Activity not engaged in for profit income	**8j**			
8k	Stock options	**8k**			
8l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	**8l**			
8m	Olympic and Paralympic medals and USOC prize money (see instructions)	**8m**			
8n	Section 951(a) inclusion (see instructions)	**8n**			
8o	Section 951A(a) inclusion (see instructions)	**8o**			
8p	Section 461(l) excess business loss adjustment	**8p**			
8q	Taxable distributions from an ABLE account (see instructions)	**8q**			
8r	Scholarship and fellowship grants not reported on Form W-2	**8r**			
8s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	**8s**	( )		
8t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	**8t**			
8u	Wages earned while incarcerated	**8u**			
8v	Digital assets received as ordinary income not reported elsewhere. See instructions	**8v**			
8z	Other income. List type and amount: _____ _____	**8z**			
9	Total other income. Add lines 8a through 8z			**9**	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			**10**	

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Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces and the intelligence community. Attach Form 3903. If claiming only storage fees (see instructions), check here ☑		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
19b	Recipient's SSN			
19c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
24a	Jury duty pay (see instructions)	24a		
24b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
24d	Reforestation amortization and expenses	24d		
24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
24f	Contributions to section 501(c)(18)(D) pension plans	24f		
24g	Contributions by certain chaplains to section 403(b) plans	24g		
24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
24i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
24j	Housing deduction from Form 2555	24j		
24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
24z	Other adjustments. List type and amount: _____ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Dani Lozano

Your social security number: 400-00-1039

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 3			5a	
5b	Reserved for future use			5b	
6	Other nonrefundable credits:				
6a	General business credit. Attach Form 3800	6a			
6b	Credit for prior year minimum tax. Attach Form 8801	6b			
6c	Adoption credit. Attach Form 8839	6c			
6d	Credit for the elderly or disabled. Attach Schedule R	6d			
6e	Reserved for future use	6e			
6f	Clean vehicle credit. Attach Form 8936	6f			
6g	Mortgage interest credit. Attach Form 8396	6g			
6h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
6i	Qualified electric vehicle credit. Attach Form 8834	6i			
6j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
6k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
6l	Amount on Form 8978, line 14. See instructions	6l			
6m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
6z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
13a	Form 2439	13a			
13b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
13c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
13d	Deferred amount of net 965 tax liability (see instructions)	13d			
13e	Total section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	13e			
13z	Other refundable credits (see instructions): _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	

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SCHEDULE 3-A (Form 1040)

Department of the Treasury
Internal Revenue Service

Federal Public Benefit

Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **3A**

Name(s) shown on Form 1040, 1040-SR, 1040-NR, or 1040-SS: Dani Lozano

Your social security number: 400-00-1039

CAUTION

Complete Schedule 3-A (Form 1040) only if you are claiming the earned income credit (EIC), additional child tax credit (ACTC), refundable American opportunity credit, or refundable adoption credit.

Part I Federal Public Benefit (Refunded Portion of Certain Refundable Credits)

1a Enter the amount from Form 1040 or 1040-SR, line 32a. If you are filing Form 1040-NR or Form 1040-SS, enter -0- **1a**

1b Enter the amount from Form 1040 or 1040-SR, line 31. If you are filing Form 1040-NR or Form 1040-SS, enter -0- **1b**

2 Subtract line 1b from line 1a. If you are filing Form 1040-NR, add Form 1040-NR, lines 28 and 30, and enter the total. If you are filing Form 1040-SS, enter the amount from Part I, line 10 . . . . . **2**

3 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 24a. If you are filing Form 1040-SS, enter the amount from Part I, line 7 . . . . . **3**

4 Enter the amount from Schedule 2 (Form 1040), line 20. If you are filing Form 1040-SS, enter the amount from Part I, line 6e **4**

5 Subtract line 4 from line 3 . . . . . **5**

6 Is line 2 more than line 5?

☑ **Yes.** Subtract line 5 from line 2. This is your federal public benefit. Enter the result here, and go to line 7.

☐ **No.** Stop. Enter -0- here. Enter -0- on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b **6**

7 Do you want to receive your federal public benefit?

☑ **Yes.** Go to line 8.

☐ **No.** Stop. Enter the amount from line 6 on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b.

Part II Verification of Eligibility for Federal Public Benefit

8 Are you or your spouse a U.S. citizen, U.S. national, or qualified alien? See instructions.

☑ **Yes.** Enter -0- here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b.

☐ **No.** Enter the amount from line 6 here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b **8**

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Version A, Cycle 7

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Form2441* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **21**

Name(s) shown on return: Dani Lozano

Your social security number: 400-00-1039

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Line A. If you meet these requirements, check this box . . . . . ☐

B If you or your spouse was a student or was disabled during 2026 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box . ☑

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . . ☐

		Provider 1	Provider 2	Provider 3
1a	Care provider's name	Bloom Academy	Wildflower Kids	
1b	Address (number and street)	10085 Yamato Road	250 NW 20th Street	
	Apt. no.			
	City or town	Boca Raton	Boca Raton	
	State or province	Florida	Florida	
	ZIP or foreign postal code	33498	33431	
1c	Identifying number (SSN or EIN)	00-0000041	00-0000042	
1d	Was the care provider your household employee in 2026? For example, this generally includes nannies but not daycare centers. See instructions.	☐ Yes ☑ No	☐ Yes ☑ No	☐ Yes ☐ No
1e	Amount paid. See instructions.	$1,600	$700	

Did you receive **dependent care benefits**?

- **No** — Complete only Part II below.
- **Yes** — Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2026 but didn't pay them until 2027, or if you prepaid in 2026 for care to be provided in 2027, don't include these expenses in column (d) of line 2 for 2026. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

	(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number (see instructions)	**(c)** Check here if the qualifying person was over age 12 and was disabled. See instructions.	**(d) Qualified expenses** you incurred and paid in 2026 for the person listed in column (a)
	Ezekiel	Lozano	400-00-1058	☐	1,600
	Drina	Lozano	400-00-1057	☐	700
				☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	**3**	
4	Enter your **earned income**. See instructions	**4**	
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	**5**	
6	Enter the **smallest** of line 3, 4, or 5. If zero or less, enter -0-	**6**	
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a **7**		
8	Enter on line 8 the decimal amount that applies to the amount on line 7. See instructions for the amount to enter	**8**	X .
9a	Multiply line 6 by the decimal amount on line 8	**9a**	
9b	If you paid 2025 expenses in 2026, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	**9b**	
9c	Add lines 9a and 9b and enter the result	**9c**	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	**11**	

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2026. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	
13	Enter the amount, if any, you carried over from 2025 and used in 2026 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2027. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2026 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income**. See instructions	18			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19			
20	Enter the **smallest** of line 17, 18, or 19. If zero or less, enter -0-	20			
21	Enter $7,500 ($3,750 if married filing separately **and** you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21			
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	
23	Subtract line 22 from line 15	23	0		
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e			26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop**. You can't take the credit. **Exception.** If you paid 2025 expenses in 2026, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. **Don't** include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

Form **8862**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Information To Claim Certain Credits After Disallowance

Earned Income Credit (EIC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), and American Opportunity Tax Credit (AOTC)

Attach to your tax return. Go to *www.irs.gov/Form8862* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **862**

Name(s) shown on return: Dani Lozano

Your social security number: 400-00-1039

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/ACTC/ODC, or AOTC if both of the following apply.

- Your EIC, CTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error.
- You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

Part I All Filers

1 Enter the tax year for which you are filing this form (for example, 2025) . . . . . ☐☐☐☐

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

Earned Income Credit (Complete Part II)	**Child Tax Credit/Additional Child Tax Credit/ Credit for Other Dependents** (Complete Part III)	**American Opportunity Tax Credit** (Complete Part IV)
☐	☐	☐

Part II Earned Income Credit

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." . . . . . ☐ **Yes** ☑ **No**

Caution: If you checked "Yes," **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? . . . . . ☐ **Yes** ☑ **No**

Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

Section A: Filers With a Qualifying Child or Children

- Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
- Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5a Child 1 Drina Lozano **b Child 2** Ezekiel Lozano

c Child 3

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? . . . . . ☐ **Yes** ☐ **No**

Caution: If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 365 **Child 2** 365 **Child 3** ☐☐☐

Caution: See the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

Child 1 date of birth (MM/DD) ☐☐ / ☐☐
Child 2 date of birth (MM/DD) ☐☐ / ☐☐
Child 3 date of birth (MM/DD) ☐☐ / ☐☐

Child 1 date of death (MM/DD) ☐☐ / ☐☐
Child 2 date of death (MM/DD) ☐☐ / ☐☐
Child 3 date of death (MM/DD) ☐☐ / ☐☐

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

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Section B: Filers Without a Qualifying Child or Children

9a Enter the number of days during the year entered on line 1 that your main home was in the United States . . . ☐☐☐

b If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States . . . . . ☐☐☐

Caution: Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.

10a Enter your age at the end of the year on line 1 . . . . . _____

b Enter your spouse's age at the end of the year on line 1 . . . . . _____

Caution: If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year entered on line 1, unless that year is 2021, you cannot claim the EIC. See the Instructions for Form 8862 for more information.

11a Can you be claimed as a dependent on another taxpayer's return? . . . . . ☐ **Yes** ☐ **No**

b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? . . . . . ☐ **Yes** ☐ **No**

Caution: If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

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Part III Child Tax Credit/Additional Child Tax Credit/Credit for Other Dependents

12 Enter the name(s) of each child for whom you are claiming the child tax credit/additional child tax credit (CTC/ACTC). If you are claiming the CTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14–17 for those children.

a Child 1 Drina Lozano **b Child 2** Ezekiel Lozano

c Child 3 _____ **d Child 4** _____

13 Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents.

a Other dependent 1 _____ **b Other dependent 2** _____

c Other dependent 3 _____ **d Other dependent 4** _____

14 For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions?

Child 1 ☑ **Yes** ☐ **No** **Child 2** ☑ **Yes** ☐ **No** **Child 3** ☐ **Yes** ☐ **No** **Child 4** ☐ **Yes** ☐ **No**

15 For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/ACTC?

Child 1 ☑ **Yes** ☐ **No** **Child 2** ☑ **Yes** ☐ **No** **Child 3** ☐ **Yes** ☐ **No** **Child 4** ☐ **Yes** ☐ **No**

16 For each person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC, is that person your dependent?

Child 1 ☑ **Yes** ☐ **No** **Child 2** ☑ **Yes** ☐ **No** **Child 3** ☐ **Yes** ☐ **No** **Child 4** ☐ **Yes** ☐ **No**

Other dependent 1 ☐ **Yes** ☐ **No** **Other dependent 2** ☐ **Yes** ☐ **No**
Other dependent 3 ☐ **Yes** ☐ **No** **Other dependent 4** ☐ **Yes** ☐ **No**

17 For each person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC, is that person a citizen, national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States.

Child 1 ☑ **Yes** ☐ **No** **Child 2** ☑ **Yes** ☐ **No** **Child 3** ☐ **Yes** ☐ **No** **Child 4** ☐ **Yes** ☐ **No**

Other dependent 1 ☐ **Yes** ☐ **No** **Other dependent 2** ☐ **Yes** ☐ **No**
Other dependent 3 ☐ **Yes** ☐ **No** **Other dependent 4** ☐ **Yes** ☐ **No**

Caution: If the answer is "No" for question 14, 15, 16, or 17, you cannot claim the CTC/ACTC/ODC for that child or other dependent.

Only one person can claim the child as a qualifying child for the CTC/ACTC/ODC. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/ACTC or the ODC based on having a qualifying child.

Part IV American Opportunity Tax Credit

- Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.
- Enter the name(s) of the student(s) as listed on Form 8863.

18a **Student 1** _____ **b** **Student 2** _____

c **Student 3** _____

19a Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1 ☑ **Yes** ☐ **No** **Student 2** ☐ **Yes** ☐ **No** **Student 3** ☐ **Yes** ☐ **No**

b Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1 ☐ **Yes** ☑ **No** **Student 2** ☐ **Yes** ☐ **No** **Student 3** ☐ **Yes** ☐ **No**

Caution: If you answered "No" to question 19a or "Yes" to question 19b, you cannot claim the credit for that student.

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Form **8863**

Department of the Treasury
Internal Revenue Service

Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **50**

Name(s) shown on return

Dani Lozano

Your social security number

400 | 00 | 1039

Before you begin: A valid social security number (SSN) is now required to claim an education credit. A valid SSN means it is valid for employment and was issued before the due date of your return (including extensions). See instructions.

Caution: Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30		1	
2	Enter $180,000 if married filing jointly; or $90,000 if single, head of household, or qualifying surviving spouse	2		
3	Enter the amount from Form 1040 or 1040-SR, line 11a. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3		
4	Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit	4		
5	Enter $20,000 if married filing jointly; or $10,000 if single, head of household, or qualifying surviving spouse	5		
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6; or • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places).		6	.
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ☐		7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below		8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet. See instructions		9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19		10	
11	Enter the smaller of line 10 or $10,000		11	
12	Multiply line 11 by 20% (0.20)		12	
13	Enter $180,000 if married filing jointly; or $90,000 if single, head of household, or qualifying surviving spouse	13		
14	Enter the amount from Form 1040 or 1040-SR, line 11a. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15		
16	Enter $20,000 if married filing jointly; or $10,000 if single, head of household, or qualifying surviving spouse	16		
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17; or • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places).		17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet. See instructions		18	
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3		19	

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Name(s) shown on return	Your social security number
Dani Lozano	400 | 00 | 1039

Caution: Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information (see instructions)

20 Student name (as shown on page 1 of your tax return) Dani Lozano	**21** Student social security number (as shown on page 1 of your tax return) 400 | 00 | 1039
22 Educational institution information (see instructions)	
22a Name of first educational institution Florida Atlantic University	**22b** Name of second educational institution (if any)
22a(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 777 Glades Road, Boca Raton, FL 33431	**22b(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
22a(2) Did the student receive Form 1098-T from this institution for 2026? ☐ **Yes** ☑ **No**	**22b(2)** Did the student receive Form 1098-T from this institution for 2026? ☐ **Yes** ☐ **No**
22a(3) Did the student receive Form 1098-T from this institution for 2025 with box 7 checked? ☐ **Yes** ☑ **No**	**22b(3)** Did the student receive Form 1098-T from this institution for 2025 with box 7 checked? ☐ **Yes** ☐ **No**
22a(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (**2**) or (**3**). You can get the EIN from Form 1098-T or from the institution. 0 0 – 0 0 0 0 0 0 4	**22b(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (**2**) or (**3**). You can get the EIN from Form 1098-T or from the institution. __ __ – __ __ __ __ __ __ __

23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	☐ **Yes—Stop!** Go to line 31 for this student.	☑ **No**—Go to line 24.
24	Was the student enrolled at least half-time for at least 1 academic period that began or is treated as having begun in 2026 at an eligible educational institution in a program leading toward a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	☑ **Yes**—Go to line 25.	☐ **No—Stop!** Go to line 31 for this student.
25	Did the student complete the first 4 years of postsecondary education before 2026? See instructions.	☐ **Yes—Stop!** Go to line 31 for this student.	☑ **No**—Go to line 26.
26	Was the student convicted, before the end of 2026, of a felony for possession or distribution of a controlled substance?	☐ **Yes—Stop!** Go to line 31 for this student.	☑ **No**—Complete lines 27 through 30 for this student.

Caution: You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

	American Opportunity Credit		
27	Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000**	**27**	
28	Subtract $2,000 from line 27. If zero or less, enter -0-	**28**	
29	Multiply line 28 by 25% (0.25)	**29**	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	**30**	
	Lifetime Learning Credit		
31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	**31**	

Version A, Cycle 2

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to *www.irs.gov/ScheduleEIC* for the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **43**

Name(s) shown on return: Dani Lozano

Your social security number: 400-00-1039

Before you begin:

- See the instructions for Form 1040, line 27a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27a, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

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Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Drina Last name: Lozano	First name: Ezekiel Last name: Lozano	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27a, unless the child was born and died in 2026 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2026 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	400-00-1057	400-00-1058	
3 Child's year of birth	Year 2018 *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2020 *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2007 **and** the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2026, a student, and younger than you (or your spouse if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
4b Was the child permanently and totally disabled during any part of 2026?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	Daughter	Son	
6 Number of months child lived with you in the United States during 2026 • If the child lived with you for more than half of 2026 but less than 7 months, enter "7." • If the child was born or died in 2026 and your home was the child's home for more than half the time they were alive during 2026, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **47**

Name(s) shown on return: Dani Lozano

Your social security number: 400-00-1039

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11b of your Form 1040, 1040-SR, or 1040-NR			**1**
2a	Enter income from Puerto Rico that you excluded	**2a**		
2b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**		
2c	Enter the amount from line 15 of your Form 4563	**2c**		
2d	Add lines 2a through 2c			**2d**
3	Add lines 1 and 2d			**3**
4	Number of qualifying children under age 17 with the required social security number	**4**		
5	Multiply line 4 by $2,200			**5**
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500			**7**
8	Add lines 5 and 7			**8**
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**
11	Multiply line 10 by 5% (0.05)			**11**
12	Is the amount on line 8 more than the amount on line 11?			**12**
	☐ **No. Stop here.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☐ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from **Credit Limit Worksheet A**			**13**
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			**14**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

DRAFT — DO NOT FILE

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use	**15**	
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit	**16a**	
16b	Number of qualifying children under age 17 with the required social security number: _____ x $1,700. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit	**16b**	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the **smaller** of line 16a or line 16b	**17**	
18a	Earned income (see instructions)	**18a**	
18b	Nontaxable combat pay (see instructions) **18b**		
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	**19**	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	**20**	
	Next. On line 16b, is the amount $5,100 or more? ☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	**21**	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 16c; and Schedule 2 (Form 1040), line 17c	**22**	
23	Add lines 21 and 22	**23**	
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	**24**	
25	Subtract line 24 from line 23. If zero or less, enter -0-	**25**	
26	Enter the **larger** of line 20 or line 25	**26**	
	Next, enter the **smaller** of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27	**This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28**	**27**	