

ATS Test Scenario 14
Taxpayer: John Rosen
SSN: 400-00-1414

Test Scenario 14 includes the following forms:

- **Form 1040**
- **Form 1040 Schedule 3-A**
- **Form 1040 Schedule EIC**
- **Form 1040 Schedule 8812**
- **Form W-2**

Form 1040		Department of the Treasury—Internal Revenue Service		2026		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 <u>1/1</u> , 2026, ending <u>12/31</u> , 20 <u>26</u> 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 JOHN				Last name ROSEN		Your social security number 4 0 0 0 1 4 1 4																																																																																																																															
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. 123 CHESTNUT DRIVE						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. ☐																																																																																																																													
City, town, or post office. If you have a foreign address, also complete spaces below. BUFFALO				State NY		ZIP code 14240		Presidential Election Campaign 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 ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: ☐ If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ☐ 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 (see instructions and attach statement if required):																																																																																																																																					
Check only one box.																																																																																																																																					
Digital Assets 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)? (See instructions.) ☐ Yes ☒ No																																																																																																																																					
Dependents (see instructions)																																																																																																																																					
If more than four dependents, see instructions and check here ☐																																																																																																																																					
<table border="1"><thead><tr><th></th><th>Dependent 1</th><th>Dependent 2</th><th>Dependent 3</th><th>Dependent 4</th></tr></thead><tbody><tr><td>(1) First name</td><td>GEORGE</td><td>ABIGAIL</td><td></td><td></td></tr><tr><td>(2) Last name</td><td>ROSEN</td><td>ROSEN</td><td></td><td></td></tr><tr><td>(3) SSN</td><td>4 0 0 0 0 1 4 0 1</td><td>4 0 0 0 0 1 4 0 2</td><td></td><td></td></tr><tr><td>(4) Relationship</td><td>SON</td><td>DAUGHTER</td><td></td><td></td></tr><tr><td>(5) Check if lived with you more than half of 2026</td><td>(a) ☒ Yes (b) ☒ And in the U.S.</td><td>(a) ☒ Yes (b) ☒ And in the U.S.</td><td>(a) ☐ Yes (b) ☐ And in the U.S.</td><td>(a) ☐ Yes (b) ☐ And in the U.S.</td></tr><tr><td>(6) Check if</td><td>☐ Full-time student ☐ Permanently and totally disabled</td><td>☐ Full-time student ☐ Permanently and totally disabled</td><td>☐ Full-time student ☐ Permanently and totally disabled</td><td>☐ Full-time student ☐ Permanently and totally disabled</td></tr><tr><td>(7) Credits</td><td>☒ Child tax credit ☐ Credit for other dependents</td><td>☒ Child tax credit ☐ Credit for other dependents</td><td>☐ Child tax credit ☐ Credit for other dependents</td><td>☐ Child tax credit ☐ Credit for other dependents</td></tr></tbody></table>											Dependent 1	Dependent 2	Dependent 3	Dependent 4	(1) First name	GEORGE	ABIGAIL			(2) Last name	ROSEN	ROSEN			(3) SSN	4 0 0 0 0 1 4 0 1	4 0 0 0 0 1 4 0 2			(4) Relationship	SON	DAUGHTER			(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																																																																																				
	Dependent 1	Dependent 2	Dependent 3	Dependent 4																																																																																																																																	
(1) First name	GEORGE	ABIGAIL																																																																																																																																			
(2) Last name	ROSEN	ROSEN																																																																																																																																			
(3) SSN	4 0 0 0 0 1 4 0 1	4 0 0 0 0 1 4 0 2																																																																																																																																			
(4) Relationship	SON	DAUGHTER																																																																																																																																			
(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.																																																																																																																																					
<table border="1"><tbody><tr><td>1a</td><td>Total amount from Form(s) W-2, box 1 (see instructions)</td><td>1a</td><td>35,000</td></tr><tr><td>1b</td><td>Household employee wages not reported on Form(s) W-2</td><td>1b</td><td></td></tr><tr><td>1c</td><td>Tip income not reported on line 1a (see instructions)</td><td>1c</td><td></td></tr><tr><td>1d</td><td>Medicaid waiver payments not reported on Form(s) W-2 (see instructions)</td><td>1d</td><td></td></tr><tr><td>1e</td><td>Taxable dependent care benefits from Form 2441, line 26</td><td>1e</td><td></td></tr><tr><td>1f</td><td>Employer-provided adoption benefits from Form 8839, line 31</td><td>1f</td><td></td></tr><tr><td>1g</td><td>Wages from Form 8919, line 6</td><td>1g</td><td></td></tr><tr><td>1h</td><td>Other earned income (see instructions). Enter type and amount:</td><td>1h</td><td></td></tr><tr><td>1i</td><td>Nontaxable combat pay election (see instructions)</td><td>1i</td><td></td></tr><tr><td>1z</td><td>Add lines 1a through 1h</td><td>1z</td><td>35,000</td></tr><tr><td>2a</td><td>Tax-exempt interest</td><td>2a</td><td></td></tr><tr><td>2b</td><td>Taxable interest</td><td>2b</td><td></td></tr><tr><td>3a</td><td>Qualified dividends</td><td>3a</td><td></td></tr><tr><td>3b</td><td>Ordinary dividends</td><td>3b</td><td></td></tr><tr><td>3c</td><td>Check if your child's dividends are included in ☐ Line 3a ☐ Line 3b</td><td></td><td></td></tr><tr><td>4a</td><td>IRA distributions</td><td>4a</td><td></td></tr><tr><td>4b</td><td>Taxable amount</td><td>4b</td><td></td></tr><tr><td>4c</td><td>Check if (see instructions) ☐ Rollover ☐ QCD ☐</td><td></td><td></td></tr><tr><td>5a</td><td>Pensions and annuities</td><td>5a</td><td></td></tr><tr><td>5b</td><td>Taxable amount</td><td>5b</td><td></td></tr><tr><td>5c</td><td>Check if (see instructions) ☐ Rollover ☐ PSO ☐</td><td></td><td></td></tr><tr><td>6a</td><td>Social security benefits</td><td>6a</td><td></td></tr><tr><td>6b</td><td>Taxable amount</td><td>6b</td><td></td></tr><tr><td>6c</td><td>If you elect to use the lump-sum election method, check here (see instructions)</td><td></td><td></td></tr><tr><td>6d</td><td>If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here</td><td></td><td></td></tr><tr><td>7a</td><td>Capital gain or (loss). Attach Schedule D if required</td><td>7a</td><td></td></tr><tr><td>7b</td><td>Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)</td><td></td><td></td></tr><tr><td>8</td><td>Additional income from Schedule 1, line 10</td><td>8</td><td></td></tr><tr><td>9</td><td>Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income</td><td>9</td><td>35,000</td></tr><tr><td>10</td><td>Adjustments to income from Schedule 1, line 26</td><td>10</td><td></td></tr><tr><td>11a</td><td>Subtract line 10 from line 9. This is your adjusted gross income</td><td>11a</td><td>35,000</td></tr></tbody></table>										1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	35,000	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	35,000	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 ☐ Line 3a ☐ Line 3b			4a	IRA distributions	4a		4b	Taxable amount	4b		4c	Check if (see instructions) ☐ Rollover ☐ QCD ☐			5a	Pensions and annuities	5a		5b	Taxable amount	5b		5c	Check if (see instructions) ☐ Rollover ☐ PSO ☐			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	35,000	10	Adjustments to income from Schedule 1, line 26	10		11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	35,000
1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	35,000																																																																																																																																		
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	35,000																																																																																																																																		
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 ☐ Line 3a ☐ Line 3b																																																																																																																																				
4a	IRA distributions	4a																																																																																																																																			
4b	Taxable amount	4b																																																																																																																																			
4c	Check if (see instructions) ☐ Rollover ☐ QCD ☐																																																																																																																																				
5a	Pensions and annuities	5a																																																																																																																																			
5b	Taxable amount	5b																																																																																																																																			
5c	Check if (see instructions) ☐ Rollover ☐ PSO ☐																																																																																																																																				
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	35,000																																																																																																																																		
10	Adjustments to income from Schedule 1, line 26	10																																																																																																																																			
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	35,000																																																																																																																																		
Attach Sch. B if required.																																																																																																																																					

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	35,000
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	16,100
12f	Charitable contributions if you take the standard deduction (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	16,100
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	18,900
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	2,020
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	2,020
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,020
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	2,020
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
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	0
24b	Enter amount from Form 1062, line 15	24b	
24c	Add lines 24a and 24b	24c	0

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	2,000
25b	Form(s) 1099	25b	
25c	Other forms (see instructions)	25c	
25d	Add lines 25a through 25c	25d	2,000
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	4,693
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	2,380
29	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	7,073
32b	Amount from Schedule 3-A, line 8	32b	0
32c	Subtract line 32b from line 32a	32c	7,073
33	Add lines 25d, 26, and 32c. These are your total payments	33	9,073

Refund

34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you overpaid	34	9,073
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	9,073
35b	Routing number	35c	Type: ☐ Checking ☐ Savings
35d	Account number		
36	Amount of line 34 you want applied to your 2027 estimated tax	36	

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		

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			

**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

JOHN ROSEN

Your social security number

400-00-1414



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	5,141	
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	0	
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		5,141
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	0	
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	0	
5	Subtract line 4 from line 3	5		0
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		5,141
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		0
----------	--	----------	--	---

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 96175A

Schedule 3-A (Form 1040) 2026 Created 6/24/26

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

**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

2026Attachment
Sequence No. **43**

Name(s) shown on return

JOHN ROSEN

Your social security number

400-00-1414

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.



- 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.

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

Last name

GEORGE ROSEN

First name

Last name

ABIGAIL ROSEN

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.

400001401

400001402

3 Child's year of birthYear 2 0 1 6*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 2 0 1 7*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.****No.***Go to line 5.**Go to line 4b.***Yes.****No.***Go to line 5.**Go to line 4b.***Yes.****No.***Go to line 5.**Go to line 4b.***4b** Was the child permanently and totally disabled during any part of 2026?**Yes.****No.***Go to line 5.*

The child is not a qualifying child.

**Yes.****No.***Go to line 5.*

The child is not a qualifying child.

**Yes.****No.***Go to line 5.*

The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

SON

DAUGHTER

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

2026Attachment
Sequence No. **47**

Name(s) shown on return

JOHN ROSEN

Your social security number

400-00-1414

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	35,000
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	35,000
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,200	5	4,400
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	4,400
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	200,000
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	0
11	Multiply line 10 by 5% (0.05)	11	0
12	Is the amount on line 8 more than the amount on line 11? ☐ 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.	12	4,400
13	Enter the amount from Credit Limit Worksheet A	13	2,020
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2,020

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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.

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	2,380
16b	Number of qualifying children under age 17 with the required social security number: <u>2</u> x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit	16b	3,400
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	2,380
18a	Earned income (see instructions)	18a	35,000
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	32,500
20	Multiply the amount on line 19 by 15% (0.15) and enter the result 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.	20	4,875

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 Next, enter the smaller of line 17 or line 26 on line 27.	26	

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	2,380
-----------	--	-----------	-------

a Employee's social security number 400-00-1414		OMB No. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 00-0000014				1 Wages, tips, other compensation 35,000		2 Federal income tax withheld 2,000			
c Employer's name, address, and ZIP code WILLOW FARMS 195 POPLAR STREET BUFFALO NY 14240				3 Social security wages 35,000		4 Social security tax withheld 2,170			
				5 Medicare wages and tips 35,000		6 Medicare tax withheld 508			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. JOHN ROSEN				11 Nonqualified plans		12a See instructions for box 12			
123 CHESTNUT STREET BUFFALO NY 14240				13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b			
				14a Other		12c			
				14b Treasury Tipped Occupation Code(s)		12d			
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	