

**ATS Test Scenario 5
Taxpayer: Sarah Williams
SSN: 400-00-1039**

Test Scenario 5 includes the following forms:

- **Form 1040**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 3**
- **Form W-2**
- **Form 2441**
- **Form 8862**
- **Form 8863**
- **Form 8867**
- **Schedule EIC**
- **Schedule 8812**

Additional Information:

**Taxpayer's Date of Birth = December 17, 1979
1ST Dependent Date of Birth = October 19, 2007
2nd Dependent Date of Birth = November 8, 2009**

Form 2441- Two child care providers:

**Developing Minds 00-0000041 \$1,200
777 Sassafras Street
Tiptop, VA 24630**

**Little People 00-0000042 \$1,300
888 Sassafras Street
Tiptop, VA 24630**

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial Sarah	Last name Williams	Your social security number 400 00 1039
If 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 mailbox, see instructions. 1111 Backstone Road		Presidential Election Campaign 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Alexandria, VA 22309		If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
Sammantha Williams		400 00 1057	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sammy Williams		400 00 1058	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1
2a Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required
3a Qualified dividends	3a	3b Ordinary dividends. Attach Sch. B if required
4a IRA distributions	4a	4b Taxable amount
c Pensions and annuities	4c	4d Taxable amount
5a Social security benefits	5a	5b Taxable amount
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		6
7a Other income from Schedule 1, line 9		7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b
8a Adjustments to income from Schedule 1, line 22		8a
b Subtract line 8a from line 7b. This is your adjusted gross income		8b
9 Standard deduction or itemized deductions (from Schedule A)	9	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10		11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b Add Schedule 2, line 3, and line 12a and enter the total		12b
13a Child tax credit or credit for other dependents	13a	
b Add Schedule 3, line 7, and line 13a and enter the total		13b
14 Subtract line 13b from line 12b. If zero or less, enter -0-		14
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15
16 Add lines 14 and 15. This is your total tax		16
17 Federal income tax withheld from Forms W-2 and 1099		17
18 Other payments and refundable credits:		
a Earned income credit (EIC)	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits		19
20 Subtract line 19 from line 16. If zero or less, enter -0-. This is the amount you owe		20
a Amount of line 20 you want refunded to you. Form 8878 attached, check here <input type="checkbox"/>		21
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number		
22 Amount of line 20 you want applied to your 2020 estimated tax	22	

Amount You Owe **23** **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions **23**

24 Estimated tax penalty (see instructions) **24**

Third Party Designee (Other than paid preparer) Do you want to allow another person (other than your paid preparer) 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.) <input type="text"/>
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.) <input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.			
Firm's address	Firm's EIN			

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Sarah Williams

Your social security number

400-00-1039

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	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	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	1,300
20	Student loan interest deduction	20	
21	Reserved for future use	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Sarah Williams

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. Attach Form 2441	2	
3	Educational credits from Form 1043, line 9	3	
4	Retirement savings contribution credit. Attach Form 8880	4	
5	Residential energy credit. Attach Form 895	5	
6	Credits from Form: a <input type="checkbox"/> 8810 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	

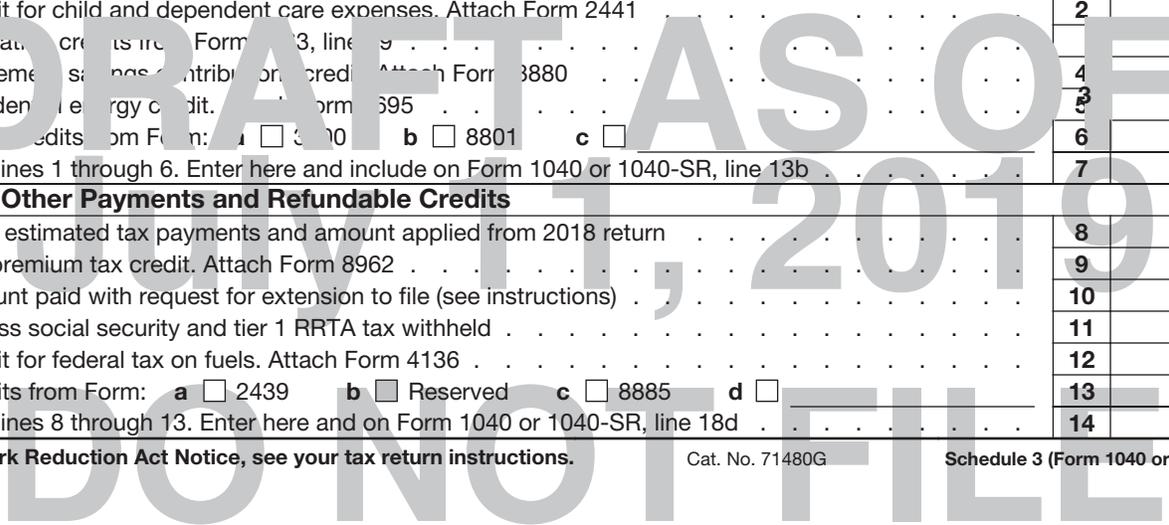
Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
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	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	0

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

Cat. No. 71480G

Schedule 3 (Form 1040 or 1040-SR) 2019



		a Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000029				1 Wages, tips, other compensation 31,960		2 Federal income tax withheld 2,107					
c Employer's name, address, and ZIP code Wells Fargo 4800 Milestone Drive Virginia Beach, VA 23450				3 Social security wages 31,960		4 Social security tax withheld 1,982					
				5 Medicare wages and tips 31,960		6 Medicare tax withheld 463					
				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. Sarah Williams 1111 Blackstone Street Alexandria, VA 22309				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
f Employee's address and ZIP code						12d					
15 State Employer's state ID number VA 00-0000003		16 State wages, tips, etc. 31,960		17 State income tax 2,100		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2019

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.

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.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sarah Williams

Your social security number

400-00-1039

You cannot 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 "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I Persons or Organizations Who Provided the Care— You must complete this part. (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Developing Minds	777 Sassafras St. Tiptop, VA 24630	00-0000041	1,200
	Little People	888 Sassafras St. Tiptop, VA 24630	00-0000042	1,300

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

2	(a) Qualifying person's name (First Last)	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2019 for the person listed in column (a)
	Sammantha Williams	400-00-1057	1,200
	Sammy Williams	400-00-1058	1,300

3 Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for 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 **6**

7 Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2018 expenses in 2019, see the instructions **9**

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 9 or line 10 here and on Schedule 3 (Form 1040 or 1040-SR), line 2; or Form 1040-NR, line 47 **11**

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2019. 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 2018 and used in 2019 during the grace period. See instructions	13
14 Enter the amount, if any, you forfeited or carried forward to 2020. See instructions	14 ()
15 Combine lines 12 through 14. See instructions	15
16 Enter the total amount of qualified expenses incurred in 2019 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. <ul style="list-style-type: none"> • 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	20
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21
22 Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22
23 Subtract line 22 from line 15	23
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 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, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8, enter "DCB".	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 2018 expenses in 2019, see the instructions for line 9	29
30 Complete line 2 on the front of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31

Information To Claim Certain Credits After Disallowance

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

OMB No. 1545-0074

Attachment
 Sequence No. **43A**

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

Name(s) shown on return

Your social security number

Sarah Williams

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, 2018) ▶

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** Samantha Williams **b Child 2** Sammy Williams

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 ▶ **Child 2** ▶ **Child 3** ▶

Caution: 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)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	Child 1 date of death (MM/DD)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>
Child 2 date of birth (MM/DD)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	Child 2 date of death (MM/DD)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>
Child 3 date of birth (MM/DD)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	Child 3 date of death (MM/DD)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. 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.

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 on line 1, you cannot claim the EIC.

- 11a Can you be claimed as a dependent on another taxpayer's return?
b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return?

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

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
b Child 2
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 [X] Yes [] No Child 2 [X] 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 [X] Yes [] No Child 2 [X] 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 [X] 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 [X] Yes [] No Child 2 [X] 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 questions 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 the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. 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. If you are a noncustodial parent who is entitled to treat the child as a qualifying child, you do not need to complete Part V.

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.

Part V Qualifying Child of More Than One Person

- ✓ Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly). If you have more than four qualifying children, attach a statement also answering questions 20–22 for those children.

20a Child 1 _____ **b Child 2** _____
c Child 3 _____ **d Child 4** _____

21 Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.

Child 1 ▶ Number and street _____
City or town, state, and ZIP code _____

Child 2 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 3 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 4 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Part V **Qualifying Child of More Than One Person** *(continued)*

22 Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with Child 1, Child 2, Child 3, or Child 4 for more than half the year? **Yes** **No**
If "Yes," enter the relationship of each person to the child on the appropriate line below.

Other person living with Child 1: Name _____
Relationship to Child 1 _____

Other person living with Child 2: If same as shown for Child 1, check this box Otherwise, enter below.
Name _____
Relationship to Child 2 _____

Other person living with Child 3: If same as shown for Child 1, check this box Otherwise, enter below.
Name _____
Relationship to Child 3 _____

Other person living with Child 4: If same as shown for Child 1, check this box Otherwise, enter below.
Name _____
Relationship to Child 4 _____

To determine which person can treat the child as a qualifying child for the EIC and CTC/ACTC, see *Qualifying Child of More Than One Person* in Pub. 501.

Note: The IRS may ask you to provide additional information to verify your eligibility to claim each credit.

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1040-SR.

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

2019
Attachment
Sequence No. **50**

Name(s) shown on return

Sarah Williams

Your social security number

400 | 00 | 1039



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; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	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; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • 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 <input type="checkbox"/>	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 18c. 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: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	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; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • 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 or 1040-SR), line 3	19	

Name(s) shown on return

Sarah Williams

Your social security number

400 | 00 | 1039



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) Sarah Williams	21 Student social security number (as shown on page 1 of your tax return) 400 00 1039
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22 Educational institution information (see instructions)

a. Name of first educational institution

Virginia University

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

1234 University Parkway
Tiptop, VA 24630

(2) Did the student receive Form 1098-T from this institution for 2019? Yes No

(3) Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? Yes No

(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.

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2019? Yes No

(3) Did the student receive Form 1098-T from this institution for 2018 with box 2 filled in and box 7 checked? Yes No

(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 Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? 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 one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards 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 2019? 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 2019, 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.



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
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Paid Preparer's Due Diligence Checklist

Department of the Treasury
Internal Revenue Service

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return

Sarah Williams

Taxpayer identification number

400-00-1039

Enter preparer's name and PTIN

Walter Orchid P00000001

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	<input type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867;
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or, HOH filing status and to compute the amount(s) of the credit(s).

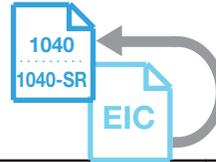
► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE EIC
(Form 1040 or 1040-SR)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2019

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **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.**

Name(s) shown on return

Sarah Williams

Your social security number

400-00-1039

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- 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 or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- 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

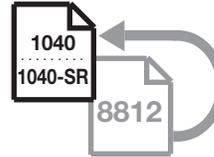
Child 3

	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: Sammantha, Last name: Williams	First name: Sammy, Last name: Williams	First name: _____, Last name: _____
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 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 <u>2</u> <u>0</u> <u>0</u> <u>7</u> <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <u>2</u> <u>0</u> <u>0</u> <u>9</u> <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2019?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
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 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u> </u> months <i>Do not enter more than 12 months.</i>

SCHEDULE 8812
(Form 1040 or 1040-SR)

Additional Child Tax Credit

OMB No. 1545-0074



2019

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Schedule8812 for instructions and the latest information.**

Name(s) shown on return

Sarah Williams

Your social security number

400-00-1039

Part I All Filers

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

1 If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:

1040 and 1040-SR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a).

1040-NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).

2 Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49

3 Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit

4 Number of qualifying children under 17 with the required social security number: 2 x \$1,400.
Enter the result. If zero, **stop here;** you cannot claim this credit

TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.

5 Enter the **smaller** of line 3 or line 4

6a Earned income (see instructions)

b Nontaxable combat pay (see instructions)

7 Is the amount on line 6a more than \$2,500?

No. Leave line 7 blank and enter -0- on line 8.

Yes. Subtract \$2,500 from the amount on line 6a. Enter the result

8 Multiply the amount on line 7 by 15% (0.15) and enter the result

Next. On line 4, is the amount \$4,200 or more?

No. If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.

Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

9 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, see instructions

10 1040 and 1040-SR filers: Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8.

1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

11 Add lines 9 and 10

12 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11.

1040-NR filers: Enter the amount from Form 1040-NR, line 67.

13 Subtract line 12 from line 11. If zero or less, enter -0-

14 Enter the **larger** of line 8 or line 13

Next, enter the **smaller** of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

15 This is your additional child tax credit

Enter this amount on
Form 1040, line 18b;
Form 1040-SR, line 18b; or
Form 1040-NR, line 64.

