

**ATS Test Scenario 6  
Taxpayer: Sarah Williams  
SSN: 400-00-1039**

**Test Scenario 6 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  
1<sup>ST</sup> Dependent Date of Birth = October 19, 2007  
2<sup>nd</sup> Dependent Date of Birth = November 8, 2009**

**Form 2441- Two child care providers:**

**Developing Minds 00-0000041 \$1,300  
777 Sassafras St.  
Tiptop, VA 24630**

**Little People 00-0000042 \$1,500  
888 Sassafras St.  
Tiptop, VA 24630**

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: Sarah  
 Last name: Williams  
 Your social security number: 4 0 0 0 0 1 0 3 9

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: \_\_\_\_\_  
 Last name: \_\_\_\_\_  
 Spouse's social security number: \_\_\_\_\_

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. 222 White Road  
 Apt. no. \_\_\_\_\_  
 Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. Tiptop, VA 24630  
 If more than four dependents, see inst. and  here ▶

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
Sammantha Williams		4 0 0 0 0 1 0 5 7	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sammy Williams		4 0 0 0 0 1 0 5 8	son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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.

Joint return? See instructions. Keep a copy for your records.	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, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

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

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

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	
<b>11</b>	<b>a</b> Tax (see inst) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Other taxes. Attach Schedule 4	<b>14</b>	
<b>15</b>	Total tax. Add lines 13 and 14	<b>15</b>	
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch 8812 <b>c</b> Form 8863	<b>17</b>	
	Add any amount from Schedule 5	<b>17</b>	
<b>18</b>	Add lines 16 and 17. These are your total payments	<b>18</b>	
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	
<b>20a</b>	<b>b</b> Routing number <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>20a</b>	<b>d</b> Account number		
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>	

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

<b>Additional Income</b>	<b>1-9b</b>	Reserved		<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes		<b>10</b>	
	<b>11</b>	Alimony received		<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ		<b>12</b>	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		<b>13</b>	
	<b>14</b>	Other gains or (losses). Attach Form 4797		<b>14</b>	
	<b>15a</b>	Reserved		<b>15b</b>	
	<b>16a</b>	Reserved		<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>17</b>	
	<b>18</b>	Farm income or (loss). Attach Schedule F		<b>18</b>	
	<b>19</b>	Unemployment compensation		<b>19</b>	
	<b>20a</b>	Reserved		<b>20b</b>	
	<b>21</b>	Other income. List type and amount ▶		<b>21</b>	
	<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23		<b>22</b>	
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889	<b>25</b>		
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>		
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>		
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings	<b>30</b>		
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ▶	<b>31a</b>		
	<b>32</b>	IRA deduction	<b>32</b>	1,300	
	<b>33</b>	Student loan interest deduction	<b>33</b>		
	<b>34</b>	Reserved	<b>34</b>		
	<b>35</b>	Reserved	<b>35</b>		
	<b>36</b>	Add lines 23 through 35	<b>36</b>		

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

**SCHEDULE 3  
(Form 1040)**

**Nonrefundable Credits**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **03**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number


<b>Nonrefundable Credits</b>	<b>48</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>48</b>		
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>49</b>		
	<b>50</b>	Education credits from Form 8863, line 19 . . . . .	<b>50</b>		
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>51</b>		
	<b>52</b>	Reserved . . . . .	<b>52</b>		
	<b>53</b>	Residential energy credit. Attach Form 5695 . . . . .	<b>53</b>		
	<b>54</b>	Other credits from Form <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . .	<b>54</b>		
	<b>55</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	<b>55</b>		

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

DRAFT AS OF  
July 31, 2018  
DO NOT FILE

<b>a</b> Employee's social security number 400-00-1039		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
<b>b</b> Employer identification number (EIN) 00-0000029				<b>1</b> Wages, tips, other compensation 31,960		<b>2</b> Federal income tax withheld 3,123				
<b>c</b> Employer's name, address, and ZIP code  Wells Fargo 4800 Milestone Drive Alexandria, VA 22311				<b>3</b> Social security wages 31,960		<b>4</b> Social security tax withheld 1,982				
				<b>5</b> Medicare wages and tips 31,960		<b>6</b> Medicare tax withheld 463				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b> Verification code		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial      Last name      Suff.  Sarah Williams 222 White Road Tiptop, VA 24630				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12				
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
						<b>12d</b>				
<b>f</b> Employee's address and ZIP code										
<b>15</b> State      Employer's state ID number VA      00-0000003		<b>16</b> State wages, tips, etc. 31,960		<b>17</b> State income tax 2,200		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

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

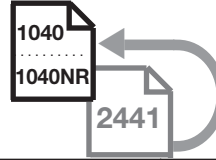
2018

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 or Form 1040NR.



# 2018

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

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 Sassafrass Street Tiptop, VA 24630	00-0000041	1,300
	Little People	888 Sassafrass Street Tiptop, VA 24630	00-0000042	1,500

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 4 (Form 1040), line 60a; or Form 1040NR, 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.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
Sammantha	Williams	400-00-1057	1,300
Sammy	Williams	400-00-1058	1,500

<b>3</b>	Add the amounts in column (c) of line 2. <b>Don't</b> 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 . . . . .	<b>3</b>																																								
<b>4</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>																																								
<b>5</b>	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>																																								
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																																								
<b>7</b>	Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 . . . . .	<b>7</b>																																								
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .																																							
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<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions . . . . .	<b>9</b>																																								
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . .	<b>10</b>																																								
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 . . . . .	<b>11</b>																																								

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2018. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> 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 . . . . .	<b>12</b>		
<b>13</b> Enter the amount, if any, you carried over from 2017 and used in 2018 during the grace period. See instructions . . . . .	<b>13</b>		
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2019. See instructions . . . . .	<b>14</b>	(	)
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2018 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>		
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>		
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• 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).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>		
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>		
<b>25</b> <b>Excluded benefits.</b> 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- . . . . .	<b>25</b>		
<b>26</b> <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 1; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 1; or Form 1040NR, line 8, enter "DCB" . . . . .	<b>26</b>		

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

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> Add lines 24 and 25 . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop.</b> You can't take the credit. <b>Exception.</b> If you paid 2017 expenses in 2018, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>		



**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](http://www.irs.gov/Form8862) for instructions and the latest information.

Name(s) shown on return  
 Sarah Williams

Your social security number  
 400-00-1039

You must complete Form 8862 and attach it to your tax return if both of the following apply.

- ✓ Your EIC, CTC/ACTC/ODC, or AOTC was previously reduced or disallowed and you received a letter saying you had to complete and attach Form 8862 the next time you claim the credit(s).
- ✓ You now want to claim the EIC, CTC/ACTC/ODC, or AOTC 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 apply to the credit(s) you are claiming and complete the part(s) that match the box(es) you marked.
- |   |  |  |
|---|--|--|
| <b>Earned Income Credit</b><br>(Complete Part II)<br><input type="checkbox"/> | <b>Child Tax Credit/Additional Child Tax Credit/Credit for Other Dependents</b><br>(Complete Part III)<br><input type="checkbox"/> | <b>American Opportunity Tax Credit</b><br>(Complete Part IV)<br><input type="checkbox"/> |
|---|--|--|

**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.

<b>Child 1</b> date of birth (MM/DD) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	<b>Child 1</b> date of death (MM/DD) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
<b>Child 2</b> date of birth (MM/DD) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	<b>Child 2</b> date of death (MM/DD) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
<b>Child 3</b> date of birth (MM/DD) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	<b>Child 3</b> 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. 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. 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 Condition AOTC been claimed for this 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.

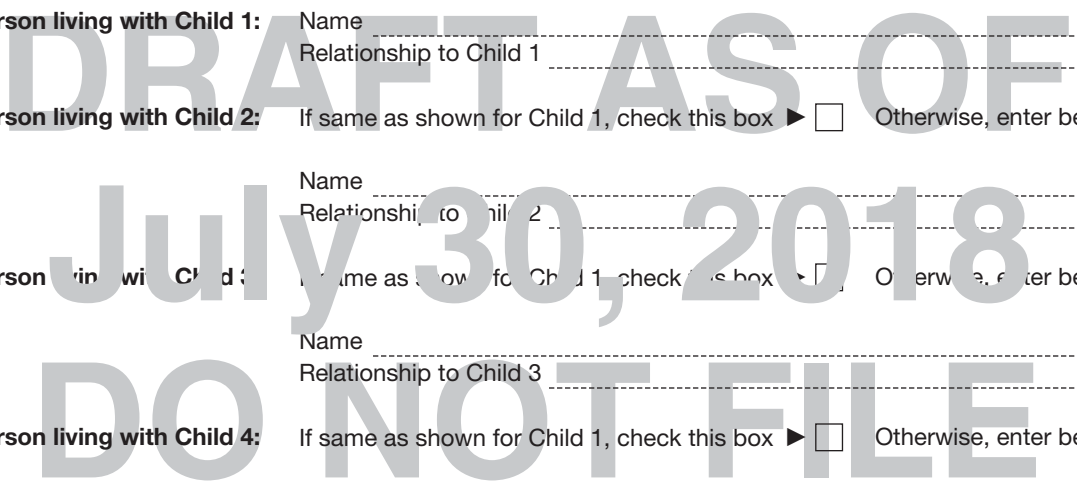
Name \_\_\_\_\_  
Relationship to Child 3 \_\_\_\_\_

**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.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

**2018**  
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.

DRAFT AS OF August 9, 2018 DO NOT FILE

**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, line 7. If you're filing Form 2555, 2555-EZ, 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, <b>stop</b> ; 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: <ul style="list-style-type: none"> <li>• Equal to or more than line 5, enter 1.000 on line 6</li> <li>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)</li> </ul>	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> 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	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. 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: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, 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: <ul style="list-style-type: none"> <li>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)</li> </ul>	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19	

Name(s) shown on return Sarah Williams	Your social security number 400   00   1039
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**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.

<b>20</b> Student name (as shown on page 1 of your tax return) Sarah Williams	<b>21</b> Student social security number (as shown on page 1 of your tax return) 400   00   1039
--	---

<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution Virginia State University	<b>b.</b> Name of second educational institution (if any)
<b>(1)</b> 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 Tip Top, VA 24630	<b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(2)</b> Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>(3)</b> Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _ _ _ - _ _ _ _ _	<b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution. _ _ _ - _ _ _ _ _

**23** Has the Hope Scholarship Credit or American opportunity credit or the former Hope Scholarship Credit been claimed for this student for any 4 tax years before 2018?  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 2018 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 2018? 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 2018, 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**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>
<b>30</b> 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 . . . . .	<b>30</b>

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>
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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

**2018**

► To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.

Attachment Sequence No. **70**

► Go to [www.irs.gov/Form8867](http://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 this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC <input type="checkbox"/>	CTC/ ACTC/ODC <input type="checkbox"/>	AOTC <input type="checkbox"/>	HOH <input type="checkbox"/>
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
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, 1040SS, 1040PR, or 1040NR 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"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"><li>• Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li><li>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.</li></ul>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
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"/> Yes <input checked="" type="checkbox"/> No			
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you 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"/> Yes <input type="checkbox"/> No			
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 of the credit(s) . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
List those documents, if any, that you relied on. _____ _____ _____				
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 of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
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"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
a Did you complete the required recertification Form 8862? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A			

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</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 type="checkbox"/> Yes <input type="checkbox"/> No			
<b>c</b> 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"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A			

**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.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>10</b> 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"/> Yes <input type="checkbox"/> No		
<b>11</b> 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"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
<b>12</b> 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"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>13</b> Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>14</b> 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"/> Yes <input type="checkbox"/> No

**Part VI Eligibility Certification**

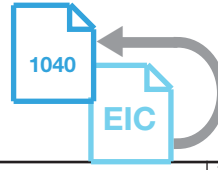
- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
  - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
  - 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 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 eligibility for the credit(s) and/or HOH filing status;
    - 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 questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

<b>15</b> 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"/> Yes <input type="checkbox"/> No
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**SCHEDULE EIC**  
**(Form 1040)**

**Earned Income Credit**  
Qualifying Child Information



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 only if you have a qualifying child.**
- ▶ **Go to [www.irs.gov/ScheduleEIC](http://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, line 17a, 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**

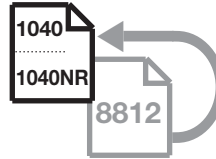
**Child 2**

**Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	Sammantha	Williams	Sammy	Williams		
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 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			
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>0</u> <u>7</u> <i>If born after 1999 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 1999 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 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2018?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	daughter		son			
<b>6 Number of months child lived with you in the United States during 2018</b>  • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, 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)**

**Additional Child Tax Credit**



OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/Schedule8812](http://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 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

<b>1</b>	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: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). <b>1040NR filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).				<b>1</b>	903
<b>2</b>	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49 . . . . .				<b>2</b>	
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit . . . . .				<b>3</b>	
<b>4</b>	Number of qualifying children under 17 with the required social security number: _____ X \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit . . . . .				<b>4</b>	
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4 . . . . .				<b>5</b>	
<b>6a</b>	Earned income (see separate instructions) . . . . .	<b>6a</b>				
<b>b</b>	Nontaxable combat pay (see separate instructions) . . . . .	<b>6b</b>				
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result . . . . .			<b>7</b>		
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 4, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> 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.				<b>8</b>	

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	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 separate instructions . . . . .				<b>9</b>	
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.				<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .				<b>11</b>	
<b>12</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.				<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .				<b>13</b>	
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.				<b>14</b>	

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit . . . . .				<b>15</b>	
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**1040**  
**1040NR** ← Enter this amount on Form 1040, line 17b, or Form 1040NR, line 64.