Grade: 77%

Instructions | Form 1040 | Schedule 3 | Child Tax Credit Worksheet | Schedule 8812 | Form 2441 | Schedule EIC | ∨

Instructions

Comprehensive Problem 7-2A

Steve Jackson (birthdate December 13, 1966) is a single taxpayer living at 3215 Pacific Dr., Apt. B, Pacific Beach, CA 92109. His Social Security number is 465-88-9415. In 2019, Steve's earnings and income tax withholding as laundry attendant of a local hotel are:

Earnings from the Ocean View Hotel	$21,900
Federal income tax withheld	219
State income tax withheld	100

Steve has a daughter, Janet, from a previous marriage. Janet is 11 years old (Social Security number 654-12-6543). Steve provides all Janet's support. Also living with Steve is his younger brother, Michael (Social Security number 667-21-8998). Michael, age 47, is unable to care for himself due to a disability. On a reasonably regular basis, Steve has a care giver come to the house to help with Michael. He uses a company called HomeAid, 456 La Jolla Dr., San Diego, CA 92182 (EIN 17-9876543). Steve made payments of $1,000 to HomeAid in 2019. Janet receives free after-school care provided by the local school district.

Required:

Complete Steve's federal tax return for 2019. Use Form 1040, Schedule 3, Form 2441, Child Tax Credit Worksheet, Form 8812, EITC Worksheet A, and Schedule EIC.

- Make realistic assumptions about any missing data.
- Steve had health care coverage for the entire year. He does not want to make a contribution to the presidential election campaign.
- Enter all amounts as positive numbers.
- If an amount box does not require an entry or the answer is zero, enter "0".
- If required round any dollar amount to the nearest dollar.

Department of the Treasury–Internal Revenue Service   (99)

1040 U.S. Individual Income Tax Return   2019   OMB No. 1545-0074 | IRS Use Only

Filing Status Head of household (with qualifying person) (HOH) ✓

Your first name and middle initial	Last name	Your social security number
Steve	Jackson	465-88-9415

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 P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign**
3215 Pacific Drive	B	Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. None ✓
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Pacific Beach, CA 92109		

Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction   Someone can claim: None ✓

Age/Blindness   You: None ✓
Spouse: None ✓

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
Janet	Jackson	654-12-6543	Daughter	Yes ✓	No ✓
Michael	Jackson	667-21-8998	Brother	No ✓	Yes ✓
				☐	☐
				☐	☐

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

1	Wages, salaries, tips, etc. Attach Form(s) W-2					**1**	21,900 ✓
2a	Tax-exempt interest .	**2a**		**b**	Taxable interest. Attach Sch. B if required	**2b**	
3a	Qualified dividends . . .	**3a**		**b**	Ordinary dividends. Attach Sch. B if required	**3b**	
4a	IRA distributions	**4a**		**b**	Taxable amount	**4b**	
c	Pensions and annuities	**4c**		**d**	Taxable amount	**4d**	
5a	Social security benefits	**5a**		**b**	Taxable amount	**5b**	
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**	21,900 ✓
8a	Adjustments to income from Schedule 1, line 22					**8a**	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** . . . . ▶					**8b**	21,900 ✓

- $18,350
- If you checked any box under Standard Deduction, see instructions.

b	Subtract line 8a from line 7b. This is your **adjusted gross income** . . . . ▶			**8b**	21,900 ✓
9	Standard deduction or itemized deductions (from Schedule A)	**9**	18,350 ✓		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	**10**			
11a	Add lines 9 and 10			**11a**	18,350 ✓
b	**Taxable income.** Subtract line 11a from line 8b			**11b**	3,550 ✓

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 11320B   Form **1040** (2019)

12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	**12a**	353 X		
b	Add Schedule 2, line 3, and line 12a and enter the total . . . . ▶			**12b**	353 X
13a	Child tax credit or credit for other dependents	**13a**	43 X		
b	Add Schedule 3, line 7, and line 13a and enter the total . . . . ▶			**13b**	353 X
14	Subtract line 13b from line 12b. If zero or less, enter -0-			**14**	0 ✓
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**	0 ✓
17	Federal income tax withheld from Forms W-2 and 1099			**17**	219 ✓

- If you have a

18 Other payments and refundable credits: . . . .

	17	Federal income tax withheld from Forms W-2 and 1099	17	219	✓
• If you have a qualifying child, attach Sch. EIC.	18	Other payments and refundable credits:			
		a Earned income credit (EIC)	18a	3,071 X	
• If you have nontaxable combat pay, see instructions.		b Additional child tax credit. Attach Schedule 8812	18b	2,910 X	
		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** . . . . ►	18e	5,981 X	
	19	Add lines 17 and 18e. These are your **total payments** . . . . ►	19	6,200 X	
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	6,200 X	
	21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here ►	21a	6,200 X	
Direct deposit?	► b	Routing number [ ] ► c Type: ☐ Checking ☐ Savings			
See instructions.	► 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		

Do you want to allow another person (other than your paid preparer) to discuss this return with [ ] **Yes.** Complete below.

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	Your social security number
Steve Jackson	465-88-9415

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	310 ✓
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credit. Attach Form 5695	5	
6	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	310 ✓

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	

2019 Child Tax Credit and Credit for Other Dependents
Worksheet—Line 13a

CAUTION

1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2019, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the "child tax credit" box in column (4) of the *Dependents* section on Form 1040 or 1040-SR for each qualifying child.

2. If you don't have a qualifying child, you can't claim the child tax credit; but you may be able to claim the credit for other dependents for that child. see Step 3 under *Who Qualifies as Your Dependent*.

3. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.

4. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.

5. Do **not** use this worksheet, but use Pub. 972 instead, if:
   a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*;
   b. You are excluding income from Puerto Rico; or
   c. You are filing Form 2555 or 4563.
   *If applicable.

Part 1

1.	Number of qualifying children under age 17 with the required social security number: __1__ ✓ × $2,000. Enter the result.	1	2,000 ✓
2.	Number of other dependents, including qualifying children		

Part 1

1.	Number of qualifying children under age 17 with the required social security number: __1__ ✓ × $2,000. Enter the result.	1	2,000 ✓
2.	Number of other dependents, including qualifying children without the required social security number. __1__ ✓ × $500. Enter the result.	2	500 ✓

Caution. Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

3.	Add lines 1 and 2.	3	2,500 ✓

4.	Enter the amount from Form 1040 or 1040-SR, line 8b.	4	21,900 ✓

5. Enter the amount shown below for your filing status.

• Married filing jointly — $400,000 • All other filing statuses — $200,000	5	200,000 ✓

6. Is the amount on line 4 more than the amount on line 5?
No ✓

No. Leave line 6 blank. Enter -0- on line 7, and go to line 8.	6	

Yes. Subtract line 5 from line 4.

6. Is the amount on line 4 more than the amount on line 5?

   No ✓

   No. Leave line 6 blank. Enter -0- on line 7, and go to line 8.

6	

   Yes. Subtract line 5 from line 4.
   If the result isn't a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.

7. Multiply the amount on line 6 by 5% (0.05). Enter the result.

7	0 ✓

8. Is the amount on line 3 more than the amount on line 7?

   Yes ✓

   No. (STOP)

   You can't take the child tax credit on Form 1040 or 1040-SR, line 13a. You also can't take the additional child tax credit on Form 1040 or 1040-SR, line 18b. Complete the rest of your Form 1040 or 1040-SR.

   Yes. Subtract line 7 from line 3. Enter the result.
   Go to Part 2.

8	2,500 ✓

2019 Child Tax Credit and Credit for Other Dependents
Worksheet—*Continued*

Keep for Your Records

Before you begin Part 2:   ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

Part 2

9. Enter the amount from Form 1040 or 1040-SR, line 12b.

9	353 X

10. Add any amounts from:

    Schedule 3, line 1
    Schedule 3, line 2 +   310 ✓
    Schedule 3, line 3 +
    Schedule 3, line 4 +
    Form 5695, line 30* +
    Form 8910, line 15* +
    Form 8936, line 23 +
    Schedule R, line 22 +

    Enter the total.

10	310 ✓

11. Are the amounts on lines 9 and 10 the same?

    No ✓

Yes.

You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

No. Subtract line 10 from line 9.

11	43 X

12. Is the amount on line 8 more than the amount on line 11?

Yes ✓

Yes. Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is your child tax is more than zero. See the **TIP** below.

No. Enter the amount from line 8.

} **This is your child tax credit for other dependents.**

12	43 X

Enter this amount on Form 1040 or 1040-SR, line 13a

TIP

You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, if you answered "Yes" on line 11 **or** line 12 above.

• First, complete your Form 1040 or 1040-SR through line 18a (also complete Schedule 3, line 11).

• Then, use Schedule 8812 to figure any additional child tax credit.

SCHEDULE 8812

(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

OMB No. 1545-0074

2019

Attachment
Sequence No. 47

Name(s) shown on return
Steve Jackson

Your social security number
465-88-9415

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 Form 1040 or 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).	**1**	2,500 ✓
2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49	**2**	43 X
3	Subtract line 2 from line 1. If zero, **stop here**; you cannot claim this credit	**3**	2,457 X
4	Number of qualifying children under 17 with the required social security number: ___1___ ✓ X $1,400. Enter the result. If zero, stop here; you cannot claim this credit	**4**	1,400 ✓

$1,400.

Enter the result. If zero, stop here; you cannot claim this credit . . . . | 4 | 1,400 ✓

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 . . . . | 5 | 1,400 ✓

6a   Earned income (see instructions) . . . . | 6a | 21,900 ✓

b   Nontaxable combat pay (see instructions) | 6b |

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 | 7 | 19,400 ✓

8   Multiply the amount on line 7 by 15% (0.15) and enter the result . . . . | 8 | 2,910 ✓

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

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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 . . . . | 9 |

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. } | 10 |

  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 . . . . | 11 |

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. | 12 |

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

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

  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** . . . . | 15 | 2,910 X

Enter this amount on

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to *www.irs.gov/Form2441* for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. 21

Name(s) shown on return

Steve Jackson

Your social security number

465-83-9415

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)
	HomeAid	456 La Jolla Dr. San Diego, CA 92182	17-9876543	1,000 ✓

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

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.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2019 for the person listed in column (a)
First	Last		
Michael	Jackson	667-21-8998	1,000 ✓

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	1,000 ✓
4	Enter your **earned income**. See instructions	4	21,900 ✓
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	21,900 ✓
6	Enter the **smallest** of line 3, 4, or 5	6	1,000 ✓
7	Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 . . . . **7** 21,900 ✓		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7		

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

| | | 7 | 21,900 ✓ |

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

| 8 | X | 0.31 ✓ |

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

| | | 9 | 310 ✓ |

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . .

| | | 10 | 973 X |

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 | 310 ✓ |

For Paperwork Reduction Act Notice, see your tax return instructions.   Cat. No. 11862M   Form **2441** (2019)

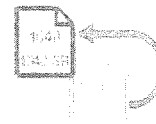## SCHEDULE EIC
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ Complete and attach to Form 1040 or 1040-SR only if you **have a qualifying child.**

▶ Go to *www.irs.gov/ScheduleEIC* for the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **43**

Name(s) shown on return
Steve Jackson

Your social security number
465-88-9415

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	
1 Child's name	First name	Last name	First name	Last name	First name	Last name

Qualifying Child
Information

		Child 1		Child 2		Child 3	
1	**Child's name** If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Janet ✓	Last name Jackson ✓	First name Michael ✓	Last name Jackson ✓	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.	654-12 6543 ✓		667-21-8998 ✓			
3	**Child's year of birth**	Year 2008 ✓ If born after 1999 and the child is younger than you (or your		Year 1972 ✓ If born after 1999 and the child is younger than you (or your		Year _____ If born after 2000 and the child is younger than you (or your spouse	

		Yes.	No.	Yes.	No.	Yes.	No.
	end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 6	Go to line 4b	Go to line 5	Go to line 4b	Go to line 6	Go to line 4b
b	Was the child permanently and totally disabled during any part of 2019?	☐ **Yes.** Go to line 5	☐ **No.** The child is not a qualifying child.	☐ **Yes.** Go to line 5	☐ **No.** The child is not a qualifying child.	☐ **Yes.** Go to line 5	☐ **No.** The child is not a qualifying child.
5	**Child's relationship to you** (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	Daughter ✓		Brother ✓			
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."	12 ✓ months *Do not enter more than 12 months.*		12 ✓ months *Do not enter more than 12 months*		*Do not enter more than 12 months.*	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13339M Schedule EIC (Form 1040 or 1040-SR) 2019

Worksheet A — 2019 EIC—Line 18a

Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5.

   | 1 | 21,900 | ✓ |

   Salaries X

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

   | 2 | 3,071 | X |

   ⬡STOP If line 2 is zero, You can't take the credit.
   Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18a.

3. Enter the amount from Form 1040 or 1040-SR, line 8b.

   | 3 | 21,900 | ✓ |

   Adjusted gross income ✓

4. Are the amounts on lines 3 and 1 the same?

   Yes ✓

   Yes. Skip line 5; enter the amount from line 2 on line 6.

   No. Go to line 5.

No. Go to line 5.

5. If you have:

   - No qualifying children, is the amount on line 3 less than $8,650 ($14,450 if married filing jointly)?

   - 1 or more qualifying children, is the amount on line 3 less than $19,050 ($24,850 if married filing jointly)?

   ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

   ☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter

   the credit here.

   | 5 | | |

   Look at the amounts on lines 5 and 2.

   Then, enter the **smaller** amount on line 6.

Part 2

Filers Who Answered "No" on Line 4

Part 3

Your Earned Income Credit

6. **This is your earned income credit.**

   | 6 | 3,071 | X |

   Enter this amount on Form 1040 or 1040-SR, line 18a.

   Reminder—

   ✓ If you have a qualifying child, complete and attach Schedule EIC.