

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

Your first name and initial: Cesar  
 Last name: Practica  
 Your social security number: 5 5 5 | 5 5 | 0 0 2

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  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien  
 Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions. 456 Any St  
 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. Dallas TX 75201  
 If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
Andres	Practica	5 5 5   5 5   0 0 2 2	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here**

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <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 Miguel Estudiante	Preparer's signature	PTIN P12346478	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶ Miguel Income Tax		Phone no. (123)456-7890		
Firm's address ▶ 852 More St Dallas TX 75201				

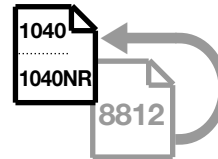
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**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>	79241
<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>2b</b>	Taxable interest
<b>3a</b>	Qualified dividends	<b>3a</b>	<b>3b</b>	Ordinary dividends
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	<b>4b</b>	Taxable amount
<b>5a</b>	Social security benefits	<b>5a</b>	<b>5b</b>	Taxable amount
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	0	<b>6</b>	79241
<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>	79241
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>8</b>	18000
<b>9</b>	Qualified business income deduction (see instructions)		<b>9</b>	0
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		<b>10</b>	61241
<b>11</b>	<b>a</b> Tax (see inst.) <u>8018</u> (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>	8018
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		<b>12</b>	2000
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <u>2000</u> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>		<b>13</b>	6018
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-		<b>14</b>	0
<b>14</b>	Other taxes. Attach Schedule 4		<b>15</b>	6018
<b>15</b>	Total tax. Add lines 13 and 14		<b>16</b>	14060
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099		<b>17</b>	0
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <u>0</u> <b>b</b> Sch. 8812 <u>0</u> <b>c</b> Form 8863 <u>0</u>		<b>18</b>	14060
	<b>Add</b> any amount from Schedule 5 <u>0</u>		<b>19</b>	8042
<b>18</b>	Add lines 16 and 17. These are your total payments		<b>20a</b>	8042
<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>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>			
<b>b</b>	Routing number <u>1 1 1 0 0 0 0 2 5</u> <b>c</b> Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings			
<b>d</b>	Account number <u>5 2 0 1 4 5 3 1 5 6 7</u>			
<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>	0
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>		0

**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  
Cesar Practica

Your social security number  
555-55-0002

**Part I All Filers**

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

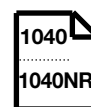
<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (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>	2000
<b>2</b>	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49 . . . . .			<b>2</b>	2000
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit . . . . .			<b>3</b>	0
<b>4</b>	Number of qualifying children under 17 with the required social security number: <u>1</u> X \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit . . . . . <b>TIP:</b> 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.			<b>4</b>	1400
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4 . . . . .			<b>5</b>	0
<b>6a</b>	Earned income (see separate instructions) . . . . .	<b>6a</b>	79241		
<b>b</b>	Nontaxable combat pay (see separate instructions) . . . . .	<b>6b</b>	0		
<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>	76741		
<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 checked="" 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>	11511

**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>	0		
<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>	0		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	0		
<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>	0		
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>			0
<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>			0

**Part III Additional Child Tax Credit**

<b>15</b>	<b>This is your additional child tax credit . . . . .</b>	<b>15</b>	0		
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Enter this amount on  
Form 1040, line 17b, or  
Form 1040NR, line 64.

**Paid Preparer's Due Diligence Checklist**  
*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, 1040NR, 1040SS, or 1040PR.**  
**▶ Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return <b>Cesar Practica</b>	Taxpayer identification number <b>5 5 5 - 5 5 - 0 0 0 2</b>
Enter preparer's name and PTIN <b>Miguel Estudiante</b> <span style="float:right;">P 1 2 3 4 6 4 7 8</span>	

**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	CTC/ ACTC/ODC	AOTC	HOH
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>1</b> Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>2</b> 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 checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>			
<b>3</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>4</b> 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"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>			
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>b</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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>5</b> 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) . . . . . List those documents, if any, that you relied on. <u>Social security cards, identification</u> _____ _____	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>6</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>7</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>			
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> <b>N/A</b>			
<b>8</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> <b>N/A</b>			

**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 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 checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input 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 checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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## Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

▶ **Attach to taxpayer's Form 1040, 1040A, 1040EZ, 1040NR, or Form 1041.**  
 ▶ **Go to [www.irs.gov/Form8948](http://www.irs.gov/Form8948) for instructions and the latest information.**

Attachment  
 Sequence No. **173**

Name(s) on tax return Cesar Practica	Tax year of return 2018	Taxpayer's identifying number 555-55-0002
Preparer's name Miguel Estudiante		Preparer Tax Identification Number (PTIN) P12346478

**Three out of four taxpayers now use IRS e-file. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for details on using IRS e-file. The benefits of electronic filing include the following.**

- Faster refunds
- Secure transmissions
- E-payment options
- More accurate returns
- Easier filing method
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

- 1  Taxpayer chose to file this return on paper.
  
- 2  The preparer received a waiver from the requirement to electronically file the tax return.  
 Waiver Reference Number \_\_\_\_\_ Approval Letter Date \_\_\_\_\_
  
- 3  The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.
  
- 4  This return was rejected by IRS *e-file* and the reject condition could not be resolved.  
 Reject code: \_\_\_\_\_ Number of attempts to resolve reject: \_\_\_\_\_
  
- 5  The preparer's e-file software package does not support Form \_\_\_\_\_ or Schedule \_\_\_\_\_ attached to this return.
  
- 6 Check the box that applies and provide additional information if requested.
  - a  The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.
  - b  The preparer is ineligible to participate in IRS *e-file*.
  - c  Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

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<b>a</b> Employee's social security number 5 5 5 - 5 5 - 0 0 0 2		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) 1 2 3 4 5 6 7 8 9 MARK				<b>1</b> Wages, tips, other compensation 79241		<b>2</b> Federal income tax withheld 14060	
<b>c</b> Employer's name, address, and ZIP code Market st floor 4  450 Hackensack A Bradenton AR 34207				<b>3</b> Social security wages 79241		<b>4</b> Social security tax withheld 4913	
				<b>5</b> Medicare wages and tips 79241		<b>6</b> Medicare tax withheld 1149	
				<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 Cesar		Last name Practica		Suff.		<b>11</b> Nonqualified plans	
456 Any St DALLAS TX 75201				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12a</b> See instructions for box 12	
				<b>14</b> Other		<b>12b</b>	
						<b>12c</b>	
						<b>12d</b>	
<b>f</b> Employee's address and ZIP code							
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc. 0		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.	
		0		0		<b>19</b> Local income tax 0	
						<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.



## CTC and Carryovers Worksheet

Name Cesar Practica  
 SSN 555 - 55 - 0002

### Child Tax Credit (CTC)

1A)	\$2000 x <u>1</u>	Number of qualifying children	<u>2000</u>
1B)	\$500 x <u>0</u>	Number of other dependents, including qualifying children without the required social security number	<u>0</u>
1C)	Add lines 1A and 1B.		<u>2000</u>
2)	Modified AGI		<u>79241</u>
3)	Modified AGI limitation		<u>200000</u>
4)	Subtract Line 3 from Line 2, If zero enter zero		<u>0</u>
5)	Round to nearest \$1000		<u>0</u>
6)	Multiply the amount on line 5 by 5% (0.05).		<u>0</u>
7)	Maximum Child tax credit Subtract Line 6 from Line 1C, You cannot take the credit if zero		<u>2000</u>
8)	Amount from Form 1040 Line 11, Form 1040NR line 45		<u>8018</u>
9)	Add the amounts from Form 1040 Schedule 3 Line 48 to Line 51, Form 1040NR line 42 to Line 49 Plus credits from Form 5695 line 30, Form 8910 line 15, Form 8936 line 23, schedule R Line 22		<u>0</u>
10)	Taxable earned income		<u>79241</u>
11)	Limit of earned income		<u>11511</u>
12)	Amount from Form W2 box 6 , box 4 , box 12, codes A B M N + RRTA 1+ Form 1040 Line (27 +58) Form 1040NR Line (27 +56)		<u>6062</u>
13)	Earned Income Credit / Excess RRTA / FICA Tax		<u>0</u>
14)	Subtract line 13 from line 12		<u>6062</u>
15)	Enter the larger of Line 11 or line 14		<u>11511</u>
16)	Enter the smaller of line 15 or number of children on Line 1A*1400		<u>1400</u>
17)	Subtract line 16 from line 7		<u>600</u>
18)	Total of Residential credit , Mortgage Interest credit , Adoption credit, District of Columbia first time homebuyer credit		<u>0</u>
19)	Add lines 18 and line 9		<u>0</u>
20)	Subtract line 19 from line 8		<u>8018</u>
21)	Child Tax credit Enter smaller of line 7 or line 20		<u>2000</u>