

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

Your first name and middle initial <b>JAMES M</b>	Last name <b>GANT</b>	Your social security number <b>XXX-XX-1234</b>
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. <b>901 MEMORIAL DR</b>		Apt. no.	<b>Presidential Election Campaign</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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>RICHMOND</b>		State <b>VA</b>	
Foreign country name		Foreign province/state/county	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

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

**Age/Blindness** **You:**  Were born before January 2, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	<b>BENJAMIN M GANT</b>	<b>XXX-XX-4567</b>	<b>SON</b>	<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"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	23500
	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>	502
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	<b>3b</b>	
	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>	<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>		<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .		<b>8</b>	
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶		<b>9</b>	24002
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . . ▶		<b>11</b>	24002
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	18800	
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	200	
	<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>	19000	
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>		
<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>	19000		
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>	5002		

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>	503
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	503
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	503
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	503
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	0
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	1800
<b>b</b>	Form(s) 1099	<b>25b</b>	73
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	1873
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	
<b>27a</b>	Earned income credit (EIC) Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	2898
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	1400
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	1400
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	5698
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	7571
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	7571
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	7571
Direct deposit? See instructions.	<b>b</b> Routing number <u>X X X X X 0 5 4 9</u> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number <u>X X X X X 6 7 8 9</u>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

If you have a qualifying child, attach Sch. EIC.

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

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

Your signature	Date 12/15/21	Your occupation LANDSCAPER	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 your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (804) 555-0033 Email address \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date 12/15/21	PTIN S12345678	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
PRACTICE LAB	15 PRACTICE LAB WAY WASHINGTON DC 20005			202-202-2022
Firm's EIN				-

QNA

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

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

▶ Attach to Form 1040 or 1040-SR.

**2021**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

JAMES GANT

XXX-XX-1234

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)		
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11	2	
<b>3</b>	Multiply line 2 by 7.5% (0.075)		
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		

**Taxes You Paid**

<b>5</b>	State and local taxes.		
<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	952
<b>b</b>	State and local real estate taxes (see instructions)	5b	
<b>c</b>	State and local personal property taxes	5c	
<b>d</b>	Add lines 5a through 5c	5d	952
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	952
<b>6</b>	Other taxes. List type and amount ▶	6	
<b>7</b>	Add lines 5e and 6	7	952

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited (see instructions).

<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
<b>b</b>	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	8c	
<b>d</b>	Mortgage insurance premiums (see instructions)	8d	
<b>e</b>	Add lines 8a through 8d	8e	
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions.	9	
<b>10</b>	Add lines 8e and 9	10	

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	200
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.	12	
<b>13</b>	Carryover from prior year	13	
<b>14</b>	Add lines 11 through 13	14	200

**Casualty and Theft Losses**

<b>15</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
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**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount ▶	16	
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**Total Itemized Deductions**

<b>17</b>	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a	17	1152
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE B**  
**(Form 1040)**

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

► Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
► Attach to Form 1040 or 1040-SR.

Name(s) shown on return

JAMES GANT

Your social security number

XXX-XX-1234

**Part I**  
**Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►  
 CHEROKEE BANK
- 2 Add the amounts on line 1 . . . . .
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b . . . . .

		Amount
1		502
2		502
3		
4		502

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Part II**  
**Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer ►
- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b . . . . .

		Amount
5		
6		

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III**

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Foreign Accounts and Trusts**

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

- 7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .
- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

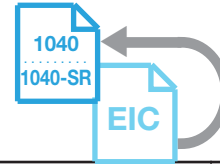
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2021

**SCHEDULE EIC**  
**(Form 1040)**

**Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**

Name(s) shown on return

JAMES GANT

Your social security number

XXX-XX-1234

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here

**Before you begin:**

- See the instructions for Form 1040, lines 27a, 27b, and 27c, 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 your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

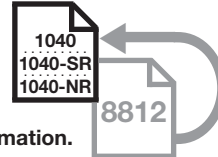
**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<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.	First name Last name BENJAMIN GANT	First name Last name	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021. If your child was born and died in 2021 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.	XXX-XX-4567		
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>1</u> <u>1</u> <i>If born after 2002 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 2002 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 2002 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 2021, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <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 2021?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <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.)	SON		
<b>6 Number of months child lived with you in the United States during 2021</b>  • If the child lived with you for more than half of 2021 but less than 7 months, enter "7." • If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

**SCHEDULE 8812**  
**(Form 1040)**

**Credits for Qualifying Children and Other Dependents**



OMB No. 1545-0074

**2021**

Attachment Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

JAMES GANT

Your social security number

XXX-XX-1234

**Part I-A Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		<b>1</b>	24002
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>		
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c		<b>2d</b>	
<b>3</b>	Add lines 1 and 2d		<b>3</b>	24002
<b>4a</b>	Number of qualifying children under age 18 with the required social security number	<b>4a</b>	1	
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021	<b>4b</b>		
<b>c</b>	Subtract line 4b from line 4a	<b>4c</b>	1	
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0-		<b>5</b>	3000
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	<b>6</b>		
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
<b>7</b>	Multiply line 6 by \$500		<b>7</b>	
<b>8</b>	Add lines 5 and 7		<b>8</b>	3000
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }		<b>9</b>	200000
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.		<b>10</b>	
<b>11</b>	Multiply line 10 by 5% (0.05)		<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-		<b>12</b>	3000
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) have a principal place of abode in the United States for more than half of 2021 <input type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>			

**Part I-B Filers Who Check a Box on Line 13**

**Caution:** If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

<b>14a</b>	Enter the smaller of line 7 or line 12	<b>14a</b>	
<b>b</b>	Subtract line 14a from line 12	<b>14b</b>	
<b>c</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b>	<b>14c</b>	
<b>d</b>	Enter the smaller of line 14a or line 14c	<b>14d</b>	
<b>e</b>	Add lines 14b and 14d	<b>14e</b>	
<b>f</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	<b>14f</b>	
<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
<b>g</b>	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	<b>14g</b>	
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14h</b>	
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14i</b>	

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

Schedule 8812 (Form 1040) 2021

QNA

**Part I-C Filers Who Do Not Check a Box on Line 13**

**Caution:** If you checked a box on line 13, do not complete Part I-C.

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>15a</b>	503
<b>b</b>	Enter the smaller of line 12 or line 15a . . . . . Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. <b>1.</b> You are not filing Form 2555. <b>2.</b> Line 4a is more than zero. <b>3.</b> Line 12 is more than line 15a.	<b>15b</b>	503
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .	<b>15c</b>	1400
<b>d</b>	Add lines 15b and 15c . . . . .	<b>15d</b>	1903
<b>e</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line . . . . . <b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>15e</b>	
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . .	<b>15f</b>	1903
<b>g</b>	Enter the smaller of line 15b or line 15f. <b>This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR.</b> . . . . .	<b>15g</b>	503
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15h</b>	1400

**Part II-A Additional Child Tax Credit (use only if completing Part I-C)**

**Caution:** If you file Form 2555, **stop here** and enter -0- on line 15c; you cannot claim the additional child tax credit.

**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

<b>16a</b>	Subtract line 15b from line 12. If zero, <b>stop here</b> and enter -0- on line 15c; you cannot claim this credit . . . . .	<b>16a</b>	2497
<b>b</b>	Number of qualifying children under 18 with the required social security number: <u>1</u> x \$1,400. Enter the result. If zero, <b>stop here</b> and enter -0- on line 15c; 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 4a.	<b>16b</b>	1400
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	1400
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	23500
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	21000
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,200 or more? <input checked="" type="checkbox"/> <b>No.</b> If line 20 is zero, <b>stop here</b> and enter -0- on line 15c; you cannot claim this credit. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	3150

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

<b>21</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 instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. } . . . . .	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	Enter this amount on line 15c . . . . .	<b>27</b>	1400
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**Part III Additional Tax** (use only if line 14g or line 15f is zero)

<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>	
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>	
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>	
<b>30</b>	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line . . . . . <b>Caution:</b> If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>30</b>	
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>	
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>	
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>	
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>	
<b>36</b>	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	<b>36</b>	
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>	
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>	
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19</b> . . . . .	<b>40</b>	



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### Line 5 Worksheet

1. Multiply Schedule 8812, line 4b, by \$3,600	1.	4375
2. Multiply Schedule 8812, line 4c, by \$3,000	2.	1000
3. Add line 1 and line 2	3.	
4. Multiply Schedule 8812, line 4a, by \$2,000	4.	
5. Subtract line 4 from line 3	5.	112500
6. Enter the amount shown below for your filing status	6.	
• Married filing jointly — \$12,500		
• Qualifying widow(er) — \$2,500		
• Head of household — \$4,375		
• All other filing statuses — \$6,250		
7. Enter the smaller of line 5 or line 6	7.	
8. Enter the amount shown below for your filing status	8.	3000
• Married filing jointly or Qualifying widow(er) — \$150,000		
• Head of household — \$112,500		
• All other filing statuses — \$75,000		
9. Subtract line 8 from Schedule 8812, line 3	9.	
• If zero or less, enter -0-		
• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000		
For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.		
10. Multiply line 9 by 5% (0.05)	10.	
11. Enter the smaller of line 7 or line 10	11.	
12. Subtract line 11 from line 3. Enter on Schedule 8812, line 5	12.	

### Line 6

Add the number of boxes checked under “credit for other dependents” in column (4) of the *Dependents* section on Form 1040 or 1040-SR and enter the result on line 6.



You cannot check both the child tax credit box and the credit for other dependents box for the same person.

### Line 13

#### Box A

Check box “A” if you (or your spouse if filing jointly) have a principal place of abode in the United States for more than one-half of 2021. This means your main home was in the 50 states or the District of Columbia for more than one-half of 2021. Your main home can be any location where you regularly live. Your main home may be your house, apartment, mobile home, shelter, temporary lodging, or other location and doesn’t need to be the same physical location throughout the tax year. You don’t need a permanent address. See [Box B](#), later, if you are a bona fide resident of Puerto Rico.

If you are temporarily away from your main home because of illness, education, business, or vacation, you are generally treated as living in your main home.

**Military personnel stationed outside the United States.** U.S. military personnel stationed outside the United States on extended active duty are considered to have a main home in the United States for purposes of claiming a child tax credit.

#### Box B

Check box “B” if you (or your spouse if filing jointly) are a bona fide resident of Puerto Rico. Generally, you are a bona fide resident of Puerto Rico if, during 2021, you:

- Meet the presence test,
- Do not have a tax home outside of Puerto Rico, and
- Do not have a closer connection to the United States or to a foreign country than to Puerto Rico.

For more information on bona fide residence, see Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions.

If you check either box A or box B, then go to the instructions for Part I-B. If you cannot check either box A or box B, then go to the instructions for Part I-C.

### Part I-B — Filers Who Check a Box on Line 13 (RCTC/ODC)



If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

Only filers who check a box on line 13 should complete this part. Do not complete Parts I-C, II-A, II-B, or II-C. If you enter -0- on line 14g, also complete Part III; otherwise, do not complete Part III.

### Line 14c

If line 14a is zero, enter -0-; otherwise, enter the amount from [Credit Limit Worksheet A](#). If you enter -0-, you are not claiming ODC and do not need to use Credit Limit Worksheet A for Part I-B.

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### Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1	
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2. Add the following amounts (if applicable) from:

- Schedule 3, line 1 . . . . . + \_\_\_\_\_
- Schedule 3, line 2 . . . . . + \_\_\_\_\_
- Schedule 3, line 3 . . . . . + \_\_\_\_\_
- Schedule 3, line 4 . . . . . + \_\_\_\_\_
- Schedule 3, line 61 . . . . . + \_\_\_\_\_
- Form 5695, line 30 . . . . . + \_\_\_\_\_
- Form 8910, line 15 . . . . . + \_\_\_\_\_
- Form 8936, line 23 . . . . . + \_\_\_\_\_
- Schedule R, line 22 . . . . . + \_\_\_\_\_

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Enter the total.

2	
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3. Subtract line 2 from line 1.

3	
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Complete the Credit Limit Worksheet B only if you meet all of the following.

- 1. You are completing Part I–C of Schedule 8812.
- 2. You are claiming one or more of the following credits.
  - a. Mortgage interest credit, Form 8396.
  - b. Adoption credit, Form 8839.
  - c. Residential energy efficient property credit, Form 5695, Part I.
  - d. District of Columbia first-time homebuyer credit, Form 8859.
- 3. You are not filing Form 2555.
- 4. Line 4a of Schedule 8812 is more than zero.

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4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4	
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5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 14c or line 15a, whichever applies.

5	
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### Line 14f

Enter the amount of advance child tax credit payments you received for 2021 as reported in box 1 on your Letter 6419.

### Married Filing Jointly

If you are married filing jointly, add the amount reported in box 1 on your Letter 6419 and your spouse's Letter 6419 and enter the total on line 14f.

**Example 4.** In 2020, Roger filed as single with 2 qualifying chil-


vance child tax credit payments of \$1,500 based on 1 qualifying child. Both Roger and Tiffany received Letter 6419. Roger's letter reports advance child tax credit payments of \$3,000 in box 1 and 2 qualifying children in box 2. Tiffany's letter reports advance child tax credit payments of \$1,500 in box 1 and 1 qualifying child in box 2. Roger and Tiffany were married in 2021 and file as married filing jointly on their 2021 tax return. Roger and Tiffany will add the amounts from box 1 of their Letters 6419 and enter \$4,500 (\$3,000 + \$1,500) on line 14f.

**Example 5.** In 2020, John and Susan filed as married filing jointly with 4 qualifying children. In 2021, John and Susan received ad-

# Recovery Rebate Credit Worksheet—Line 30

**Before you begin:** ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.  
 ✓ If you received Notice 1444-C, have it available.


Don't include on line 13 any amount you received but later returned to the IRS.  
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.  
 **No.** Go to line 2.  
 **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.

2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?  
 **Yes.** Go to line 6.  
 **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.

3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
 **Yes.** Your credit is not limited. Go to line 6.  
 **No.** Go to line 4.

4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?  
 **Yes.** Your credit is limited. Go to line 6.  
 **No.** Go to line 5.


5. Do you have any dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?  
 **Yes.** Enter zero on line 6 and go to line 7.  
 **No.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.

6. Enter:  
 • \$1,400 if single, head of household, married filing separately, or qualifying widow(er),  
 • \$1,400 if married filing jointly and you answered "Yes" to question 4, or  
 • \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3 ..... **6.** 1400

7. Multiply \$1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number ..... **7.** 1400

8. Add lines 6 and 7 ..... **8.** 2800

9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?  
 • Single or Married filing separately—\$75,000  
 • Married filing jointly or qualifying widow(er)—\$150,000  
 • Head of household—\$112,500  
 **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10 ..... **9.** 24002  
 **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.

10. Is line 9 more than the amount shown below for your filing status?  
 • Single or married filing separately—\$80,000  
 • Married filing jointly or qualifying widow(er)—\$160,000  
 • Head of household—\$120,000  
 **Yes.**  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.  
 **No.** Subtract line 9 from the amount shown above for your filing status. .... **10.** \_\_\_\_\_

11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).  
 • Single or married filing separately—\$5,000  
 • Married filing jointly or qualifying widow(er)—\$10,000  
 • Head of household—\$7,500 ..... **11.** \_\_\_\_\_

12. Multiply line 8 by line 11 ..... **12.** 2800

13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here ..... **13.** 1400

14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR ..... **14.** 1400