

**1040-NR ATS Test Scenario 1**  
**Taxpayer: Sam Grape**  
**SSN: 123-00-1111**

**Test Scenario 1 includes the following forms:**

- **Form 1040-NR**
- **Form W-2**
- **Form 8888**
- **Schedule 8812**

**Additional Information:**

- **Nonresident alien, using the simplified refund method.**
- **Taxpayer signed the return using a self-select signature pin method.**
- **Dependent Date of Birth is March 13, 2007.**
- **Assume that the taxpayer is not eligible for Additional Child Tax Credit.**

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

**Filing Status**  
 Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust  
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 \_\_\_\_\_  
 Check only one box.

Your first name and middle initial: **Sam**    Last name: **Grape**    Your identifying number (see instructions): **123 00 1111**

Home address (number and street). If you have a P.O. box, see instructions.  
**4752 Lomax Boulevard**    Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below.  
**Budapest**    State \_\_\_\_\_    ZIP code \_\_\_\_\_

Foreign country name: **Hungary**    Foreign province/state/county \_\_\_\_\_    Foreign postal code: **6000**


**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)     Yes     No

| (1) First name | Last name | (2) Dependent's identifying number | (3) Relationship to you | (4) Check the box if qualifies for (see inst.): |                             |
|----------------|-----------|------------------------------------|-------------------------|---|-----------------------------|
|                |           |                                    |                         | Child tax credit                                | Credit for other dependents |
| Philip         | Grape     | 123-00-6666                        | 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"/>    |

If more than four dependents, see instructions and check here

|   |   |            |                              |
|---|---|------------|------------------------------|
| <b>Income Effectively Connected With U.S. Trade or Business</b> | <b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)   |            | <b>1a</b>                    |
|   | <b>b</b> Household employee wages not reported on Form(s) W-2   |            | <b>1b</b>                    |
|   | <b>c</b> Tip income not reported on line 1a (see instructions)  |            | <b>1c</b>                    |
|   | <b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)  |            | <b>1d</b>                    |
|   | <b>e</b> Taxable dependent care benefits from Form 2441, line 26  |            | <b>1e</b>                    |
|   | <b>f</b> Employer-provided adoption benefits from Form 8839, line 29  |            | <b>1f</b>                    |
|   | <b>g</b> Wages from Form 8919, line 6   |            | <b>1g</b>                    |
|   | <b>h</b> Other earned income (see instructions)   |            | <b>1h</b>                    |
|   | <b>i</b> Reserved for future use  | <b>1i</b>  |                              |
|   | <b>j</b> Reserved for future use  |            | <b>1j</b>                    |
|   | <b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)   | <b>1k</b>  |                              |
|   | <b>z</b> Add lines 1a through 1h  |            | <b>1z</b>                    |
|   | <b>2a</b> Tax-exempt interest   | <b>2a</b>  | <b>2b</b> Taxable interest   |
|   | <b>3a</b> Qualified dividends   |            | <b>3b</b> Ordinary dividends |
|   | <b>4a</b> IRA distributions   |            | <b>4b</b> Taxable amount     |
|   | <b>5a</b> Pensions and annuities  |            | <b>5b</b> Taxable amount     |
|   | <b>6</b> Reserved for future use  |            | <b>6</b>                     |
|   | <b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>                |            | <b>7</b>                     |
|   | <b>8</b> Other income from Schedule 1 (Form 1040), line 10  |            | <b>8</b>                     |
|   | <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>   |            | <b>9</b>                     |
|   | <b>10</b> Adjustments to income:  |            |                              |
|   | <b>a</b> From Schedule 1 (Form 1040), line 26   | <b>10a</b> |                              |
|   | <b>b</b> Reserved for future use  | <b>10b</b> |                              |
|   | <b>c</b> Reserved for future use  | <b>10c</b> |                              |
|   | <b>d</b> Enter the amount from line 10a. These are your <b>total adjustments to income</b>  |            | <b>10d</b>                   |
|   | <b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>  |            | <b>11</b>                    |
|   | <b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) |            | <b>12</b>                    |
|   | <b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A  | <b>13a</b> |                              |
|   | <b>b</b> Exemptions for estates and trusts only (see instructions)  | <b>13b</b> |                              |
|   | <b>c</b> Add lines 13a and 13b  |            | <b>13c</b>                   |
|   | <b>14</b> Add lines 12 and 13c  |            | <b>14</b>                    |
|   | <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>   |            | <b>15</b>                    |

|                             |  |   |   |  |                                 |
|-----------------------------|--|---|---|--|---------------------------------|
| <b>Tax and Credits</b>      | <b>16</b>  | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>                                      | <b>16</b>   |  |                                 |
|                             | <b>17</b>  | Amount from Schedule 2 (Form 1040), line 3  | <b>17</b>   |  |                                 |
|                             | <b>18</b>  | Add lines 16 and 17   | <b>18</b>   |  |                                 |
|                             | <b>19</b>  | Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)  | <b>19</b>   |  |                                 |
|                             | <b>20</b>  | Amount from Schedule 3 (Form 1040), line 8  | <b>20</b>   |  |                                 |
|                             | <b>21</b>  | Add lines 19 and 20   | <b>21</b>   |  |                                 |
|                             | <b>22</b>  | Subtract line 21 from line 18. If zero or less, enter -0-   | <b>22</b>   |  |                                 |
|                             | <b>23a</b>   | Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15   | <b>23a</b>  | <b>23d</b>   |                                 |
|                             |  | <b>b</b> Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21   | <b>23b</b>  |  |                                 |
|                             |  | <b>c</b> Transportation tax (see instructions)  | <b>23c</b>  |  |                                 |
|                             |  | <b>d</b> Add lines 23a through 23c  |   | <b>23d</b>   |                                 |
|                             |  | <b>24</b> Add lines 22 and 23d. This is your <b>total tax</b>   |   | <b>24</b>  |                                 |
|                             | <b>Payments</b>  | <b>25</b>   | Federal income tax withheld from:                               |  |                                 |
|                             |  | <b>a</b>  | Form(s) W-2   | <b>25a</b>   |                                 |
|                             |  | <b>b</b>  | Form(s) 1099  | <b>25b</b>   |                                 |
|                             |  | <b>c</b>  | Other forms (see instructions)                                  | <b>25c</b>   |                                 |
|                             |  | <b>d</b>  | Add lines 25a through 25c                                       | <b>25d</b>   |                                 |
|                             |  | <b>e</b>  | Form(s) 8805  | <b>25e</b>   |                                 |
|                             |  | <b>f</b>  | Form(s) 8288-A  | <b>25f</b>   |                                 |
|                             |  | <b>g</b>  | Form(s) 1042-S  | <b>25g</b>   |                                 |
|                             |  | <b>26</b>   | 2022 estimated tax payments and amount applied from 2021 return | <b>26</b>  |                                 |
|                             |  | <b>27</b>   | Reserved for future use   | <b>27</b>  |                                 |
|                             | <b>28</b>  | Additional child tax credit from Schedule 8812 (Form 1040)  | <b>28</b>   |  |                                 |
|                             | <b>29</b>  | Credit for amount paid with Form 1040-C   | <b>29</b>   |  |                                 |
| <b>30</b>                   | Reserved for future use  | <b>30</b>   |   |  |                                 |
| <b>31</b>                   | Amount from Schedule 3 (Form 1040), line 15  | <b>31</b>   |   |  |                                 |
|                             | <b>32</b> Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b>  | <b>32</b>   |   |  |                                 |
|                             | <b>33</b> Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>   | <b>33</b>   |   |  |                                 |
| <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>   |  |                                 |
|                             | <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>  |  |                                 |
|                             | <b>b</b>   | Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings   |   |  |                                 |
|                             | <b>d</b>   | Account number <input type="text"/>   |   |  |                                 |
|                             | <b>e</b>   | If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.  |   |  |                                 |
|                             | <b>36</b> Amount of line 34 you want <b>applied to your 2023 estimated tax</b>   | <b>36</b>   |   |  |                                 |
| <b>Amount You Owe</b>       | <b>37</b>  | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | <b>37</b>   |  |                                 |
|                             | <b>38</b>  | Estimated tax penalty (see instructions)  | <b>38</b>   |  |                                 |
| <b>Third Party Designee</b> | Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>  |   |   |  |                                 |
|                             | Designee's name <input type="text"/>   | Phone no. <input type="text"/>  | Personal identification number (PIN) <input type="text"/>       |  |                                 |
| <b>Sign Here</b>            | 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<br><i>Sam Grape</i>   | Date<br>3/4/2023  | Your occupation<br><input type="text"/>                         | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |                                 |
|                             | Phone no. <input type="text"/>   | Email address <input type="text"/>  |   |  |                                 |
|                             | <b>Paid Preparer Use Only</b>  | Preparer's name <input type="text"/>  | Preparer's signature <input type="text"/>                       | Date <input type="text"/>  | PTIN <input type="text"/>       |
|                             | Firm's name <input type="text"/>   | Firm's address <input type="text"/>   |   | Phone no. <input type="text"/>   | Firm's EIN <input type="text"/> |

|   |                            |   |                                   |  |                                   |   |  |   |  |
|---|----------------------------|---|-----------------------------------|--|-----------------------------------|---|--|---|--|
|   |                            | <b>a</b> Employee's social security number<br>123-00-1111 |                                   | Safe, accurate,<br>FAST! Use                       |                                   |    |  | Visit the IRS website at<br>www.irs.gov/efile |  |
| <b>b</b> Employer identification number (EIN)<br>00-0000055   |                            |   |                                   | <b>1</b> Wages, tips, other compensation<br>33,650 |                                   | <b>2</b> Federal income tax withheld<br>4,750   |  |   |  |
| <b>c</b> Employer's name, address, and ZIP code<br><br>Amazon<br>3154 Test Street<br>Cincinnati, OH 45219 |                            |   |                                   | <b>3</b> Social security wages<br>33,650           |                                   | <b>4</b> Social security tax withheld<br>2,086  |  |   |  |
|   |                            |   |                                   | <b>5</b> Medicare wages and tips<br>33,650         |                                   | <b>6</b> Medicare tax withheld<br>488   |  |   |  |
|   |                            |   |                                   | <b>7</b> Social security tips                      |                                   | <b>8</b> Allocated tips   |  |   |  |
| <b>d</b> Control number   |                            |   |                                   | <b>9</b>   |                                   | <b>10</b> Dependent care benefits   |  |   |  |
| <b>e</b> Employee's first name and initial  |                            | Last name   |                                   | Suff.  |                                   | <b>11</b> Nonqualified plans  |  | <b>12a</b> See instructions for box 12        |  |
| Sam Grape<br>4752 Lomax Boulevard<br>Budapest, Hungary 6000   |                            |   |                                   |  |                                   | <b>13</b> Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |  | <b>12b</b>                                    |  |
|   |                            |   |                                   |  |                                   | <b>14</b> Other   |  | <b>12c</b>                                    |  |
|   |                            |   |                                   |  |                                   |   |  | <b>12d</b>                                    |  |
| <b>f</b> Employee's address and ZIP code  |                            |   |                                   |  |                                   |   |  |   |  |
| <b>15</b> State   | Employer's state ID number |   | <b>16</b> State wages, tips, etc. | <b>17</b> State income tax                         | <b>18</b> Local wages, tips, etc. | <b>19</b> Local income tax  |  | <b>20</b> Locality name                       |  |
|   |                            |   |                                   |  |                                   |   |  |   |  |

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

2022

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.

# Allocation of Refund (Including Savings Bond Purchases)

(Rev. November 2022)

Go to [www.irs.gov/Form8888](http://www.irs.gov/Form8888) for the latest information.

For calendar year  
20 22

Department of the Treasury  
Internal Revenue Service

Attach to your income tax return.

Attachment  
Sequence No. **56**

Name(s) shown on return

Your social security number

Sam Grape

123-00-1111

### Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

|           |  |           |  |
|-----------|--|-----------|--|
| <b>1a</b> | Amount to be deposited in first account (see instructions)   | <b>1a</b> | 200  |
| <b>b</b>  | Routing number <input type="text" value="024567891"/> <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |           |  |
| <b>d</b>  | Account number <input type="text" value="11111111111111111111"/>   |           |  |
| <b>2a</b> | Amount to be deposited in second account   | <b>2a</b> |  |
| <b>b</b>  | Routing number <input type="text" value="221277735"/> <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings |           |  |
| <b>d</b>  | Account number <input type="text" value="22222222222222222222"/>   |           |  |
| <b>3a</b> | Amount to be deposited in third account  | <b>3a</b> |  |
| <b>b</b>  | Routing number <input type="text" value=""/>   | <b>c</b>  | <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| <b>d</b>  | Account number <input type="text" value=""/>   |           |  |

### Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

**CAUTION** If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

|           |   |           |                               |
|-----------|---|-----------|-------------------------------|
| <b>4</b>  | Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)                                      | <b>4</b>  |                               |
| <b>5a</b> | Amount to be used to buy bonds for yourself, your spouse, or someone else   | <b>5a</b> |                               |
| <b>b</b>  | Enter the owner's name (First then Last) for the bond registration  |           | <input type="text" value=""/> |
| <b>c</b>  | If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here. |           | <input type="checkbox"/>      |
| <b>6a</b> | Amount to be used to buy bonds for yourself, your spouse, or someone else   | <b>6a</b> |                               |
| <b>b</b>  | Enter the owner's name (First then Last) for the bond registration  |           | <input type="text" value=""/> |
| <b>c</b>  | If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here. |           | <input type="checkbox"/>      |

### Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

|          |                                |          |  |
|----------|--------------------------------|----------|--|
| <b>7</b> | Amount to be refunded by check | <b>7</b> |  |
|----------|--------------------------------|----------|--|

### Part IV Total Allocation of Refund

|          |   |          |  |
|----------|---|----------|--|
| <b>8</b> | Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return | <b>8</b> |  |
|----------|---|----------|--|

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment  
Sequence No. **47**

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Sam Grape

Your social security number

123-00-1111

**Part I 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>  |       |
| <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>  |       |
| <b>4</b>  | Number of qualifying children under age 17 with the required social security number  | <b>4</b>  | 1     |
| <b>5</b>  | Multiply line 4 by \$2,000   | <b>5</b>  | 2,000 |
| <b>6</b>  | Number of other dependents, including any qualifying children who are not under age 17 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 4. |  |           |       |
| <b>7</b>  | Multiply line 6 by \$500   | <b>7</b>  |       |
| <b>8</b>  | Add lines 5 and 7  | <b>8</b>  |       |
| <b>9</b>  | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Married filing jointly—\$400,000</li> <li>• All other filing statuses—\$200,000</li> </ul>  | <b>9</b>  |       |
| <b>10</b>   | Subtract line 9 from line 3.<br><ul style="list-style-type: none"> <li>• If zero or less, enter -0-.</li> <li>• 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.</li> </ul>  | <b>10</b> |       |
| <b>11</b>   | Multiply line 10 by 5% (0.05)  | <b>11</b> |       |
| <b>12</b>   | Is the amount on line 8 more than the amount on line 11?<br><input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result. | <b>12</b> |       |
| <b>13</b>   | Enter the amount from the <b>Credit Limit Worksheet A</b>  | <b>13</b> | 4,000 |
| <b>14</b>   | Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b>  | <b>14</b> |       |

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

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

|            |  |            |                          |
|------------|--|------------|--------------------------|
| <b>15</b>  | Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .  |            | <input type="checkbox"/> |
| <b>16a</b> | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .   | <b>16a</b> |                          |
| <b>b</b>   | Number of qualifying children under 17 with the required social security number: _____ x \$1,500.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .  | <b>16b</b> |                          |
|            | <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.  |            |                          |
| <b>17</b>  | Enter the <b>smaller</b> of line 16a or line 16b . . . . .   | <b>17</b>  |                          |
| <b>18a</b> | Earned income (see instructions) . . . . .   | <b>18a</b> |                          |
| <b>b</b>   | Nontaxable combat pay (see instructions) . . . . .   | <b>18b</b> |                          |
| <b>19</b>  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .   | <b>19</b>  |                          |
| <b>20</b>  | Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .<br><b>Next.</b> On line 16b, is the amount \$4,500 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><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>  |                          |

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

|           |  |           |  |
|-----------|--|-----------|--|
| <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 27, and Schedule 3 (Form 1040), line 11. }<br><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 . . . . .<br><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> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . . | <b>27</b> |  |
|-----------|--|-----------|--|