

TAX YEAR: 2019

PROCESS DATE: 12/13/2019

CLIENT : 257-00-4321 WHITNEY M REFUND

BIRTH DATE : 03/01/1978 Age:41

ADDRESS : 4175 SPRING ST
: EVANS GA 30809

PREPARER : 0

Phone #1: (706) 868-0985

PREPARER FEE :

Phone #2: (706) 868-2985

ELECTRONIC :

Phone #3: -

TOTAL FEES :

STATUS : 4

FED TYPE: Regular Tax

ST TYPE : Regular Tax

EFFECTIVE RATE: 0.00%

E-MAIL : WHITNEYREFUND@YAHOO.COM

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
JEREMY D REFUND	05/03/2012	7	364-00-5654	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040

SCHEDULE 3 (NONREFUNDABLE CREDITS)

FORM W-2

SCHEDULE EIC (EARNED INCOME CREDIT)

FORM 2441 (CHILD CARE CREDIT)

FORM 8812 (ADDITIONAL CHILD TAX CREDIT)

FORM 8867 (DUE DILIGENCE CHECKLIST)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	4
TOTAL INCOME	26263
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	26263
DEDUCTIONS	18350
EXEMPTIONS	0
TAXABLE INCOME	7913
TAX	793
CREDITS	793
PAYMENTS	4032
REFUND	4032
AMOUNT DUE	0
EARNED INCOME CREDIT	2368

CLIENT : WHITNEY REFUND

257-00-4321

PREPARER : 0 DATE : 12/13/2019

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T	RCS	26263	264	1628	381	564 GA
		TOTALS.....	26263	264	1628	381	564

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 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 WHITNEY M		Last name REFUND	Your social security number 257-00-4321
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. 4175 SPRING ST			Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). EVANS, GA 30809			Presidential Election Campaign 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. ☐ You ☐ Spouse
Foreign country name		Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ► ☐			

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, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
JEREMY D	REFUND	364-00-5654	SON	☒	☐
				☐	☐
				☐	☐
				☐	☐

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	26263
2a Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required	2b
3a Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b
4a IRA distributions	4a	b Taxable amount	4b
c Pensions and annuities	4c	d Taxable amount	4d
5a Social security benefits	5a	b Taxable amount	5b
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here			6
7a Other income from Schedule 1, line 9			7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b 26263
8a Adjustments to income from Schedule 1, line 22			8a
b Subtract line 8a from line 7b. This is your adjusted gross income			8b 26263
9 Standard deduction or itemized deductions (from Schedule A)	9	18350	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
11a Add lines 9 and 10			11a 18350
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b 7913

12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	12a	793																					
b	Add Schedule 2, line 3, and line 12a and enter the total			12b 793																				
13a	Child tax credit or credit for other dependents	13a																						
b	Add Schedule 3, line 7, and line 13a and enter the total			13b 793																				
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 0																				
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 0																				
16	Add lines 14 and 15. This is your total tax			16 0																				
17	Federal income tax withheld from Forms W-2 and 1099			17 264																				
18	Other payments and refundable credits:																							
a	Earned income credit (EIC)	18a	2368																					
b	Additional child tax credit. Attach Schedule 8812	18b	1400																					
c	American opportunity credit from Form 8863, line 8	18c																						
d	Schedule 3, line 14	18d																						
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e 3768																				
19	Add lines 17 and 18e. These are your total payments			19 4032																				
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20 4032																				
	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ☐			21a 4032																				
	b Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: ☐ Checking ☐ Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
	d Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X					
	22 Amount of line 20 you want applied to your 2020 estimated tax	22																						
Amount You Owe	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions			23																				
	24 Estimated tax penalty (see instructions)	24																						

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Direct deposit?
See instructions.

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) 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	Your occupation LIBRARIAN	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (706) 868-0985 Email address WHITNEYREFUND@YAHOO.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name	Phone no.		Firm's EIN	
Firm's address				

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2019)

QNA

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

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

WHITNEY REFUND

Your social security number

257-00-4321

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	793
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credit. Attach Form 5695	5	
6	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	793

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	

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

Schedule 3 (Form 1040 or 1040-SR) 2019

QNA

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

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

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.1040
1040-SR
1040-NR

2441

OMB No. 1545-0074

2019Attachment
Sequence No. **21**

Name(s) shown on return

WHITNEY REFUND

Your social security number

257-00-4321You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐**Part I Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
SUNSHINE HOUSE	521 FURYS FERRY RD EVANS GA 30809	58-9632100	3800

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, line 59a.**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2019 for the person listed in column (a)
First	Last		
JEREMY	REFUND	364-00-5654	3800

3 Add the amounts in column (c) of line 2. **Don't** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . .**3** 3000**4** Enter your **earned income**. See instructions . . .**4** 26263**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . .**5** 26263**6** Enter the **smallest** of line 3, 4, or 5 . . .**6** 3000**7** Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 . . .**7** 26263**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0—15,000 .35

15,000—17,000 .34

17,000—19,000 .33

19,000—21,000 .32

21,000—23,000 .31

23,000—25,000 .30

25,000—27,000 .29

27,000—29,000 .28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000—31,000 .27

31,000—33,000 .26

33,000—35,000 .25

35,000—37,000 .24

37,000—39,000 .23

39,000—41,000 .22

41,000—43,000 .21

43,000—No limit .20

8 X .29**9** Multiply line 6 by the decimal amount on line 8. If you paid 2018 expenses in 2019, see the instructions . . .**9** 870**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . .**10** 793**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040 or 1040-SR), line 2; or Form 1040-NR, line 47 . . .**11** 793

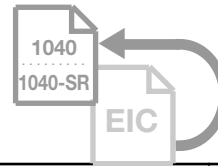
For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2441** (2019)

SCHEDULE EIC
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Earned Income Credit**

Qualifying Child Information

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



OMB No. 1545-0074

2019Attachment
Sequence No. **43**

Name(s) shown on return

WHITNEY REFUND

Your social security number

257-00-4321

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	JEREMY REFUND					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	364-00-5654					
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>1</u> <u>2</u> <i>If born after 2000 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 2000 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 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Go to line 4b.</i>	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Go to line 4b.</i>	☐ Yes. <i>Go to line 5.</i>	☐ No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2019?	☐ Yes. <i>Go to line 5.</i>	☐ No. The child is not a qualifying child.	☐ Yes. <i>Go to line 5.</i>	☐ No. The child is not a qualifying child.	☐ Yes. <i>Go to line 5.</i>	☐ No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON					
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	<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>	

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

QNA

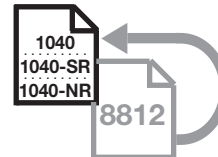
Schedule EIC (Form 1040 or 1040-SR) 2019

SCHEDULE 8812
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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



OMB No. 1545-0074

2019

Attachment
Sequence No. **47**

Name(s) shown on return

WHITNEY REFUND

Your social security number

257-00-4321

Part I All Filers

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

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: 1040 and 1040-SR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a). 1040-NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).	1	2000
2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49	2	
3	Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit	3	2000
4	Number of qualifying children under 17 with the required social security number: <u>1</u> x \$1,400. Enter the result. If zero, stop here; you cannot claim this credit TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	4	1400
5	Enter the smaller of line 3 or line 4	5	1400
6a	Earned income (see instructions) 6a		26263
b	Nontaxable combat pay (see instructions) 6b		
7	Is the amount on line 6a more than \$2,500? ☐ No. Leave line 7 blank and enter -0- on line 8. ☒ Yes. Subtract \$2,500 from the amount on line 6a. Enter the result	7	23763
8	Multiply the amount on line 7 by 15% (0.15) and enter the result Next. On line 4, is the amount \$4,200 or more? ☒ No. If line 8 is zero, stop here; you cannot claim this credit. Otherwise, skip Part II and enter the smaller of line 5 or line 8 on line 15. ☐ Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	8	3564

Part II Certain Filers Who Have Three or More Qualifying Children

9	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	9	
10	1040 and 1040-SR filers: Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8. 1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10	
11	Add lines 9 and 10	11	
12	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11. 1040-NR filers: Enter the amount from Form 1040-NR, line 67.	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
14	Enter the larger of line 8 or line 13 Next, enter the smaller of line 5 or line 14 on line 15.	14	

Part III Additional Child Tax Credit

15	This is your additional child tax credit	15	1400
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Enter this amount on
Form 1040, line 18b;
Form 1040-SR, line 18b; or
Form 1040-NR, 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, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return

WHITNEY M REFUND

Enter preparer's name and PTIN

Taxpayer identification number

257-00-4321**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☒ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☒ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS 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?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously 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.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	☒	☐	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	☐	☐	☒

For Paperwork Reduction Act Notice, see separate instructions.

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

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☒	☐	
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?	☒	☐	
c 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)?	☒	☐	☐

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.)

	Yes	No	N/A
10 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?	☒	☐	
11 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?	☒	☐	☐
12 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?	☒	☐	☐

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

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

	Yes	No
14 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?	☒	☐

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:**

- Interview the taxpayer, ask adequate questions, contemporaneously 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 compute the amount(s) of the credit(s);
- 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;
- Submit Form 8867 in the manner required; **and**
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin:

✓ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, Part II, line 30*; Form 8910, line 15**; Form 8936; or Schedule R.

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

1**2000****Part 1**

1. Number of qualifying children under 17 with the required social security number: _____ × \$2,000. Enter the result.

1

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ × \$500. Enter the result.

2

Caution: 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 1.

2000

3. Add lines 1 and 2

3

26263

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

4

5. **1040 and 1040-SR filers.** Enter the total of any—
• Exclusion of income from Puerto Rico; and
• Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.

5

1040-NR filers. Enter -0-.

26263

6. Add lines 4 and 5. Enter the total.

6

200000

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

- Married filing jointly—\$400,000
• All other filing statuses—\$200,000

X

7

8. Is the amount on line 6 more than the amount on line 7?

☐ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6.

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

8

0

9. Multiply the amount on line 8 by 5% (0.05). Enter the result.

9

10. Is the amount on line 3 more than the amount on line 9?

☐ **No.** 

You cannot take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.

X

2000

☐ **Yes.** Subtract line 9 from line 3. Enter the result.
Go to Part 2 on the next page.

10

QNA

Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Part 2

793

11. Enter the amount from Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45.

11

12. Add the following amounts from:

Form 1040 or 1040-SR	or	Form 1040-NR		793
Schedule 3, line 1		Line 46	+	
Schedule 3, line 2		Line 47	+	
Schedule 3, line 3			+	
Schedule 3, line 4		Line 48	+	
Form 5695, line 30*			+	
Form 8910, line 15**			+	
Form 8936, line 23			+	
Schedule R, line 22			+	

Enter the total.

12

793

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.

**See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.

13. Subtract line 12 from line 11

13

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- ☒ Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

☐ No. Enter -0-.

☐ Yes. If you are filing Form 2555, enter -0-.
Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

14

15. Subtract line 14 from line 13. Enter the result.

15

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

☒ No. Enter the amount from line 10.

☐ Yes. Enter the amount from line 15.
See the TIP below.

This is your child tax credit and credit for other dependents.

16

Enter this amount on
Form 1040, line 13a;
Form 1040-SR, line 13a;
or Form 1040-NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040 or Form 1040-SR through line 18a (also complete Schedule 3, line 11) or Form 1040-NR through line 63 (also complete line 67).
- Then, use Schedule 8812 to figure any additional child tax credit.



Credit Limit Worksheet - Form 2441, Line 10

Complete this worksheet to figure the amount to enter on line 10.

1. Enter the amount from Form 1040, line 11; or Form 1040NR, line 45 1. 793
2. Enter the amount from Schedule 3 (Form 1040), line 48, or Form 1040NR, line 46 2. _____
3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10. But if zero or less, stop; you cannot take the credit 3. 793

Dependent Information:

Name.....: JEREMY D REFUND
SSN.....: 364-00-5654 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Due Diligence Notes:

Paid Preparer's Earned Income Credit Checklist

DO NOT MAIL

Taxpayer name(s) shown on return

WHITNEY M REFUND

Taxpayer's social security number

257-00-4321

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶

2 Is the taxpayer's filing status married filing separately?

☐ Yes ☒ No

▶ If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering

☒ Yes ☐ No

▶ If you checked **"No"** on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?

☐ Yes ☒ No

▶ If you checked **"Yes"** on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2019 ?

☐ Yes ☒ No

▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly?

☐ Yes ☐ No

▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **investment income** more than \$3,400? See the instructions before answering.

☐ Yes ☒ No

▶ If you checked **"Yes"** on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer be a **qualifying child** of another person for 2019 ? If the taxpayer's filing status is married filing jointly, check **"No."** Otherwise, see instructions before answering

☐ Yes ☒ No

▶ If you checked **"Yes"** on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

Part II Taxpayers With a Child

Caution: If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
8 Child's name	JEREMY		
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10 Was the child unmarried at the end of 2019 ? If the child was married at the end of 2019 , see the instructions before answering	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
11 Did the child live with the taxpayer in the United States for over half of 2019 ? See the instructions before answering	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
12 Was the child (at the end of 2019)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering ▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2019 ? See instructions ▶ If you checked "No" on line 15, stop ; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.	☒ Yes ☐ No		
Note: If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).			

EIC Due Diligence Notes
Taxpayer: WHITNEY REFUND

257-00-4321

Due Diligence Information Obtained on 12/13/2019 from TAXPAYER.

EIC Due Diligence Notes:

Answers obtained through client interview.

Worksheet **A**—2018 EIC—Line 17a

Keep for Your Records 

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

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5.

1 26263

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

2 2368

If line 2 is zero,  You can't take the credit. Enter “No” in the space to the left of Form 1040, line 17.

3. Enter the amount from Form 1040, line 7.

3 26263

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

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

☐ **No.** Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than \$8,500 (\$14,200 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$18,700 (\$24,350 if married filing jointly)?

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

☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

5

Part 3

Your Earned Income Credit

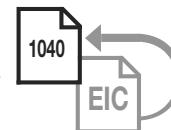
6. This is your earned income credit.

6 2368

Enter this amount on Form 1040, line 17a.

Reminder—

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



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2018.

Worksheet **B**—2018 EIC—Line 17a

Keep for Your Records



Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1
**Self-Employed,
Members of the
Clergy, and
People With
Church Employee
Income Filing
Schedule SE**

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.

c. Combine lines 1a and 1b.

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.

e. Subtract line 1d from 1c.

1a	
+ 1b	
= 1c	
− 1d	
= 1e	

Part 2
**Self-Employed
NOT Required
To File
Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.

c. Combine lines 2a and 2b.

2a	
+ 2b	
= 2c	

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3
**Statutory Employees
Filing Schedule
C or C-EZ**

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.

3	
---	--

Part 4
**All Filers Using
Worksheet B**

Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5.

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**

4a	26263
4b	26263

If line 4b is zero or less,  You can’t take the credit. Enter “No” in the space to the left of Form 1040, line 17.

5. If you have:

- 3 or more qualifying children, is line 4b less than \$49,194 (\$54,884 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$45,802 (\$51,492 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$40,320 (\$46,010 if married filing jointly)?
- ✖ No qualifying children, is line 4b less than \$15,270 (\$20,950 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ **No.**  You can’t take the credit. Enter “No” in the space to the left of Form 1040, line 17.

Worksheet **B**—2018 EIC—Line 17a—Continued

Keep for Your Records

**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b.

6 26263

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7 2368

If line 7 is zero,  You can't take the credit.
Enter "No" in the space to the left of Form 1040, line 17.

8. Enter the amount from Form 1040, line 7.

8 26263

9. Are the amounts on lines 8 and 6 the same?

- ☒ **Yes.** Skip line 10; enter the amount from line 7 on line 11.
- ☐ **No.** Go to line 10.

Part 6**Filers Who Answered "No" on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$8,500 (\$14,200 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$18,700 (\$24,350 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

10

Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

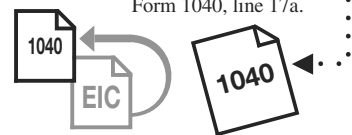
Part 7**Your Earned Income Credit**

11. This is your earned income credit.

11 2368

Reminder—

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



Enter this amount on
Form 1040, line 17a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, *earlier*, to find out if you must file Form 8862 to take the credit for 2018.