Forms 1040, 1040-SR, and 1040-NR

Earned Income Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Before you begin:

- Use this worksheet only if you were sent here from the Line 14 Worksheet earlier in this publication or line 6a of Schedule 8812, Additional Child Tax Credit.
- Disregard community property laws when figuring the amounts to enter on this worksheet.
- If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1. a. Enter the amount from line 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR . . . . . **1a.** _____

b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 6b. This amount should be shown in Form(s) W-2, box 12, with code Q . . . . . **1b.** _____

Next, if you are filing Schedule C, F, or SE, or you received a Schedule K-1 (Form 1065), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.

2. a. Enter any statutory employee income reported on line 1 of Schedule C . . . . . **2a.** _____

b. Enter any net profit or (loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property . . . . . **2b.** _____

c. 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.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amounts exempt from self-employment tax . . . . . **2c.** _____

d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c . . . . . **2d.** _____

e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c . . . . . **2e.** _____

3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop.** Do not complete the rest of this worksheet. Instead, enter -0- on line 3 of the Line 14 Worksheet or line 6a of Schedule 8812, whichever applies . . . . . **3.** _____

4. Enter any amount included on line 1a that is:

a. A scholarship or fellowship grant not reported on Form W-2 . . . . . **4a.** _____

b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR) . . **4b.** _____

c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 1 of Form 1040 or 1040-SR, or line 1a of Form 1040-NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity . . . . . **4c.** _____

d. Enter any amount included on Form 1040 or 1040-SR, line 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 8), unless you choose to include this amount in earned income, in which case enter zero . . . . **4d.** _____

5. Enter the amount from Schedule 1 (Form 1040), line 14 . . . . . **5.** _____

6. Add lines 4a, 4b, 4c, 4d and 5 . . . . . **6.** _____

7. Subtract line 6 from line 3 . . . . . **7.** _____

- If you were sent here from the Line 14 Worksheet, enter this amount on line 3 of that worksheet.
- If you were sent here from Schedule 8812, enter this amount on line 6a of that form.

** If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*