

## Modified Adjusted Gross Income (MAGI) Worksheet - Line 23

**Form 8839**

(Keep for your records)

**2016**

Name(s) as shown on return

Tax ID Number

- Before you begin:**
- If you file Form 1040, complete lines 8a through 21, 23 through 32, and 36 if they apply.
  - If you file Form 1040NR, complete lines 9a through 21, 24 through 32, and 35 if they apply.

1. Enter the amount you would enter on line 7 of Form 1040 or line 8 of Form 1040NR if you could exclude the total amount on Form 8839, line 21 . . . . . **1.** \_\_\_\_\_
2. Enter the amount from Form 8839, line 21 . . . . . **2.** \_\_\_\_\_
3. **Form 1040 filers**, enter the total of lines 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, 20b, and 21. **Form 1040NR filers**, enter the total of lines 9a, 10a, 11 through 15, 16b, 17b, and 18 through 21 . . . . . **3.** \_\_\_\_\_
4. Add lines 1, 2, and 3 . . . . . **4.** \_\_\_\_\_
5. **Form 1040 filers**, enter the total of lines 23 through 32, and any write-in adjustments entered on the dotted line next to line 36. **Form 1040NR filers**, enter the total of lines 24 through 32 and any write-in adjustments entered on the dotted line next to line 35 . . . . . **5.** \_\_\_\_\_
6. Subtract line 5 from line 4 . . . . . **6.** \_\_\_\_\_

**Form 1040 filers**, increase the amount on line 6 of this worksheet by the total of the following amounts. Enter the total on Form 8839, line 23.

- Any amount from **Form 2555**, lines 45 and 50, **Form 2555-EZ**, line 18, and **Form 4563**, line 15, and
- Any exclusion of income from Puerto Rico.

**Form 1040NR filers**, enter on Form 8839, line 23, the amount from line 6 of this worksheet.

### 2016 to 2017 Credit Carryforward Worksheet - Line 13

1. Enter the amount from line 1 of the Credit Limit Worksheet in the 2016 instructions for Form 8839 . . . . . \_\_\_\_\_
2. Enter the amount from line 5 of the Credit Limit Worksheet in the 2016 instructions for Form 8839 . . . . . \_\_\_\_\_
3. Is line 2 smaller than line 1?
  - No.** You have no credit carryforward to 2017.
  - Yes.** Subtract line 2 from line 1. Enter this amount on your 2017 Form 8839, line 13.  
This is your credit carryforward to 2017 . . . . . \_\_\_\_\_