

Modified Adjusted Gross Income (MAGI) Worksheet - Line 23

Form 8839

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

- Before you begin:**
- If you file Form 1040, complete lines 2a through 5b and Schedule 1 (Form 1040), lines 10 through 21, 23 through 32, and 36 if they apply.
 - If you file Form 1040NR, complete lines 9a through 21, 24 through 32, and 34 if they apply.

1. Enter the amount you would enter on line 1 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 2b, 3b, 4b, 5b and Schedule 1 (Form 1040), lines 10 through 14, 17 through 19, and 21.
Form 1040NR filers, enter the total of lines 9a, 10a, 11 through 15, 17b, and 18 through 21. **3.** _____
 4. Add lines 1, 2, and 3 **4.** _____
 5. **Form 1040 filers**, enter the total of Schedule 1 (Form 1040) 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 34 **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.

2018 to 2019 Credit Carryforward Worksheet - Line 13

1. Enter the amount from line 1 of the Credit Limit Worksheet in the 2018 instructions for Form 8839 _____
2. Enter the amount from line 5 of the Credit Limit Worksheet in the 2018 instructions for Form 8839 _____
3. Is line 2 smaller than line 1?
 - No.** You have no credit carryforward to 2019.
 - Yes.** Subtract line 2 from line 1. Enter this amount on your 2019 Form 8839, line 13.
This is your credit carryforward to 2019 _____