

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

**Form 8839**

(Keep for your records)

**2019**

Name(s) as shown on return

Tax ID Number

- Before you begin:**
- If you file Form 1040 or 1040-SR, complete lines 2a through 7b and Schedule 1 (Form 1040 or 1040-SR), lines 1 through 8, 10 through 19, and 22, if they apply.
  - If you file Form 1040-NR, 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 1040-SR or line 8 of Form 1040-NR 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 or 1040-SR filers**, enter the total of lines 2b, 3b, 4b, 4d, 5b, 6 and Schedule 1 (Form 1040 or 1040-SR), lines 1 through 8.  
**Form 1040-NR 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 or 1040-SR filers**, enter the total of Schedule 1 (Form 1040 or 1040-SR) lines 10 through 19, and any write-in adjustments on the dotted line next to line 22.  
**Form 1040-NR 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 or 1040-SR 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 4563**, line 15, and
- Any exclusion of income from Puerto Rico.

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

### 2019 to 2020 Credit Carryforward Worksheet - Line 13

1. Enter the amount from line 1 of the Credit Limit Worksheet in the 2019 instructions for Form 8839 . . . . . \_\_\_\_\_

2. Enter the amount from line 5 of the Credit Limit Worksheet in the 2019 instructions for Form 8839 . . . . . \_\_\_\_\_

3. Is line 2 smaller than line 1?

**No.** You have no credit carryforward to 2020.

**Yes.** Subtract line 2 from line 1. Enter this amount on your 2020 Form 8839, line 13.

This is your credit carryforward to 2020 . . . . . \_\_\_\_\_