

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)		
28a	Enter the amount from line 14f or line 15e, whichever applies	28a
b	Enter the amount from line 14e or line 15d, whichever applies	28b
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30
31	Enter the smaller of line 4a or line 30	31
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32
33	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000 	33
34	Subtract line 33 from line 3. If zero or less, enter -0-	34
35	Enter the amount from line 33	35
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36
37	Multiply line 32 by \$2,000	37
38	Multiply line 37 by line 36	38
39	Subtract line 38 from line 37	39
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40