

Modified Adjusted Gross Income (MAGI) Worksheet - Line 23

Form 8839

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

Before you begin:

- If you file Form 1040 or 1040-SR, complete lines 2a through 9, and Schedule 1.
- If you file Form 1040-NR, complete lines 2a through 5b, 7, and Schedule 1.

1. Enter the amount you would enter on line 1 of Form 1040 or 1040-SR or line 1a of Form 1040-NR reduced by line 10c 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, 5b, 6b, 7, and the amount from Schedule 1 (Form 1040), line 10.
Form 1040-NR filers, enter the total of lines 2b, 3b, 4b, 5b, 7, and the amount from Schedule 1 (Form 1040), line 10 **3.** _____
4. Add lines 1, 2, and 3 **4.** _____
5. **Form 1040 or 1040-SR filers**, enter the total of Schedule 1 (Form 1040), lines 11 through 20, 23, and 25.
Form 1040-NR filers, enter the total of Schedule 1 (Form 1040), lines 11 through 18, 20, 23, and 25 **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.

2021 to 2022 Credit Carryforward Worksheet - Line 13

1. Enter the amount from line 1 of the Credit Limit Worksheet in the 2021 instructions for Form 8839 _____
2. Enter the amount from line 5 of the Credit Limit Worksheet in the 2021 instructions for Form 8839 _____
3. Is line 2 smaller than line 1?
 - No.** You have no credit carryforward to 2022.
 - Yes.** Subtract line 2 from line 1. Enter this amount on your 2022 Form 8839, line 13.
This is your credit carryforward to 2022 _____