


Kissimmee
CITY:


NAME OF AGENCY:
County Commissioner District 3 NAME OF OFFICE OR POSITION HELD OR SOUGHT:

CHECK IF THIS IS A FILING BY A CANDIDATE

## PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2019 or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]


PART B -- ASSETS
HOUSEHOLD GOODS AND PERSONAL EFFECTS:
Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $\$ 1,000$. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is \$
ASSETS INDIVIDUALLY VALUED AT OVER $\$ 1,000$ :
DESCRIPTION OF ASSET (specific description is required - see instructions p.4)
VALUE OF ASSET

PART C - LIABILITIES
LIABILITIES IN EXCESS OF $\$ 1,000$ (See instructions on page 4):
NAME AND ADDRESS OF CREDITOR


## PART D -- INCOME

Identify each separate source and amount of income which exceeded $\$ 1,000$ during the year, including secondary sources of income. Or attach a complete copy of your 2019 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

区 I elect to file a copy of my 2019 federal income tax return and all W2's, schedules, and attachments. [If you check this box and attach a copy of your 2019 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

| NAME OF SOURCE OF INCOME EXCEEDING \$1,000 | ADDRESS OF SOURCE OF INCOME |  |
| :--- | :---: | :---: |
|  |  |  |
|  |  |  |

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:


## PART F - TRAINING

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

## I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

## OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.


SIGNATURE $\sigma$ REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA COUNTY OF


Sworn to (or affirmed) and subscribed before me by means of


If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, $\qquad$ prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature
Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.

## IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

- ERO must obtain and retain completed Form 8879. - Go to www.irs.gov/Form8879 for the latest information.

Internal Revenue Service
Submission Identification Number (SID)


## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowiedge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

## Taxpayer's PIN: check one box only <br> 

I authorize

## ERO firm name

to enter or generate my PIN
signature on my tax year 2019 electronically filed income tax return.
X I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

## Your signature

Date

## Spouse's PIN: check one box only

I authorize $\qquad$ to enter or generate my PIN

ERO firm name don't enter all zeros
signature on my tax year 2019 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature
Date

## Practitioner PIN Method Returns Only-continue below

Part III Certification and Authentication - Practitioner PIN Method Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.


Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
ERO's signature EFILECOM Date 04/24/2020

## ERO Must Retain This Form - See Instructions

## Don't Submit This Form to the IRS Unless Requested To Do So

Filing Status
Check only one box.

X Single $\square$ Married filing jointlyMarried fling separately (MFS)Head of household ( HOH )Qualifying widow(er) (OW)

| Your first name and middle initial MEGAN J | Last name CARTER |  | Your social security number |
| :---: | :---: | :---: | :---: |
| If joint return, spouse's first name and middle initial | Last name |  | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see instructions. Apt. no. <br> 212 ALBATROSS WAY  |  |  | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. <br> Checking a box below will not change your tax or refund. <br> You $\square$ Spouse |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <br> KISSIMMEE, FL 34758 |  |  |  |
| Foreign country name | Foreign province/state/county | Foreign postal code | If more than four dependents, see instructions and $/$ here |
| Standard Someone can claim: $\square$ You as a dependent $\quad \square$ Your spouse as a dependent <br> Deduction $\square$ Spouse itemizes on a separate return or you were a dual-status alien |  |  |  |



For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.


Go to www.irs.gow/Form 1040 for instructions and the latest information.
Form 1040 (2019)
QNA
Department of the Treasury
Internal Revenue Service

- Attach to Form 1040 or 1040-SR. Go to www.irs.gov/Form1040 for instructions and the latest information.

| Name(s) shown on Form 1040 or 1040-SR |
| :--- |
| MEGAN CARTER |
| At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any |
| virtual currency? . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $\square$ Yes $X$ No | virtual currency?


| 1 |  |
| :---: | :--- |
| 2 a |  |
|  |  |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |
| 7 |  |
|  |  |
| 8 |  |
| 9 | 3100 |

## Part II Adjustments to Income

10 Educator expenses
11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106
12 Health savings account deduction. Attach Form 8889

| 10 |  |
| :---: | ---: |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| $18 a$ |  |
|  |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |

## Additional Taxes

Department of the Treasury
Internal Revenue Service

- Attach to Form 1040 or 1040-SR. $\rightarrow$ Go to www.irs.gov/Form1040 for instructions and the latest information.

|  |  |
| :---: | :---: |
|  |  |

MEGAN CARTER

## Part I Tax

1 Alternative minimum tax. Attach Form 6251

| 1 |  |
| :--- | :--- |
| 2 |  |
| 3 |  |

3 Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b

| 4 | 438 |
| :--- | :--- |

4 Self-employment tax. Attach Schedule SE
5 Unreported social security and Medicare tax from Form: a $\square 4137 \quad$ b $\square 8919$
6 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required
7a Household employment taxes. Attach Schedule H

| 4 |
| :--- | :--- |
| 5 |

b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . .


10 Section 965 net tax liability instailment lines 4 through 8. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 15 .

10

## Additional Credits and Payments



For Paperwork Reduction Act Notice, see your tax return instructions.

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

## Profit or Loss From Business <br> (Sole Proprietorship)

 - Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

## Part II Expenses. Enter expenses for business use of your home only on line 30.


trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32 .

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198. Your loss may be limited.


## 32a $\square$ All investment is at risk. 32bSome investment is not at risk.

## SCHEDULE C

(Form 1040 or 1040-SR)
Department of the Treasury
Internal Revenue Service (99)

## Profit or Loss From Business

(Sole Proprietorship)
Department of the Treasury
Internal Revenue Service (99) Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.


## Part II Expenses. Enter expenses for business use of your home only on line 30.

| 8 Advertising | 8 | 18 | Office expense (see instuct |
| :--- | :--- | :--- | :--- |

9 Car and truck expenses (see instructions).
10 Commissions and fees
11 Contract labor (see instructions)
12 Depletion
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).
14 Employee benefit programs (other than on line 19).
15 Insurance (other than health)
16 Interest (see instructions):
a Mortgage (paid to banks, etc.)
b Other
17 Legal and professional services

Office expense (see instructions)
Pension and profit-sharing plans .
Rent or lease (see instructions):
Vehicles, machinery, and equipment
Other business property . . .
Repairs and maintenance . . .
Supplies (not included in Part III) .
Taxes and licenses . . . .
Travel and meals:
Travel . . . . . .
Deductible meals (see
instructions) . . . . . .
Utilities . . . . . . .
Wages (less employment credits).
Other expenses (from line 48) . .
Reserved for future use . . .

| 18 |  |
| :---: | :--- |
| 19 |  |
|  |  |
| $20 a$ |  |
| 20 b |  |
| 21 |  |
| 22 |  |
| 23 |  |
| $24 a$ |  |
| $24 b$ |  |
| 25 |  |
| 26 |  |
| $27 a$ |  |
| $27 b$ |  |
| 28 |  |
| 29 |  |
|  |  |
|  |  |
| 30 |  |
|  |  |
| 31 |  |

13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32 .

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a $\square$ All investment is at risk.
32b $\square$ Some investment is not
at risk.

## Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a $\square$ Cost b $\square$ Lower of cost or market c $\square$ Other (attach explanation)
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanationYes

X No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation

36 Purchases less cost of items withdrawn for personal use

37 Cost of labor. Do not include any amounts paid to yourself .

38 Materials and supplies

39 Other costs.

40 Add lines 35 through 39

41 Inventory at end of year
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.

| 35 |  |
| :--- | :--- |
| 36 |  |
| 37 |  |
| 38 |  |
| 39 |  |
| 40 |  |
| 41 |  |
| 42 |  |

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) $\quad 05 / 25 / 2019$

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:
a Business
2500
b Commuting (see instructions)
c Other $\qquad$
45 Was your vehicle available for personal use during off-duty hours? . . . . . . . . . . . . . . . X Yes $\square$ No
46 Do you (or your spouse) have another vehicle available for personal use?Yes
X No
47a Do you have evidence to support your deduction?Yes X No
b If "Yes," is the evidence written?
 Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.


Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.
A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had $\$ 400$ or more of other net earnings from self-employment, check here and continue with Part I
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065),
box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions).
3 Combine lines 1a, 1b, and 2.
4a If line 3 is more than zero, multiply line 3 by $92.35 \%$ ( 0.9235 ). Otherwise, enter amount from line 3
Note: If line $4 a$ is less than $\$ 400$ due to Conservation Reserve Program payments on line 1 b , see instructions.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here
c Combine lines 4 a and 4 b . If less than $\$ 400$, stop; you don't owe self-employment tax. Exception: If less than $\$ 400$ and you had church employee income, enter -0 - and continue .
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

b Multiply line 5 a by $92.35 \%(0.9235)$. If less than $\$ 100$, enter $-0-$
6 Add lines 4 c and 5 b
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the $6.2 \%$ portion of the $7.65 \%$ railroad retirement (tier 1) tax for 2019
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $\$ 132,900$ or more, skip lines 8 b through 10, and go to line 11
b Unreported tips subject to social security tax (from Form 4137, line 10)
c Wages subject to social security tax (from Form 8919, line 10)
d Add lines $8 \mathrm{a}, 8 \mathrm{~b}$, and 8 c .


9 Subtract line 8 d from line 7 . If zero or less, enter -0 - here and on line 10 and go to line 11
10 Multiply the smaller of line 6 or line 9 by $12.4 \%(0.124)$.
11 Multiply line 6 by $2.9 \%$ ( 0.029 )
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55


13 Deduction for one-half of self-employment tax.
Multiply line 12 by $50 \%(0.50)$. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . . . . . 13

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## Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income ${ }^{1}$ wasn't more than $\$ 8,160$, or (b) your net farm profits ${ }^{2}$ were less than $\$ 5,891$.
14 Maximum income for optional methods
15 Enter the smaller of: two-thirds (2/3) of gross farm income ${ }^{1}$ (not less than zero) or $\$ 5,440$. Also include this amount on line 4b above

|  |  |
| :---: | :--- |
| 14 | 5,440 |
| 15 |  |
|  |  |
| 16 |  |
| 17 |  |

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ${ }^{3}$ were less than $\$ 5,891$ and also less than $72.189 \%$ of your gross nonfarm income, ${ }^{4}$ and (b) you had net earnings from self-employment of at least $\$ 400$ in 2 of the prior 3 years. Caution: You may use this method no more than five times.
16 Subtract line 15 from line 14.
17 Enter the smaller of: two-thirds $(2 / 3)$ of gross nonfarm income ${ }^{4}$ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

[^0]
## Premium Tax Credit (PTC)

$\quad$ Attach to Form 1040, 1040-SR, or 1040-NR.
$\downarrow$ Go to www.irs.gov/Form8962 for instructions and the latest information.
Department of the Treasury
Internal Revenue Service
Name shown on your return

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box
Part I Annual and Monthly Contribution Amount
1 Tax family size. Enter your tax family size (see instructions) .
2a Modified AGI. Enter your modified AGI (see instructions)
b Enter the total of your dependents' modified AGI (see instructions)
3 Household income. Add the amounts on lines 2a and 2b (see instructions)

| $\mathbf{2 a}$ | $\cdots$ |  |
| :--- | :--- | :--- |
| $\mathbf{2 b}$ |  |  |

4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. $\mathbf{a} \square$ Alaska $\quad \mathbf{b} \square$ Hawaii $\mathbf{c}$ X Other 48 states and DC
5 Household income as a percentage of federal poverty line (see instructions)
6 Did you enter $401 \%$ on line 5 ? (See instructions if you entered less than $100 \%$.)
X] No. Continue to line 7.Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.
7 Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions
8a Annual contribution amount. Multiply line 3 by
line 7. Round to nearest whole dollar amount
8
b Monthly contribution amount. Divide line 8a
by 12. Round to nearest whole dollar amount

| 1 | 1 |
| :--- | ---: |
|  |  |
| 3 | 6217 |
| 4 | 12140 |
| 5 | $51 \%$ |
|  |  |
| 7 |  |
| $\mathbf{7}$ |  |
| 8 | 0.0208 |

## Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)? $\square$ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. $X$ No. Continue to line 10.
10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
$\square$ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.

|  | Annual Calculation | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A) | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B) | (c) Annual contribution amount (line 8a) | (d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter $-0-1$ | (e) Annual premium tax credit allowed (smaller of (a) or (d)) | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 11 Annual Totals |  |  |  |  |  |  |  |
| Monthly Calculation |  | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-1 | (e) Monthly premium tax credit allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 | January | 401 | 371 | 11 | 360 | 360 | 289 |
| 13 | February | 394 | 371 | 11 | 360 | 360 | 345 |
| 14 | March | 401 | 371 | 11 | 360 | 360 | 345 |
| 15 | April | 401 | 371 | 11 | 360 | 360 | 345 |
| 16 | May | 401 | 371 | 11 | 360 | 360 | 345 |
| 17 | June | 401 | 371 | 11 | 360 | 360 | 345 |
| 18 | July | 401 | 371 | 11 | 360 | 360 | 345 |
| 19 | August | 401 | 371 | 11 | 360 | 360 | 345 |
| 20 | September | 401 | 371 | 11 | 360 | 360 | 345 |
| 21 | October | 401 | 371 | 11 | 360 | 360 | 345 |
| 22 | November | 401 | 371 | 11 | 360 | 360 | 345 |
| 23 | December | 401 | 371 | 11 | 360 | 360 | 345 |
| 24 | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here Advance payment of PTC. Enter the amount from line $11(f)$ or add lines $12(f)$ through $23(f)$ and enter the total here |  |  |  |  |  | 4 4 4320 |
| 25 |  |  |  |  |  |  | 5 年 4084 |
| 26 | Net premium tax credit. If line 24 is greater than line 25 , subtract line 25 from line 24 . Enter the difference here and on Schedule 3 (Form 1040 or 1040-SR), line 9 , or Form 1040-NR, line 65 . If line 24 equals line 25 , enter $-0-$. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 |  |  |  |  |  | 6236 |

## Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25 . Enter the difference here
28 Repayment limitation (see instructions)
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2
(Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44
For Paperwork Reduction Act Notice, see your tax return instructions.

| 27 |  |
| :--- | :--- |
| 28 |  |
|  |  |
| 29 |  |

Form 8962 (2019)

Before you begin: $\sqrt{ }$ Be sure you are using the correct workshect. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

## Part 1

1. Enter your earned income from Step 5. $\square$
All Filers Using Worksheet A
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the
 credit here.
If line 2 is zero, STOP You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or $1040-\mathrm{SR}$, line 18a.
3. Enter the amount from Form 1040 or $1040-S R$, line 8 b.

4. Are the amounts on lines 3 and 1 the same?Yes. Skip line 5; enter the amount from line 2 on line 6.No. Go to line 5.

## Part 2

Filers Who Answered "No" on Line 4
5. If you have:

- No qualifying children, is the amount on line 3 less than $\$ 8,650$ ( $\$ 14,450$ if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $\$ 19,050$ ( $\$ 24,850$ if married filing jointly)?
$\square$ Yes. Leave line 5 blank; enter the amount from line 2 on line 6.No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
Look at the amounts on lines 5 and 2.
Then, enter the smaller amount on line 6.


## Part 3

Your Earmed Income Credit
6. This is your earned income credit.


## Reminder-

$\sqrt{ }$ If you have a qualifying child, complete and attach Schedule EIC


If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2019.

Use this worksheet if you answered "Yes" to Step 5, question 2.
$\sqrt{ }$ Complete the parts below (Parts 1 through 3 ) that apply to you. Then, continue to Part 4.
$\checkmark$ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

## Part 1

Self-Employed,
Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3; or Section B, line 3, whichever applies.
b. Enter any amount from Schedule SE, Section B, line 4b and line 5a.
c. Combine lines 1 la and lb .
d. Enter the amount from Schedule SE, Section A, line 6; or Section B, line 13, whichever applies.
e. Subtract line 1 d from line 1 c .

| $\mathbf{1 a}$ | 3100 |
| :---: | :---: |
| $+\mathbf{1 b}$ |  |
| $=\mathbf{1 c}$ | 3100 |
| $\mathbf{1 d}$ | 219 |

. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

## Self-Employed NOT Required To File

 Schedule SEFor example, your net earnings from self-employment were less than $\$ 400$.
a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.
b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.
c. Combine lines 2 a and 2 b .

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-I amounts as described in the Partner's Instructions for Schedule K-I. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C
3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.


## Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid selfemployment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5.
b. Combine lines $1 e, 2 c, 3$, and 4 a . This is your total earned income.
 If line 4 b is zero or less, stop You can't take the credit. Enter "No" on the dotted line next to Form 1040 or $1040-S R$, line 18 a .
5. If you have:

- 3 or more qualifying children, is line 4 b less than $\$ 50,162$ ( $\$ 55,952$ if married filing jointly)?
- 2 qualifying children, is line 4 b less than $\$ 46,703$ ( $\$ 52,493$ if married filing jointly)?
- 1 qualifying child, is line 4 b less than $\$ 41,094$ ( $\$ 46,884$ if married filing jointly)?
- No qualifying children, is line 4 b less than $\$ 15,570$ ( $\$ 21,370$ if married filing jointly)?

X Yes. If you want the IRS to figure your credit, see Credit figured by the IRS, earlier. If you want to figure the credit yourself, enter the amount from line $4 b$ on line 6 of this worksheet.No. STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18 a .

Part 5
All Filers Using
Worksheet B
6. Enter your total earned income from Part 4, line 4b.

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
$7 \quad 476$

If line 7 is zero, STop You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040 -SR, line 18a.
8. Enter the amount from Form 1040 or $1040-S R$, line 8b

9. Are the amounts on lines 8 and 6 the same?

X] Yes. Skip line 10; enter the amount from line 7 on line 11.No. Go to line 10 .

Part 6
Filers Whe Answered "No" on Line 9
10. If you have:

- No qualifying children, is the amount on line 8 less than $\$ 8,650$ ( $\$ 14,450$ if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $\$ 19,050$ ( $\$ 24,850$ if married filing jointly)?Yes. Leave line 10 blank; enter the amount from line 7 on line 11.No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.


Look at the amounts on lines 10 and 7.
Then, enter the smaller amount on line 11.

## Part 7

Your Eamed Income Credit
11. This is your earned income credit.


If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2019.






[^0]:    ${ }^{3}$ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
    ${ }^{4}$ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.
    ${ }^{1}$ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
    ${ }^{2}$ From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1 b had you not used the optional method.

