

Objectives – Dependents



Determine if a taxpayer may claim a dependent by applying the appropriate dependency test

1. Determine the taxpayer's eligibility for:

- ▷ • Child Tax Credit
- ▷ • Credit for Other Dependent
- ▷ • Additional Child Tax Credit
- ▷ • Earned Income Tax Credit
- ▷ • Dependent Care Credit

Table 1: All Dependents		
Begin with this table to determine both Qualifying Child and Qualifying Relative dependents.		
Probe/Action: Ask the taxpayer:		
step 1	Can depe	
step 2	Was	
step 3	Is the (And claim paid.	
Table 2: Qualifying Relative Dependents		
You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of Table 1)		
Probe/Action: Ask the taxpayer:		
step 1	Is the person your qualifying child or the qualifying child of any other taxpayer? A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES, the person isn't a qualifying relative. (Table 1: All Dependents) If NO, go to Step 2.
step 2	Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR	If NO, go to Step 3. If YES, go to Step 4.

Dependents



Who may be claimed as a dependent?

- ▷ Qualifying child
- ▷ Qualifying relative

Three tests apply to both qualifying child and qualifying relative:

- ▷ Dependent taxpayer
- ▷ Joint return
- ▷ Citizen or resident

Qualifying Child Tests



Five additional tests for a qualifying child:

- ▷ Relationship
- ▷ Age
- ▷ Residency
- ▷ Support
- ▷ Qualifying child of more than one person

Review Pub 4012, Dependents tab, [Table 1: All Dependents](#)

Table 1: All Dependents

Begin with this table to determine both Qualifying Child and Qualifying Relative dependents.

Probe/Action: Ask the taxpayer:

step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on another taxpayer's tax return this year?	If YES : If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as your dependent. If NO : Go to Step 2
step 2	Was the person married as of December 31, 2018?	If YES : Go to Step 3 If NO : Go to Step 4
step 3	Is the person filing a joint return for this tax year? <i>(Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)</i>	If YES : You can't claim this person as a dependent. If NO : Go to Step 4

Qualifying Relative Tests



Four tests for a qualifying relative, in addition to dependent taxpayer, joint return, and citizen or resident:

- ▷ Not a qualifying child
- ▷ Member of household or relationship
- ▷ Gross income
- ▷ Support

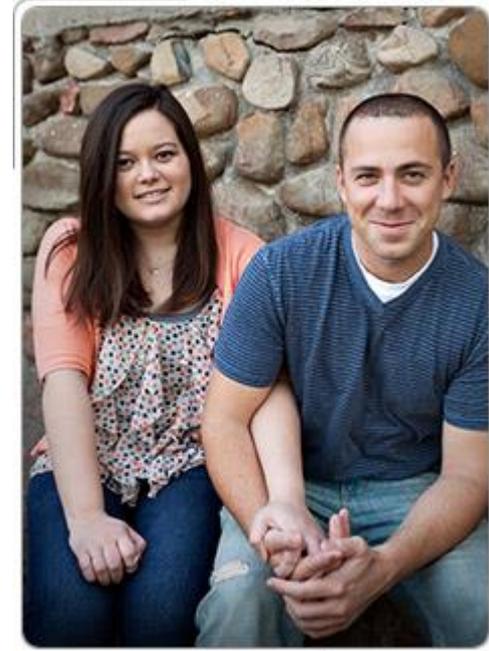


Why or Why Not?

Ruth, who had no income, was married in November of the tax year. Ruth's husband had \$30,000 in income, and had a filing requirement.

Ruth's father supported her and paid for the wedding. Can Ruth's father claim her as a dependent?

Why or Why Not?



Exemptions

Why or Why Not?

Jennifer Rawls, is an eighteen-year-old single mother who can be claimed as a dependent by her parents.

Can she claim her infant son as a dependent on her own tax return?



Why or Why Not?



Doris, a U.S. citizen, is 8 years old and had a small role in a television series.

She made \$60,000 during the tax year, but her parents put all the money in a trust fund to pay for college. She lived with her parents all year.

Does she meet the support test?



Why or Why Not?



Bob is 22 and a full-time student for the entire year. During the tax year, he lived with his parents when he was not in the dorm. He worked part-time, but that income did not pay over half of his total support.

Does Bob pass the tests for a qualifying child?



Why or Why Not?



A taxpayer cannot claim a qualifying child dependent if that child provides more than how much of their own support?

- A 25%
- B 33%
- C 50%
- D 75%

Child Tax Credit



Child tax credit allows taxpayers to claim a nonrefundable tax credit of up to \$2,000 per child

Eligibility:

- Dependent must be under 17
- & have a social security number

Review Pub 4012, Tab G, Nonrefundable Credits, [Child Tax Credit](#)

A screenshot of a tax form, likely Form 1040, showing the Child Tax Credit section. The form is divided into two columns: the left column contains instructions and line numbers, and the right column contains input fields and checkboxes. Line 12 is circled in red, and the text "a Child tax credit/credit for other dependents" is highlighted. The form also includes instructions for other lines, such as line 11 (Total tax), line 13 (Subtract line 12 from line 11), line 14 (Other taxes), line 15 (Total tax), line 16 (Federal income tax withheld), and line 17 (Refundable credits).

widow(er), \$24,000	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	
• Head of household, \$18,000	12 a Child tax credit/credit for other dependents <input type="checkbox"/> b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
• If you checked any box under Standard deduction, see instructions.	13 Subtract line 12 from line 11. If zero or less, enter -0-	13	
	14 Other taxes. Attach Schedule 4	14	
	15 Total tax. Add lines 13 and 14	15	
	16 Federal income tax withheld from Forms W-2 and 1099	16	
	17 Refundable credits: a EIC (see inst.) <input type="checkbox"/> b Sch 8812 <input type="checkbox"/> c Form 8863 <input type="checkbox"/>	17	
	Add any amount from Schedule 5 <input type="checkbox"/>		

Additional Child Tax Credit



Taxpayers who do not get the full \$1,400 of the child tax credit may qualify for the refundable additional child tax credit

Review Pub 4012, Tab G, Nonrefundable Credits, [Additional Child Tax Credit Tip](#)

<small>widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions.</small>	11 Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	
	12 a Child tax credit/credit for other dependents <input type="checkbox"/> b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	
	13 Subtract line 12 from line 11. If zero or less, enter -0-	13	
	14 Other taxes. Attach Schedule 4	14	
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Eligibility-Additional Child Tax Credit



To be a qualifying child for the child tax credit, the child must be claimed as the taxpayer's dependent
A child must meet certain criteria to qualify for the credit

- Under 17 years
- Have a Social Security Number

Child Tax Credit		
(Remember to apply the steps for each child.)		
Probe/Action: Ask the taxpayer:		
step 1	Is this child your son, daughter, adopted child, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? A descendant is of any generation.	If YES, go to Step 2. If NO, you can't claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 2	Is this child under age 17 at the end of the tax year?	If YES, go to Step 3. If NO, you can't claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 3	Did the child provide over half of his or her own support for the tax year?	If NO, go to Step 4. If YES, you can't claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 4	Did the child live with you for more than half of the tax year? If the child didn't live with you for the required time, see the following notes below the chart: <ul style="list-style-type: none">• Exception to Time Lived with You• Kidnapped Child• Children of Divorced or Separated Parents or Parents who live apart.	If YES, go to Step 5. If NO, you can't claim the child tax credit for this child. STOP if the taxpayer has no other children.

Credit for Other Dependents



There is a \$500 credit for other dependents who do not qualify for the \$2000 child tax credit such as:

- ▷ children who are age 17 and above or dependents with other relationships (such as elderly parents)
- ▷ Taxpayers cannot claim the credit for themselves (or a spouse if Married Filing Jointly).

The dependent must be a U.S citizen, U.S. national, or resident of the U.S. The dependent must have a valid identification number (ATIN, **ITIN**, or SSN).

Qualifying for the EIC-EITC (Earned Income Tax Credit)



Three sets of rules:

- ▷ General eligibility rules for everyone
- ▷ Rules for taxpayers with one or more qualifying children
- ▷ Rules for taxpayers who do not have a qualifying child

Review Pub 4012, [Summary of EIC Eligibility Requirements](#); focus on Part A and Part D

Summary of EIC Eligibility Requirements		
Part A Rules for Everyone	Part B Rules If You Have a Qualifying Child	Part C Rules If You Do Not Have a Qualifying Child
<p>Taxpayers & qualifying children must all have SSN that is valid for employment by the due date of the return (including extensions). See Note below regarding other identification numbers.</p> <p>Filing status can't be married filing separately.</p> <p>Must be a U.S. citizen or resident alien all year.</p> <p>Can't file Form 2555 or Form 2555-EZ (relating to foreign earned income).</p> <p>Investment income must be \$3,500 or less.</p> <p>Can't be a qualifying child of another person.</p>	<p>Child must meet the relationship, age, residency test and joint return tests but not the support test. The child doesn't have to be your dependent. If child is married, see Note below.</p> <p>Qualifying child can't be used by more than one person to claim the EIC.</p> <p>The taxpayer can't be a qualifying child of another person.</p>	<p>Must be at least 18 or 24 years of age.</p> <p>Can't be a dependent person.</p> <p>Must have more than one person.</p> <p>Can't be a dependent person.</p>
<p>Part D Earned Income and AGI Limitations You must have earned income to qualify for this credit. Your earned income and AGI must be less than:</p> <ul style="list-style-type: none"> ■ \$49,194 (\$54,004 for married filing jointly) if you have three or more qualifying children ■ \$45,802 (\$51,492 for married filing jointly) if you have two qualifying children ■ \$40,320 (\$46,010 for married filing jointly) if you have one qualifying child ■ \$15,000 (\$19,920 for married filing jointly) if you have no qualifying children 		

Calculating the Tax Credit



	17	Refundable credits: a EIC (see Inst.) <input type="text"/> b Sch 8812 <input type="text"/>			
		c Form 8863 <input type="text"/> d Other payments or refundable credits from Schedule 5 <input type="text"/>			
	18	Add lines 16 and 17 a through d. These are your total payments	18		
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19		
	20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	20a		
Direct deposit? See instructions.	b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>			
	21	Amount of line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>	21		
Amount You Owe	22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions <input type="checkbox"/>	22		
	23	Estimated tax penalty (see instructions) <input type="checkbox"/>	23		

Form **1040** (2019)

Windsor Washington



Windsor Washington Interview Notes

Windsor is the father of two kids who both live with him: Sandy and Tommy.

Sandy is currently in elementary school and goes to an afterschool program until dad gets off of work to pick her up.

Tommy works at Winn-Dixie in the meat department. He made \$11,700 last year.

Windsor's mother Ginny Small does not live with the family, but Windsor pays over half the cost of her apartment. Ginny does get Social Security, but she doesn't get enough to support herself.

Social Security Numbers:

Windsor Washington 121-00-1234

Sandy Washington 122-00-1234

Tommy Washington 123-00-1234

Ginny Small 124-00-1234

River's Child Care
303 Twiggs Trail
LaBelle, FL 33935

EIN #35-9000000

\$1500 received for Sandy Washington

Bank Name: Bank of Imagination

Bank Routing number: 111000025

Checking Account Number: 123456789

Windsor Washington



Form **1040** Department of the Treasury—Internal Revenue Service (99) **2018** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: Single Married filing jointly Married filing separately **Head of household** Qualifying widow(er)

Your first name and initial: WINDSOR
 Last name: WASHINGTON
 Your social security number: 121-00-1234

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: _____
 Last name: _____
 Spouse's social security number: _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954
 Spouse is blind Spouse itemizes on a separate return or you were dual-status alien
 Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions: 200 SISTERS LANE
 Apt. no.: _____
 Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6: LABELLE, FL 33935
 If more than four dependents, see inst. and here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
SANDY	WASHINGTON	122-00-1234	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GINNY	SMALL	124-00-1234	PARENT	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	10/10/19	IT TECH	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			<input type="text"/>

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
		S12345678	-	<input type="checkbox"/> 3rd Party Designee
Firm's name PRACTICE LAB	Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005	Phone no. 202-202-2022		<input type="checkbox"/> Self-employed

	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	29981
	2a	Tax-exempt interest	2a	b Taxable interest	2b
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRAs, pensions, and annuities	4a	b Taxable amount	4b
	5a	Social security benefits	5a	b Taxable amount	5b
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		6	29981
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	29981
Standard Deduction for— <ul style="list-style-type: none"> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions. 	8	Standard deduction or itemized deductions (from Schedule A)		8	18000
	9	Qualified business income deduction (see instructions)		9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	11981
	11	a Tax (see inst.) <u>1198</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____)		11	1198
		b Add any amount from Schedule 2 and check here <input type="checkbox"/>		11	1198
	12	a Child tax credit/credit for other dependents <u>793</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>		12	1198
	13	Subtract line 12 from line 11. If zero or less, enter -0-		13	0
	14	Other taxes. Attach Schedule 4		14	0
	15	Total tax. Add lines 13 and 14		15	0
	16	Federal income tax withheld from Forms W-2 and 1099		16	2997
	17	Refundable credits: a EIC (see inst.) <u>1653</u> b Sch. 8812 <u>1400</u> c Form 8863 _____		17	3053
	18	Add lines 16 and 17. These are your total payments		18	6050
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		19	6050
	20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		20a	6050
	b	Routing number <u>111000025</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
Direct deposit? See instructions.	d	Account number <u>123456789</u>			
	21	Amount of line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>	21		
Amount You Owe	22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions <input type="checkbox"/>		22	
	23	Estimated tax penalty (see instructions) <input type="checkbox"/>	23		



SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Name(s) shown on Form 1040

WINDSOR WASHINGTON

Your social security number

121-00-1234

Nonrefundable Credits	48	49	50	51	52	53	54	55	405
Foreign tax credit. Attach Form 1116 if required									
<u>Credit for child and dependent care expenses.</u> Attach Form 2441									405
Education credits from Form 8863, line 19									
Retirement savings contributions credit. Attach Form 8880									
Reserved									
Residential energy credit. Attach Form 5695									
Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____									
Add the amounts in the far right column. Enter here and include on Form 1040, line 12									405

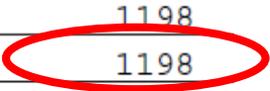
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2018

	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	29981
	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
	4a	IRAs, pensions, and annuities	4a		
	5a	Social security benefits	5a		
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	11	a Tax (see inst.) <u>1198</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)		11	1198
	11	b Add any amount from Schedule 2 and check here 793+405= <input type="checkbox"/>		11	1198
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- Single or married filing separately, \$12,000
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- Head of household, \$18,000
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	23	Estimated tax penalty (see instructions) <input type="checkbox"/>	23		

	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	29981
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
	4a	IRAs, pensions, and annuities	4a		
	5a	Social security benefits	5a		
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		6	29981
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	29981
Standard Deduction for— <ul style="list-style-type: none"> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions. 	8	Standard deduction or itemized deductions (from Schedule A)		8	18000
	9	Qualified business income deduction (see instructions)		9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	11981
	11	a Tax (see inst.) <u>1198</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____)		11	1198
		b Add any amount from Schedule 2 and check here <input type="checkbox"/>		11	1198
	12	a Child tax credit/credit for other dependents <u>793</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>		12	1198
	13	Subtract line 12 from line 11. If zero or less, enter -0-		13	0
	14	Other taxes. Attach Schedule 4		14	0
	15	Total tax. Add lines 13 and 14		15	0
	16	Federal income tax withheld from Forms W-2 and 1099		16	2997
	17	Refundable credits: a EIC (see inst.) <u>1653</u> b Sch. 8812 <u>1400</u> c Form 8863 _____		17	3053
		Add any amount from Schedule 5 _____		17	3053
	18	Add lines 16 and 17. These are your total payments 2997+3053=		18	6050
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		19	6050
	20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		20a	6050
	b	Routing number <u>111000025</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
Direct deposit? See instructions.	d	Account number <u>123456789</u>			
	21	Amount of line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>	21		
Amount You Owe	22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions <input type="checkbox"/>		22	
	23	Estimated tax penalty (see instructions) <input type="checkbox"/>	23		

	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	29981
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
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	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		6	29981
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	29981
Standard Deduction for— <ul style="list-style-type: none"> • Single or married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,000 • If you checked any box under Standard deduction, see instructions. 	8	Standard deduction or itemized deductions (from Schedule A)		8	18000
	9	Qualified business income deduction (see instructions)		9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	11981
	11	a Tax (see inst.) <u>1198</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____) b Add any amount from Schedule 2 and check here <input type="checkbox"/>		11	1198
	12	a Child tax credit/credit for other dependents <u>793</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>		12	1198
	13	Subtract line 12 from line 11. If zero or less, enter -0-		13	0
	14	Other taxes. Attach Schedule 4		14	0
	15	Total tax. Add lines 13 and 14		15	0
	16	Federal income tax withheld from Forms W-2 and 1099		16	2997
	17	Refundable credits: a EIC (see inst.) <u>1653</u> b Sch. 8812 <u>1400</u> c Form 8863 _____ Add any amount from Schedule 5 _____		17	3053
18	Add lines 16 and 17. These are your total payments		18	6050	
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid Line 18-Ln15		19	6050-0= 6050
	20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		20a	6050
	b	Routing number <u>111000025</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
Direct deposit? See instructions.	d	Account number <u>123456789</u>			
	21	Amount of line 19 you want applied to your 2019 estimated tax <input type="checkbox"/>	21		
Amount You Owe	22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions <input type="checkbox"/>		22	
	23	Estimated tax penalty (see instructions) <input type="checkbox"/>	23		

Dear Iris

