

Federal Income Tax Deduction Worksheet

1 Enter the tax as shown on line 22 on 2025 Form 1040/Form 1040-SR/Form 1040NR. 1 00

2 Net Investment Income Tax. Enter amount from line 17, 2025 Form 8960. 2 00

3 Federal Tax. Add Lines 1 and 2. 3 00

4a **Earned Income Credit (EIC)**. Enter the amount from line 27a of 2025 Form 1040/Form 1040-SR. 4a 00

4b **Additional Child Tax Credit**. Enter the amount from Line 28 of 2025 Form 1040/Form 1040-SR/1040-NR. 4b 00

4c **American Opportunity Credit**. Enter the amount from line 29 of 2025 Form 1040/Form 1040-SR. 4c 00

4d **Refundable Adoption Credit**. Enter the amount from line 30 of 2025 Form 1040/Form 1040-SR/1040-NR. 4d 00

4e **Credits from Forms 2439**. Enter the amount from Schedule 3, Part II, line 13a of 2025 Form 1040/Form 1040-SR/Form1040NR. 4e 00

5 Add lines 4a, b, c, d and e. 5 00

6 Subtract line 5 from line 3. If amount is negative enter zero also enter on line 12 of Form 40, line 9 of Form 40A or page 2, Part IV, line 4 of Form 40NR. 6 00