

Worksheet A: Part 1

1. Multiply the number of children from Form IT-213, line 4 by \$1,000 and enter the result.

1. _____

2. Enter your FAGI from Form IT-201, line 19.

2. _____

3. If you filed federal Form 1040, enter the total of any:

- Exclusion of income from Puerto Rico, plus
- Amounts from federal Forms 2555, lines 45 and 50, and 4563, line 15

If you filed federal Form 1040NR, enter **0**.

3. _____

4. Add lines 2 and 3. Enter the total.

4. _____

5. Enter the amount shown below for your filing status:

- Married filing jointly - \$110,000
- Single, head of household, or qualifying surviving spouse - \$75,000
- Married filing separately - \$55,000

5. _____

6. Is the amount on line 4 more than the amount on line 5?

No. Leave line 6 blank. Enter **0** on line 7 and go to line 8.

Yes. Subtract line 5 from line 4.

6. _____

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.

For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000.

7. Multiply the amount on line 6 by 5% (.05). Enter the result.

7. _____

8. Is the amount on line 1 more than the amount on line 7?

No. **Stop** here. Enter **0** on Form IT-213, line 6 and **0** on Form IT-213, line 7.

Yes. Subtract line 7 from line 1. Enter the result and complete Part 2. 8. _____

Worksheet A: Part 2

9. Enter your 2023 federal tax (Form 1040 or Form 1040NR, line 18).

9. _____

10. Enter the credits claimed on your 2023 **federal** income tax return, if applicable:

a. Form 1040, [Schedule 3](#), line 1

a. _____

b. Form 1040, Schedule 3, line 2

b. _____

c. Form 1040, Schedule 3, line 3

c. _____

d. Form 1040, Schedule 3, line 4

d. _____

e. Form 1040, Schedule 3, line 5b

e. _____

f. Form 1040, Schedule 3, line 6d

f. _____

g. Form 1040, Schedule 3, line 6f

g. _____

h. Form 1040, Schedule 3, line 6l

h. _____

i. Form 1040, Schedule 3, line 6m

i. _____

Add lines a through i.

10. _____

11. Did you claim any of the following federal credits on your 2023 federal income tax return?

- Mortgage interest credit (federal Form 8396)
- Adoption credit (federal Form 8839)

11. _____

- Residential clean energy credit (federal Form 5695, Part 1)
- District of Columbia first-time homebuyer credit (federal Form 8859)

No. Enter the amount from line 10.

Yes. If you filed federal Form 2555, enter the amount from line 10. Otherwise, complete the [Line 11 Worksheet below](#), to compute the amount to enter here.

12. Subtract line 11 from line 9. Enter the result.

12. _____

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. **Stop** here. Enter the amount from line 8 here and on Form IT-213, line 6; and enter **0** on Form IT-213, line 7.

Yes. Enter the amount from line 12 here and on Form IT-213, line 6; and complete [Worksheet B: Additional child tax credit amount](#).

13. _____

Line 11 for Worksheet A

Note: You will need your completed federal worksheets contained in the federal instructions for [Schedule 8812](#), to complete lines 2, 6, and 9 of this worksheet.

1. Enter the amount from line 8 of [Worksheet A](#). 1. _____

2. Enter your earned income from the federal instructions for Schedule 8812, *Earned Income Worksheet*, line 7. 2. _____

3. Is the amount on line 2 more than \$3,000?

No. Leave line 3 blank. Enter **0** on line 4 and go to line 5.

Yes. Subtract \$3,000 from the amount on line 2 and enter the result. 3. _____

4. Multiply the amount on line 3 by 15% (.15) and enter the result. 4. _____

5. Is the amount on line 1 of [Worksheet A](#) \$3,000 or more?

No.

- If line 4 is zero, do not complete the rest of the worksheet. Instead, **go back to [Worksheet A](#)** and do the following: Enter the amount from line 10 on line 11 and complete lines 12 and 13.
- If line 4 is more than zero, enter **0** on line 6 and go to line 7.

Yes. If line 4 is equal to or more than line 1, enter **0** on line 6 and go to line 7. Otherwise, continue with line 6.

6. Enter the amount from your federal instructions for Schedule 8812, *Credit Limit Worksheet B*, line 11, if applicable.

6. _____

7. Enter the larger of line 4 or line 6.

7. _____

8. Is the amount on line 7 more than the amount on line 1?

No. Subtract line 7 from line 1 and enter the result.

Yes. Enter **0**.

8. _____

9. Enter the amount from your federal instructions for Schedule 8812, *Credit Limit Worksheet B*, line 15, if applicable.

9. _____

10. Enter the amount from line 10
of [Worksheet A](#).

10. _____

11. Add lines 9 and 10, enter the result
here and on line 11 of [Worksheet A](#).

11. _____