Department of the Treasury

U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

OMB No. 1545-0074

men	iai neveriue s	ror the year Jan. 1-	-Dec. 31, 2023, or other to	ax year begini	<u> </u>	, 2023, and end	ang		, 20	_ I				
	Your first na	me and initial		Last r	name				Your	social se	curity number			
print.	If a joint return, spouse's first name and initial			Last r	Last name				Spous	Spouse's social security number				
Please type or print.	Home addre	address (number, street, and apt. no., or rural route)												
lease	City, town o	r post office, commonwealtl	h or territory, and ZIP o	code										
_	Foreign cour	ntry name			Forei	gn province/state/co	ounty			For	eign postal code			
		luring 2023, did you: oose of a digital asset												
Pa	rt I T	otal Tax and Credi	its											
1		status. Check the box		atus See i	nstructions	<u> </u>								
•	_	le	-				of bours	ahald		ifuina o	univina anauca			
	_		-					enoid	□ Quai	ilyilig s	urviving spouse			
		hecked the MFS box,												
2		<b>ying children.</b> Comple												
	credit.	See instructions. If me	ore than four qual	lifying child	dren, see ir	structions and	check h							
	(a	a) First name	Last name		(b) Child's	s social security	/ numbe	er (	c) Child's	s relatio	onship to you			
	0-16		0-1	1010	\ !: 40	A + +     ! -	-1-1	<u> </u>	- /					
3		nployment tax from				Attach applic	able sc	neaule	s (see					
_		tions)								3				
4		hold employment taxe								4				
5 Additional Medicare Tax. Attach Form 8959								5						
6	Total t	ax. Add lines 3 throug	gh 5. See instructi	ons .					[	6				
7	2023 e	stimated tax payment	s (see instructions	s)			7							
8														
9		onal child tax credit fro	•	-			9							
10							10							
11:		for qualified sick and			 Schadulai	(s) H naid in								
	2023 fc	or leave taken before	April 1, 2021 .		11a									
	2023 fc	for qualified sick and or leave taken after Ma	arch 31, 2021, and	d before C			11b							
12	_	payments and credits	•	-						12				
13		2 is more than line 6,				•	-		· ·	13				
14	<b>a</b> Amoun	it of line 13 you want i	refunded to you.	If Form 88	388 is attac				. ∐ [	14a				
I	<b>b</b> Routing	g number			С	Type: 🗌 C	hecking	j □S	avings					
(	d Accour	nt number												
15	Amoun	t of line 13 you want a	applied to 2024 e	estimated	tax		15							
16	Amour	nt you owe. If line 6 is	more than line 12	2, subtrac	t line 12 fro	m line 6. See ir	structio	ons .		16				
		Do you want to allow a						_	s. Comple	te the fo	ollowing. No			
	rd Party										g- —			
Des	signee	Designee's name			Phone no.				onal identific oer (PIN)	cation				
		Under penalties of perjury,	I declare that I have exa	amined this re		mnanying schedules	and state			st of my	knowledge and helief			
Sig	ın	they are true, correct, and												
Here										ın Identit	y Protection PIN,			
Joint return?		enter it							nere ructions)					
See instructions.		Spouse's signature. If a joint return, <b>both</b> must sign.  Date  If the IF							S sent your spouse an Identity Protection					
Keep a copy for your records.		PIN, en							er it here					
ioi y	ui iecolus.	Print/Type preparer's nam	le Ir	Preparer's sig	nature		Date	(see instr			PTIN			
Pai	d	Tring Type preparer strain	.~	, .cpaici 3 31(	gi iatal <del>C</del>		Date		Check					
	parer							-		nployed				
Use Only		Firm's name							Firm's EIN					
J31		Firm's address							Phone no					

Form 1040-SS (2023) Page **2** 

Part	II Bona Fide Residents of Puerto Rico Claiming Additional Child T	ax Credit - See instr	uctio	าร.
1	Do you have one or more qualifying children under age 17 with the required soci	al security number?		
	■ No. Stop. You can't claim the credit.			
	☐ <b>Yes.</b> Go to line 2.			
2	Number of qualifying children under age 17 with the required social security num			
	x \$1,600. Enter the result	2		
3	Enter your modified adjusted gross income	3		
4	Enter the amount shown below for your filing status	4		
	<ul> <li>Married filing jointly – \$400,000</li> </ul>			
	<ul> <li>All other filing statuses – \$200,000</li> </ul>			
5	Is the amount on line 3 more than the amount on line 4?			
	No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to			
	line 12.			
	☐ <b>Yes.</b> Subtract line 4 from line 3. If the result isn't 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, etc.)	5		
6	Multiply the amount on line 5 by 5% (0.05). Enter the result		6	
7	Number of qualifying children from line 2 x \$2,000. Enter the result	7		
8	Number of other dependents, including children who are not under age 17:			
•	x \$500. Enter the result. See instructions	8		
9	Add lines 7 and 8	9		
10	Is the amount on line 9 more than the amount on line 6?			
	<ul><li>No. Stop. You can't claim the credit.</li><li>Yes. Subtract line 6 from line 9. Enter the result</li></ul>		10	
11	Enter the <b>smaller</b> of line 2 or line 10	11		
12a	Enter one-half of self-employment tax from Part I, line 3	12a		
b	Enter one-half of the Additional Medicare Tax you paid on self-employment	120		
b	income (Form 8959, line 13)	12b		
С	Add lines 12a and 12b	12c		
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional			
104	Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of			
	form(s)). If married filing jointly, include your spouse's amounts with yours .	13a		
b	Enter the amount, if any, of employee social security and Medicare tax on tips			
	not reported to employer from Form 4137 and shown on the dotted line next			
	to Part I, line 6	13b		
С	Enter the amount, if any, of uncollected employee social security and			
	Medicare tax on wages from Form 8919 shown on the dotted line next to			
	Part I, line 6	13c		
d	Enter the amount, if any, of uncollected employee social security tax and			
	Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6	13d		
_	Enter the amount, if any, of Additional Medicare Tax on Medicare wages (Form	130		
е	8959, line 7)	13e		
f	Add lines 13a through 13e	13f		
14	Add lines 12c and 13f. Enter the result	14		
15	Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line			
	22)	15		
16	Subtract line 15 from line 14. Enter the result	16		
17	Enter the amount, if any, from Part I, line 8	17		
18	Is the amount on line 16 more than the amount on line 17?			
	■ No. Stop. You can't claim the credit.			
	☐ <b>Yes.</b> Subtract line 17 from line 16. Enter the result	18		
19	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part	I, line 9	19	