

**Worksheet 11. Additional Exemption Amount for Taxpayers Housing Midwestern Displaced Individuals**

Keep for Your Records



1. Maximum additional exemption amount. Enter \$2,000 (\$1,000 if married filing separately) . . . . .	1. _____
2. Did you file Form 8914 in 2008? <input type="checkbox"/> <b>Yes.</b> Enter the additional exemption amount claimed in 2008 from Form 8914, line 2. <input type="checkbox"/> <b>No.</b> Enter -0- . . . . .	2. _____
3. Subtract line 2 from line 1. This is the maximum additional exemption amount you can claim in 2009 . . . . .	3. _____
4. Multiply \$500 by the total number of displaced individuals that you expect to house in 2009. <b>Do not</b> enter more than the amount shown on line 3 . . . . .	4. _____
5. Enter the exemption amount from Worksheet 10, line 11 . . . . .	5. _____
6. <b>Additional deduction for exemptions.</b> Add lines 4 and 5. Enter the result here and on Worksheet 1, line 4 . . . . .	6. _____

**Worksheet 12. Making Work Pay Credit Worksheet (Including Special Credit for Government Retirees)**

Keep for Your Records



1. Enter the <b>earned income</b> * you (and your spouse if filing jointly) expect in 2009 . . . . .	1. _____
2. Multiply line 1 by 6.2% (.062) . . . . .	2. _____
3. Enter \$400 (\$800 if married filing jointly) . . . . .	3. _____
4. Enter the <b>smaller</b> of line 2 or line 3 . . . . .	4. _____
5. Enter the amount from line 1 of Worksheet 1 . . . . .	5. _____
6. Enter the total of any: • Amount of income from Puerto Rico you (and your spouse if married filing jointly) expect to exclude; • Amount on Worksheet 6, line 2; and • Amount of income from American Samoa you (and your spouse if married filing jointly) expect to exclude . . . . .	6. _____
7. Add line 5 and line 6 . . . . .	7. _____
8. Enter \$75,000 (\$150,000 if married filing jointly) . . . . .	8. _____
9. Is the amount on line 7 more than the amount on line 8? <input type="checkbox"/> <b>No.</b> Skip line 10. Enter the amount from line 4 on line 11 below. <input type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7. . . . .	9. _____
10. Multiply line 9 by 2% (.02) . . . . .	10. _____
11. Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	11. _____
12. Do you (or your spouse, if filing jointly) expect to receive an economic recovery payment in 2009 because you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November or December 2008 or January 2009? <input type="checkbox"/> <b>No.</b> Skip line 12 and go to line 13. <input type="checkbox"/> <b>Yes.</b> Enter the total of the payments you (and your spouse, if filing jointly) expect to receive. Do not enter more than \$250 (\$500 if married filing jointly) . . . . .	12. _____
13. Do you (or your spouse, if filing jointly) expect to receive a pension or annuity in 2009 for services you performed as an employee of the U.S. government or any U.S. state or local government? Do not include any pension or annuity that will be reported on Form W-2. <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> If you checked "No" on line 12, enter \$250 (\$500 if married filing jointly and the answer on line 13 is "Yes" for both spouses) . . . . .	13. _____
14. Add lines 12 and 13 . . . . .	14. _____
15. Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	15. _____
16. <b>Making Work Pay credit (including special credit for government retirees).</b> Add lines 13 and 15. Enter the result here and include in the total on line 9 of Worksheet 8 . . . . .	16. _____

\***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income and any nontaxable combat pay that you will include in your income for this purpose. If you will be self-employed, subtract one-half your self-employment tax.