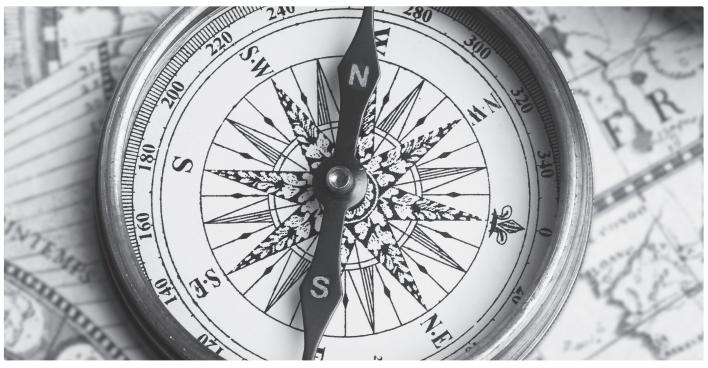


1040 (and 1040-SR)

INSTRUCTIONS

Including the instructions for Schedules 1 through 3



2022 Changes

- Form 1040 has new lines.
- Schedule 1 has new lines.
- Filing status name changed from Qualifying widow(er) to Qualifying surviving spouse.

For details on these and other changes, see What's New in these instructions.

Future Developments

See IRS.gov and IRS.gov/Forms, and for the latest information about developments related to Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to IRS.gov/Form1040.



freefile)) Free File is the fast, safe, and free way to prepare and e-file your taxes. See IRS.gov/FreeFile.

Pay Online. It's fast, simple, and secure. Go to IRS.gov/Payments.

Department of the Treasury Internal Revenue Service www.irs.gov

Dec 23, 2022 Cat. No. 24811V



Department of the Treasury

Internal Revenue Service

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For 2022, you will use Form 1040 or, if you were born before January 2, 1958, you have the option to use Form 1040-SR.

You may only need to file Form 1040 or 1040-SR and none of the numbered schedules, Schedules 1 through 3. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes), you will need to complete one or more of the numbered schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules for more information.

If you e-file your return, the software you use will generally determine which schedules you need.

IF YOU	THEN USE
Have additional income, such as business or farm income or loss, unemployment compensation, or prize or award money.	Schedule 1, Part I
Have any adjustments to income, such as student loan interest, self-employment tax, or educator expenses.	Schedule 1, Part II
Owe alternative minimum tax (AMT) or need to make an excess advance premium tax credit repayment.	Schedule 2, Part I
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	Schedule 2, Part II
Can claim a nonrefundable credit (other than the child tax credit or the credit for other dependents), such as the foreign tax credit, education credits, or general business credit.	Schedule 3, Part I
Can claim a refundable credit (other than the earned income credit, American opportunity credit, or additional child tax credit), such as the net premium tax credit or qualified sick and family leave credits from Schedule H. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	Schedule 3, Part II

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What can TAS do for you?

TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. And the service is free. If you qualify for TAS assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing a financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach TAS?

TAS has offices in *every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to <u>TaxpayerAdvocate.IRS.gov/contact-us</u>;
- Download Publication 1546, Taxpayer Advocate Service We Are Here to Help You. If you do not have Internet access, you can call the IRS toll free at 800-TAX-FORM (800-829-3676) and ask for a copy of Publication 1546;
 - Check your local directory; or
 - Call TAS toll free at 877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. The TAS website <u>TaxpayerAdvocate.IRS.gov</u> can help you understand what these rights mean to you and how they apply. These are *your* rights. Know them, Use them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to TAS at <u>IRS.gov/SAMS</u>. Be sure not to include any personal taxpayer information.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, see the LITC page at *TaxpayerAdvocate.IRS.gov/LITCMap* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. This publication is available online at *IRS.gov/Forms-Pubs* or by calling the IRS toll free at 800-TAX-FORM (800-829-3676).

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Taxpayers have an opportunity to provide direct feedback to the Internal Revenue Service (IRS) through the Taxpayer Advocacy Panel (TAP). The TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' systemic issues, and make suggestions for improving IRS customer service. Contact TAP at ImproveIRS.org.

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31**, **2023**, listing the advance payments and other information you need to complete **Form 8962**.

- 1. You will need Form 1095-A from the Marketplace.
- 2. Complete Form 8962 to claim the credit and to reconcile your advance credit payments.
- 3. Include Form 8962 with your Form 1040, Form 1040-SR, or Form 1040-NR. (Don't include Form 1095-A.)

Health Coverage Reporting

If you or someone in your family was an employee in 2022, the employer may be required to send you **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2023**. This information may be relevant if you purchased health insurance coverage for 2022 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 3**, **line 9**. However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2022, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Reminder: Health care coverage. If you need health care coverage, go to www.HealthCare.gov to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

What's New

For information about any additional changes to the 2022 tax law or any other developments affecting Form 1040 or 1040-SR or the instructions, go to <u>IRS.gov/Form1040</u>.

Due date of return. File Form 1040 or 1040-SR by April 18, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia.

Filing status name changed to qualifying surviving spouse. The filing status qualifying widow(er) is now called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied for qualifying widow(er) apply to qualifying surviving spouse. See *Qualifying surviving spouse*, later.

Standard deduction amount increased. For 2022, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$12,950.
- Married filing jointly or Qualifying surviving spouse—\$25,900.
 - Head of household—\$19,400.

New lines 1a through 1z on Form 1040 and 1040-SR. This year line 1 is expanded and there are new lines 1a through 1z. Some amounts that in prior years were reported on Form 1040 and Form 1040-SR are now reported on Schedule 1.

- Scholarship and fellowship grants that were not reported to you on Form W-2 are now reported on Schedule 1, line 8r.
- Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan are now reported on Schedule 1, line 8t.
- Wages earned while incarcerated are now reported on Schedule 1, line 8u.

New line 6c on Form 1040 and 1040-SR. A checkbox was added on line 6c. Taxpayers who elect to use the lump-sum election method for their benefits will check this box. See *Line 6c*, later.

Nontaxable Medicaid waiver payments on Schedule 1. For 2021, nontaxable amounts of Medicaid waiver payments reported on Form 1040, line 1,

were excluded from income on Schedule 1, line 8z. For 2022, nontaxable amounts will be excluded on Schedule 1, line 8s.

Nontaxable combat pay election. For 2021, individuals elected to include their nontaxable combat pay in their earned income when figuring the earned income credit (EIC) by reporting it on Form 1040 or 1040-SR, line 27b. For 2022, they will make this election by reporting nontaxable combat pay on Form 1040 or 1040-SR, line 1i.

Credits for sick and family leave for certain self-employed individuals are not available. Self-employed individuals can no longer claim these credits.

Health coverage tax credit is not available. The health coverage tax credit was not extended. The credit is not available after 2021.

Credit for child and dependent care expenses. The changes to the credit for child and dependent care expenses implemented by the American Rescue Plan Act of 2021 (ARP), were not extended. For 2022, the credit for the child and dependent care expenses is nonrefundable. The dollar limit on qualifying expenses is \$3,000 for one qualifying person and \$6,000 for two or more qualifying persons. The maximum credit amount allowed is 35% of your employment-related expenses. For more information, see the Instructions for Form 2441 and Pub. 503

Child tax credit and additional child tax credit. Many changes to the child tax credit (CTC) implemented by ARP were not extended. For 2022,

- The initial credit amount of the CTC is \$2,000 for each qualifying child.
- The amount of CTC that can be claimed as a refundable credit is limited as it was in 2020, except the maximum additional child tax credit (ACTC) amount has increased to \$1,500 for each qualifying child.
- A child must be under age 17 at the end of 2022 to be a qualifying child.
- Bona fide residents of Puerto Rico are no longer required to have three or

more qualifying children to be eligible to claim the ACTC. Bona fide residents of Puerto Rico may be eligible to claim the ACTC if they have one or more qualifying children.

• For more information, see the Instructions for Schedule 8812 (Form 1040).

Changes to the earned income credit (EIC). The enhancements for taxpayers without a qualifying child that applied for 2021 don't apply for 2022. This means, to claim the EIC without a qualifying child in 2022 you must be at least age 25 but under age 65 at the end of 2022. If you are married and filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2022. It doesn't matter which spouse meets the age requirement, as long as one of the spouses does.

Reporting requirements for Form 1099-K. Form 1099-K is issued by third party settlement organizations and credit card companies to report payment transactions made to you for goods and services

You must report all income on your tax return unless excluded by law, whether you received the income electronically or not, and whether you received a Form 1099-K or not. The box 1a and other amounts reported on Form 1099-K are additional pieces of information to help determine the correct amounts to report on your return.

If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect, contact the Form 1099-K issuer. Don't contact the IRS; the IRS can't correct an incorrect Form 1099-K. If you can't get it corrected, or you sold a personal item at a loss, see the instructions for Schedule 1, lines 8z and 24z, later, for more reporting information.

All IRS information about Form 1099-K is available by going to <u>IRS.gov/1099K</u>.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- Security—Free File uses the latest encryption technology to safeguard your information.
- Flexible Payments—File early; pay by April 18, 2023 (for most people).
- Greater Accuracy—Fewer errors mean faster processing.
- Quick Receipt—Get an acknowledgment that your return was received and accepted.
- Go Green—Reduce the amount of paper used.
- *It's Free*—through *IRS.gov/FreeFile*.
- Faster Refunds—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.



If your adjusted gross income was \$73,000 or less in 2022, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately a dozen brand-name commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit IRS.gov/FreeFile for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that can also be e-filed for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under \$60,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See How To Get Tax Help near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at IRS.gov/Forms.

Make your tax payments online—it's easy.

You can make payments online, by phone, or from a mobile device. Paying online is safe and secure; it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. Go to IRS.gov/Payments to see all your online payment options.

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident ali-



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use Tax Topic 901 to see if they must file.



Even if you do not otherwise have to file a return, you should file one to get a refund

of any federal income tax withheld. You should also file if you are eligible for any of the following credits.

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels.
- Premium tax credit.
- Credits for sick and family leave.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2022 and advance payments of the premium tax credit were made for this coverage, you must file a 2022 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your cov-

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2022 return, you do not have to attach Form 8962.

erage and any advance payments.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2022 or was a full-time student under age 24 at the end of 2022. To do so, use Form 8814. If you make this election, vour child doesn't have to file a return. For details, use Tax Topic 553 or see Form 8814.

A child born on January 1, 1999, is considered to be age 24 at the end of 2022. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2022.
- You elected to be taxed as a resi-

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, CAUTION nonresident alien, or dual-sta-

tus alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When and Where **Should You File?**

File Form 1040 or 1040-SR by **April 18**, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia - even if you don't live in the District of Columbia. If you file after this date, you may have to pay interest and penalties. See Interest and Penalties. later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you e-file your return, there is no need to mail it. However, if you choose to mail it instead, filing instructions and addresses are at the end of these instructions.



The chart at the end of these instructions provides the current address for mailing your re-

turn. Use these addresses for Forms 1040 or 1040-SR filed in 2023. The address for returns filed after 2023 may be different. See <u>IRS.gov/Form1040</u> for any updates.

What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



An automatic 6-month extension to file doesn't extend the CAUTION time to pay your tax. If you

don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2023, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services

designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

• FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

To check for any updates to the list of designated private delivery services, go to <u>IRS.gov/PDS</u>. For the IRS mailing address to use if you're using a private delivery service, go to <u>IRS.gov/PDSStreetAddresses</u>.

The private delivery service can tell you how to get written proof of the mailing date.

Chart A—For Most People

IF your filing status is	AND at the end of 2022 you were*	THEN file a return if your gross income** was at least
Single	under 65 65 or older	\$12,950 14,700
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$25,900 27,300 28,700
Married filing separately	any age	\$5
Head of household	under 65 65 or older	\$19,400 21,150
Qualifying surviving spouse	under 65 65 or older	\$25,900 27,300

^{*}If you were born on January 1, 1958, you are considered to be age 65 at the end of 2022. (If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see Pub. 501.)

^{**}Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2022, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 6a and 6b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

^{***}If you didn't live with your spouse at the end of 2022 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Chart B—For Children and Other Dependents (See Who Qualifies as Your Dependent, later.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.
Single dependents. Were you either age 65 or older or blind?
 No. You must file a return if any of the following apply. Your unearned income was over \$1,150. Your gross income was more than the larger of— \$1,150, or Your earned income (up to \$12,550) plus \$400. Yes. You must file a return if any of the following apply. Your unearned income was over \$2,900 (\$4,650 if 65 or older and blind). Your earned income was over \$14,700 (\$16,450 if 65 or older and blind). Your gross income was more than the larger of— \$2,900 (\$4,650 if 65 or older and blind), or Your earned income (up to \$12,550) plus \$2,150 (\$3,900 if 65 or older and blind).
Married dependents. Were you either age 65 or older or blind?
 No. You must file a return if any of the following apply. Your unearned income was over \$1,150. Your earned income was over \$12,950. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of— \$1,150, or Your earned income (up to \$12,550) plus \$400.
 Yes. You must file a return if any of the following apply. Your unearned income was over \$2,550 (\$3,950 if 65 or older and blind). Your earned income was over \$14,350 (\$15,750 if 65 or older and blind). Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of— \$2,550 (\$3,950 if 65 or older and blind), or
 Your earned income (up to \$12,550) plus \$1,800 (\$3,200 if 65 or older and blind).

Chart C—Other Situations When You Must File

You must file a return if any of the conditions below apply for 2022.

- 1. You owe any special taxes, including any of the following (see the instructions for Schedule 2).
 - a. Alternative minimum tax.
 - **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account.
 - c. Household employment taxes.
 - **d.** Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
 - **e.** Uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts.
 - f. Recapture taxes.
- 2. You (or your spouse if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
- 3. You had net earnings from self-employment of at least \$400.
- 4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- 5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
- 6. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

Line Instructions for Forms 1040 and 1040-SR



Also see the instructions for Schedule 1 through Schedule 3 that follow the Form 1040 and 1040-SR instructions.

Free File makes available free brand-name software and free *e-file*. Visit <u>IRS.gov/FreeFile</u> for details and to see if you are eligible.

What form to file. Everyone can file Form 1040. Form 1040-SR is available to you if you were born before January 2, 1958.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2022, write "Tax Year" and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040 or 1040-SR.

Write-in information. If you need to write a word, code, and/or dollar amount on Form 1040 or 1040-SR to explain an item of income or deduction, but don't have enough space to enter the word, code, and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 2 of your tax return indicating the line number and the word, code, and/or dollar amount you need to enter.

Section references are to the Internal Revenue Code.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Qualifying surviving spouse.

For information about marital status, see Pub. 501.



More than one filing status can apply to you. You can choose the one that will give you the

lowest tax.

Single

You can check the "Single" box at the top of Form 1040 or 1040-SR if any of the following was true on December 31, 2022.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2022, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box
- You were widowed before January 1, 2022, and didn't remarry before the end of 2022. But if you have a child, you may be able to use the qualifying surviving spouse filing status. See the

instructions for *Qualifying Surviving Spouse*, later.

Married Filing Jointly

You can check the "Married filing jointly" box at the top of Form 1040 or 1040-SR if any of the following apply.

- You were married at the end of 2022, even if you didn't live with your spouse at the end of 2022.
- Your spouse died in 2022 and you didn't remarry in 2022.
- You were married at the end of 2022 and your spouse died in 2023 before filing a 2022 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of their income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for Married Filing Separately. Also see Innocent Spouse Relief under General Information, later.

Nonresident aliens and dual-status aliens. Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2022, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Married Filing Separately

Check the "Married filing separately" box at the top of Form 1040 or 1040-SR if you are married, at the end of 2022, and file a separate return. Enter your spouse's name in the entry space below the filing status checkboxes. Be sure to enter your spouse's SSN or Individual Taxpayer Identification Number (ITIN) in the space for spouse's SSN on Form 1040 or 1040-SR. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the entry space below the filing status checkboxes.

For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the en-

try space below the filing status checkboxes.

If you are married and file a separate return, you generally report only your own income, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction or the education credits, and you will only be able to take the earned income credit and child and dependent care credit in very limited circumstances. You also can't take the standard deduction if your spouse itemizes deductions.



You may be able to file as head of household if you had a child living with you and you lived

apart from your spouse during the last 6 months of 2022. See Married persons who live apart, *later*.

Head of Household

You can check the "Head of household" box at the top of Form 1040 or 1040-SR if you are unmarried and provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2022. But if, at the end of 2022, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2022 and you meet the other rules under Married persons who live apart, lat-
- You are married and your spouse was a nonresident alien at any time during the year and the election to treat the alien spouse as a resident alien is not made.

Check the "Head of household" box only if you are unmarried (or considered unmarried) and either Test 1 or Test 2 applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2022 of your parent

whom you can claim as a dependent, except under a multiple support agreement (see Who Qualifies as Your Dependent, later). Your parent didn't have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see Exception to time lived with you, later).

- 1. Any person whom you can claim as a dependent. But don't include:
- a. Your child whom you claim as vour dependent because of the rule for Children of divorced or separated parents under Who Qualifies as Your Dependent, later;
- b. Any person who is your dependent only because the person lived with you for all of 2022; or
- c. Any person you claimed as a dependent under a multiple support agreement. See Who Qualifies as Your Dependent, later.
- 2. Your unmarried qualifying child who isn't your dependent.
- 3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on someone else's 2022 return.
- 4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for Children of divorced or separated parents under Who Qualifies as Your Dependent, later.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your re-

Qualifying child. To find out if someone is your qualifying child, see Step 1 under Who Qualifies as Your Dependent, later.

Dependent. To find out if someone is your dependent, see Who Qualifies as Your Dependent, later.



The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040-SR.

Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child*, later, under Who Qualifies as Your Dependent, if applicable.

Exception to time lived with you.

If the person for whom you kept up a home was born or died in 2022, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year the child was alive. If the person is anyone else, see Pub. 501. Similarly, if you adopted the person for whom you kept up a home in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022, the person is considered to have lived with you for more than half of 2022 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2022.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2022, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2022. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2022.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2022 (if half or less, see Exception to time lived with you, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim the child under the rule for Children of divorced or separated parents under Who Qualifies as Your Dependent, later.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Qualifying Surviving Spouse

You can check the "Qualifying surviving spouse" box at the top of Form 1040 or 1040-SR and use joint return tax rates for 2022 if all of the following apply.

- 1. Your spouse died in 2020 or 2021 and you didn't remarry before the end of 2022.
- 2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2022:
- a. The child had gross income of \$4,400 or more,
 - b. The child filed a joint return, or
- c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your return.

- 3. This child lived in your home for all of 2022. If the child didn't live with you for the required time, see Exception to time lived with you, later.
- 4. You paid over half the cost of keeping up your home.
- 5. You could have filed a joint return with your spouse the year your spouse died, even if you didn't actually do so.

If your spouse died in 2022, you can't file as qualifying surviving spouse. Instead, see the instructions for Married Filing Jointly, earlier.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see Who Qualifies as Your Dependent, later.



The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040-SR.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see Kidnapped child, later, under Who Qualifies as Your Dependent, if applicable.

A child is considered to have lived with you for all of 2022 if the child was born or died in 2022 and your home was the child's home for the entire time the child was alive. Similarly, if you adopted the child in 2022, or the child was lawfully placed with you for legal adoption by you in 2022, the child is considered to have lived with you for all of 2022 if your main home was this child's main home for the entire time since the child was adopted or placed with you in 2022.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name in the entry space below the filing status checkboxes instead of below your name.



If you filed a joint return for 2021 and you are filing a joint return for 2022 with the same

spouse, be sure to enter your names and SSNs in the same order as on your 2021 return.

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See Death of a Taxpayer under General Information, later.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at SSA.gov/forms/ss-5.pdf, from your local SSA office, or by calling the SSA at 800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040 or 1040-SR, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on Form 1040 or 1040-SR may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

Once you are issued an SSN, use it to file your tax return. Use your SSN to file

your tax return even if your SSN does not authorize employment or if you have been issued an SSN that authorizes employment and you lose your employment authorization. An ITIN will not be issued to you once you have been issued an SSN. If you received your SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead.

IRS Individual Taxpaver Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2019, 2020, or 2021, it expired at the end of 2022 and must be renewed if you need to file a federal tax return in 2023. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at IRS.gov/ITIN.



ITINs assigned before 2013 TIP have expired and must be renewed if you need to file a tax

return in 2023. If you previously submitted a renewal application and it was approved, you do not need to renew again unless vou haven't used vour ITIN on a federal tax return at least once for tax years 2019, 2020, or 2021.

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at IRS.gov/ITIN.

Nonresident Alien Spouse

If your spouse is a nonresident alien. your spouse must have either an SSN or an ITIN if:

- You file a joint return, or
- Your spouse is filing a separate re-

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have \$3 go to the fund. If you check a box, your tax or refund won't change.

Digital Assets

Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If a particular asset has the characteristics of a digital asset, it will be treated as a digital asset for federal income tax purposes.

Check the "Yes" box next to the question on digital assets on page 1 of Form 1040 or 1040-SR if at any time during 2022, you (a) received (as a reward, award, or payment for property or services); or (b) sold, exchanged, gifted, or otherwise disposed of a digital asset (or any financial interest in any digital

For example, check "Yes" if at any time during 2022 you:

- Received digital assets as payment for property or services provided;
- Received digital assets as a result of a reward or award:
- · Received new digital assets as a result of mining, staking, and similar activities:
- Received digital assets as a result of a hard fork;
- Disposed of digital assets in exchange for property or services;

- Disposed of a digital asset in exchange or trade for another digital asset:
 - Sold a digital asset;
- Transferred digital assets for free (without receiving any consideration) as a bona fide gift; or
- Otherwise disposed of any other financial interest in a digital asset.

You have a financial interest in a digital asset if you are the owner of record of a digital asset, or have an ownership stake in an account that holds one or more digital assets, including the rights and obligations to acquire a financial interest, or you own a wallet that holds digital assets.

The following actions or transactions in 2022, alone, generally don't require you to check "Yes":

- Holding a digital asset in a wallet or account:
- Transferring a digital asset from one wallet or account you own or control to another wallet or account that you own or control; or
- Purchasing digital assets using U.S. or other real currency, including through the use of electronic platforms such as PayPal and Venmo.

Do not leave the question unanswered. You must answer "Yes" or "No" by checking the appropriate box. For more information, go to IRS.gov/ virtualcurrencyfags.

How to Report Digital Asset Transactions

If you disposed of any digital asset in 2022, that you held as a capital asset, through a sale, exchange, gift, or transfer, check "Yes" and use Form 8949 to calculate your capital gain or loss and report that gain or loss on Schedule D (Form 1040).

If you received any digital asset as compensation for services or disposed of any digital asset that you held for sale to customers in a trade or business, you must report the income as you would report other income of the same type (for example, W-2 wages on Form 1040 or 1040-SR, line 1a, or inventory or services from Schedule C or Schedule 1).

Standard Deduction



If you are filing Form 1040-SR, you can find a Standard Deduction Chart on the last page

of that form that can calculate the amount of your standard deduction in most situations.

Don't file the Standard Deduction Chart with your return.

Single and Married Filing Jointly

If you or your spouse (if you are married and filing a joint return) can be claimed as a dependent on someone else's return, check the appropriate box in the *Standard Deduction* section.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box. If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2022 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Age/Blindness

If you or your spouse (if you are married and filing a joint return) were born before January 2, 1958, or were blind at the end of 2022, check the appropriate

boxes on the line labeled "Age/Blindness."

Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2022. If your spouse was born before January 2, 1958, but died in 2022 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1958."

A person is considered to reach age 65 on the day before the person's 65th birthday.

Example. Your spouse was born on February 14, 1957, and died on February 13, 2022. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse. However, if your spouse died on February 12, 2022, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2022. If you are preparing a return for someone who died in 2022, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2022, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses or
- Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

If you receive a notice or letter but you would prefer to have it in Braille or large print, you can use Form 9000, Alternative Media Preference, to request notices in an alternative format including Braille, large print, audio, or electronic. You can attach Form 9000 to your return or mail it separately.

• You can download, or view online, tax forms and publications in a variety of formats including text-only, Braille ready files, browser-friendly HTML (other than tax forms), accessible PDF, and large print.

Married Filing Separately

If your filing status is married filing separately and your spouse itemizes deductions on their return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box.

If your filing status is married filing separately and your spouse was born before January 2, 1958, or was blind at the end of 2022, you can check the appropriate box(es) on the line labeled "Age/Blindness" if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Who Qualifies as Your Dependent

Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box under *Dependents* on page 1 of Form 1040 or 1040-SR and include a statement showing the information required in columns (1) through (4).



The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040-SR.

Before you begin. See the definition of *Social security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2022 return (including extensions). If an ITIN is applied for on or before the due date of a 2022 return (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was ...

Under age 19 at the end of 2022 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2022, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who didn't provide over half of their own support for 2022 (see Pub. 501)



Who isn't filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)



Who lived with you for more than half of 2022. If the child didn't live with you for the required time, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2022, see Qualifying child of more than one person, later.

- 1. Do you have a child who meets the conditions to be your qualifying child?
 - \square **Yes.** Go to Step 2.

 \square **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for

2.	the definition of a U.S. national or U.S. resident alien. If the child was adopted, see <i>Exception to citizen test</i> , later.) Yes. Continue You can't claim this child as a dependent. Was the child married? Yes. See <i>Married person</i> , later.	3. V	Vas the child under age 17 a	t the	end of 2022? No. You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the Dependents section on page 1 of Form 1040 or 1040-SR for this person.
3.	Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4. Yes. For You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules. No. You can claim this child as a dependent. Complete columns (1) through (3) of the Dependents section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.	b	Did this child have an SSN vefore the due date of your 2 extensions)? (See Social Section 1)? (See Social Section 2)? (See Social Section 2)? (See Social Section 2)? (See Social Section 3)? (See Soc	022 1 urity e □	return (including Number, later.)
	Otep 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?				
1.	Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).) Yes. Continue No. STOP You can't claim the child tax credit or the credit for other dependents for this child.				
2.	Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see <i>Exception to citizen test</i> , later.) Yes. Continue No. STOP				

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship didn't violate local law. If the person didn't live with you for the required time, see Exception to time lived with you, later.



Who wasn't a qualifying child (see Step 1) of any taxpayer for 2022. For this purpose, a person isn't a taxpayer if the person isn't required to file a U.S. income tax return and either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.



Who had gross income of less than \$4,400 in 2022. If the person was permanently and totally disabled, see Exception to gross income test, later.



For whom you provided over half of the person's support in 2022. But see Children of divorced or separated parents, Multiple support agreements, and Kidnapped child, later.

- 1. Does any person meet the conditions to be your qualifying relative?
 - ☐ **Yes.** Continue **¬**



☐ No. (STOP



- 2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see Exception to citizen test, later.)
 - ☐ **Yes.** Continue



You can't claim this person as a dependent. 3. Was your qualifying relative married?

Yes. See Married
person, later.

☐ No. Continu



4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4.

☐ Yes. (STOP)

You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

□ **No.** You can claim this person as a dependent. Complete columns (1) through (3) of the Dependents section on page 1 of Form 1040 or 1040-SR. Then, go to Step 5.

Step 5 Does Your Qualifying Relative **Qualify You for the Credit for** Other Dependents?

- 1. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2022 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)
 - ☐ **Yes.** Continue ¬



☐ No. (STOP)



You can't claim the credit for other dependents for this qualifying relative.

- Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or a U.S. resident alien. If your qualifying relative was adopted, see Exception to citizenship test, later.)
 - ☐ **Yes.** You can claim the credit for other dependents for this dependent. Check the "Credit for other dependents" box in column (4) of the Dependents section on page 1 of Form 1040 or 1040-SR for this

person.



You can't claim the credit for other dependents for this qualifying relative.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you don't know the dependent's SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of the child's noncustodial parent (defined later) if all of the following conditions apply.

- 1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2022 (whether or not they are or were married).
- 2. The child received over half of the child's support for 2022 from the parents (and the rules on *Multiple support agreements*, later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent.
- 3. The child is in custody of one or both of the parents for more than half of 2022.
 - 4. Either of the following applies.
- a. The custodial parent signs Form 8332 or a substantially similar statement that they won't claim the child as a dependent for 2022, and the noncustodial parent includes a copy of the form or statement with their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See Post-1984 and pre-2009 decree or agreement and Post-2008 decree or agreement.
- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2022.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 19 and 28). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2022. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

- 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
 - 2. The other parent won't claim the child as a dependent.
 - 3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to certain tax benefits for a child, and the noncustodial parent must include a copy with their return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of certain tax benefits revoked. A custodial parent who has revoked their previous release of a claim to certain tax benefits for a child must include a copy of the revocation with their return. For details, see Form 8332.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; Step 4, question 2; and Step 5, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

If the person meets all other requirements to be your qualifying child but was born or died in 2022, the person is considered to have lived with you for more than half of 2022 if your home was this person's home for more than half the time the person was alive in 2022. If the person meets all other requirements to be your qualifying child but you adopted the person in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022, the person is considered to have lived with you for more than half of 2022 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2022.

Any other person is considered to have lived with you for all of 2022 if the person was born or died in 2022 and your home was this person's home for the entire time the person was alive

in 2022 or if you adopted the person in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022 and your main home was the person's main home for the entire time since the person was adopted or placed with you in 2022.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying surviving spouse filing status, the child tax credit, the credit for other dependents, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim that person as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child), or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2022, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Public assistance payments. If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents*, described earlier, applies.

- 1. Child tax credit and credit for other dependents (line 19) and additional child tax credit (line 28).
 - 2. Head of household filing status.
- 3. Credit for child and dependent care expenses (Schedule 3, line 2).
- 4. Exclusion for dependent care benefits (Form 2441, Part III).
 - 5. Earned income credit (line 27).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2022. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2022.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2022.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2022, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your child, J meets the conditions to be a qualifying child for both you and your parent. J doesn't meet the conditions to be a qualifying child of any other person, including J's other parent. Under the rules just described, you can claim J as a qualifying child for all of the five tax benefits just listed for which you otherwise qualify. Your parent can't claim any of those five tax benefits based on J. However, if your parent's AGI is higher than yours and you do not claim J as a qualifying child, J is the qualifying child of your parent.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may reduce or disallow any tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration (SSA). See Social Security Number (SSN), earlier. If your dependent won't have a number by the date your return is due, see What if You Can't File on Time? earlier.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the SSA before the due date of your 2022 return (including extensions). If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's

social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2022 and you do not have an SSN for the child, enter "Died" in column (2) of the *Dependents* section and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2022 return (in-

cluding extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2022 return.

If you apply for an ITIN on or before the due date of your 2022 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2022 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 7 and Schedule 1, lines 1 through 8z. Also see Pub. 525.

Forgiveness of Paycheck Protection Program (PPP) Loans

The forgiveness of a PPP Loan creates tax-exempt income, so although you don't need to report the income from the forgiveness of your PPP Loan on Form 1040 or 1040-SR, you do need to report certain information related to your PPP Loan

Rev. Proc. 2021-48, 2021-49 I.R.B. 835, permits taxpayers to treat tax-exempt income resulting from the forgiveness of a PPP Loan as received or accrued: (1) as, and to the extent that, eligible expenses are paid or incurred; (2) when you apply for forgiveness of the PPP Loan; or (3) when forgiveness of the PPP Loan is granted. If you have tax-exempt income resulting from the forgiveness of a PPP Loan, attach a statement to your return reporting each taxable year for which you are applying Rev. Proc. 2021-48, and which section of Rev. Proc. 2021-48 you are applying—either section 3.01(1), (2), or (3). Any statement should include the following information for each PPP Loan:

- 1. Your name, address, and ITIN or SSN;
- 2. A statement that you are applying or applied section 3.01(1), (2), or (3) of Rev. Proc. 2021-48, and for what taxable year;
- 3. The amount of tax-exempt income from forgiveness of the PPP Loan that you are treating as received or accrued and for what taxable year; and
- 4. Whether forgiveness of the PPP Loan has been granted as of the date you file your return.

Write "RP2021-48" at the top of your attached statement.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Rev. Proc. 2014-55, 2014-44 I.R.B. 753, available at IRS.gov/irb/2014-44 IRB#RP-2014-55, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 5a and 5b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account; or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign financial assets. If you had foreign financial assets in 2022, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income); and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your

own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at

<u>IRS.gov/irb/</u> 2006-40 IRB#NOT-2006-83.

Community Property States

Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California must generally report half the combined community income of the individual and their domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.



The lines on Forms 1040 and 1040-SR are the same. Referen-CAUTION ces to lines in the following in-

structions refer to the line on either form.

Line 1a

Total Amount From Form(s) W-2, Box 1

Enter the total amount from Form(s) W-2, box 1. If a joint return, also include your spouse's income from Form(s) W-2, box 1.



If you earned wages while you were an inmate in a penal insti-CAUTION tution, you will now report

these amounts on Schedule 1, line 8u. Do not report those wages on line 1a. See the instructions for Schedule 1, line 8u.



If you received a pension or annuity from a nonqualified de-CAUTION ferred compensation plan or a

nongovernmental section 457(b) plan and it was reported in box 1 of Form W-2, do not include this amount on Form 1040, line 1a. This amount is reported on Schedule 1, line 8t.

Line 1b

Household Employee Wages Not Reported on Form(s) W-2

Enter the total of your wages received as a household employee that was not reported on Form(s) W-2. An employer isn't required to provide a Form W-2 to you if they paid you wages of less than \$2,400 in 2022. For information on employment taxes for household employees, see Tax Topic 756.

Line 1c

Tip Income Not Reported on Line 1a

Enter the total of your tip income that was not reported on Form 1040, line 1a.

This should include any tip income you didn't report to your employer and any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although vou don't report these noncash tips to your employer, you must report them on line 1c.



You may owe social security and Medicare or railroad re-CAUTION tirement (RRTA) tax on unre-

ported tips. See the instructions for Schedule 2, line 5.

Line 1d

Medicaid Waiver Payments Not Reported on Form(s) W-2, Box 1

Enter your taxable Medicaid waiver payments that were not reported on Form(s) W-2. Also enter the total of your taxable and nontaxable Medicaid waiver payments that were not reported on Form(s) W-2, or not reported in box 1 of Form(s) W-2, if you choose to include nontaxable payments in earned income for purposes of claiming a credit or other tax benefit. If you and your spouse both received nontaxable Medicaid waiver payments during the year, you and your spouse can make different choices about including payments in earned income. See the instructions for Schedule 1, line 8s.

Line 1e

Taxable Dependent Care Benefits From Form 2441, Line 26

Enter the total of your taxable dependent care benefits from Form 2441, line 26. Dependent care benefits should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

Line 1f

Employer-Provided Adoption Benefits From Form 8839, Line 29

Enter the total of your employer-provided adoption benefits from Form 8839, line 29. Employer-provided adoption benefits should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2022.

Line 1q

Wages From Form 8919, Line 6

Enter the total of your wages from Form 8919, line 6.

Line 1h

Other Earned Income



If you received scholarship or fellowship grants that were not reported to you on Form W-2,

you will now report these amounts on Schedule 1, line 8r. See the instructions for Schedule 1. line 8r.

The following types of income must be included in the total on line 1h.

- Strike or lockout benefits (other than bona fide gifts).
- Excess elective deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2022 under all plans was more than \$20,500 (excluding catch-up contributions as explained later), include the excess on line 1h. This limit is (a) \$14,000 if you have only SIMPLE plans, or (b) \$23,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, don't include the excess attributable to such contributions on line 1h. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2022, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,500 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.



You can't deduct the amount deferred. It isn't included as in-CAUTION come in box 1 of your Form

- Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see Insurance Premiums for Retired Public Safety Officers in the instructions for lines 5a and 5b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 5a and 5b. Payments from an IRA are reported on lines 4a and 4b.
- Corrective distributions from a retirement plan shown on Form 1099-R of excess elective deferrals and excess contributions (plus earnings). But don't include distributions from an IRA* on line 1h. Instead, report distributions from an IRA on lines 4a and 4b.

*This includes a Roth, SEP, or SIMPLE IRA.

Line 1i

Nontaxable Combat Pay Election

If you elect to include your nontaxable combat pay in your earned income when figuring the EIC, enter the amount on line 1i. See the instructions for line 27.

Were You a Statutory **Employee?**

If you were a statutory employee, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent

or commission drivers, certain traveling salespeople, and certain homeworkers. Statutory employees report the amount shown in box 1 of Form W-2 on a Schedule C along with any related business expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2023. If you don't receive it by early February, use <u>Tax Topic 154</u> to find out what to do. Even if you don't get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2a

Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID, and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 2a. However, if you acguired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 2a (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 2a (that is, the excess of tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Also include on line 2a any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 12 of Form 1099-DIV.

Don't include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.



Don't include any amounts related to the forgiveness of PPP CAUTION Loans on this line.

Line 2b

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 2b. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions applies to you.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2022 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2022 income. For details, see Pub. 550.



If you get a 2022 Form 1099-INT for U.S. savings bond interest that includes amounts

you reported before 2022, see Pub. 550.

Line 3a

Qualified Dividends

Enter your total qualified dividends on line 3a. Qualified dividends are also included in the ordinary dividend total required to be shown on line 3b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first

date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related proper-
- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.
- Dividends from a corporation that first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation that is treated as a domestic corporation under section 7874(b).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2022. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2022. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2022. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2022, through August 11, 2022). The 121-day period began on May 17, 2022 (60 days before the ex-dividend date), and ended on September 14, 2022. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61

Example 2. The facts are the same as in Example 1 except that you bought the stock on July 15, 2022 (the day before the ex-dividend date), and you sold the stock on September 16, 2022. You held the stock for 63 days (from July 16, 2022, through September 16, 2022). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2022, through September 14, 2022).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2022. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2022. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2022. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Use the Qualified Dividends TIP and Capital Gain Tax Worksheet or the Schedule D Tax

Worksheet, whichever applies, to figure your tax. See the instructions for line 16 for details.

Line 3b

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They won't be

taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.



Dividends on insurance poli-**TIP** cies are a partial return of the premiums you paid. Don't re-

port them as dividends. Include them in income on Schedule 1, line 8z, only if they exceed the total of all net premiums you paid for the contract.

Lines 4a and 4b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 4a and 4b instructions, an IRA includes a traditional IRA. Roth IRA. simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 4a blank and enter the total distribution (from Form 1099-R, box 1) on line 4b.

Exception 1. Enter the total distribution on line 4a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also enter "Rollover" next to line 4b. If the total distribution was rolled over, enter -0- on line 4b. If the total distribution wasn't rolled over, enter the part not rolled over on line 4b unless Exception 2 applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan or you made the rollover in 2023, include a statement explaining

Exception 2. If any of the following apply, enter the total distribution on line 4a and see Form 8606 and its instructions to figure the amount to enter on line 4b.

- 1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2022 or an earlier year. If you made nondeductible contributions to these IRAs for 2022, also see Pub. 590-A and Pub. 590-B.
- 2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 4b; you don't have to see Form 8606 or its instructions.
- a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2016 or an earlier year.
- b. Distribution code Q is shown in box 7 of Form 1099-R.
- 3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2022.
- 4. You had a 2021 or 2022 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- 5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2022.
- 6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless Exception 2 applies to that part. Enter "QCD" next to line 4b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70 1/2 when the distribution was made.

Generally, your total QCDs for the year can't be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that

would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-B for details.



You can't claim a charitable contribution deduction for any CAUTION QCD not included in your in-

Exception 4. If all or part of the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 4a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0on line 4b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 4b unless Exception 2 applies to that part. Enter "HFD" next to line 4b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you can generally elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



The amount of an HFD reduces the amount you can contribute CAUTION to your HSA for the year. If you

fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 4b. For example: "Line 4b -\$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only Exception 2 and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and

enter the total of the taxable amounts on line 4b. Enter the total amount of those distributions on line 4a



You may have to pay an additional tax if you received an CAUTION early distribution from your

IRA and the total wasn't rolled over. See the instructions for Schedule 2, line 8, for details.

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 5a and 5b

Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Don't include the following payments on lines 5a and 5b. Instead, report them on line 1h.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



Attach Form(s) 1099-R to Form 1040 or 1040-SR if any federal income tax was with-

held.

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you didn't contribute to the cost (see Cost, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2022. But see Insurance Premiums for Retired Public Safety Officers, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 5b; don't make an entry on line 5a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 5a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 5b. But if your annuity starting date (defined later) was after July 1, 1986, see Simplified Method, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 5b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 5a and the taxable amount on line 5b. Enter "PSO" next to line 5b.

If you are retired on disability and reporting your disability pension on line 1h, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 1h

Payments when you are disabled. If you receive payments from a retirement or profit-sharing plan that does not provide for disability retirement, do not treat those payments as disability payments. The payments must be reported as a pension or annuity.

You must include in your income any amounts that you received that you would have received in retirement had you not become disabled as a result of a terrorist attack. Include in your income any payments you receive from a 401(k), pension, or other retirement plan to the extent that you would have received the amount at the same or later time regardless of whether you had become disabled.

Example. Taxpayer J, a contractor, was disabled as a direct result of participating in efforts to clean up the World Trade Center. J is eligible for compensation by the September 11 Victim Compensation Fund. J began receiving a disability pension at age 55 when J could no longer continue working because of J's disability. Under J's pension plan, at age 55, J is entitled to an early retirement benefit of \$2,500. If J waits until age 62, normal retirement age under the plan. J would be entitled to a normal retirement benefit of \$3,000 a month. The pension plan provides that a participant who retires early on account of disability is entitled to receive the participant's normal retirement benefit, which in J's case equals \$3,000 per month. Until J turns age 62, J can exclude \$500 of the monthly retirement benefit from income (the difference between the early retirement benefit and the normal retirement benefit \$3,000 - \$2,500) received on account of disability. J must report the remaining \$2,500 of monthly pension benefit on line 5a. For each month after J turns age 62, J must report the full amount of the monthly pension benefit (\$3,000 a month) on line 5a.

Simplified Method

You must use the Simplified Method if either of the following applies.

- 1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.
- 2. Your annuity starting date was after November 18, 1996, and both of the following apply.
- a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).



If you received U.S. Civil Service retirement benefits and you CAUTION chose the alternative annuity

option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at **Annuity Starting Date**

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on their annuity starting date. But if your

Be	Before you begin: \[If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.					
the	re than one pension or annuity. If you had more than a total of the taxable parts on Form 1040 or 1040-SR, line 0-SR, line 5a.					
1.	Enter the total pension or annuity payments from Form 1040-SR, line 5a			1.		
2	Enter your cost in the plan at the annuity starting date					
	Note. If you completed this worksheet last year, skip li of last year's worksheet on line 4 below (even if the arr changed). Otherwise, go to line 3.	ne 3 and enter the amount from line 4				
	Enter the appropriate number from Table 1 below. But 1997 and the payments are for your life and that of you number from Table 2 below	r beneficiary, enter the appropriate				
	Divide line 2 by the number on line 3 \dots		4.			
5.	Multiply line 4 by the number of months for which this annuity starting date was before 1987, skip lines 6 and Otherwise, go to line 6	7 and enter this amount on line 8.	5.			
	Enter the amount, if any, recovered tax free in years aft worksheet last year, enter the amount from line 10 of la	st year's worksheet				
	Subtract line 6 from line $2 \ldots \ldots \ldots$					
8.	Enter the smaller of line 5 or line 7			8		
	Taxable amount. Subtract line 8 from line 1. Enter the 1040 or 1040-SR, line 5b. If your Form 1099-R shows amount from Form 1099-R. If you are a retired public safety Officers before entering an amount on line 5b.	a larger amount, use the amount on this lafety officer, see <i>Insurance Premiums fo</i>	ine instead of the or Retired Public	9		
10.	Was your annuity starting date before 1987? Yes. Do not complete the rest of this work:	sheet.				
	No. Add lines 6 and 8. This is the amount you h number if you need to fill out this worksheet			10.		
11.	Balance of cost to be recovered. Subtract line 10 ft worksheet next year. The payments you receive next			11		
		Table 1 for Line 3 Above				
		AND your annuity s	tarting date was—			
	IF the age at annuity starting date was	before November 19, 1996, enter on line 3	after November enter on line 3	· · · · · ·		
	55 or under	300	360			
	56–60	260	310			
	61–65 66–70	240 170	260 210			
	71 or older	170	160			
	/ I of older	120	100			
		Table 2 for Line 3 Above				
	IF the combined ages at annuity					
	starting date were	THEN e	nter on line 3 410			
	110 or under 111–120		360			
	121–130		310			
	131–140		260			
	141 or older		210			

annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions. Your net investment may be shown in box 9b of Form 1099-R.

Rollovers

Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 5a and 5b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 5a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 5b. If the remaining amount is zero and you have no other distribution to report on line 5b, enter -0- on line 5b. Also enter "Rollover" next to line 5b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, vour Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for Schedule 2, line 8.

Enter the total distribution on line 5a and the taxable part on line 5b. For details, see Pub. 575.



If you or the plan participant **TIP]** was born before January 2, 1936, you could pay less tax on

the distribution. See Form 4972.

Lines 6a, 6b, and 6c

Lines 6a and 6b **Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2022. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2022 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2022 and your total repayments (box 4) were more than your total benefits for 2022 (box 3). None of your benefits are taxable for 2022. Also, if your total repayments in 2022 exceed your total benefits received in 2022 by more than \$3,000, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.



Social security information. Social security beneficiaries can now get a variety of infor-

mation from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to SSA.gov/ myaccount.

Disability payments. Don't include in your income any disability payments (including Social Security Disability Insurance (SSDI) payments) you receive for injuries incurred as a direct result of a terrorist attack directed against the United States (or its allies), whether outside or within the United States. In the case of the September 11 attacks, injuries eligible for coverage by the September 11 Victim Compensation Fund are treated as incurred as a direct result of the attack. If these payments are incorrectly reported as taxable on Form SSA-1099, don't include the nontaxable portion of income on your tax return. You may receive a notice from the IRS regarding the omitted payments. Follow the instructions in the notice to explain that the excluded payments aren't taxable. For more information about these payments, see Pub. 3920.

Example. Taxpayer X, a firefighter, was disabled as a direct result of the September 11 terrorist attack on the World Trade Center. X began receiving Social Security Disability Insurance (SSDI) benefits at age 54. X's full retirement age for social security retirement benefits is age 66. X's birthday is April 25. In the year X turned 66, X received \$1,500 per month in benefits from the Social Security Administration (for a total of \$18,000). Because X became eligible for a full retirement benefit in May, the month after X turned 66, X can exclude only four months (January through April) of their annual benefit from their income (\$6,000). X must report the remaining \$12,000 on line 6a. X must also complete the Social Security Benefits Worksheet to find out if any part of the \$12,000 is taxable.



Form RRB-1099. If you need a **TIP** replacement Form RRB-1099, call the Railroad Retirement

Board at 877-772-5772 or go to <u>www.rrb.go</u>v.

Accrued leave payment. If you retire on disability, any lump-sum payment you receive for accured annual leave is a salary payment. The payment is not a disability payment. Include it in your income in the tax year you receive it.

Line 6c

Check the box on line 6c if you elect to use the lump-sum election method for your benefits. If any of your benefits are taxable for 2022 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount with the lump-sum election. See Lump-Sum Election in Pub. 915 for details.

Line 7

Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

Exception 1. You don't have to file Form 8949 or Schedule D if you aren't deferring any capital gain by investing in a qualified opportunity fund and both of the following apply.

- 1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements); and
- 2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D but generally don't have to file Form 8949 if Exception 1 doesn't apply, you aren't deferring any capital gain by investing in a qualified opportunity fund or terminating deferral from an investment in a qualified opportunity fund, and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2021:
- A gain from Form 2439 or 6252 or Part I of Form 4797:
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or

• Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS, the QOF box in box 3 isn't checked, and you don't need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If Exception 1 applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 7 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 7 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.



If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax

Worksheet in the line 16 instructions to figure your tax.

Total Income and **Adjusted Gross** Income

Line 10

Enter any adjustments to income from Schedule 1, line 26, on line 10.

Tax and Credits

Line 12

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduc-

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.



If you made a section 962 election and are taking a deduction **CAUTION** under section 250 with respect

to any income inclusions under section 951 or 951A, don't report the deduction on line 12. Instead, report the tax with respect to a section 962 election on line 16 and include in the statement required by line 16 how you figured the section 250 deduction.

Standard Deduction

Most Form 1040 filers can find their standard deduction by looking at the amounts listed to the left of line 12. Most Form 1040-SR filers can find their standard deduction by using the chart on the last page of Form 1040-SR.

Exception 1—Dependent. If checked the "Someone can claim you as a dependent" box, or if you're filing jointly and you checked the "Someone can claim your spouse as a dependent" box, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.



Someone claims you or your spouse as a dependent if they list your or your spouse's name

and SSN in the Dependents section of their return.

Exception 2—Born before January 2, 1958, or blind. If you checked any of the following boxes, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1958, or Were Blind if you are filing Form 1040 or by using the chart on the last page of Form 1040-SR.

- You were born before January 2, 1958.
 - You are blind.
 - Spouse was born before January 2,
 - Spouse is blind.

Exception 3—Separate return or dual-status alien. If you checked the box labeled "Spouse itemizes on separate return or you were dual-status alien" on the Spouse standard deduction line, your standard deduction is zero, even if you were born before January 2, 1958, or were blind.

Exception 4—Increased standard deduction for net qualified disaster loss.

Social Security Benefits Worksheet—Lines 6a and 6b

Bef	ore you begin:	Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the second	e instru	actions for Schedule
		1, line 24z). If you are married filing separately and you lived apart from your spouse for	all of 2	2022, enter "D" to
		the right of the word "benefits" on line 6a. If you don't, you may get a math Be sure you have read the <i>Exception</i> in the line 6a and 6b instructions to see	error n	otice from the IRS.
		worksheet instead of a publication to find out if any of your benefits are taxa	ble.	can use uns
1.	Enter the total an	nount from box 5 of all your Forms SSA-1099 and		
1,	RRB-1099. Also	enter this amount on Form 1040 or 1040-SR,		
2.		y 50% (0.50)		
3.	1 2	ounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8		
4.		, if any, from Form 1040 or 1040-SR, line 2a		
5.		3, and 4		
6.		the amounts from Schedule 1, lines 11 through 20, and 23 and 25		
7.		line 6 less than the amount on line 5?	0.	
	No. STOP	None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.		
	Yes. Subtrac	t line 6 from line 5	7.	
8.	If you are:			
0.	 Married fili 	ng jointly, enter \$32,000		
	• Single, head married filing	d of household, qualifying surviving spouse, or separately and you lived apart from your spouse for,		
	all of 2022, ea	nter \$25,000	8.	
	in 2022 skip	ng separately and you lived with your spouse at any time lines 8 through 15; multiply line 7 by 85% (0.85) and lt on line 16. Then, go to line 17		
9.		line 8 less than the amount on line 7?		
		None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from		
		your spouse for all of 2022, be sure you entered "D" to the right of the word		
		'benefits'' on line 6a. t line 8 from line 7	0	
	Yes. Subtrac	time 8 from time /	9.	
10.	Enter \$12,000 if	married filing jointly; \$9,000 if single, head of household, qualifying surviving		
11		d filing separately and you lived apart from your spouse for all of 2022		
11.		From line 9. If zero or less, enter -0-		
12. 13.	Enter the smaller Enter one-half of	of line 9 or line 10		
14.		Time 12 of line 2 or line 13		
15.		by 85% (0.85). If line 11 is zero, enter -0-		
16.		15		
17.		y 85% (0.85)		
18.	= -	ecurity benefits. Enter the smaller of line 16 or line 17. Also enter this amount	17.	
		1040-SR, line 6b	18.	
[If any of your year, you may	r benefits are taxable for 2022 and they include a lump-sum benefit payment that y be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for	was fo details	or an earlier

If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. Qualified disaster loss refers to losses arising from certain disasters occurring in 2016 and subsequent years. See the Instructions for Form 4684 and Schedule A, line 16, for more information.

Line 13

Qualified Business Income Deduction (Section 199A Deduction)

To figure your Qualified Business Income Deduction, use Form 8995 or Form 8995-A as applicable.

Use Form 8995 if:

- You have qualified business income, qualified REIT dividends, or qualified PTP income (loss);
- Your 2022 taxable income before the qualified business income deduction is less than or equal to \$170,050 (\$340,100 if married filing jointly); and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use Form 8995-A, Qualified Business Income Deduction. Attach whichever form you use (Form 8995 or 8995-A) to your return. See the Instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

Line 16

Tax

Include in the total on the entry space on line 16 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described later.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax with respect to a section 962 election (election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates)

reduced by the amount of any foreign tax credits claimed on Form 1118. See section 962 for details. Check box 3 and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.

- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2022 for the student. See Form 8863 for more details. Check box 3 and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box 3 and enter the amount of the tax and "1291TAX" in the space next to that box
- Tax from Form 8978, line 14 (relating to partner's audit liability under section 6226). Check box 3 and enter the amount of the liability and "Form 8978" in the space next to that box. If the amount on Form 8978, line 14, is negative, see the instructions for Schedule 3 (Form 1040), line 61.
- Net tax liability deferred under section 965(i). If you had a net 965 inclusion and made an election to defer your net 965 tax liability under section 965(i), check box 3 and enter (as a negative number) the amount of the deferred net 965 tax liability and "965" on the line next to that box.
- Triggering event under section 965(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter "965INC" on the line next to that box.

Do you want the IRS to figure the tax on your taxable income for you?

- ☐ **Yes.** See chapter 13 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.
- \square **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the cor-

rect column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 must generally be used to figure the tax on your unearned income over \$2,300 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

- 1. You had more than \$2,300 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).
- 2. You are required to file a tax return.
 - 3. You were either:
 - a. Under age 18 at the end of 2022,
- b. Age 18 at the end of 2022 and didn't have earned income that was more than half of your support, or
- c. A full-time student at least age 19 but under age 24 at the end of 2022 and didn't have earned income that was more than half of your support.
- 4. At least one of your parents was alive at the end of 2022.
- 5. You don't file a joint return in 2022.

A child born on January 1, 2005, is considered to be age 18 at the end of 2022; a child born on January 1, 2004, is considered to be age 19 at the end of 2022; and a child born on January 1, 1999, is considered to be age 24 at the end of 2022.

Schedule D Tax Worksheet. Use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040 or 1040-SR, line 16, if:

- You have to file Schedule D, and line 18 or 19 of Schedule D is more than zero; or
- You have to file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Standard Deduction Worksheet for Dependents—Line 12





Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Check if: You were born be	fore January 2, 1958.					
	You are blind.	Tot	al number of boxes				
	Spouse was born b	before January 2, 1958.	cked	1			
	Spouse is blind.	, , , , , , , , , , , , , , , , , , , ,					
2.	Is your earned income* more that	an \$750?					
	Yes. Add \$400 to your earn	ned income. Enter the total.					
	No. Enter \$1,150.	}		2.			
3.	Enter the amount shown below for	or your filing status.					
	 Single or married filing separate Married filing jointly—\$25,900 Head of household—\$19,400 			3.			
4.	Standard deduction.	,					
a.	a. Enter the smaller of line 2 or line 3. If born after January 1, 1958, and not blind, stop here and enter this amount on Form 1040 or 1040-SR, line 12. Otherwise, go to line 4b						
b.	If born before January 2, 1958, or	r blind, multiply the number on line 1 by \$1,40	0 (\$1,750 if single or head of				
	household) c. Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12						
		tips, professional fees, and other compensation rece					
	taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.						
64	land Dadustian Chart for Decad	. W.L W D D.f I	. W Di. d				
		e Who Were Born Before January 2, 1958, or					
Don'	t use this chart if someone can clai	im you, or your spouse if filing jointly, as a dep	endent. Instead, use the worksh	eet above.			
	t use this chart if someone can clai You were born before January 2, 19		endent. Instead, use the worksh	eet above.			
☐ Y	ou were born before January 2, 19	You are blind.	endent. Instead, use the worksh	eet above.			
Y		You are blind.	endent. Instead, use the worksh	eet above.			
□ Y □ S	You were born before January 2, 19 pouse was born before January 2,	You are blind. 1958. Spouse is blind.	endent. Instead, use the worksh	eet above.			
□ Y □ S	You were born before January 2, 19 pouse was born before January 2,	You are blind.	endent. Instead, use the worksh	eet above.			
□ Y □ S	You were born before January 2, 19 pouse was born before January 2,	You are blind. 1958. Spouse is blind.	endent. Instead, use the worksh	eet above.			
☐ Y ☐ S Enter	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing	You are blind. 1958. Spouse is blind. AND the number in	►THE	CN your standard			
Enter	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked	You are blind. 1958. Spouse is blind.	THE d	CN your standard eduction is			
☐ Y ☐ S Enter	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	You are blind. 1958. Spouse is blind. AND the number in	THE d	CN your standard			
Enter IF you	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	You are blind. 1958. Spouse is blind. AND the number in the box above is	THE d	EN your standard eduction is			
Enter IF you status	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	You are blind. 1958. Spouse is blind. AND the number in the box above is	THE d	EN your standard eduction is			
Enter IF you status	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	You are blind. 1958. Spouse is blind. AND the number in the box above is 1 2 1 2 3	THE d	EN your standard eduction is 214,700 16,450 227,300 28,700 30,100			
Enter IF you status	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	You are blind. 1958. Spouse is blind. AND the number in the box above is 1 2 1 2 3 4	THE dd S	CN your standard eduction is			
Enter IF you status Single	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is	258.	THE d	EN your standard eduction is			
Enter IF you status Single	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly	258.	THE d	EN your standard eduction is 214,700 16,450 227,300 28,700 30,100 31,500 227,300 228,700			
Enter IF you statu	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly	258.	THE d S S S S	CN your standard eduction is 214,700 16,450 227,300 28,700 30,100 31,500 227,300 228,700			
Enter IF you statu Singl	rou were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly	258.	THE d S S S S	CN your standard eduction is			
Enter IF you statu Singl	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly fying surviving spouse	258.	THE d S S S S	CN your standard eduction is 214,700 16,450 227,300 28,700 30,100 31,500 227,300 228,700			
Enter IF yo statu Singl Marri Quali	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly fying surviving spouse ed filing separately*	258.	THE d	2N your standard eduction is 214,700 16,450 227,300 28,700 30,100 31,500 227,300 228,700 31,500 214,350 15,750 17,150 18,550			
Enter IF yo statu Singl Marri Quali	You were born before January 2, 19 pouse was born before January 2, the total number of boxes checked ur filing s is e ed filing jointly fying surviving spouse	258.	THE dd S	CN your standard eduction is			

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you don't have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040 or 1040-SR, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040 or 1040-SR, line 7.
- You are filing Schedule D, and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may

be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 16



Λ			
AUTIO	If Form 1040 or 1040-SR, line 15, is zero, don't complete this worksheet.		
1.	Enter the amount from Form 1040 or 1040-SR, line 15	1.	
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50	2a.	
b.	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	b.	
c.	Subtract line 2b from line 2a. If zero or less, enter -0-	c.	
3.	Add lines 1 and 2c	3.	
4.	Figure the tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for Form 1040 or 1040-SR, line 16, to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.)	4.	
5.	Figure the tax on the amount on line 2c. If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet	5.	
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0 Also include this amount on the entry space on Form 1040 or 1040-SR, line 16	6.	

* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 4 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040 or 1040-SR, line 15, from line 4 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you don't have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then, complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then, complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
- 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
- 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
- 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 16



Bef	See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 or 1040-SR through line 15. If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the boon Form 1040 or 1040-SR, line 7.	ЭX
1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a* 2.	
3.	Are you filing Schedule D?*	
	☐ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0 3.	
	□ No. Enter the amount from Form 1040 or 1040-SR, line 7.	
4.	Add lines 2 and 3	
5.	Subtract line 4 from line 1. If zero or less, enter -0 5.	
6.	Enter:	
	\$41,675 if single or married filing separately, \$83,350 if married filing jointly or qualifying surviving spouse, \$55,800 if head of household.	
7.	\$55,800 if head of household. Enter the smaller of line 1 or line 6	
8.	Enter the smaller of line 5 or line 7	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	
10.	Enter the smaller of line 1 or line 4	
11.	Enter the amount from line 9	
12.	Subtract line 11 from line 10	
13.	Enter: \$459,750 if single,	
	\$439,730 if Single, \$258,600 if married filing separately, \$517,200 if married filing jointly or qualifying surviving spouse, \$488,500 if head of household. Enter the smaller of line 1 or line 13	
14.	Enter the smaller of line 1 or line 13	
15.	Add lines 5 and 9	
16.	Subtract line 15 from line 14. If zero or less, enter -0	
17.	Enter the smaller of line 12 or line 16	
18.	Multiply line 17 by 15% (0.15) 18.	
19.	Add lines 9 and 17	
20.	Subtract line 19 from line 10	
21.	Multiply line 20 by 20% (0.20) 21.	
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	
23.	Add lines 18, 21, and 22	
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	
25.	Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income	
* If	Tax Worksheet	
IJ y	a are juing 1 orm 2000, see the journole in the 1 oreign barned income 1ax morksheet before completing this time.	

Line 19

Child Tax Credit and Credit for Other Dependents

Use Schedule 8812 (Form 1040) to figure your child tax credit and credit for other dependents.

Form 8862, who must file. You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return. Don't file Form 8862 if you filed Form 8862 for 2021, and the child tax credit (refundable or nonrefundable), additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.



If you take the child tax credit or credit for other dependents CAUTION even though you aren't eligible

and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if vou're otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though vou aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.



If your qualifying child didn't have an SSN valid for employ-CAUTION ment issued before the due date

of your 2022 return (including extensions), you can't claim the child tax credit for that child on your original or amended return. However, you may be able to claim the credit for other dependents for that child.

Payments

Line 25 **Federal Income Tax** Withheld

Line 25a—Form(s) W-2

Add the amounts shown as federal income tax withheld on your Form(s) W-2. Enter the total on line 25a. The amount withheld should be shown in box 2 of Form W-2. Attach your Form(s) W-2 to your return.

Line 25b—Form(s) 1099

Include on line 25b any federal income tax withheld on your Form(s) 1099-R. The amount withheld should be shown in box 4. Attach your Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2022 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 25b. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

Line 25c—Other Forms

Include on line 25c any federal income tax withheld on your Form(s) W-2G. The amount withheld should be shown in box 4. Attach Form(s) W-2G to the front of your return if federal income tax was withheld.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 25c. Attach Form 8959.

Include on line 25c any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 25c any tax withheld that is shown on Form 1042-S.

Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

Line 26

2022 Estimated Tax **Payments**

Enter any estimated federal income tax payments you made for 2022. Include any overpayment that you applied to your 2022 estimated tax from your 2021 return or an amended return (Form 1040-X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2022. For more information, see Pub. 505. Be sure to show both SSNs in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2022 or in 2023 before filing a 2022 return.

Divorced taxpayers. If you got divorced in 2022 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. If you were divorced and remarried in 2022, enter your present spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. Also, on the dotted line next to line 26, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 or 1040-SR that explains all the payments you and your spouse made in 2022 and the name(s) and SSN(s) under which you made them.

Line 27— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.
- If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC, even if that child doesn't have a valid SSN. See Schedule EIC for more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN.

For help in determining if you are eligible for the EIC, go to IRS.gov/EITC and click on "EITC Qualification Assistant." This service is available in English and Spanish.



If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or in-**CAUTION** tentional disregard of the EIC rules, you won't be al-

lowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.



Refunds for returns claiming the earned income credit can't be issued before mid-February 2023. This delay applies to the entire refund, not just the portion associ-

ated with the earned income credit.

Step 1 All Filers

- 1. If. in 2022:
 - 3 or more children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$53,057 (\$59,187 if married filing jointly)?
 - 2 children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$49,399 (\$55,529 if married filing jointly)?
 - 1 child who has a valid SSN lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$43,492 (\$49,622 if married filing jointly)?
 - No children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$16,480 (\$22,610 if married filing jointly)?

 \square **Yes.** Continue



You can't take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2022 return (including extensions) that allows you to

	Definitions and Special Rules)?	\ <u>I</u>
	☐ Yes. Continue →		No. STOP
	Y		You can't take the credit. Enter "No" on the dotted line next to line 27.
3.	Are you filing Form 2555 (relaincome)?	atin	g to foreign earned
	You can't take the credit.		No. Continue
4.	Were you or your spouse a no 2022?	nres	ident alien for any part of
	☐ Yes. See <i>Nonresident</i> aliens, later, under Definitions and Special Rules.		No. Go to Step 2.
(Step 2 Investment I	nc	ome
1.	Add the amounts from Form 1	040	or 1040-SR:
	Line	2a	
	Line	2b	+
	Line	3b	+
	Line	7*	+
	Investment	t Inc	ome =
	*If line 7 is a loss,	entei	· -0
2.	Is your investment income mo	ore tl	
	☐ Yes. Continue		No. Skip question 3; go to question 4.
3.	Are you filing Form 4797 (relaproperty)?	atin	g to sales of business
	☐ Yes. See <i>Form 4797</i>		No. STOP
	filers, later, under Definitions and Special Rules.		You can't take the credit.
4.	 Do any of the following apply You are filing Schedule E. You are reporting income f property not used in a trade You are filing Form 8814 (child's interest and dividence) You have income or loss from the property of the prop	rom or larelated on a	the rental of personal pusiness. ting to election to report a your return).

work and is valid for EIC purposes (explained later under

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was ...

Under age 19 at the end of 2022 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2022, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who isn't filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)



Who lived with you in the United States for more than half of 2022.

You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.

If the child didn't live with you for more than half of 2022 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.

If the child meets the conditions to be a qualifying child of any other person (other than your spouse, if filing a joint return) for 2022, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

- Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EIC?
 - ☐ **Yes.** Continue
- □ **No.** Skip questions 2 through 6; go to Step 4.
- 2. Are you filing a joint return for 2022?
 - ☐ **Yes.** Skip questions 3 through 6 and Step 4; go to Step 5.
- \square **No.** Continue

,	•	

3.	Are you a married taxpayer w filing separately or head of ho	whose filing status is married busehold?
	☐ Yes. Continue	□ No. Skip questions 4 and 5; go to question 6.
4.	Did you and your spouse have for the last 6 months of 2022?	e the same principal residence
	☐ Yes. Continue	□ No. Skip question 5; go to question 6.
5.	Are you legally separated acc a written separation agreemer maintenance and you lived apend of 2022? Yes. Continue	it or a decree of separate
	•	You can't take the credit
6.	Could you be a qualifying chi (Check "No" if the other pers isn't filing, a 2022 tax return of to claim a refund of withheld paid (see Pub. 596 for examp	or is filing a 2022 return only income tax or estimated tax
	Yes. STOP You can't take the credit. Enter "No" on	□ No. Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

- 1. Are you a married taxpayer whose filing status is married filing separately or head of household?
 - ☐ Yes. STOP

line 27.

 \square **No.** Continue



You can't take the credit.

the dotted line next to

- 2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2022? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1957, and before January 2, 1998.) If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see Pub. 596 before you answer.
 - ☐ Yes. Continue ¬



☐ No. STOP

You can't take the credit.

- 3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2022? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
 - ☐ **Yes.** Continue



No. STO

You can't take the credit. Enter "No" on the dotted line next to line 27.

4.	Are you filing a joint return for 2022? Ves. Skip questions 5 one of the No. Continue and 6; go to Step 5.	4. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your nontaxable combat pay on line 1i of Form 1040 or 1040-SR. See <i>Combat pay</i> , nontaxable, later
5.	Could you be a qualifying child of another person for 2022? (Check "No" if the other person isn't required to file, and isn't filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).) Yes. STOP No. Continue You can't take the credit. Enter "No"	Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. 5. Add lines 3 and 4. This is your earned income* 5
	on the dotted line next to line 27.	2. Were you self-employed at any time in 2022, or are you
6.	Can you be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")	filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C as a statutory employee? Yes. Skip question 3 and Step 6; go to Worksheet B.
	☐ Yes. stop ☐ No. Go to Step 5.	3. If you have:
	You can't take the credit.	• 3 or more qualifying children who have valid SSNs, is your earned income less than \$53,057 (\$59,187 if
	Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?	 married filing jointly)? 2 qualifying children who have valid SSNs, is your earned income less than \$49,399 (\$55,529 if married filing jointly)? 1 qualifying child who has a valid SSN, is your earned income less than \$43,492 (\$49,622 if married filing jointly)?
	☐ Yes. See <i>Clergy</i> or <i>Church employees</i> , whichever applies. ☐ No. Complete the following worksheet.	No qualifying children who have valid SSNs, is your earned income less than \$16,480 (\$22,610 if married filing jointly)? ☐ Yes. Go to Step 6. ☐ No. (STOP)
1.	Enter the amount from Form 1040 or 1040-SR, line 1z	You can't take the credit.
2.	Enter the Medicaid waiver payment amounts excluded from income on Schedule 1 (Form 1040), line 8s, unless you choose to include these amounts in earned income, in which case enter -0 See the instructions for Schedule 1, line 8s 2	 Step 6 How To Figure the Credit Do you want the IRS to figure the credit for you? Yes. See Credit figured □ No. Go to Worksheet A. by the IRS, later.
	If you and your spouse both received Medicaid waiver	Definitions and Special Rules
	payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned	Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.
3.	income. To include all nontaxable Medicaid waver payment amounts in earned income, enter -0- Subtract line 2 from line 1	Church employees. Determine how much of the amount on Form 1040 or 1040-SR, line 1a, was also reported on Schedule SE, Part I, line 5a. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1a, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1a). Be sure to answer "Yes"
		to question 2 in Step 5. Clergy. The following instructions apply to ministers, mem-

bers of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1z, do the following.

- 1. Enter "Clergy" on the dotted line next to line 27.
- 2. Determine how much of the amount on Form 1040 or 1040-SR, line 1z, was also reported on Schedule SE, Part I, line 2.
- 3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1z. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1z).
 - 4. Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.



If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on line 1i.

Credit figured by the IRS. To have the IRS figure your EIC:

- 1. Enter "EIC" on the dotted line next to line 27.
- 2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering that amount on line 1i. See *Combat pay, nontaxable*, earlier.
- 3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862*, *who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2022 if the child was born or died in 2022 and your home was this child's home for more than half the time the child was alive in 2022 or if you adopted the child in 2022, the child was lawfully placed with you for legal adoption by you in 2022, or the child was an eligible foster child placed with you during 2022 and your main home was the child's main home for more than half the time since the child was adopted or placed with you in 2022.

Form 4797 filers. If the amount on Form 1040 or 1040-SR, line 7, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any

reason other than a math or clerical error. But don't file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.

Also, don't file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2022 is a qualifying child only if (a) you can claim the child as your dependent, or (b) you could have claimed the child as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you don't serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 27.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2022, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier, applies.

- 1. Child tax credit, credit for other dependents, and additional child tax credit (lines 19 and 28).
 - 2. Head of household filing status.
- 3. Credit for child and dependent care expenses (Schedule 3, line 2).
- 4. Exclusion for dependent care benefits (Form 2441, Part III).
 - 5. Earned income credit (line 27).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individu-

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2022. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2022.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2022.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2022, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.



If, under these rules, you can't claim a child as a quali-**TIP** fying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying

child. For more information, see Pub. 596.

Example. Your child J, meets the conditions to be a qualifying child for both you and your parent. J doesn't meet the conditions to be a qualifying child of any other person, including J's other parent. Under the rules just described, you can claim J as a qualifying child for all of the five tax benefits listed here for which you otherwise qualify. Your parent can't claim any of the five tax benefits listed here based on J. However, if your parent's AGI is higher than yours and you don't claim J as a qualifying child, J is the qualifying child of your parent.

For more details and examples, see Pub. 596.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see Social Security Number (SSN) near the beginning of these instructions. If you won't have an SSN by the date your return is due, see What if You Can't File on Time?

If you didn't have an SSN issued on or before the due date of your 2022 return (including extensions), you can't claim the EIC on your original or an amended 2022 return. If a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your original or an amended 2022 return.

Student. A student is a child who during any part of 5 calendar months of 2022 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1 All Filers Using Worksheet A	 Enter your earned income from Step 5. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. If line 2 is zero, You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27. Enter the amount from Form 1040 or 1040-SR, line 11. Are the amounts on lines 3 and 1 the same? Yes. Skip line 5; enter the amount from line 2 on line 6.
Part 2 Filers Who Answered "No" on Line 4	 No. Go to line 5. If you have: No qualifying children who have a valid SSN, is the amount on line 3 less than \$9,200 (\$15,300 if married filing jointly)? 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$20,150 (\$26,300 if married filing jointly)? Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.
Part 3 Your Earned Income Credit	6. This is your earned income credit. Enter this amount on Form 1040 or 1040-SR, line 27. Reminder— If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2022

Use this worksheet if you answered "Yes" to Step 5, question 2.

- $\sqrt{}$ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- √ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1	1a. Enter the amount from Schedule SE, Part I, line 3.	1a
Self-Employed, Members of the	b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+ 1b
Clergy, and	c. Combine lines 1a and 1b.	= 1c
People With Church Employee	d. Enter the amount from Schedule SE, Part I, line 13.	- 1d
Income Filing Schedule SE	e. Subtract line 1d from line 1c.	= 1e
Part 2	2. Don't include on these lines any statutory employee income, any net profit from some notary public, any amount exempt from self-employment tax as the result of the filing 4029 or Form 4361, or any other amounts exempt from self-employment tax.	
Self-Employed NOT Required	a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a
To File Schedule SE	b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+ 2b
For example, your net earnings from self-employment	c. Combine lines 2a and 2b.	= 2c
were less than \$400.	*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Reduce the Schedule K-1 amounts as described in the Partner's Instructions for your name and social security number on Schedule SE and attach it to your retu	Schedule K-1. Enter
Part 3		
Statutory Employees Filing Schedule C	3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	3
Part 4		4a
All Filers Using	4a. Enter your earned income from Step 5.	
		74
Worksheet B	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b
Note. If line 4b includes income on	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income. If line 4b is zero or less, You can't take the credit. Enter "No" on the dott or 1040-SR, line 27.	4b
Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may	If line 4b is zero or less, You can't take the credit. Enter "No" on the dott or 1040-SR, line 27. 5. If you have: • 3 or more qualifying children who have valid SSNs, is line 4b less than \$53,0	4b red line next to Form 1040
Note. If line 4b includes income on which you should have paid self-employment tax but	If line 4b is zero or less, You can't take the credit. Enter "No" on the dott or 1040-SR, line 27. 5. If you have:	4b 257 (\$59,187 if married 9 if married filing jointly)? 2 if married filing jointly)?
Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax	If line 4b is zero or less, You can't take the credit. Enter "No" on the dott or 1040-SR, line 27. 5. If you have: • 3 or more qualifying children who have valid SSNs, is line 4b less than \$53,6 filing jointly)? • 2 qualifying children who have valid SSNs, is line 4b less than \$49,399 (\$55,52) • 1 qualifying child who has a valid SSN, is line 4b less than \$43,492 (\$49,622)	ded line next to Form 1040 057 (\$59,187 if married 9 if married filing jointly)? 2 if married filing jointly)? 10 if married filing jointly)? arlier. If you want to

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

6

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.

7

If line 7 is zero, You can't take the credit.

Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11.

8

- **9.** Are the amounts on lines 8 and 6 the same?
 - ☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.
 - \square **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children who have a valid SSN, is the amount on line 8 less than \$9,200 (\$15,300 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$20,150 (\$26,300 if married filing jointly)?
- ☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
- No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here.
 Look at the amounts on lines 10 and 7.
 Then, enter the smaller amount on line 11.

10

Part 7

Your Earned Income Credit

11. This is your earned income credit.

11

Reminder—

 $\sqrt{}$ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040 or 1040-SR, line 27.

1040 or

EIC

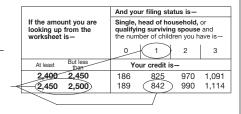


If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2022.

2022 Earned Income Credit (EIC) Table Caution. This is not a tax table.

 To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet. 2. Then, go to the column that includes your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child who has a valid SSN, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.



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are looking the worksh	up from	or quali	fying su	urviving	,	have-	9).	,	. ,	are looking the worksh	up from	or qual	ifying si e★ and y	urviving		have-	9	,	,
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1	50	2	9	10	11	2 6	9	10	11	2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
50	100	6	26	30	34		26	30	34	2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
100 150	150 200	10 13	43 60	50 70	56 79	10 13	43 60	50 70	56 79	2,900 2,950 2,950	2,950 3,000	224 228	995 1,012	1,170 1,190	1,316 1,339	224 228	995 1,012	1,170 1,170 1,190	1,316 1,339
200	250	17	77	90	101	17	77	90	101	3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
250	300	21	94	110	124	21	94	110	124	3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
300	350	25	111	130	146	25	111	130	146	3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
350	400	29	128	150	169	29	128	150	169	3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
400	450	33	145	170	191	33	145	170	191	3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
450	500	36	162	190	214	36	162	190	214	3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
500	550	40	179	210	236	40	179	210	236	3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
550	600	44	196	230	259	44	196	230	259	3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
600	650	48	213	250	281	48	213	250	281	3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
650	700	52	230	270	304	52	230	270	304	3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
700	750	55	247	290	326	55	247	290	326	3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
750	800	59	264	310	349	59	264	310	349	3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
800	850	63	281	330	371	63	281	330	371	3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
850	900	67	298	350	394	67	298	350	394	3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
900	950	71	315	370	416	71	315	370	416	3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
950	1,000	75	332	390	439	75	332	390	439	3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
1,000	1,050	78	349	410	461	78	349	410	461	3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
1,050	1,100	82	366	430	484	82	366	430	484	3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
1,100	1,150	86	383	450	506	86	383	450	506	3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
1,150	1,200	90	400	470	529	90	400	470	529	3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
1,200	1,250	94	417	490	551	94	417	490	551	4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
1,250	1,300	98	434	510	574	98	434	510	574	4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
1,300	1,350	101	451	530	596	101	451	530	596	4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
1,350	1,400	105	468	550	619	105	468	550	619	4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
1,400	1,450	109	485	570	641	109	485	570	641	4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
1,450	1,500	113	502	590	664	113	502	590	664	4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
1,500	1,550	117	519	610	686	117	519	610	686	4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
1,550	1,600	120	536	630	709	120	536	630	709	4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
1,600	1,650	124	553	650	731	124	553	650	731	4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
1,650	1,700	128	570	670	754	128	570	670	754	4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
1,700	1,750	132	587	690	776	132	587	690	776	4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
1,750	1,800	136	604	710	799	136	604	710	799	4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
1,800	1,850	140	621	730	821	140	621	730	821	4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
1,850	1,900	143	638	750	844	143	638	750	844	4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
1,900	1,950	147	655	770	866	147	655	770	866	4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
1,950	2,000	151	672	790	889	151	672	790	889	4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
2,000	2,050	155	689	810	911	155	689	810	911	4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
2,050	2,100	159	706	830	934	159	706	830	934	4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
2,100	2,150	163	723	850	956	163	723	850	956	4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
2,150	2,200	166	740	870	979	166	740	870	979	4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
2,200	2,250	170	757	890	1,001	170	757	890	1,001	5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
2,250	2,300	174	774	910	1,024	174	774	910	1,024	5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
2,300	2,350	178	791	930	1,046	178	791	930	1,046	5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
2,350	2,400	182	808	950	1,069	182	808	950	1,069	5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
2,400	2,450	186	825	970	1,091	186	825	970	1,091	5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
2,450	2,500	189	842	990	1,114	189	842	990	1,114	5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136	5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159	5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181	5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204	5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226	5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249	5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

	your fil	ing statu	s is-							And	your fil	ing statu	s is-						
If the amou are looking the worksh	up from	or qual	ifying sı	f housel urviving ou have		Married have-	d filing j	ointly a	nd you	If the amou are looking the worksh	g up from	or qua	head of lifying s e★ and y	urviving	9	Married have-	d filing j	ointly an	d you
		0	1	2	3	0	1	2	3		I	0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your ci	redit is-		At least	But less than		Your cr	edit is-			Your cr	edit is-	
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,800	8,850	560	3,001	3,530	3,971	560	3,001	3,530	3,971
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,850	8,900	560	3,018	3,550	3,994	560	3,018	3,550	3,994
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,900	8,950	560	3,035	3,570	4,016	560	3,035	3,570	4,016
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,950	9,000	560	3,052	3,590	4,039	560	3,052	3,590	4,039
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,000	9,050	560	3,069	3,610	4,061	560	3,069	3,610	4,061
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,050	9,100	560	3,086	3,630	4,084	560	3,086	3,630	4,084
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,100	9,150	560	3,103	3,650	4,106	560	3,103	3,650	4,106
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,150	9,200	560	3,120	3,670	4,129	560	3,120	3,670	4,129
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,200	9,250	555	3,137	3,690	4,151	560	3,137	3,690	4,151
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,250	9,300	551	3,154	3,710	4,174	560	3,154	3,710	4,174
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,300	9,350	547	3,171	3,730	4,196	560	3,171	3,730	4,196
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,350	9,400	544	3,188	3,750	4,219	560	3,188	3,750	4,219
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,400	9,450	540	3,205	3,770	4,241	560	3,205	3,770	4,241
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,450	9,500	536	3,222	3,790	4,264	560	3,222	3,790	4,264
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,500	9,550	532	3,239	3,810	4,286	560	3,239	3,810	4,286
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,550	9,600	528	3,256	3,830	4,309	560	3,256	3,830	4,309
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	9,600	9,650	524	3,273	3,850	4,331	560	3,273	3,850	4,331
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	9,650	9,700	521	3,290	3,870	4,354	560	3,290	3,870	4,354
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	9,700	9,750	517	3,307	3,890	4,376	560	3,307	3,890	4,376
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	9,750	9,800	513	3,324	3,910	4,399	560	3,324	3,910	4,399
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	9,800	9,850	509	3,341	3,930	4,421	560	3,341	3,930	4,421
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	9,850	9,900	505	3,358	3,950	4,444	560	3,358	3,950	4,444
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	9,900	9,950	501	3,375	3,970	4,466	560	3,375	3,970	4,466
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	9,950	10,000	498	3,392	3,990	4,489	560	3,392	3,990	4,489
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,000	10,050	494	3,409	4,010	4,511	560	3,409	4,010	4,511
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,050	10,100	490	3,426	4,030	4,534	560	3,426	4,030	4,534
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,100	10,150	486	3,443	4,050	4,556	560	3,443	4,050	4,556
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,150	10,200	482	3,460	4,070	4,579	560	3,460	4,070	4,579
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161	10,200	10,250	479	3,477	4,090	4,601	560	3,477	4,090	4,601
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184	10,250	10,300	475	3,494	4,110	4,624	560	3,494	4,110	4,624
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206	10,300	10,350	471	3,511	4,130	4,646	560	3,511	4,130	4,646
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229	10,350	10,400	467	3,528	4,150	4,669	560	3,528	4,150	4,669
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251	10,400	10,450	463	3,545	4,170	4,691	560	3,545	4,170	4,691
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274	10,450	10,500	459	3,562	4,190	4,714	560	3,562	4,190	4,714
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296	10,500	10,550	456	3,579	4,210	4,736	560	3,579	4,210	4,736
7,350	7,400	560	2,508	2,950	3,319	560	2,508	2,950	3,319	10,550	10,600	452	3,596	4,230	4,759	560	3,596	4,230	4,759
7,400	7,450	560	2,525	2,970	3,341	560	2,525	2,970	3,341	10,600	10,650	448	3,613	4,250	4,781	560	3,613	4,250	4,781
7,450	7,500	560	2,542	2,990	3,364	560	2,542	2,990	3,364	10,650	10,700	444	3,630	4,270	4,804	560	3,630	4,270	4,804
7,500	7,550	560	2,559	3,010	3,386	560	2,559	3,010	3,386	10,700	10,750	440	3,647	4,290	4,826	560	3,647	4,290	4,826
7,550	7,600	560	2,576	3,030	3,409	560	2,576	3,030	3,409	10,750	10,800	436	3,664	4,310	4,849	560	3,664	4,310	4,849
7,600	7,650	560	2,593	3,050	3,431	560	2,593	3,050	3,431	10,800	10,850	433	3,681	4,330	4,871	560	3,681	4,330	4,871
7,650	7,700	560	2,610	3,070	3,454	560	2,610	3,070	3,454	10,850	10,900	429	3,698	4,350	4,894	560	3,698	4,350	4,894
7,700	7,750	560	2,627	3,090	3,476	560	2,627	3,090	3,476	10,900	10,950	425	3,715	4,370	4,916	560	3,715	4,370	4,916
7,750	7,800	560	2,644	3,110	3,499	560	2,644	3,110	3,499	10,950	11,000	421	3,733	4,390	4,939	560	3,733	4,390	4,939
7,800	7,850	560	2,661	3,130	3,521	560	2,661	3,130	3,521	11,000	11,050	417	3,733	4,410	4,961	560	3,733	4,410	4,961
7,850	7,900	560	2,678	3,150	3,544	560	2,678	3,150	3,544	11,050	11,100	413	3,733	4,430	4,984	560	3,733	4,430	4,984
7,900	7,950	560	2,695	3,170	3,566	560	2,695	3,170	3,566	11,100	11,150	410	3,733	4,450	5,006	560	3,733	4,450	5,006
7,950	8,000	560	2,712	3,190	3,589	560	2,712	3,190	3,589	11,150	11,200	406	3,733	4,470	5,029	560	3,733	4,470	5,029
8,000	8,050	560	2,729	3,210	3,611	560	2,729	3,210	3,611	11,200	11,250	402	3,733	4,490	5,051	560	3,733	4,490	5,051
8,050	8,100	560	2,746	3,230	3,634	560	2,746	3,230	3,634	11,250	11,300	398	3,733	4,510	5,074	560	3,733	4,510	5,074
8,100	8,150	560	2,763	3,250	3,656	560	2,763	3,250	3,656	11,300	11,350	394	3,733	4,530	5,096	560	3,733	4,530	5,096
8,150	8,200	560	2,780	3,270	3,679	560	2,780	3,270	3,679	11,350	11,400	391	3,733	4,550	5,119	560	3,733	4,550	5,119
8,200	8,250	560	2,797	3,290	3,701	560	2,797	3,290	3,701	11,400	11,450	387	3,733	4,570	5,141	560	3,733	4,570	5,141
8,250	8,300	560	2,814	3,310	3,724	560	2,814	3,310	3,724	11,450	11,500	383	3,733	4,590	5,164	560	3,733	4,590	5,164
8,300	8,350	560	2,831	3,330	3,746	560	2,831	3,330	3,746	11,500	11,550	379	3,733	4,610	5,186	560	3,733	4,610	5,186
8,350	8,400	560	2,848	3,350	3,769	560	2,848	3,350	3,769	11,550	11,600	375	3,733	4,630	5,209	560	3,733	4,630	5,209
8,400	8,450	560	2,865	3,370	3,791	560	2,865	3,370	3,791	11,600	11,650	371	3,733	4,650	5,231	560	3,733	4,650	5,231
8,450	8,500	560	2,882	3,390	3,814	560	2,882	3,390	3,814	11,650	11,700	368	3,733	4,670	5,254	560	3,733	4,670	5,254
8,500	8,550	560	2,899	3,410	3,836	560	2,899	3,410	3,836	11,700	11,750	364	3,733	4,690	5,276	560	3,733	4,690	5,276
8,550	8,600	560	2,916	3,430	3,859	560	2,916	3,430	3,859	11,750	11,800	360	3,733	4,710	5,299	560	3,733	4,710	5,299
8,600	8,650	560	2,933	3,450	3,881	560	2,933	3,450	3,881	11,800	11,850	356	3,733	4,730	5,321	560	3,733	4,730	5,321
8,650	8,700	560	2,950	3,470	3,904	560	2,950	3,470	3,904	11,850	11,900	352	3,733	4,750	5,344	560	3,733	4,750	5,344
8,700	8,750	560	2,967	3,490	3,926	560	2,967	3,490	3,926	11,900	11,950	348	3,733	4,770	5,366	560	3,733	4,770	5,366
8,750	8,800	560	2,984	3,510	3,949	560	2,984	3,510	3,949	11,950	12,000	345	3,733	4,790	5,389	560	3,733	4,790	5,389

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

				And	your fil	ing statu	s is-							And	your fil	ing statu	ıs is-		
If the amou are looking the worksh	up from	or qual	head of ifying su	urviving		Married have-	d filing j	ointly ar	nd you	If the amou are looking the worksh	g up from	or qua	, head of lifying s e★ and y	urviving		Married have-	d filing j	ointly an	d you
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your cr	edit is-		At least	But less than		Your cre	edit is-			Your cr	edit is-	
12,000	12,050	341	3,733	4,810	5,411	560	3,733	4,810	5,411	15,200	15,250	96	3,733	6,090	6,851	560	3,733	6,090	6,851
12,050	12,100	337	3,733	4,830	5,434	560	3,733	4,830	5,434	15,250	15,300	92	3,733	6,110	6,874	560	3,733	6,110	6,874
12,100	12,150	333	3,733	4,850	5,456	560	3,733	4,850	5,456	15,300	15,350	88	3,733	6,130	6,896	557	3,733	6,130	6,896
12,150	12,200	329	3,733	4,870	5,479	560	3,733	4,870	5,479	15,350	15,400	85	3,733	6,150	6,919	553	3,733	6,150	6,919
12,200	12,250	326	3,733	4,890	5,501	560	3,733	4,890	5,501	15,400	15,450	81	3,733	6,164	6,935	550	3,733	6,164	6,935
12,250	12,300	322	3,733	4,910	5,524	560	3,733	4,910	5,524	15,450	15,500	77	3,733	6,164	6,935	546	3,733	6,164	6,935
12,300	12,350	318	3,733	4,930	5,546	560	3,733	4,930	5,546	15,500	15,550	73	3,733	6,164	6,935	542	3,733	6,164	6,935
12,350	12,400	314	3,733	4,950	5,569	560	3,733	4,950	5,569	15,550	15,600	69	3,733	6,164	6,935	538	3,733	6,164	6,935
12,400	12,450	310	3,733	4,970	5,591	560	3,733	4,970	5,591	15,600	15,650	65	3,733	6,164	6,935	534	3,733	6,164	6,935
12,450	12,500	306	3,733	4,990	5,614	560	3,733	4,990	5,614	15,650	15,700	62	3,733	6,164	6,935	531	3,733	6,164	6,935
12,500	12,550	303	3,733	5,010	5,636	560	3,733	5,010	5,636	15,700	15,750	58	3,733	6,164	6,935	527	3,733	6,164	6,935
12,550	12,600	299	3,733	5,030	5,659	560	3,733	5,030	5,659	15,750	15,800	54	3,733	6,164	6,935	523	3,733	6,164	6,935
12,600	12,650	295	3,733	5,050	5,681	560	3,733	5,050	5,681	15,800	15,850	50	3,733	6,164	6,935	519	3,733	6,164	6,935
12,650	12,700	291	3,733	5,070	5,704	560	3,733	5,070	5,704	15,850	15,900	46	3,733	6,164	6,935	515	3,733	6,164	6,935
12,700	12,750	287	3,733	5,090	5,726	560	3,733	5,090	5,726	15,900	15,950	42	3,733	6,164	6,935	511	3,733	6,164	6,935
12,750	12,800	283	3,733	5,110	5,749	560	3,733	5,110	5,749	15,950	16,000	39	3,733	6,164	6,935	508	3,733	6,164	6,935
12,800	12,850	280	3,733	5,130	5,771	560	3,733	5,130	5,771	16,000	16,050	35	3,733	6,164	6,935	504	3,733	6,164	6,935
12,850	12,900	276	3,733	5,150	5,794	560	3,733	5,150	5,794	16,050	16,100	31	3,733	6,164	6,935	500	3,733	6,164	6,935
12,900	12,950	272	3,733	5,170	5,816	560	3,733	5,170	5,816	16,100	16,150	27	3,733	6,164	6,935	496	3,733	6,164	6,935
12,950	13,000	268	3,733	5,190	5,839	560	3,733	5,190	5,839	16,150	16,200	23	3,733	6,164	6,935	492	3,733	6,164	6,935
13,000	13,050	264	3,733	5,210	5,861	560	3,733	5,210	5,861	16,200	16,250	20	3,733	6,164	6,935	488	3,733	6,164	6,935
13,050	13,100	260	3,733	5,230	5,884	560	3,733	5,230	5,884	16,250	16,300	16	3,733	6,164	6,935	485	3,733	6,164	6,935
13,100	13,150	257	3,733	5,250	5,906	560	3,733	5,250	5,906	16,300	16,350	12	3,733	6,164	6,935	481	3,733	6,164	6,935
13,150	13,200	253	3,733	5,270	5,929	560	3,733	5,270	5,929	16,350	16,400	8	3,733	6,164	6,935	477	3,733	6,164	6,935
13,200	13,250	249	3,733	5,290	5,951	560	3,733	5,290	5,951	16,400	16,450	4	3,733	6,164	6,935	473	3,733	6,164	6,935
13,250	13,300	245	3,733	5,310	5,974	560	3,733	5,310	5,974	16,450	16,500	*	3,733	6,164	6,935	469	3,733	6,164	6,935
13,300	13,350	241	3,733	5,330	5,996	560	3,733	5,330	5,996	16,500	16,550	0	3,733	6,164	6,935	466	3,733	6,164	6,935
13,350	13,400	238	3,733	5,350	6,019	560	3,733	5,350	6,019	16,550	16,600	0	3,733	6,164	6,935	462	3,733	6,164	6,935
13,400	13,450	234	3,733	5,370	6,041	560	3,733	5,370	6,041	16,600	16,650	0	3,733	6,164	6,935	458	3,733	6,164	6,935
13,450	13,500	230	3,733	5,390	6,064	560	3,733	5,390	6,064	16,650	16,700	0	3,733	6,164	6,935	454	3,733	6,164	6,935
13,500	13,550	226	3,733	5,410	6,086	560	3,733	5,410	6,086	16,700	16,750	0	3,733	6,164	6,935	450	3,733	6,164	6,935
13,550	13,600	222	3,733	5,430	6,109	560	3,733	5,430	6,109	16,750	16,800	0	3,733	6,164	6,935	446	3,733	6,164	6,935
13,600	13,650	218	3,733	5,450	6,131	560	3,733	5,450	6,131	16,800	16,850	0	3,733	6,164	6,935	443	3,733	6,164	6,935
13,650	13,700	215	3,733	5,470	6,154	560	3,733	5,470	6,154	16,850	16,900	0	3,733	6,164	6,935	439	3,733	6,164	6,935
13,700	13,750	211	3,733	5,490	6,176	560	3,733	5,490	6,176	16,900	16,950	0	3,733	6,164	6,935	435	3,733	6,164	6,935
13,750	13,800	207	3,733	5,510	6,199	560	3,733	5,510	6,199	16,950	17,000	0	3,733	6,164	6,935	431	3,733	6,164	6,935
13,800	13,850	203	3,733	5,530	6,221	560	3,733	5,530	6,221	17,000	17,050	0	3,733	6,164	6,935	427	3,733	6,164	6,935
13,850	13,900	199	3,733	5,550	6,244	560	3,733	5,550	6,244	17,050	17,100	0	3,733	6,164	6,935	423	3,733	6,164	6,935
13,900	13,950	195	3,733	5,570	6,266	560	3,733	5,570	6,266	17,100	17,150	0	3,733	6,164	6,935	420	3,733	6,164	6,935
13,950	14,000	192	3,733	5,590	6,289	560	3,733	5,590	6,289	17,150	17,200	0	3,733	6,164	6,935	416	3,733	6,164	6,935
14,000	14,050	188	3,733	5,610	6,311	560	3,733	5,610	6,311	17,200	17,250	0	3,733	6,164	6,935	412	3,733	6,164	6,935
14,050	14,100	184	3,733	5,630	6,334	560	3,733	5,630	6,334	17,250	17,300	0	3,733	6,164	6,935	408	3,733	6,164	6,935
14,100	14,150	180	3,733	5,650	6,356	560	3,733	5,650	6,356	17,300	17,350	0	3,733	6,164	6,935	404	3,733	6,164	6,935
14,150	14,200	176	3,733	5,670	6,379	560	3,733	5,670	6,379	17,350	17,400	0	3,733	6,164	6,935	400	3,733	6,164	6,935
14,200	14,250	173	3,733	5,690	6,401	560	3,733	5,690	6,401	17,400	17,450	0	3,733	6,164	6,935	397	3,733	6,164	6,935
14,250	14,300	169	3,733	5,710	6,424	560	3,733	5,710	6,424	17,450	17,500	0	3,733	6,164	6,935	393	3,733	6,164	6,935
14,300	14,350	165	3,733	5,730	6,446	560	3,733	5,730	6,446	17,500	17,550	0	3,733	6,164	6,935	389	3,733	6,164	6,935
14,350	14,400	161	3,733	5,750	6,469	560	3,733	5,750	6,469	17,550	17,600	0	3,733	6,164	6,935	385	3,733	6,164	6,935
14,400	14,450	157	3,733	5,770	6,491	560	3,733	5,770	6,491	17,600	17,650	0	3,733	6,164	6,935	381	3,733	6,164	6,935
14,450	14,500	153	3,733	5,790	6,514	560	3,733	5,790	6,514	17,650	17,700	0	3,733	6,164	6,935	378	3,733	6,164	6,935
14,500	14,550	150	3,733	5,810	6,536	560	3,733	5,810	6,536	17,700	17,750	0	3,733	6,164	6,935	374	3,733	6,164	6,935
14,550	14,600	146	3,733	5,830	6,559	560	3,733	5,830	6,559	17,750	17,800	0	3,733	6,164	6,935	370	3,733	6,164	6,935
14,600	14,650	142	3,733	5,850	6,581	560	3,733	5,850	6,581	17,800	17,850	0	3,733	6,164	6,935	366	3,733	6,164	6,935
14,650	14,700	138	3,733	5,870	6,604	560	3,733	5,870	6,604	17,850	17,900	0	3,733	6,164	6,935	362	3,733	6,164	6,935
14,700	14,750	134	3,733	5,890	6,626	560	3,733	5,890	6,626	17,900	17,950	0	3,733	6,164	6,935	358	3,733	6,164	6,935
14,750	14,800	130	3,733	5,910	6,649	560	3,733	5,910	6,649	17,950	18,000	0	3,733	6,164	6,935	355	3,733	6,164	6,935
14,800	14,850	127	3,733	5,930	6,671	560	3,733	5,930	6,671	18,000	18,050	0	3,733	6,164	6,935	351	3,733	6,164	6,935
14,850	14,900	123	3,733	5,950	6,694	560	3,733	5,950	6,694	18,050	18,100	0	3,733	6,164	6,935	347	3,733	6,164	6,935
14,900	14,950	119	3,733	5,970	6,716	560	3,733	5,970	6,716	18,100	18,150	0	3,733	6,164	6,935	343	3,733	6,164	6,935
14,950	15,000	115	3,733	5,990	6,739	560	3,733	5,990	6,739	18,150	18,200	0	3,733	6,164	6,935	339	3,733	6,164	6,935
15,000	15,050	111	3,733	6,010	6,761	560	3,733	6,010	6,761	18,200	18,250	0	3,733	6,164	6,935	335	3,733	6,164	6,935
15,050	15,100	107	3,733	6,030	6,784	560	3,733	6,030	6,784	18,250	18,300	0	3,733	6,164	6,935	332	3,733	6,164	6,935
15,100	15,150	104	3,733	6,050	6,806	560	3,733	6,050	6,806	18,300	18,350	0	3,733	6,164	6,935	328	3,733	6,164	6,935
15,150	15,200	100	3,733	6,070	6,829	560	3,733	6,070	6,829	18,350	18,400	0	3,733	6,164	6,935	324	3,733	6,164	6,935

[★] Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

If the amount you are looking up from the worksheet is at least \$16,450 but less than \$16,480, and you have no qualifying children who have valid SSNs, your credit is \$1

If the amount you are looking up from the worksheet is \$16,480 or more, and you have no qualifying children who have valid SSNs, you can't take the credit

				And	our fil	ing statu	s is-							And y	your fil	ing statu	s is-		
If the amou are looking the worksh	up from	or qual	head of ifying su ★ and y	urviving		Married have-	d filing j	ointly ar	nd you	If the amou are looking the worksh	g up from	or qua	, head of lifying se e★ and y	urviving		Married have-	l filing j	ointly an	d you
		0	1	2	3	0	1	2	3		1	0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your cr	edit is-		At least	But less than		Your cre	edit is-			Your cr	edit is-	
18,400	18,450	0	3,733	6,164	6,935	320	3,733	6,164	6,935	21,600	21,650	0	3,494	5,849	6,620	75	3,733	6,164	6,935
18,450	18,500	0	3,733	6,164	6,935	316	3,733	6,164	6,935	21,650	21,700	0	3,486	5,839	6,609	72	3,733	6,164	6,935
18,500	18,550	0	3,733	6,164	6,935	313	3,733	6,164	6,935	21,700	21,750	0	3,478	5,828	6,599	68	3,733	6,164	6,935
18,550	18,600	0	3,733	6,164	6,935	309	3,733	6,164	6,935	21,750	21,800	0	3,470	5,818	6,588	64	3,733	6,164	6,935
18,600	18,650	0	3,733	6,164	6,935	305	3,733	6,164	6,935	21,800	21,850	0	3,462	5,807	6,578	60	3,733	6,164	6,935
18,650	18,700	0	3,733	6,164	6,935	301	3,733	6,164	6,935	21,850	21,900	0	3,454	5,797	6,567	56	3,733	6,164	6,935
18,700	18,750	0	3,733	6,164	6,935	297	3,733	6,164	6,935	21,900	21,950	0	3,446	5,786	6,556	52	3,733	6,164	6,935
18,750	18,800	0	3,733	6,164	6,935	293	3,733	6,164	6,935	21,950	22,000	0	3,438	5,775	6,546	49	3,733	6,164	6,935
18,800	18,850	0	3,733	6,164	6,935	290	3,733	6,164	6,935	22,000	22,050	0	3,430	5,765	6,535	45	3,733	6,164	6,935
18,850	18,900	0	3,733	6,164	6,935	286	3,733	6,164	6,935	22,050	22,100	0	3,422	5,754	6,525	41	3,733	6,164	6,935
18,900	18,950	0	3,733	6,164	6,935	282	3,733	6,164	6,935	22,100	22,150	0	3,414	5,744	6,514	37	3,733	6,164	6,935
18,950	19,000	0	3,733	6,164	6,935	278	3,733	6,164	6,935	22,150	22,200	0	3,406	5,733	6,504	33	3,733	6,164	6,935
19,000	19,050	0	3,733	6,164	6,935	274	3,733	6,164	6,935	22,200	22,250	0	3,398	5,723	6,493	29	3,733	6,164	6,935
19,050	19,100	0	3,733	6,164	6,935	270	3,733	6,164	6,935	22,250	22,300	0	3,390	5,712	6,483	26	3,733	6,164	6,935
19,100	19,150	0	3,733	6,164	6,935	267	3,733	6,164	6,935	22,300	22,350	0	3,382	5,702	6,472	22	3,733	6,164	6,935
19,150	19,200	0	3,733	6,164	6,935	263	3,733	6,164	6,935	22,350	22,400	0	3,374	5,691	6,462	18	3,733	6,164	6,935
19,200	19,250	0	3,733	6,164	6,935	259	3,733	6,164	6,935	22,400	22,450	0	3,366	5,681	6,451	14	3,733	6,164	6,935
19,250	19,300	0	3,733	6,164	6,935	255	3,733	6,164	6,935	22,450	22,500	0	3,358	5,670	6,441	10	3,733	6,164	6,935
19,300	19,350	0	3,733	6,164	6,935	251	3,733	6,164	6,935	22,500	22,550	0	3,350	5,660	6,430	7	3,733	6,164	6,935
19,350	19,400	0	3,733	6,164	6,935	247	3,733	6,164	6,935	22,550	22,600	0	3,342	5,649	6,420	3	3,733	6,164	6,935
19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	0 0 0 0	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935	244 240 236 232	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	0 0 0 0	3,334 3,327 3,319 3,311	5,639 5,628 5,617 5,607	6,409 6,399 6,388 6,377	* 0 0 0	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935
19,600	19,650	0	3,733	6,164	6,935	228	3,733	6,164	6,935	22,800	22,850	0	3,303	5,596	6,367	0	3,733	6,164	6,935
19,650	19,700	0	3,733	6,164	6,935	225	3,733	6,164	6,935	22,850	22,900	0	3,295	5,586	6,356	0	3,733	6,164	6,935
19,700	19,750	0	3,733	6,164	6,935	221	3,733	6,164	6,935	22,900	22,950	0	3,287	5,575	6,346	0	3,733	6,164	6,935
19,750	19,800	0	3,733	6,164	6,935	217	3,733	6,164	6,935	22,950	23,000	0	3,279	5,565	6,335	0	3,733	6,164	6,935
19,800	19,850	0	3,733	6,164	6,935	213	3,733	6,164	6,935	23,000	23,050	0	3,271	5,554	6,325	0	3,733	6,164	6,935
19,850	19,900	0	3,733	6,164	6,935	209	3,733	6,164	6,935	23,050	23,100	0	3,263	5,544	6,314	0	3,733	6,164	6,935
19,900	19,950	0	3,733	6,164	6,935	205	3,733	6,164	6,935	23,100	23,150	0	3,255	5,533	6,304	0	3,733	6,164	6,935
19,950	20,000	0	3,733	6,164	6,935	202	3,733	6,164	6,935	23,150	23,200	0	3,247	5,523	6,293	0	3,733	6,164	6,935
20,000	20,050	0	3,733	6,164	6,935	198	3,733	6,164	6,935	23,200	23,250	0	3,239	5,512	6,283	0	3,733	6,164	6,935
20,050	20,100	0	3,733	6,164	6,935	194	3,733	6,164	6,935	23,250	23,300	0	3,231	5,502	6,272	0	3,733	6,164	6,935
20,100	20,150	0	3,733	6,164	6,935	190	3,733	6,164	6,935	23,300	23,350	0	3,223	5,491	6,262	0	3,733	6,164	6,935
20,150	20,200	0	3,726	6,155	6,925	186	3,733	6,164	6,935	23,350	23,400	0	3,215	5,481	6,251	0	3,733	6,164	6,935
20,200	20,250	0	3,718	6,144	6,914	182	3,733	6,164	6,935	23,400	23,450	0	3,207	5,470	6,241	0	3,733	6,164	6,935
20,250	20,300	0	3,710	6,133	6,904	179	3,733	6,164	6,935	23,450	23,500	0	3,199	5,460	6,230	0	3,733	6,164	6,935
20,300	20,350	0	3,702	6,123	6,893	175	3,733	6,164	6,935	23,500	23,550	0	3,191	5,449	6,220	0	3,733	6,164	6,935
20,350	20,400	0	3,694	6,112	6,883	171	3,733	6,164	6,935	23,550	23,600	0	3,183	5,438	6,209	0	3,733	6,164	6,935
20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	0 0 0 0	3,686 3,678 3,670 3,662	6,102 6,091 6,081 6,070	6,872 6,862 6,851 6,841	167 163 160 156	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935	23,600 23,650 23,700 23,750	23,650 23,700 23,750 23,800	0 0 0 0	3,175 3,167 3,159 3,151	5,428 5,417 5,407 5,396	6,198 6,188 6,177 6,167	0 0 0	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935
20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	0 0 0 0	3,654 3,646 3,638 3,630	6,060 6,049 6,039 6,028	6,830 6,820 6,809 6,799	152 148 144 140	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935	23,800 23,850 23,900 23,950	23,850 23,900 23,950 24,000	0 0 0 0	3,143 3,135 3,127 3,119	5,386 5,375 5,365 5,354	6,156 6,146 6,135 6,125	0 0 0	3,733 3,733 3,733 3,733	6,164 6,164 6,164 6,164	6,935 6,935 6,935 6,935
20,800	20,850	0	3,622	6,018	6,788	137	3,733	6,164	6,935	24,000	24,050	0	3,111	5,344	6,114	0	3,733	6,164	6,935
20,850	20,900	0	3,614	6,007	6,778	133	3,733	6,164	6,935	24,050	24,100	0	3,103	5,333	6,104	0	3,733	6,164	6,935
20,900	20,950	0	3,606	5,997	6,767	129	3,733	6,164	6,935	24,100	24,150	0	3,095	5,323	6,093	0	3,733	6,164	6,935
20,950	21,000	0	3,598	5,986	6,757	125	3,733	6,164	6,935	24,150	24,200	0	3,087	5,312	6,083	0	3,733	6,164	6,935
21,000	21,050	0	3,590	5,976	6,746	121	3,733	6,164	6,935	24,200	24,250	0	3,079	5,302	6,072	0	3,733	6,164	6,935
21,050	21,100	0	3,582	5,965	6,735	117	3,733	6,164	6,935	24,250	24,300	0	3,071	5,291	6,062	0	3,733	6,164	6,935
21,100	21,150	0	3,574	5,954	6,725	114	3,733	6,164	6,935	24,300	24,350	0	3,063	5,281	6,051	0	3,733	6,164	6,935
21,150	21,200	0	3,566	5,944	6,714	110	3,733	6,164	6,935	24,350	24,400	0	3,055	5,270	6,041	0	3,733	6,164	6,935
21,200	21,250	0	3,558	5,933	6,704	106	3,733	6,164	6,935	24,400	24,450	0	3,047	5,259	6,030	0	3,733	6,164	6,935
21,250	21,300	0	3,550	5,923	6,693	102	3,733	6,164	6,935	24,450	24,500	0	3,039	5,249	6,019	0	3,733	6,164	6,935
21,300	21,350	0	3,542	5,912	6,683	98	3,733	6,164	6,935	24,500	24,550	0	3,031	5,238	6,009	0	3,733	6,164	6,935
21,350	21,400	0	3,534	5,902	6,672	94	3,733	6,164	6,935	24,550	24,600	0	3,023	5,228	5,998	0	3,733	6,164	6,935
21,400	21,450	0	3,526	5,891	6,662	91	3,733	6,164	6,935	24,600	24,650	0	3,015	5,217	5,988	0	3,733	6,164	6,935
21,450	21,500	0	3,518	5,881	6,651	87	3,733	6,164	6,935	24,650	24,700	0	3,007	5,207	5,977	0	3,733	6,164	6,935
21,500	21,550	0	3,510	5,870	6,641	83	3,733	6,164	6,935	24,700	24,750	0	2,999	5,196	5,967	0	3,733	6,164	6,935
21,550	21,600	0	3,502	5,860	6,630	79	3,733	6,164	6,935	24,750	24,800	0	2,991	5,186	5,956	0	3,733	6,164	6,935

[★] Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

If the amount you are looking up from the worksheet is \$22,610 or more, and you have no qualifying children who have valid SSNs, you can't take the credit

If the amount you are looking up from the worksheet is at least \$22,600 but less than \$22,610, and you have no qualifying children who have valid SSNs, your credit is \$0.

				And y	our fil	ing statu	ıs is-							And y	your fil	ing statu	ıs is-		
If the amou are looking the worksh	up from	or qual	head of ifying si e★ and y	urviving		Married have-	d filing j	ointly ar	nd you	If the amount are looking the works!	g up from	or qua	head of lifying se e★ and y	urviving		Married have-	d filing j	ointly an	d you
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your cr	edit is-		At least	But less than		Your cre	edit is-			Your cr	edit is-	
24,800	24,850	0	2,983	5,175	5,946	0	3,733	6,164	6,935	28,000	28,050	0	2,472	4,501	5,272	0	3,451	5,792	6,563
24,850	24,900	0	2,975	5,165	5,935	0	3,733	6,164	6,935	28,050	28,100	0	2,464	4,491	5,261	0	3,443	5,782	6,552
24,900	24,950	0	2,967	5,154	5,925	0	3,733	6,164	6,935	28,100	28,150	0	2,456	4,480	5,251	0	3,435	5,771	6,542
24,950	25,000	0	2,959	5,144	5,914	0	3,733	6,164	6,935	28,150	28,200	0	2,448	4,470	5,240	0	3,427	5,761	6,531
25,000	25,050	0	2,951	5,133	5,904	0	3,733	6,164	6,935	28,200	28,250	0	2,440	4,459	5,230	0	3,419	5,750	6,521
25,050	25,100	0	2,943	5,123	5,893	0	3,733	6,164	6,935	28,250	28,300	0	2,432	4,449	5,219	0	3,411	5,740	6,510
25,100	25,150	0	2,935	5,112	5,883	0	3,733	6,164	6,935	28,300	28,350	0	2,424	4,438	5,209	0	3,403	5,729	6,500
25,150	25,200	0	2,927	5,102	5,872	0	3,733	6,164	6,935	28,350	28,400	0	2,416	4,428	5,198	0	3,395	5,719	6,489
25,200	25,250	0	2,919	5,091	5,861	0	3,733	6,164	6,935	28,400	28,450	0	2,408	4,417	5,188	0	3,387	5,708	6,479
25,250	25,300	0	2,911	5,080	5,851	0	3,733	6,164	6,935	28,450	28,500	0	2,400	4,407	5,177	0	3,379	5,698	6,468
25,300	25,350	0	2,903	5,070	5,840	0	3,733	6,164	6,935	28,500	28,550	0	2,392	4,396	5,167	0	3,371	5,687	6,457
25,350	25,400	0	2,895	5,059	5,830	0	3,733	6,164	6,935	28,550	28,600	0	2,384	4,385	5,156	0	3,363	5,676	6,447
25,400	25,450	0	2,887	5,049	5,819	0	3,733	6,164	6,935	28,600	28,650	0	2,376	4,375	5,145	0	3,355	5,666	6,436
25,450	25,500	0	2,879	5,038	5,809	0	3,733	6,164	6,935	28,650	28,700	0	2,368	4,364	5,135	0	3,347	5,655	6,426
25,500	25,550	0	2,871	5,028	5,798	0	3,733	6,164	6,935	28,700	28,750	0	2,360	4,354	5,124	0	3,339	5,645	6,415
25,550	25,600	0	2,863	5,017	5,788	0	3,733	6,164	6,935	28,750	28,800	0	2,352	4,343	5,114	0	3,331	5,634	6,405
25,600	25,650	0	2,855	5,007	5,777	0	3,733	6,164	6,935	28,800	28,850	0	2,344	4,333	5,103	0	3,323	5,624	6,394
25,650	25,700	0	2,847	4,996	5,767	0	3,733	6,164	6,935	28,850	28,900	0	2,336	4,322	5,093	0	3,315	5,613	6,384
25,700	25,750	0	2,839	4,986	5,756	0	3,733	6,164	6,935	28,900	28,950	0	2,328	4,312	5,082	0	3,307	5,603	6,373
25,750	25,800	0	2,831	4,975	5,746	0	3,733	6,164	6,935	28,950	29,000	0	2,320	4,301	5,072	0	3,299	5,592	6,363
25,800	25,850	0	2,823	4,965	5,735	0	3,733	6,164	6,935	29,000	29,050	0	2,312	4,291	5,061	0	3,291	5,582	6,352
25,850	25,900	0	2,815	4,954	5,725	0	3,733	6,164	6,935	29,050	29,100	0	2,304	4,280	5,051	0	3,283	5,571	6,342
25,900	25,950	0	2,807	4,944	5,714	0	3,733	6,164	6,935	29,100	29,150	0	2,296	4,270	5,040	0	3,275	5,561	6,331
25,950	26,000	0	2,799	4,933	5,704	0	3,733	6,164	6,935	29,150	29,200	0	2,288	4,259	5,030	0	3,267	5,550	6,321
26,000	26,050	0	2,791	4,923	5,693	0	3,733	6,164	6,935	29,200	29,250	0	2,280	4,249	5,019	0	3,259	5,540	6,310
26,050	26,100	0	2,783	4,912	5,682	0	3,733	6,164	6,935	29,250	29,300	0	2,272	4,238	5,009	0	3,251	5,529	6,300
26,100	26,150	0	2,775	4,901	5,672	0	3,733	6,164	6,935	29,300	29,350	0	2,264	4,228	4,998	0	3,243	5,519	6,289
26,150	26,200	0	2,767	4,891	5,661	0	3,733	6,164	6,935	29,350	29,400	0	2,256	4,217	4,988	0	3,235	5,508	6,278
26,200	26,250	0	2,759	4,880	5,651	0	3,733	6,164	6,935	29,400	29,450	0	2,248	4,206	4,977	0	3,227	5,497	6,268
26,250	26,300	0	2,751	4,870	5,640	0	3,733	6,164	6,935	29,450	29,500	0	2,240	4,196	4,966	0	3,219	5,487	6,257
26,300	26,350	0	2,743	4,859	5,630	0	3,723	6,150	6,921	29,500	29,550	0	2,232	4,185	4,956	0	3,211	5,476	6,247
26,350	26,400	0	2,735	4,849	5,619	0	3,715	6,140	6,910	29,550	29,600	0	2,224	4,175	4,945	0	3,203	5,466	6,236
26,400	26,450	0	2,727	4,838	5,609	0	3,707	6,129	6,900	29,600	29,650	0	2,216	4,164	4,935	0	3,195	5,455	6,226
26,450	26,500	0	2,719	4,828	5,598	0	3,699	6,119	6,889	29,650	29,700	0	2,208	4,154	4,924	0	3,187	5,445	6,215
26,500	26,550	0	2,711	4,817	5,588	0	3,691	6,108	6,879	29,700	29,750	0	2,200	4,143	4,914	0	3,179	5,434	6,205
26,550	26,600	0	2,703	4,807	5,577	0	3,683	6,098	6,868	29,750	29,800	0	2,192	4,133	4,903	0	3,172	5,424	6,194
26,600	26,650	0	2,695	4,796	5,567	0	3,675	6,087	6,858	29,800	29,850	0	2,184	4,122	4,893	0	3,164	5,413	6,184
26,650	26,700	0	2,687	4,786	5,556	0	3,667	6,077	6,847	29,850	29,900	0	2,176	4,112	4,882	0	3,156	5,403	6,173
26,700	26,750	0	2,679	4,775	5,546	0	3,659	6,066	6,837	29,900	29,950	0	2,168	4,101	4,872	0	3,148	5,392	6,163
26,750	26,800	0	2,671	4,765	5,535	0	3,651	6,056	6,826	29,950	30,000	0	2,160	4,091	4,861	0	3,140	5,382	6,152
26,800	26,850	0	2,663	4,754	5,525	0	3,643	6,045	6,816	30,000	30,050	0	2,152	4,080	4,851	0	3,132	5,371	6,142
26,850	26,900	0	2,655	4,744	5,514	0	3,635	6,034	6,805	30,050	30,100	0	2,144	4,070	4,840	0	3,124	5,361	6,131
26,900	26,950	0	2,647	4,733	5,503	0	3,627	6,024	6,794	30,100	30,150	0	2,136	4,059	4,830	0	3,116	5,350	6,121
26,950	27,000	0	2,639	4,722	5,493	0	3,619	6,013	6,784	30,150	30,200	0	2,128	4,049	4,819	0	3,108	5,340	6,110
27,000	27,050	0	2,631	4,712	5,482	0	3,611	6,003	6,773	30,200	30,250	0	2,120	4,038	4,808	0	3,100	5,329	6,099
27,050	27,100	0	2,623	4,701	5,472	0	3,603	5,992	6,763	30,250	30,300	0	2,112	4,027	4,798	0	3,092	5,318	6,089
27,100	27,150	0	2,615	4,691	5,461	0	3,595	5,982	6,752	30,300	30,350	0	2,104	4,017	4,787	0	3,084	5,308	6,078
27,150	27,200	0	2,607	4,680	5,451	0	3,587	5,971	6,742	30,350	30,400	0	2,096	4,006	4,777	0	3,076	5,297	6,068
27,200	27,250	0	2,599	4,670	5,440	0	3,579	5,961	6,731	30,400	30,450	0	2,088	3,996	4,766	0	3,068	5,287	6,057
27,250	27,300	0	2,591	4,659	5,430	0	3,571	5,950	6,721	30,450	30,500	0	2,080	3,985	4,756	0	3,060	5,276	6,047
27,300	27,350	0	2,583	4,649	5,419	0	3,563	5,940	6,710	30,500	30,550	0	2,072	3,975	4,745	0	3,052	5,266	6,036
27,350	27,400	0	2,575	4,638	5,409	0	3,555	5,929	6,700	30,550	30,600	0	2,064	3,964	4,735	0	3,044	5,255	6,026
27,400	27,450	0	2,567	4,628	5,398	0	3,547	5,919	6,689	30,600	30,650	0	2,056	3,954	4,724	0	3,036	5,245	6,015
27,450	27,500	0	2,559	4,617	5,388	0	3,539	5,908	6,679	30,650	30,700	0	2,048	3,943	4,714	0	3,028	5,234	6,005
27,500	27,550	0	2,551	4,607	5,377	0	3,531	5,898	6,668	30,700	30,750	0	2,040	3,933	4,703	0	3,020	5,224	5,994
27,550	27,600	0	2,543	4,596	5,367	0	3,523	5,887	6,658	30,750	30,800	0	2,032	3,922	4,693	0	3,012	5,213	5,984
27,600	27,650	0	2,535	4,586	5,356	0	3,515	5,877	6,647	30,800	30,850	0	2,024	3,912	4,682	0	3,004	5,203	5,973
27,650	27,700	0	2,528	4,575	5,346	0	3,507	5,866	6,637	30,850	30,900	0	2,016	3,901	4,672	0	2,996	5,192	5,963
27,700	27,750	0	2,520	4,564	5,335	0	3,499	5,855	6,626	30,900	30,950	0	2,008	3,891	4,661	0	2,988	5,182	5,952
27,750	27,800	0	2,512	4,554	5,324	0	3,491	5,845	6,615	30,950	31,000	0	2,000	3,880	4,651	0	2,980	5,171	5,942
27,800	27,850	0	2,504	4,543	5,314	0	3,483	5,834	6,605	31,000	31,050	0	1,992	3,870	4,640	0	2,972	5,160	5,931
27,850	27,900	0	2,496	4,533	5,303	0	3,475	5,824	6,594	31,050	31,100	0	1,984	3,859	4,629	0	2,964	5,150	5,920
27,900	27,950	0	2,488	4,522	5,293	0	3,467	5,813	6,584	31,100	31,150	0	1,976	3,848	4,619	0	2,956	5,139	5,910
27,950	28,000	0	2,480	4,512	5,282	0	3,459	5,803	6,573	31,150	31,200	0	1,968	3,838	4,608	0	2,948	5,129	5,899

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

				And	your fil	ing statu	ıs is-							And	your fil	ing statu	ıs is-		
If the amou are looking the worksh	up from	or qual	head of ifying su ★ and y	urviving		Married have-	d filing j	ointly ar	nd you	If the amount are looking the works!	g up from	or qua	, head of lifying s e★ and y	urviving		Married have-	d filing j	ointly an	d you
		0	1	2	3	0	1	2	3		T	0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your cr	edit is-		At least	But less than		Your cre	edit is-			Your cr	edit is-	
31,200	31,250	0	1,960	3,827	4,598	0	2,940	5,118	5,889	34,400	34,450	0	1,449	3,153	3,924	0	2,428	4,444	5,215
31,250	31,300	0	1,952	3,817	4,587	0	2,932	5,108	5,878	34,450	34,500	0	1,441	3,143	3,913	0	2,420	4,434	5,204
31,300	31,350	0	1,944	3,806	4,577	0	2,924	5,097	5,868	34,500	34,550	0	1,433	3,132	3,903	0	2,412	4,423	5,194
31,350	31,400	0	1,936	3,796	4,566	0	2,916	5,087	5,857	34,550	34,600	0	1,425	3,122	3,892	0	2,404	4,413	5,183
31,400	31,450	0	1,928	3,785	4,556	0	2,908	5,076	5,847	34,600	34,650	0	1,417	3,111	3,882	0	2,396	4,402	5,173
31,450	31,500	0	1,920	3,775	4,545	0	2,900	5,066	5,836	34,650	34,700	0	1,409	3,101	3,871	0	2,388	4,392	5,162
31,500	31,550	0	1,912	3,764	4,535	0	2,892	5,055	5,826	34,700	34,750	0	1,401	3,090	3,861	0	2,380	4,381	5,152
31,550	31,600	0	1,904	3,754	4,524	0	2,884	5,045	5,815	34,750	34,800	0	1,393	3,080	3,850	0	2,373	4,371	5,141
31,600	31,650	0	1,896	3,743	4,514	0	2,876	5,034	5,805	34,800	34,850	0	1,385	3,069	3,840	0	2,365	4,360	5,131
31,650	31,700	0	1,888	3,733	4,503	0	2,868	5,024	5,794	34,850	34,900	0	1,377	3,059	3,829	0	2,357	4,350	5,120
31,700	31,750	0	1,880	3,722	4,493	0	2,860	5,013	5,784	34,900	34,950	0	1,369	3,048	3,819	0	2,349	4,339	5,110
31,750	31,800	0	1,872	3,712	4,482	0	2,852	5,003	5,773	34,950	35,000	0	1,361	3,038	3,808	0	2,341	4,329	5,099
31,800	31,850	0	1,864	3,701	4,472	0	2,844	4,992	5,763	35,000	35,050	0	1,353	3,027	3,798	0	2,333	4,318	5,089
31,850	31,900	0	1,856	3,691	4,461	0	2,836	4,981	5,752	35,050	35,100	0	1,345	3,017	3,787	0	2,325	4,308	5,078
31,900	31,950	0	1,848	3,680	4,450	0	2,828	4,971	5,741	35,100	35,150	0	1,337	3,006	3,777	0	2,317	4,297	5,068
31,950	32,000	0	1,840	3,669	4,440	0	2,820	4,960	5,731	35,150	35,200	0	1,329	2,996	3,766	0	2,309	4,287	5,057
32,000	32,050	0	1,832	3,659	4,429	0	2,812	4,950	5,720	35,200	35,250	0	1,321	2,985	3,755	0	2,301	4,276	5,046
32,050	32,100	0	1,824	3,648	4,419	0	2,804	4,939	5,710	35,250	35,300	0	1,313	2,974	3,745	0	2,293	4,265	5,036
32,100	32,150	0	1,816	3,638	4,408	0	2,796	4,929	5,699	35,300	35,350	0	1,305	2,964	3,734	0	2,285	4,255	5,025
32,150	32,200	0	1,808	3,627	4,398	0	2,788	4,918	5,689	35,350	35,400	0	1,297	2,953	3,724	0	2,277	4,244	5,015
32,200	32,250	0	1,800	3,617	4,387	0	2,780	4,908	5,678	35,400	35,450	0	1,289	2,943	3,713	0	2,269	4,234	5,004
32,250	32,300	0	1,792	3,606	4,377	0	2,772	4,897	5,668	35,450	35,500	0	1,281	2,932	3,703	0	2,261	4,223	4,994
32,300	32,350	0	1,784	3,596	4,366	0	2,764	4,887	5,657	35,500	35,550	0	1,273	2,922	3,692	0	2,253	4,213	4,983
32,350	32,400	0	1,776	3,585	4,356	0	2,756	4,876	5,647	35,550	35,600	0	1,265	2,911	3,682	0	2,245	4,202	4,973
32,400	32,450	0	1,768	3,575	4,345	0	2,748	4,866	5,636	35,600	35,650	0	1,257	2,901	3,671	0	2,237	4,192	4,962
32,450	32,500	0	1,760	3,564	4,335	0	2,740	4,855	5,626	35,650	35,700	0	1,249	2,890	3,661	0	2,229	4,181	4,952
32,500	32,550	0	1,752	3,554	4,324	0	2,732	4,845	5,615	35,700	35,750	0	1,241	2,880	3,650	0	2,221	4,171	4,941
32,550	32,600	0	1,744	3,543	4,314	0	2,724	4,834	5,605	35,750	35,800	0	1,233	2,869	3,640	0	2,213	4,160	4,931
32,600	32,650	0	1,736	3,533	4,303	0	2,716	4,824	5,594	35,800	35,850	0	1,225	2,859	3,629	0	2,205	4,150	4,920
32,650	32,700	0	1,729	3,522	4,293	0	2,708	4,813	5,584	35,850	35,900	0	1,217	2,848	3,619	0	2,197	4,139	4,910
32,700	32,750	0	1,721	3,511	4,282	0	2,700	4,802	5,573	35,900	35,950	0	1,209	2,838	3,608	0	2,189	4,129	4,899
32,750	32,800	0	1,713	3,501	4,271	0	2,692	4,792	5,562	35,950	36,000	0	1,201	2,827	3,598	0	2,181	4,118	4,889
32,800	32,850	0	1,705	3,490	4,261	0	2,684	4,781	5,552	36,000	36,050	0	1,193	2,817	3,587	0	2,173	4,107	4,878
32,850	32,900	0	1,697	3,480	4,250	0	2,676	4,771	5,541	36,050	36,100	0	1,185	2,806	3,576	0	2,165	4,097	4,867
32,900	32,950	0	1,689	3,469	4,240	0	2,668	4,760	5,531	36,100	36,150	0	1,177	2,795	3,566	0	2,157	4,086	4,857
32,950	33,000	0	1,681	3,459	4,229	0	2,660	4,750	5,520	36,150	36,200	0	1,169	2,785	3,555	0	2,149	4,076	4,846
33,000	33,050	0	1,673	3,448	4,219	0	2,652	4,739	5,510	36,200	36,250	0	1,161	2,774	3,545	0	2,141	4,065	4,836
33,050	33,100	0	1,665	3,438	4,208	0	2,644	4,729	5,499	36,250	36,300	0	1,153	2,764	3,534	0	2,133	4,055	4,825
33,100	33,150	0	1,657	3,427	4,198	0	2,636	4,718	5,489	36,300	36,350	0	1,145	2,753	3,524	0	2,125	4,044	4,815
33,150	33,200	0	1,649	3,417	4,187	0	2,628	4,708	5,478	36,350	36,400	0	1,137	2,743	3,513	0	2,117	4,034	4,804
33,200	33,250	0	1,641	3,406	4,177	0	2,620	4,697	5,468	36,400	36,450	0	1,129	2,732	3,503	0	2,109	4,023	4,794
33,250	33,300	0	1,633	3,396	4,166	0	2,612	4,687	5,457	36,450	36,500	0	1,121	2,722	3,492	0	2,101	4,013	4,783
33,300	33,350	0	1,625	3,385	4,156	0	2,604	4,676	5,447	36,500	36,550	0	1,113	2,711	3,482	0	2,093	4,002	4,773
33,350	33,400	0	1,617	3,375	4,145	0	2,596	4,666	5,436	36,550	36,600	0	1,105	2,701	3,471	0	2,085	3,992	4,762
33,400	33,450	0	1,609	3,364	4,135	0	2,588	4,655	5,426	36,600	36,650	0	1,097	2,690	3,461	0	2,077	3,981	4,752
33,450	33,500	0	1,601	3,354	4,124	0	2,580	4,645	5,415	36,650	36,700	0	1,089	2,680	3,450	0	2,069	3,971	4,741
33,500	33,550	0	1,593	3,343	4,114	0	2,572	4,634	5,404	36,700	36,750	0	1,081	2,669	3,440	0	2,061	3,960	4,731
33,550	33,600	0	1,585	3,332	4,103	0	2,564	4,623	5,394	36,750	36,800	0	1,073	2,659	3,429	0	2,053	3,950	4,720
33,600	33,650	0	1,577	3,322	4,092	0	2,556	4,613	5,383	36,800	36,850	0	1,065	2,648	3,419	0	2,045	3,939	4,710
33,650	33,700	0	1,569	3,311	4,082	0	2,548	4,602	5,373	36,850	36,900	0	1,057	2,638	3,408	0	2,037	3,928	4,699
33,700	33,750	0	1,561	3,301	4,071	0	2,540	4,592	5,362	36,900	36,950	0	1,049	2,627	3,397	0	2,029	3,918	4,688
33,750	33,800	0	1,553	3,290	4,061	0	2,532	4,581	5,352	36,950	37,000	0	1,041	2,616	3,387	0	2,021	3,907	4,678
33,800	33,850	0	1,545	3,280	4,050	0	2,524	4,571	5,341	37,000	37,050	0	1,033	2,606	3,376	0	2,013	3,897	4,667
33,850	33,900	0	1,537	3,269	4,040	0	2,516	4,560	5,331	37,050	37,100	0	1,025	2,595	3,366	0	2,005	3,886	4,657
33,900	33,950	0	1,529	3,259	4,029	0	2,508	4,550	5,320	37,100	37,150	0	1,017	2,585	3,355	0	1,997	3,876	4,646
33,950	34,000	0	1,521	3,248	4,019	0	2,500	4,539	5,310	37,150	37,200	0	1,009	2,574	3,345	0	1,989	3,865	4,636
34,000	34,050	0	1,513	3,238	4,008	0	2,492	4,529	5,299	37,200	37,250	0	1,001	2,564	3,334	0	1,981	3,855	4,625
34,050	34,100	0	1,505	3,227	3,998	0	2,484	4,518	5,289	37,250	37,300	0	993	2,553	3,324	0	1,973	3,844	4,615
34,100	34,150	0	1,497	3,217	3,987	0	2,476	4,508	5,278	37,300	37,350	0	985	2,543	3,313	0	1,965	3,834	4,604
34,150	34,200	0	1,489	3,206	3,977	0	2,468	4,497	5,268	37,350	37,400	0	977	2,532	3,303	0	1,957	3,823	4,594
34,200	34,250	0	1,481	3,196	3,966	0	2,460	4,487	5,257	37,400	37,450	0	969	2,522	3,292	0	1,949	3,813	4,583
34,250	34,300	0	1,473	3,185	3,956	0	2,452	4,476	5,247	37,450	37,500	0	961	2,511	3,282	0	1,941	3,802	4,573
34,300	34,350	0	1,465	3,175	3,945	0	2,444	4,466	5,236	37,500	37,550	0	953	2,501	3,271	0	1,933	3,792	4,562
34,350	34,400	0	1,457	3,164	3,935	0	2,436	4,455	5,225	37,550	37,600	0	945	2,490	3,261	0	1,925	3,781	4,552

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

				And	your fil	ing statu	s is-							And y	our fil	ing statu	s is-		
If the amou are looking the worksh	up from	Single, or quali spouse	ifying su	urviving		Married have-	l filing j	ointly ar	nd you	If the amou are looking the worksh	up from		head of fying su ★ and y	ırviving		Married have-	l filing j	ointly an	d you
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than		Your cre	edit is-			Your cr	edit is-		At least	But less than	<u>'</u>	our cre	edit is-			Your cr	edit is-	
37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	0 0 0	937 930 922 914	2,480 2,469 2,458 2,448	3,250 3,240 3,229 3,218	0 0 0 0	1,917 1,909 1,901 1,893	3,771 3,760 3,749 3,739	4,541 4,531 4,520 4,509	40,800 40,850 40,900 40,950	40,850 40,900 40,950 41,000	0 0 0 0	426 418 410 402	1,806 1,795 1,785 1,774	2,576 2,566 2,555 2,545	0 0 0	1,406 1,398 1,390 1,382	3,097 3,086 3,076 3,065	3,867 3,857 3,846 3,836
37,800 37,850 37,900 37,950	37,850 37,900 37,950 38,000	0 0 0	906 898 890 882	2,437 2,427 2,416 2,406	3,208 3,197 3,187 3,176	0 0 0	1,885 1,877 1,869 1,861	3,728 3,718 3,707 3,697	4,499 4,488 4,478 4,467	41,000 41,050 41,100 41,150	41,050 41,100 41,150 41,200	0 0 0	394 386 378 370	1,764 1,753 1,742 1,732	2,534 2,523 2,513 2,502	0 0 0	1,374 1,366 1,358 1,350	3,054 3,044 3,033 3,023	3,825 3,814 3,804 3,793
38,000 38,050 38,100 38,150	38,050 38,100 38,150 38,200	0 0 0	874 866 858 850	2,395 2,385 2,374 2,364	3,166 3,155 3,145 3,134	0 0 0	1,853 1,845 1,837 1,829	3,686 3,676 3,665 3,655	4,457 4,446 4,436 4,425	41,200 41,250 41,300 41,350	41,250 41,300 41,350 41,400	0 0 0 0	362 354 346 338	1,721 1,711 1,700 1,690	2,492 2,481 2,471 2,460	0 0 0	1,342 1,334 1,326 1,318	3,012 3,002 2,991 2,981	3,783 3,772 3,762 3,751
38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	0 0 0	842 834 826 818	2,353 2,343 2,332 2,322	3,124 3,113 3,103 3,092	0 0 0 0	1,821 1,813 1,805 1,797	3,644 3,634 3,623 3,613	4,415 4,404 4,394 4,383	41,400 41,450 41,500 41,550	41,450 41,500 41,550 41,600	0 0 0 0	330 322 314 306	1,679 1,669 1,658 1,648	2,450 2,439 2,429 2,418	0 0 0	1,310 1,302 1,294 1,286	2,970 2,960 2,949 2,939	3,741 3,730 3,720 3,709
38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	0 0 0	810 802 794 786	2,311 2,301 2,290 2,279	3,082 3,071 3,061 3,050	0 0 0 0	1,789 1,781 1,773 1,765	3,602 3,592 3,581 3,570	4,373 4,362 4,351 4,341	41,600 41,650 41,700 41,750	41,650 41,700 41,750 41,800	0 0 0 0	298 290 282 274	1,637 1,627 1,616 1,606	2,408 2,397 2,387 2,376	0 0 0	1,278 1,270 1,262 1,254	2,928 2,918 2,907 2,897	3,699 3,688 3,678 3,667
38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	0 0 0	778 770 762 754	2,269 2,258 2,248 2,237	3,039 3,029 3,018 3,008	0 0 0	1,757 1,749 1,741 1,733	3,560 3,549 3,539 3,528	4,330 4,320 4,309 4,299	41,800 41,850 41,900 41,950	41,850 41,900 41,950 42,000	0 0 0 0	266 258 250 242	1,595 1,585 1,574 1,563	2,366 2,355 2,344 2,334	0 0 0	1,246 1,238 1,230 1,222	2,886 2,875 2,865 2,854	3,657 3,646 3,635 3,625
38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	0 0 0	746 738 730 722	2,227 2,216 2,206 2,195	2,997 2,987 2,976 2,966	0 0 0 0	1,725 1,717 1,709 1,701	3,518 3,507 3,497 3,486	4,288 4,278 4,267 4,257	42,000 42,050 42,100 42,150	42,050 42,100 42,150 42,200	0 0 0 0	234 226 218 210	1,553 1,542 1,532 1,521	2,323 2,313 2,302 2,292	0 0 0	1,214 1,206 1,198 1,190	2,844 2,833 2,823 2,812	3,614 3,604 3,593 3,583
39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	0 0 0	714 706 698 690	2,185 2,174 2,164 2,153	2,955 2,945 2,934 2,924	0 0 0	1,693 1,685 1,677 1,669	3,476 3,465 3,455 3,444	4,246 4,236 4,225 4,215	42,200 42,250 42,300 42,350	42,250 42,300 42,350 42,400	0 0 0 0	202 194 186 178	1,511 1,500 1,490 1,479	2,281 2,271 2,260 2,250	0 0 0	1,182 1,174 1,166 1,158	2,802 2,791 2,781 2,770	3,572 3,562 3,551 3,541
39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	0 0 0 0	682 674 666 658	2,143 2,132 2,122 2,111	2,913 2,903 2,892 2,882	0 0 0 0	1,661 1,653 1,645 1,637	3,434 3,423 3,413 3,402	4,204 4,194 4,183 4,172	42,400 42,450 42,500 42,550	42,450 42,500 42,550 42,600	0 0 0 0	170 162 154 146	1,469 1,458 1,448 1,437	2,239 2,229 2,218 2,208	0 0 0 0	1,150 1,142 1,134 1,126	2,760 2,749 2,739 2,728	3,530 3,520 3,509 3,499
39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	0 0 0 0	650 642 634 626	2,100 2,090 2,079 2,069	2,871 2,860 2,850 2,839	0 0 0 0	1,629 1,621 1,613 1,605	3,391 3,381 3,370 3,360	4,162 4,151 4,141 4,130	42,600 42,650 42,700 42,750	42,650 42,700 42,750 42,800	0 0 0 0	138 131 123 115	1,427 1,416 1,405 1,395	2,197 2,187 2,176 2,165	0 0 0 0	1,118 1,110 1,102 1,094	2,718 2,707 2,696 2,686	3,488 3,478 3,467 3,456
39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	0 0 0	618 610 602 594	2,058 2,048 2,037 2,027	2,829 2,818 2,808 2,797	0 0 0 0	1,597 1,589 1,581 1,574	3,349 3,339 3,328 3,318	4,120 4,109 4,099 4,088	42,800 42,850 42,900 42,950	42,850 42,900 42,950 43,000	0 0 0 0	107 99 91 83	1,384 1,374 1,363 1,353	2,155 2,144 2,134 2,123	0 0 0 0	1,086 1,078 1,070 1,062	2,675 2,665 2,654 2,644	3,446 3,435 3,425 3,414
39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	0 0 0	586 578 570 562	2,016 2,006 1,995 1,985	2,787 2,776 2,766 2,755	0 0 0 0	1,566 1,558 1,550 1,542	3,307 3,297 3,286 3,276	4,078 4,067 4,057 4,046	43,000 43,050 43,100 43,150	43,050 43,100 43,150 43,200	0 0 0 0	75 67 59 51	1,342 1,332 1,321 1,311	2,113 2,102 2,092 2,081	0 0 0	1,054 1,046 1,038 1,030	2,633 2,623 2,612 2,602	3,404 3,393 3,383 3,372
40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	0 0 0 0	554 546 538 530	1,974 1,964 1,953 1,943	2,745 2,734 2,724 2,713	0 0 0 0	1,534 1,526 1,518 1,510	3,265 3,255 3,244 3,234	4,036 4,025 4,015 4,004	43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	0 0 0 0	43 35 27 19	1,300 1,290 1,279 1,269	2,071 2,060 2,050 2,039	0 0 0 0	1,022 1,014 1,006 998	2,591 2,581 2,570 2,560	3,362 3,351 3,341 3,330
40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	0 0 0	522 514 506 498	1,932 1,921 1,911 1,900	2,702 2,692 2,681 2,671	0 0 0 0	1,502 1,494 1,486 1,478	3,223 3,212 3,202 3,191	3,993 3,983 3,972 3,962	43,400 43,450 43,500 43,550	43,450 43,500 43,550 43,600	0 0 0 0	11 * 0 0	1,258 1,248 1,237 1,226	2,029 2,018 2,008 1,997	0 0 0 0	990 982 974 966	2,549 2,539 2,528 2,517	3,320 3,309 3,298 3,288
40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	0 0 0 0	490 482 474 466	1,890 1,879 1,869 1,858	2,660 2,650 2,639 2,629	0 0 0 0	1,470 1,462 1,454 1,446	3,181 3,170 3,160 3,149	3,951 3,941 3,930 3,920	43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	0 0 0 0	0 0 0 0	1,216 1,205 1,195 1,184	1,986 1,976 1,965 1,955	0 0 0 0	958 950 942 934	2,507 2,496 2,486 2,475	3,277 3,267 3,256 3,246
40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	0 0 0	458 450 442 434	1,848 1,837 1,827 1,816	2,618 2,608 2,597 2,587	0 0 0 0	1,438 1,430 1,422 1,414	3,139 3,128 3,118 3,107	3,909 3,899 3,888 3,878	43,800 43,850 43,900 43,950	43,850 43,900 43,950 44,000	0 0 0 0	0 0 0 0	1,174 1,163 1,153 1,142	1,944 1,934 1,923 1,913	0 0 0 0	926 918 910 902	2,465 2,454 2,444 2,433	3,235 3,225 3,214 3,204

[★] Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

If the amount you are looking up from the worksheet is at least \$43,450 but less than \$43,492, and you have one qualifying child who has a valid SSN, your credit is \$3.

If the amount you are looking up from the worksheet is \$43,492 or more, and you have one qualifying child who has a valid SSN, you can't take the credit

				And	your fil	ing stat	us is-							And	your fil	ing statu	ıs is-		
If the amou are looking the worksh	up from	or qua	e, head o alifying s e★ and y	urviving ou hav) e-	have-	d filing j			If the amou are looking the worksh	up from	or qua	, head of lifying s e★ and y	urviving ou hav	 e-	have-	d filing jo	ointly an	
At least	But less	0	1 Your cr	2 edit is-	3	0	1 Your cı	2 redit is-	3	At least	But less	0	Your cre	2 edit is-	3	0	1 Your cr	2 edit is-	3
44,000 44,050 44,100 44,150	44,050 44,100 44,150 44,200	0 0 0	0 0 0	1,132 1,121 1,111 1,100	1,902 1,892 1,881 1,871	0 0 0	894 886 878 870	2,423 2,412 2,402 2,391	3,193 3,183 3,172 3,162	46,800 46,850 46,900 46,950	than 46,850 46,900 46,950 47,000	0 0 0 0	0 0 0 0	542 532 521 510	1,313 1,302 1,291 1,281	0 0 0	447 439 431 423	1,833 1,822 1,812 1,801	2,604 2,593 2,582 2,572
44,200 44,250 44,300 44,350	44,250 44,300 44,350 44,400	0 0 0	0 0 0 0	1,090 1,079 1,069 1,058	1,860 1,850 1,839 1,829	0 0 0	862 854 846 838	2,381 2,370 2,360 2,349	3,151 3,141 3,130 3,119	47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	0 0 0	0 0 0 0	500 489 479 468	1,270 1,260 1,249 1,239	0 0 0 0	415 407 399 391	1,791 1,780 1,770 1,759	2,561 2,551 2,540 2,530
44,400 44,450 44,500 44,550	44,450 44,500 44,550 44,600	0 0 0	0 0 0 0	1,047 1,037 1,026 1,016	1,818 1,807 1,797 1,786	0 0 0 0	830 822 814 806	2,338 2,328 2,317 2,307	3,109 3,098 3,088 3,077	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	0 0 0 0	0 0 0 0	458 447 437 426	1,228 1,218 1,207 1,197	0 0 0 0	383 375 367 359	1,749 1,738 1,728 1,717	2,519 2,509 2,498 2,488
44,600 44,650 44,700 44,750	44,650 44,700 44,750 44,800	0 0 0 0	0 0 0	1,005 995 984 974	1,776 1,765 1,755 1,744	0 0 0 0	798 790 782 775	2,296 2,286 2,275 2,265	3,067 3,056 3,046 3,035	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	0 0 0 0	0 0 0	416 405 395 384	1,186 1,176 1,165 1,155	0 0 0 0	351 343 335 327	1,707 1,696 1,686 1,675	2,477 2,467 2,456 2,446
44,800 44,850 44,900 44,950	44,850 44,900 44,950 45,000	0 0 0 0	0 0 0	963 953 942 932	1,734 1,723 1,713 1,702	0 0 0 0	767 759 751 743	2,254 2,244 2,233 2,223	3,025 3,014 3,004 2,993	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	0 0 0 0	0 0 0	374 363 352 342	1,144 1,134 1,123 1,112	0 0 0	319 311 303 295	1,665 1,654 1,643 1,633	2,435 2,425 2,414 2,403
45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	0 0 0 0	0 0 0	921 911 900 890	1,692 1,681 1,671 1,660	0 0 0 0	735 727 719 711	2,212 2,202 2,191 2,181	2,983 2,972 2,962 2,951	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	0 0 0 0	0 0 0	331 321 310 300	1,102 1,091 1,081 1,070	0 0 0	287 279 271 263	1,622 1,612 1,601 1,591	2,393 2,382 2,372 2,361
45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	0 0 0 0	0 0 0	879 868 858 847	1,649 1,639 1,628 1,618	0 0 0 0	703 695 687 679	2,170 2,159 2,149 2,138	2,940 2,930 2,919 2,909	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	0 0 0 0	0 0 0	289 279 268 258	1,060 1,049 1,039 1,028	0 0 0 0	255 247 239 231	1,580 1,570 1,559 1,549	2,351 2,340 2,330 2,319
45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	0 0 0	0 0 0 0	837 826 816 805	1,607 1,597 1,586 1,576	0 0 0 0	671 663 655 647	2,128 2,117 2,107 2,096	2,898 2,888 2,877 2,867	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	0 0 0	0 0 0 0	247 237 226 216	1,018 1,007 997 986	0 0 0 0	223 215 207 199	1,538 1,528 1,517 1,507	2,309 2,298 2,288 2,277
45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	0 0 0	0 0 0 0	795 784 774 763	1,565 1,555 1,544 1,534	0 0 0 0	639 631 623 615	2,086 2,075 2,065 2,054	2,856 2,846 2,835 2,825	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	0 0 0	0 0 0 0	205 195 184 173	976 965 955 944	0 0 0 0	191 183 175 167	1,496 1,486 1,475 1,464	2,267 2,256 2,245 2,235
45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	0 0 0	0 0 0 0	753 742 732 721	1,523 1,513 1,502 1,492	0 0 0 0	607 599 591 583	2,044 2,033 2,023 2,012	2,814 2,804 2,793 2,783	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	0 0 0	0 0 0 0	163 152 142 131	933 923 912 902	0 0 0 0	159 151 143 135	1,454 1,443 1,433 1,422	2,224 2,214 2,203 2,193
46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	0 0 0	0 0 0 0	711 700 689 679	1,481 1,470 1,460 1,449	0 0 0 0	575 567 559 551	2,001 1,991 1,980 1,970	2,772 2,761 2,751 2,740	48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	0 0 0	0 0 0 0	121 110 100 89	891 881 870 860	0 0 0 0	127 119 111 103	1,412 1,401 1,391 1,380	2,182 2,172 2,161 2,151
46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	0 0 0	0 0 0 0	668 658 647 637	1,439 1,428 1,418 1,407	0 0 0 0	543 535 527 519	1,959 1,949 1,938 1,928	2,730 2,719 2,709 2,698	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	0 0 0	0 0 0	79 68 58 47	849 839 828 818	0 0 0 0	95 87 79 71	1,370 1,359 1,349 1,338	2,140 2,130 2,119 2,109
46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	0 0 0	0 0 0 0	626 616 605 595	1,397 1,386 1,376 1,365	0 0 0 0	511 503 495 487	1,917 1,907 1,896 1,886	2,688 2,677 2,667 2,656	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	0 0 0	0 0 0 0	37 26 16	807 797 786 776	0 0 0 0	63 55 47 39	1,328 1,317 1,307 1,296	2,098 2,088 2,077 2,066
46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	0 0 0	0 0 0 0	584 574 563 553	1,355 1,344 1,334 1,323	0 0 0 0	479 471 463 455	1,875 1,865 1,854 1,844	2,646 2,635 2,625 2,614	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	0 0 0	0 0 0 0	0 0 0	765 754 744 733	0 0 0 0	31 23 15 7	1,285 1,275 1,264 1,254	2,056 2,045 2,035 2,024

[★] Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

If the amount you are looking up from the worksheet is at least \$49,350 but less than \$49,399, and you have two qualifying children who have valid SSNs, your credit is \$5.

If the amount you are looking up from the worksheet is \$49,399 or more, and you have two qualifying children who have valid SSNs, you can't take the credit

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If the amou are looking the worksh	up from	or qua	lifying s	f househ urviving you have	•	Marrie have-	d filing	ointly ar	nd you	If the amou are looking the worksh	g up from	or qua	lifying s	of housel surviving you have	1	Marrie have-	d filing j	ointly an	d you
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than		Your cr	edit is-			Your c	redit is-		At least	But less than		Your cı	redit is-			Your cr	edit is-	
49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	0 0 0 0	0 0 0 0	0 0 0 0	723 712 702 691	0 0 0	0 0 0	1,243 1,233 1,222 1,212	2,014 2,003 1,993 1,982	52,000 52,050 52,100 52,150	52,050 52,100 52,150 52,200	0 0 0 0	0 0 0	0 0 0 0	217 207 196 186	0 0 0 0	0 0 0 0	738 727 717 706	1,508 1,498 1,487 1,477
49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	0 0 0 0	0 0 0 0	0 0 0	681 670 660 649	0 0 0 0	0 0 0 0	1,201 1,191 1,180 1,170	1,972 1,961 1,951 1,940	52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	0 0 0 0	0 0 0 0	0 0 0 0	175 165 154 144	0 0 0 0	0 0 0	696 685 675 664	1,466 1,456 1,445 1,435
50,000 50,050 50,100 50,150	50,050 50,100 50,150 50,200	0 0 0 0	0 0 0 0	0 0 0	639 628 618 607	0 0 0 0	0 0 0	1,159 1,149 1,138 1,128	1,930 1,919 1,909 1,898	52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	0 0 0 0	0 0 0 0	0 0 0 0	133 123 112 102	0 0 0 0	0 0 0	654 643 633 622	1,424 1,414 1,403 1,393
50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	0 0 0 0	0 0 0 0	0 0 0	596 586 575 565	0 0 0 0	0 0 0	1,117 1,106 1,096 1,085	1,887 1,877 1,866 1,856	52,600 52,650 52,700 52,750	52,650 52,700 52,750 52,800	0 0 0 0	0 0 0 0	0 0 0 0	91 81 70 59	0 0 0 0	0 0 0	612 601 590 580	1,382 1,372 1,361 1,350
50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	0 0 0 0	0 0 0 0	0 0 0 0	554 544 533 523	0 0 0	0 0 0 0	1,075 1,064 1,054 1,043	1,845 1,835 1,824 1,814	52,800 52,850 52,900 52,950	52,850 52,900 52,950 53,000	0 0 0 0	0 0 0 0	0 0 0 0	49 38 28 17	0 0 0 0	0 0 0 0	569 559 548 538	1,340 1,329 1,319 1,308
50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	0 0 0 0	0 0 0 0	0 0 0 0	512 502 491 481	0 0 0 0	0 0 0 0	1,033 1,022 1,012 1,001	1,803 1,793 1,782 1,772	53,000 53,050 53,100 53,150	53,050 53,100 53,150 53,200	0 0 0 0	0 0 0 0	0 0 0 0	7 ** 0 0	0 0 0 0	0 0 0 0	527 517 506 496	1,298 1,287 1,277 1,266
50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	0 0 0 0	0 0 0 0	0 0 0 0	470 460 449 439	0 0 0 0	0 0 0 0	991 980 970 959	1,761 1,751 1,740 1,730	53,200 53,250 53,300 53,350	53,250 53,300 53,350 53,400	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	485 475 464 454	1,256 1,245 1,235 1,224
51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	0 0 0 0	0 0 0	0 0 0	428 417 407 396	0 0 0 0	0 0 0 0	948 938 927 917	1,719 1,708 1,698 1,687	53,400 53,450 53,500 53,550	53,450 53,500 53,550 53,600	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	443 433 422 411	1,214 1,203 1,192 1,182
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	0 0 0 0	0 0 0 0	0 0 0 0	386 375 365 354	0 0 0 0	0 0 0 0	906 896 885 875	1,677 1,666 1,656 1,645	53,600 53,650 53,700 53,750	53,650 53,700 53,750 53,800	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	401 390 380 369	1,171 1,161 1,150 1,140
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	0 0 0 0	0 0 0 0	0 0 0 0	344 333 323 312	0 0 0 0	0 0 0 0	864 854 843 833	1,635 1,624 1,614 1,603	53,800 53,850 53,900 53,950	53,850 53,900 53,950 54,000	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	359 348 338 327	1,129 1,119 1,108 1,098
51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	0 0 0 0	0 0 0 0	0 0 0	302 291 281 270	0 0 0	0 0 0 0	822 812 801 791	1,593 1,582 1,572 1,561	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	317 306 296 285	1,087 1,077 1,066 1,056
51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	0 0 0 0	0 0 0 0	0 0 0 0	260 249 238 228	0 0 0 0	0 0 0 0	780 769 759 748	1,551 1,540 1,529 1,519	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	275 264 254 243	1,045 1,035 1,024 1,013

- ★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.
- If the amount you are looking up from the worksheet is at least \$49,600 but less than \$49,622, and you have one qualifying child who has a valid SSN, your credit is \$2.
 - If the amount you are looking up from the worksheet is \$49,622 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.
- If the amount you are looking up from the worksheet is at least \$53,050 but less than \$53,057, and you have three qualifying children who have valid SSNs, your credit is \$1.
 - If the amount you are looking up from the worksheet is \$53,057 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

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If the amou are looking the worksh	up from	or qualit	nead of h fying surv	viving u have-	,	Married have-	filing jo	· .		If the amou are looking the worksh	up from	or qual	head of lifying su	rviving	-	have-	d filing jo	,	
At least	But less than	0 Y	our cred		3	0 ,	Your cre	2 edit is-	3	At least	But less than	0	Your cre	dit is-	3	0	Your cre	2 edit is-	3
54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	232 222 211 201	1,003 992 982 971	56,800 56,850 56,900 56,950	56,850 56,900 56,950 57,000	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	498 487 476 466
54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	190 180 169 159	961 950 940 929	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	455 445 434 424
54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	148 138 127 117	919 908 898 887	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	413 403 392 382
55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	106 96 85 75	877 866 856 845	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	371 361 350 340
55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	64 53 43 32	834 824 813 803	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	329 319 308 297
55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	22 11 *	792 782 771 761	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	287 276 266 255
55,600 55,650 55,700 55,750	55,650 55,700 55,750 55,800	0 0 0	0 0 0	0 0 0	0 0	0 0 0 0	0 0 0 0	0 0 0 0	750 740 729 719	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	245 234 224 213
55,800 55,850 55,900 55,950	55,850 55,900 55,950 56,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	708 698 687 677	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	203 192 182 171
56,000 56,050 56,100 56,150	56,050 56,100 56,150 56,200	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	666 655 645 634	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	161 150 139 129
56,200 56,250 56,300 56,350	56,250 56,300 56,350 56,400	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	624 613 603 592	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	118 108 97 87
56,400 56,450 56,500 56,550	56,450 56,500 56,550 56,600	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	582 571 561 550	58,800 58,850 58,900 58,950	58,850 58,900 58,950 59,000	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	76 66 55 45
56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	540 529 519 508	59,000 59,050 59,100 59,150	59,050 59,100 59,150 59,187	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	34 24 13 **

- ★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.
- If the amount you are looking up from the worksheet is at least \$55,500 but less than \$55,529, and you have two qualifying children who have valid SSNs, your credit is \$3.
 - If the amount you are looking up from the worksheet is \$55,529 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.
- " If the amount you are looking up from the worksheet is at least \$59,150 but less than \$59,187, and you have three qualifying children who have valid SSNs, your credit is \$4.
 - If the amount you are looking up from the worksheet is \$59,187 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

Line 28

Additional Child Tax Credit

See Schedule 8812 (Form 1040) and its instructions for information on figuring and claiming any additional child tax credit that you may qualify to claim. If you are claiming the additional child tax credit, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

Form 8862, who must file. You must file Form 8862 to claim the additional child tax credit if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return to claim the credit for 2022. Don't file Form 8862 if you filed Form 8862 for 2021 and the child tax credit (refundable or nonrefundable). additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.



If you take the additional child tax credit even though you CAUTION aren't eligible and it is deter-

mined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You may also have to pay penalties.



Refunds for returns claiming the additional child tax credit can't be issued before mid-Feb-

ruary 2023. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

Line 29

American Opportunity

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 3), enter on line 29 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information

Form 8862 required. You must file Form 8862 if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return to claim the credit for 2022. Don't file Form 8862 if you filed Form 8862 for 2021 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.



If you take the American opportunity credit even though CAUTION you aren't eligible and it is de-

termined that your error is due to reckless or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you take the American opportunity credit even though you aren't eligible and it is determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You may also have to pay penalties.

Line 30

Line 30 has been reserved for future use.

Refund

Line 34

Amount Overpaid

If line 34 is under \$1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 34 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets. you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Deposit Refund into Multiple Accounts

If you want your refund to be split and direct deposited into more than one account, file Form 8888. Use Form 8888 to direct deposit your refund (or part of it) to one or more accounts in your name at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

Injured Spouse

If you file a joint return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 34 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details see Form 8379.

Lines 35a Through 35d **Amount Refunded to You**

If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov/Refunds. See Refund Information, later. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2022 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide a personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 35a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United

- Complete lines 35b through 35d (if you want your refund deposited to only one account), or
- Check the box on line 35a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you don't want your refund directly deposited to your account, don't check the box on line 35a. Draw a line through the boxes on lines 35b and 35d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/DepositLimit.

Why Use Direct Deposit?

- You get vour refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit vour check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



If you file a joint return and check the box on line 35a and CAUTION attach Form 8888 or fill in

lines 35b through 35d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA. Roth IRA. or SEP-IRA. but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2022). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2022 return during 2023 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2023. If you designate your deposit to be for 2022, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2022. In that case, you must file an amended 2022 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to **CAUTION** contribute up to \$6,000 (\$7,000)

if age 50 or older at the end of 2022) to a traditional IRA or Roth IRA for 2022. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities, if available, and savings bonds. For more information, go to treasurydirect.gov.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You don't need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.



Your refund can be split and directly deposited into up to three different accounts in your name

on Form 8888.

Line 35a

You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 35b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown later, the routing number is 250250025. C. and M. Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 35b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that doesn't allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 35c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 35d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown later, the account number is 20202086. Don't include the check number.

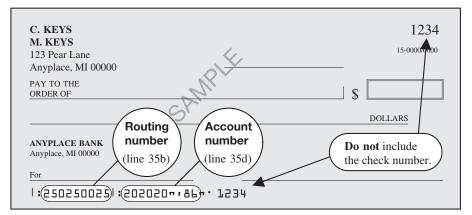
If the direct deposit to your account(s) is different from the amount vou expected, vou will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

• You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.

Sample Check—Lines 35b Through 35d





The routing and account numbers may be in different places on your check.

- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the ac-
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account
- Any numbers or letters on lines 35b through 35d are crossed out or whited out.



The IRS isn't responsible for a lost refund if you enter the **CAUTION** wrong account information.

Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 36

Applied to Your 2023 Estimated Tax

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2023 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to **CAUTION** your 2023 estimated tax can't

be changed later.

Amount You Owe



To avoid interest and penalties, pay your taxes in full by the due date of your return (not in-

cluding extensions)—April 18, 2023, for most taxpayers. You don't have to pay if line 37 is under \$1.

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2023 in this payment. Instead, make the estimated payment sepa-

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to other forms of payment if the IRS doesn't receive the funds. Use Tax Topic *206*.

Line 37

Amount You Owe

The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to IRS.gov/Payments for payment options.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to <u>IRS.gov/Payments</u>. You can pay using any of the following methods.

- Your Online Account. You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to IRS.gov/Account.
- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to *IRS.gov/Payments*.
- Pay by Card. To pay by debit or credit card, go to <u>IRS.gov/Payments</u>. A convenience fee is charged by these service providers.
- Electronic Funds Withdrawal (EFW) is an integrated *e-file/e-*pay option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at <u>IRS.gov/Payments</u>.
- Online Payment Agreement. If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at *IRS.gov/Payments*. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation 888-PAY-1040TM (888-729-1040) www.PAY1040.com

WorldPay US, Inc. 844-729-8298 (844-PAY-TAX-8TM) www.payUSAtax.com

ACI Payments, Inc. 888-UPAY-TAXTM (888-872-9829) fed.acipayonline.com

EFTPS. To get more information about EFTPS or to enroll in EFTPS, visit *EFTPS.gov* or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at *fed.acipayonline.com*. Do not send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2022 Form 1040" or "2022 Form 1040-SR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to IRS.gov/Form1040V. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX^{xx}/100").

Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over \$100 million.

What if You Can't Pay?

If you can't pay the full amount shown on line 37 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 18, 2023, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on *Apply for an Online Payment Plan*.

Extension of time to pay. If paying the tax when it is due would cause you an

undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 18, 2023, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2023. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to *IRS.gov/Form1127*.

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2022 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9, 12, 13b, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would owe the penalty even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2021 tax return was for a tax year of 12 full months and either of the following applies.

- 1. You had no tax shown on your 2021 return and you were a U.S. citizen or resident for all of 2021.
- 2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2022 return is at least 100% of the tax shown on your 2021 return (110% of that amount if you aren't a farmer or fisherman, and

your adjusted gross income (AGI) shown on your 2021 return was more than \$150,000 (more than \$75,000 if married filing separately for 2022)). Your estimated tax payments for 2022 must have been made on time and for the required amount.

For most people, the "tax shown on your 2021 return" is the amount on your 2021 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27a, 28, 29, and 30; Schedule 3, lines 9, 12, 13b, 13g, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment.
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2021 even if you didn't include those taxes.

If the *Exception* just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the Penalty

If you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, you can leave line 38 blank and the IRS will figure

the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2022 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also enter the designee's name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2023 tax return. This is April 15, 2024, for most people.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in ac-

cordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2022, see Death of a Taxpayer, later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator. guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040 or 1040-SR, sign your name for the individual and file Form 56.

Child's Return

If your child can't sign their return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital. electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

Requirements for an **Electronic Return**

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. For 2022, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provi-

ded next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provi-

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2021 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2021 Form 1040 or 1040-SR, line 11. If you don't have your 2021 income tax return, call the IRS at 800-908-9946 to get a free transcript of your return or visit IRS.gov/Transcript. (If you filed electronically last year, you, and your spouse if filing jointly, may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your 2021 return.)



You can't use the Self-Select PIN method if you are a CAUTION first-time filer under age 16 at the end of 2022.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable in order to be considered validly signed. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN



All taxpayers are now eligible **TIP** for an Identity Protection Personal Identification Number

(IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to IRS.gov/IPPIN and use the Get an IP PIN tool.

For 2022, if you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are generated every year. They will generally be **CAUTION** sent out by mid-January 2023.

Use this IP PIN on your 2022 return as well as any prior-year returns you file in *2023*.

If you are filing a joint return and both taxpayers receive an IP PIN, enter both IP PINs in the spaces provided.

If you need more information, go to IRS.gov/IPPIN. If you received an IP PIN but misplaced it, call 800-908-4490.

Phone Number and Email Address

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information. Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

You can report a phone scam to the Treasury Inspector General for Tax Administration at IRS Impersonation Scam <u>Reporting</u> or the FTC using the <u>FTC</u> <u>Complaint Assistant</u> at FTC.gov. Add "IRS Telephone Scam" in the notes.

You can report an unsolicited email claiming to be from the IRS, or an IRS-related component like the Electronic Federal Tax Payment System, to the IRS at *phishing@irs.gov*.

For more information, go to <u>IRS.gov/Phishing</u> and <u>IRS.gov/newsroom/how-to-know-its-really-the-irs-calling-or-knocking-on-your-door.</u>

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their

Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then they should check the "self-employed" checkbox.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting state-

ments, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld

2022 Tax Table



See the instructions for line 16 to see if you must use the Tax Table below to figure your tax.

Example. A married couple are filing a joint return. Their taxable income on Form 1040, line 15, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,628. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At But Least Less Than	Single	Married filing jointly*	filing sepa-	Head of a house- hold
		Your ta	ax is—	
25,200 25,250 25,250 25,300 25,300 25,350 25,350 25,400	2,828 2,834	2,616 2,622 2,628 2,634	2,828	2,734 2,740 2,746 2,752

If line 1 (taxable income	е		And yo	u are—		If line 15 (taxable income)			And yo	u are—		If line 1 (taxabl income	е		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your t	ax is—					Your t	ax is—					Your t	ax is—	
0 5 15 25	5 15 25 50	0 1 2 4	0 1 2 4	0 1 2 4	0 1 2 4	1	,000					2	2,000)			
50 75	75 100	6 9	6	6	6	1,000 1,025 1,050	1,025 1,050 1,075	101 104 106	101 104 106	101 104 106	101 104 106	2,000 2,025 2,050	2,050	201 204 206	201 204 206	201 204 206	201 204 206
100 125 150	125 150 175	11 14 16	11 14 16	11 14 16	11 14 16	1,075 1,100	1,100 1,125	109 111	109 111	109 111	109	2,075 2,100	2,100	209 211	209 211	209 211	209 211
175	200	19	19	19	19	1,125 1,150 1,175	1,150 1,175 1,200	114 116 119	114 116 119	114 116 119	114 116 119	2,125 2,150 2,175	2,175	214 216 219	214 216 219	214 216 219	214 216 219
225 250 275	250 275 300	24 26 29	24 26 29	24 26 29	24 26 29	1,200 1,225	1,225 1,250	121 124	121 124	121 124	121 124	2,200 2,225	2,225 2,250	221 224	221 224	221 224	221 224
300	325 350	31	31	31	31	1,250 1,275 1,300	1,275 1,300 1,325	126 129 131	126 129 131	126 129 131	126 129 131	2,250 2,275 2,300	2,300	226 229 231	226 229 231	226 229 231	226 229 231
350 375 400	375 400 425	36 39 41	36 39 41	36 39 41	36 39 41	1,325 1,350	1,350 1,375	134 136	134 136	134 136	134 136	2,325 2,350	2,375	234 236	234 236	234 236	234 236
425 450	450 475	44	44	44	44	1,375 1,400 1,425	1,400 1,425 1,450	139 141 144	139 141 144	139 141 144	139 141 144	2,375 2,400 2,425	2,425 2,450	239 241 244	239 241 244	239 241 244	239 241 244
475 500 525	500 525 550	49 51 54	49 51 54	49 51 54	49 51 54	1,450 1,475	1,475 1,500	146 149	146 149	146 149	146 149	2,450 2,475	2,500	246 249	246 249	246 249	246 249
550 575	575 600	56 59	56 59	56 59	56 59	1,500 1,525 1,550	1,525 1,550 1,575	151 154 156	151 154 156	151 154 156	151 154 156	2,500 2,525 2,550	2,550 2,575	251 254 256	251 254 256	251 254 256	251 254 256
600 625 650	625 650 675	61 64 66	61 64 66	61 64 66	61 64 66	1,575 1,600	1,600 1,625	159 161 164	159 161	159 161	159 161	2,575 2,600	2,625	259 261	259 261	259 261	259 261
675 700	700 725	69 71	69 71	69 71	69 71	1,625 1,650 1,675	1,650 1,675 1,700	166 169	164 166 169	164 166 169	164 166 169	2,625 2,650 2,675	2,675 2,700	264 266 269	264 266 269	264 266 269	264 266 269
725 750 775	750 775 800	74 76 79	74 76 79	74 76 79	74 76 79	1,700 1,725 1,750	1,725 1,750 1,775	171 174 176	171 174 176	171 174 176	171 174 176	2,700 2,725 2,750	2,750	271 274 276	271 274 276	271 274 276	271 274 276
800 825	825 850	81 84	81 84	81 84	81 84	1,750 1,775 1,800 1,825	1,775 1,800 1,825 1,850	176 179 181 184	176 179 181 184	176 179 181 184	176 179 181 184	2,750 2,775 2,800 2,825	2,800 2,825	276 279 281 284	276 279 281 284	276 279 281 284	276 279 281 284
850 875 900	875 900 925	86 89 91	86 89 91	86 89 91	86 89 91	1,825 1,850	1,850 1,875 1,900	184 186 189	184 186 189	184 186 189	186	2,825 2,850 2,875	2,875	284 286 289	284 286 289	284 286 289	286 289
900 925 950	925 950 975	91 94 96	91 94 96	91 94 96	91 94 96	1,900 1,925 1,950	1,925 1,950 1,950	191 194 196	191 194 196	191 194 196	191 194 196	2,900 2,925 2,950	2,925 2,950	291 294 296	291 294 296	291 294 296	291 294 296
975	1,000	99	99	99	99	1,975	2,000	199	199	199	199	2,975		299	299	299	299

^{*} This column must also be used by a qualifying surviving spouse.

If line 15			And yo	ıı are—		If line 15			And yo	ıı are—		If line			And yo	u are—	
income)			And yo	u aic		income)			Tild yo	u aic		incom			Tild yo	T T	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your to	ax is—					Your t	ax is—					Your t	ax is—	
3	,000					6	,000)				9	9,000)			
3,000 3,050	3,050 3,100	303 308	303 308	303 308	303 308	6,000 6,050	6,050 6,100	603 608	603 608	603 608	603 608	9,000		903 908	903 908	903 908	903 908
3,100 3,150 3,200	3,150 3,200 3,250	313 318 323	313 318 323	313 318 323	313 318 323	6,100 6,150 6,200	6,150 6,200 6,250	613 618 623	613 618 623	613 618 623	618 618 623	9,100 9,150 9,200	9,150 9,200	913 918 923	913 918 923	913 918 923	913 918 923
3,250 3,300	3,300 3,350	328 333	328 333	328 333	328 333	6,250 6,300	6,300 6,350	628 633	628 633	628 633	628 633	9,250 9,300	9,350	928 933	928 933	928 933	928 933
3,350 3,400 3,450	3,400 3,450 3,500	338 343 348	338 343 348	338 343 348	338 343 348	6,350 6,400 6,450	6,400 6,450 6,500	638 643 648	638 643 648	638 643 648	638 643 648	9,350 9,400 9,450	9,450	938 943 948	938 943 948	938 943 948	938 943 948
3,500 3,550	3,550 3,600	353 358	353 358	353 358	353 358	6,500 6,550	6,550 6,600	653 658	653 658	653 658	653 658	9,500 9,550		953 958	953 958	953 958	953 958
3,600 3,650 3,700	3,650 3,700 3,750	363 368 373	363 368 373	363 368 373	363 368 373	6,600 6,650 6,700	6,650 6,700 6,750	663 668 673	663 668 673	663 668 673	663 668 673	9,600 9,650 9,700	9,700	963 968 973	963 968 973	963 968 973	963 968 973
3,750 3,800	3,800 3,850	378 383	378 383	378 383	378 383	6,750 6,800	6,800 6,850	678 683	678 683	678 683	678 683	9,750		978 983	978 983	978 983	978 983
3,850 3,900 3,950	3,900 3,950 4,000	388 393 398	388 393 398	388 393 398	388 393 398	6,850 6,900 6,950	6,900 6,950 7,000	688 693 698	688 693 698	688 693 698	688 693 698	9,850 9,900 9,950	9,900 9,950	988 993 998	988 993 998	988 993 998	988 993 998
	,000	030	000	030	030		,000		030	030	030		10,00		330	330	330
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000		1,003	1,003	1,003	1,003
4,050 4,100 4,150 4,200	4,100 4,150 4,200 4,250	408 413 418 423	408 413 418 423	408 413 418 423	408 413 418 423	7,050 7,100 7,150 7,200	7,100 7,150 7,200 7,250	708 713 718 723	708 713 718 723	708 713 718 723	708 713 718 723	10,050 10,100 10,150 10,200	10,150 10,200	1,008 1,013 1,018 1,023	1,008 1,013 1,018 1,023	1,008 1,013 1,018 1,023	1,008 1,013 1,018 1,023
4,250 4,300	4,300 4,350	428 433	428 433	428 433	428 433	7,250 7,300	7,300 7,350	728 733	728 733	728 733	728 733	10,250 10,300	10,350	1,028 1,034	1,028 1,033	1,028 1,034	1,028 1,033
4,350 4,400 4,450	4,400 4,450 4,500	438 443 448	438 443 448	438 443 448	438 443 448	7,350 7,400 7,450	7,400 7,450 7,500	738 743 748	738 743 748	738 743 748	738 743 748	10,350 10,400 10,450	10,450	1,040 1,046 1,052	1,038 1,043 1,048	1,040 1,046 1,052	1,038 1,043 1,048
4,500 4,550	4,550 4,600	453 458	453 458	453 458	453 458	7,500 7,550	7,550 7,600	753 758	753 758	753 758	753 758	10,500 10,550		1,058 1,064	1,053 1,058	1,058 1,064	1,053 1,058
4,600 4,650 4,700	4,650 4,700 4,750	463 468 473	463 468 473	463 468 473	463 468 473	7,600 7,650 7,700	7,650 7,700 7,750	763 768 773	763 768 773	763 768 773	763 768 773	10,600 10,650 10,700	10,700	1,070 1,076 1,082	1,063 1,068 1,073	1,070 1,076 1,082	1,063 1,068 1,073
4,750 4,800	4,800 4,850	478 483	478 483	478 483	478 483	7,750 7,800	7,800 7,850	778 783	778 783	778 783	778 783	10,750 10,800	10,850	1,088 1,094	1,078 1,083	1,088 1,094	1,078 1,083
4,850 4,900 4,950	4,900 4,950 5,000	488 493 498	488 493 498	488 493 498	488 493 498	7,850 7,900 7,950	7,900 7,950 8,000	788 793 798	788 793 798	788 793 798	788 793 798	10,850 10,900 10,950	10,950	1,100 1,106 1,112	1,088 1,093 1,098	1,100 1,106 1,112	1,088 1,093 1,098
5	,000					8	,000)				-	11,00	0			
5,000 5,050	5,050 5,100	503 508	503 508	503 508	503 508	8,000 8,050	8,050 8,100	803 808	803 808	803 808	803 808	11,000 11,050	11,100	1,118 1,124	1,103 1,108	1,118 1,124	1,103 1,108
5,100 5,150 5,200	5,150 5,200 5,250	513 518 523	513 518 523	513 518 523	513 518 523	8,100 8,150 8,200	8,150 8,200 8,250	813 818 823	813 818 823	813 818 823	813 818 823	11,100 11,150 11,200	11,150 11,200	1,130 1,136 1,142	1,113 1,118 1,123	1,130 1,136 1,142	1,113 1,118 1,123
5,250 5,300	5,300 5,350	528 533	528 533	528 533	528 533	8,250 8,300	8,300 8,350	828 833	828 833	828 833	828 833	11,250 11,300	11,300 11,350	1,148 1,154	1,128 1,133	1,148 1,154	1,128 1,133
5,350 5,400 5,450	5,400 5,450 5,500	538 543 548	538 543 548	538 543 548	538 543 548	8,350 8,400 8,450	8,400 8,450 8,500	838 843 848	838 843 848	838 843 848	838 843 848	11,350 11,400 11,450	11,400 11,450	1,160 1,166 1,172	1,138 1,143 1,148	1,160 1,166 1,172	1,138 1,143 1,148
5,500 5,550	5,550 5,600	553 558	553 558	553 558	553 558	8,500 8,550	8,550 8,600	853 858	853 858	853 858	853 858	11,500 11,550	11,550	1,178 1,184	1,153 1,158	1,178 1,184	1,153 1,158
5,600 5,650 5,700	5,650 5,700 5,750	563 568 573	563 568 573	563 568 573	563 568 573	8,600 8,650 8,700	8,650 8,700 8,750	863 868 873	863 868 873	863 868 873	863 868 873	11,600 11,650 11,700	11,650 11,700	1,190 1,196 1,202	1,163 1,168 1,173	1,190 1,196 1,202	1,163 1,168 1,173
5,750 5,800	5,800 5,850	578 583	578 583	578 583	578 583	8,750 8,800	8,800 8,850	878 883	878 883	878 883	878 883	11,750 11,800	11,850	1,208 1,214	1,178 1,183	1,208 1,214	1,178 1,183
5,850 5,900 5,950	5,900 5,950 6,000	588 593 598	588 593 598	588 593 598	588 593 598	8,850 8,900 8,950	8,900 8,950 9,000	888 893 898	888 893 898	888 893 898	888 893 898	11,850 11,900 11,950	11,900 11,950	1,220 1,226 1,232	1,188 1,193 1,198	1,220 1,226 1,232	1,188 1,193 1,198

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income	•		And yo	u are—		If line 15 (taxable income)			And yo	u are—		If line (taxab	е		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your t	ax is—	'				Your t	ax is—	'				Your t	ax is—	'
1	2,00	0				1	5,00	0				•	18,00	0			
12,000 12,050 12,100 12,150 12,200	12,050 12,100 12,150 12,200 12,250	1,238 1,244 1,250 1,256 1,262	1,203 1,208 1,213 1,218 1,223	1,238 1,244 1,250 1,256 1,262	1,203 1,208 1,213 1,218 1,223	15,000 15,050 15,100 15,150 15,200	15,050 15,100 15,150 15,200 15,250	1,598 1,604 1,610 1,616 1,622	1,503 1,508 1,513 1,518 1,523	1,598 1,604 1,610 1,616 1,622	1,510 1,516 1,522 1,528 1,534	18,000 18,050 18,100 18,150 18,200	18,100 18,150 18,200	1,958 1,964 1,970 1,976 1,982	1,803 1,808 1,813 1,818 1,823	1,958 1,964 1,970 1,976 1,982	1,870 1,876 1,882 1,888 1,894
12,250 12,300 12,350 12,400 12,450	12,300 12,350 12,400 12,450 12,500	1,268 1,274 1,280 1,286 1,292	1,228 1,233 1,238 1,243 1,248	1,268 1,274 1,280 1,286 1,292	1,228 1,233 1,238 1,243 1,248	15,250 15,300 15,350 15,400 15,450	15,300 15,350 15,400 15,450 15,500	1,628 1,634 1,640 1,646 1,652	1,528 1,533 1,538 1,543 1,548	1,628 1,634 1,640 1,646 1,652	1,540 1,546 1,552 1,558 1,564	18,250 18,300 18,350 18,400 18,450	18,350 18,400 18,450	1,988 1,994 2,000 2,006 2,012	1,828 1,833 1,838 1,843 1,848	1,988 1,994 2,000 2,006 2,012	1,900 1,906 1,912 1,918 1,924
12,500 12,550 12,600 12,650 12,700	12,550 12,600 12,650 12,700 12,750	1,298 1,304 1,310 1,316 1,322	1,253 1,258 1,263 1,268 1,273	1,298 1,304 1,310 1,316 1,322	1,253 1,258 1,263 1,268 1,273	15,500 15,550 15,600 15,650 15,700	15,550 15,600 15,650 15,700 15,750	1,658 1,664 1,670 1,676 1,682	1,553 1,558 1,563 1,568 1,573	1,658 1,664 1,670 1,676 1,682	1,570 1,576 1,582 1,588 1,594	18,500 18,550 18,600 18,650 18,700	18,600 18,650 18,700	2,018 2,024 2,030 2,036 2,042	1,853 1,858 1,863 1,868 1,873	2,018 2,024 2,030 2,036 2,042	1,930 1,936 1,942 1,948 1,954
12,750 12,800 12,850 12,900 12,950	12,800 12,850 12,900 12,950 13,000	1,328 1,334 1,340 1,346 1,352	1,278 1,283 1,288 1,293 1,298	1,328 1,334 1,340 1,346 1,352	1,278 1,283 1,288 1,293 1,298	15,750 15,800 15,850 15,900 15,950	15,800 15,850 15,900 15,950 16,000	1,688 1,694 1,700 1,706 1,712	1,578 1,583 1,588 1,593 1,598	1,688 1,694 1,700 1,706 1,712	1,600 1,606 1,612 1,618 1,624	18,750 18,800 18,850 18,900 18,950	18,850 18,900 18,950	2,048 2,054 2,060 2,066 2,072	1,878 1,883 1,888 1,893 1,898	2,048 2,054 2,060 2,066 2,072	1,960 1,966 1,972 1,978 1,984
1						1	6,00	0				-	19,00	0			
13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	1,358 1,364 1,370 1,376 1,382	1,303 1,308 1,313 1,318 1,323	1,358 1,364 1,370 1,376 1,382	1,303 1,308 1,313 1,318 1,323	16,000 16,050 16,100 16,150 16,200	16,050 16,100 16,150 16,200 16,250	1,718 1,724 1,730 1,736 1,742	1,603 1,608 1,613 1,618 1,623	1,718 1,724 1,730 1,736 1,742	1,630 1,636 1,642 1,648 1,654	19,000 19,050 19,100 19,150 19,200	19,100 19,150 19,200	2,078 2,084 2,090 2,096 2,102	1,903 1,908 1,913 1,918 1,923	2,078 2,084 2,090 2,096 2,102	1,990 1,996 2,002 2,008 2,014
13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	1,388 1,394 1,400 1,406 1,412	1,328 1,333 1,338 1,343 1,348	1,388 1,394 1,400 1,406 1,412	1,328 1,333 1,338 1,343 1,348	16,250 16,300 16,350 16,400 16,450	16,300 16,350 16,400 16,450 16,500	1,748 1,754 1,760 1,766 1,772	1,628 1,633 1,638 1,643 1,648	1,748 1,754 1,760 1,766 1,772	1,660 1,666 1,672 1,678 1,684	19,250 19,300 19,350 19,400 19,450	19,350 19,400 19,450	2,108 2,114 2,120 2,126 2,132	1,928 1,933 1,938 1,943 1,948	2,108 2,114 2,120 2,126 2,132	2,020 2,026 2,032 2,038 2,044
13,500 13,550 13,600 13,650 13,700	13,550 13,600 13,650 13,700 13,750	1,418 1,424 1,430 1,436 1,442	1,353 1,358 1,363 1,368 1,373	1,418 1,424 1,430 1,436 1,442	1,353 1,358 1,363 1,368 1,373	16,500 16,550 16,600 16,650 16,700	16,550 16,600 16,650 16,700 16,750	1,778 1,784 1,790 1,796 1,802	1,653 1,658 1,663 1,668 1,673	1,778 1,784 1,790 1,796 1,802	1,690 1,696 1,702 1,708 1,714	19,500 19,550 19,600 19,650 19,700	19,600 19,650 19,700	2,138 2,144 2,150 2,156 2,162	1,953 1,958 1,963 1,968 1,973	2,138 2,144 2,150 2,156 2,162	2,050 2,056 2,062 2,068 2,074
13,750 13,800 13,850 13,900 13,950	13,800 13,850 13,900 13,950 14,000	1,448 1,454 1,460 1,466 1,472	1,378 1,383 1,388 1,393 1,398	1,448 1,454 1,460 1,466 1,472	1,378 1,383 1,388 1,393 1,398	16,750 16,800 16,850 16,900 16,950	16,800 16,850 16,900 16,950 17,000	1,808 1,814 1,820 1,826 1,832	1,678 1,683 1,688 1,693 1,698	1,808 1,814 1,820 1,826 1,832	1,720 1,726 1,732 1,738 1,744	19,750 19,800 19,850 19,900 19,950	19,850 19,900 19,950	2,168 2,174 2,180 2,186 2,192	1,978 1,983 1,988 1,993 1,998	2,168 2,174 2,180 2,186 2,192	2,080 2,086 2,092 2,098 2,104
1	4,00	0				1	7,00	0				2	20,00	0			
14,000 14,050 14,100 14,150 14,200	14,050 14,100 14,150 14,200 14,250	1,478 1,484 1,490 1,496 1,502	1,403 1,408 1,413 1,418 1,423	1,478 1,484 1,490 1,496 1,502	1,403 1,408 1,413 1,418 1,423	17,000 17,050 17,100 17,150 17,200	17,050 17,100 17,150 17,200 17,250	1,838 1,844 1,850 1,856 1,862	1,703 1,708 1,713 1,718 1,723	1,838 1,844 1,850 1,856 1,862	1,750 1,756 1,762 1,768 1,774	20,000 20,050 20,100 20,150 20,200	20,100 20,150 20,200	2,198 2,204 2,210 2,216 2,222	2,003 2,008 2,013 2,018 2,023	2,198 2,204 2,210 2,216 2,222	2,110 2,116 2,122 2,128 2,134
14,250 14,300 14,350 14,400 14,450	14,300 14,350 14,400 14,450 14,500	1,508 1,514 1,520 1,526 1,532	1,428 1,433 1,438 1,443 1,448	1,508 1,514 1,520 1,526 1,532	1,428 1,433 1,438 1,443 1,448	17,250 17,300 17,350 17,400 17,450	17,300 17,350 17,400 17,450 17,500	1,868 1,874 1,880 1,886 1,892	1,728 1,733 1,738 1,743 1,748	1,868 1,874 1,880 1,886 1,892	1,780 1,786 1,792 1,798 1,804	20,250 20,300 20,350 20,400 20,450	20,350 20,400 20,450	2,228 2,234 2,240 2,246 2,252	2,028 2,033 2,038 2,043 2,048	2,228 2,234 2,240 2,246 2,252	2,140 2,146 2,152 2,158 2,164
14,500 14,550 14,600 14,650 14,700	14,550 14,600 14,650 14,700 14,750	1,538 1,544 1,550 1,556 1,562	1,453 1,458 1,463 1,468 1,473	1,538 1,544 1,550 1,556 1,562	1,453 1,458 1,463 1,468 1,474	17,500 17,550 17,600 17,650 17,700	17,550 17,600 17,650 17,700 17,750	1,898 1,904 1,910 1,916 1,922	1,753 1,758 1,763 1,768 1,773	1,898 1,904 1,910 1,916 1,922	1,810 1,816 1,822 1,828 1,834	20,500 20,550 20,600 20,650 20,700	20,600 20,650 20,700	2,258 2,264 2,270 2,276 2,282	2,053 2,058 2,064 2,070 2,076	2,258 2,264 2,270 2,276 2,282	2,170 2,176 2,182 2,188 2,194
14,750 14,800 14,850 14,900 14,950	14,800 14,850 14,900 14,950 15,000	1,568 1,574 1,580 1,586 1,592	1,478 1,483 1,488 1,493 1,498	1,568 1,574 1,580 1,586 1,592	1,480 1,486 1,492 1,498 1,504	17,750 17,800 17,850 17,900 17,950	17,800 17,850 17,900 17,950 18,000	1,928 1,934 1,940 1,946 1,952	1,778 1,783 1,788 1,793 1,798	1,928 1,934 1,940 1,946 1,952	1,840 1,846 1,852 1,858 1,864	20,750 20,800 20,850 20,900 20,950	20,850 20,900 20,950	2,288 2,294 2,300 2,306 2,312	2,082 2,088 2,094 2,100 2,106	2,288 2,294 2,300 2,306 2,312	2,200 2,206 2,212 2,218 2,224

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income)	:		And yo	u are—		If line 15 (taxable income)	!		And yo	u are—		If line (taxal			And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your t	ax is—					Your t	ax is—	1				Your t	ax is—	1
2	1,00	0				2	4,00	0					27,00	00			
21,000 21,050 21,100 21,150 21,200	21,050 21,100 21,150 21,200 21,250	2,318 2,324 2,330 2,336 2,342	2,112 2,118 2,124 2,130 2,136	2,318 2,324 2,330 2,336 2,342	2,230 2,236 2,242 2,248 2,254	24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200 24,250	2,678 2,684 2,690 2,696 2,702	2,472 2,478 2,484 2,490 2,496	2,678 2,684 2,690 2,696 2,702	2,590 2,596 2,602 2,608 2,614	27,00 27,05 27,10 27,15 27,20	0 27,100 0 27,150 0 27,200	3,038 3,044 3,050 3,056 3,062	2,832 2,838 2,844 2,850 2,856	3,038 3,044 3,050 3,056 3,062	2,950 2,956 2,962 2,968 2,974
21,250 21,300 21,350 21,400 21,450	21,300 21,350 21,400 21,450 21,500	2,348 2,354 2,360 2,366 2,372	2,142 2,148 2,154 2,160 2,166	2,348 2,354 2,360 2,366 2,372	2,260 2,266 2,272 2,278 2,284	24,250 24,300 24,350 24,400 24,450	24,300 24,350 24,400 24,450 24,500	2,708 2,714 2,720 2,726 2,732	2,502 2,508 2,514 2,520 2,526	2,708 2,714 2,720 2,726 2,732	2,620 2,626 2,632 2,638 2,644	27,25 27,30 27,35 27,40 27,45	0 27,350 0 27,400 0 27,450	3,068 3,074 3,080 3,086 3,092	2,862 2,868 2,874 2,880 2,886	3,068 3,074 3,080 3,086 3,092	2,980 2,986 2,992 2,998 3,004
21,500 21,550 21,600 21,650 21,700	21,550 21,600 21,650 21,700 21,750	2,378 2,384 2,390 2,396 2,402	2,172 2,178 2,184 2,190 2,196	2,378 2,384 2,390 2,396 2,402	2,290 2,296 2,302 2,308 2,314	24,500 24,550 24,600 24,650 24,700	24,550 24,600 24,650 24,700 24,750	2,738 2,744 2,750 2,756 2,762	2,532 2,538 2,544 2,550 2,556	2,738 2,744 2,750 2,756 2,762	2,650 2,656 2,662 2,668 2,674	27,50 27,55 27,60 27,65 27,70	0 27,600 0 27,650 0 27,700	3,098 3,104 3,110 3,116 3,122	2,892 2,898 2,904 2,910 2,916	3,098 3,104 3,110 3,116 3,122	3,010 3,016 3,022 3,028 3,034
21,750 21,800 21,850 21,900 21,950	21,800 21,850 21,900 21,950 22,000	2,408 2,414 2,420 2,426 2,432	2,202 2,208 2,214 2,220 2,226	2,408 2,414 2,420 2,426 2,432	2,320 2,326 2,332 2,338 2,344	24,750 24,800 24,850 24,900 24,950	24,800 24,850 24,900 24,950 25,000	2,768 2,774 2,780 2,786 2,792	2,562 2,568 2,574 2,580 2,586	2,768 2,774 2,780 2,786 2,792	2,680 2,686 2,692 2,698 2,704	27,75 27,80 27,85 27,90 27,95	0 27,850 0 27,900 0 27,950	3,128 3,134 3,140 3,146 3,152	2,922 2,928 2,934 2,940 2,946	3,128 3,134 3,140 3,146 3,152	3,040 3,046 3,052 3,058 3,064
2	2,00	0				2	5,00	0					28,00	0			
22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	2,438 2,444 2,450 2,456 2,462	2,232 2,238 2,244 2,250 2,256	2,438 2,444 2,450 2,456 2,462	2,350 2,356 2,362 2,368 2,374	25,000 25,050 25,100 25,150 25,200	25,050 25,100 25,150 25,200 25,250	2,798 2,804 2,810 2,816 2,822	2,592 2,598 2,604 2,610 2,616	2,798 2,804 2,810 2,816 2,822	2,710 2,716 2,722 2,728 2,734	28,00 28,05 28,10 28,15 28,20	0 28,100 0 28,150 0 28,200	3,158 3,164 3,170 3,176 3,182	2,952 2,958 2,964 2,970 2,976	3,158 3,164 3,170 3,176 3,182	3,070 3,076 3,082 3,088 3,094
22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	2,468 2,474 2,480 2,486 2,492	2,262 2,268 2,274 2,280 2,286	2,468 2,474 2,480 2,486 2,492	2,380 2,386 2,392 2,398 2,404	25,250 25,300 25,350 25,400 25,450	25,300 25,350 25,400 25,450 25,500	2,828 2,834 2,840 2,846 2,852	2,622 2,628 2,634 2,640 2,646	2,828 2,834 2,840 2,846 2,852	2,740 2,746 2,752 2,758 2,764	28,25 28,30 28,35 28,40 28,45	0 28,350 0 28,400 0 28,450	3,188 3,194 3,200 3,206 3,212	2,982 2,988 2,994 3,000 3,006	3,188 3,194 3,200 3,206 3,212	3,100 3,106 3,112 3,118 3,124
22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	2,498 2,504 2,510 2,516 2,522	2,292 2,298 2,304 2,310 2,316	2,498 2,504 2,510 2,516 2,522	2,410 2,416 2,422 2,428 2,434	25,500 25,550 25,600 25,650 25,700	25,550 25,600 25,650 25,700 25,750	2,858 2,864 2,870 2,876 2,882	2,652 2,658 2,664 2,670 2,676	2,858 2,864 2,870 2,876 2,882	2,770 2,776 2,782 2,788 2,794	28,50 28,55 28,60 28,65 28,70	0 28,600 0 28,650 0 28,700	3,218 3,224 3,230 3,236 3,242	3,012 3,018 3,024 3,030 3,036	3,218 3,224 3,230 3,236 3,242	3,130 3,136 3,142 3,148 3,154
22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	2,528 2,534 2,540 2,546 2,552	2,322 2,328 2,334 2,340 2,346	2,528 2,534 2,540 2,546 2,552	2,440 2,446 2,452 2,458 2,464	25,750 25,800 25,850 25,900 25,950	25,800 25,850 25,900 25,950 26,000	2,888 2,894 2,900 2,906 2,912	2,682 2,688 2,694 2,700 2,706	2,888 2,894 2,900 2,906 2,912	2,800 2,806 2,812 2,818 2,824	28,75 28,80 28,85 28,90 28,95	0 28,850 0 28,900 0 28,950	3,248 3,254 3,260 3,266 3,272	3,042 3,048 3,054 3,060 3,066	3,248 3,254 3,260 3,266 3,272	3,160 3,166 3,172 3,178 3,184
2	3,00	0				2	6,00	0					29,00	00			
23,000 23,050 23,100 23,150 23,200	23,050 23,100 23,150 23,200 23,250	2,558 2,564 2,570 2,576 2,582	2,352 2,358 2,364 2,370 2,376	2,558 2,564 2,570 2,576 2,582	2,470 2,476 2,482 2,488 2,494	26,000 26,050 26,100 26,150 26,200	26,050 26,100 26,150 26,200 26,250	2,918 2,924 2,930 2,936 2,942	2,712 2,718 2,724 2,730 2,736	2,918 2,924 2,930 2,936 2,942	2,830 2,836 2,842 2,848 2,854	29,00 29,05 29,10 29,15 29,20	0 29,100 0 29,150 0 29,200	3,278 3,284 3,290 3,296 3,302	3,072 3,078 3,084 3,090 3,096	3,278 3,284 3,290 3,296 3,302	3,190 3,196 3,202 3,208 3,214
23,250 23,300 23,350 23,400 23,450	23,300 23,350 23,400 23,450 23,500	2,588 2,594 2,600 2,606 2,612	2,382 2,388 2,394 2,400 2,406	2,588 2,594 2,600 2,606 2,612	2,500 2,506 2,512 2,518 2,524	26,250 26,300 26,350 26,400 26,450	26,300 26,350 26,400 26,450 26,500	2,948 2,954 2,960 2,966 2,972	2,742 2,748 2,754 2,760 2,766	2,948 2,954 2,960 2,966 2,972	2,860 2,866 2,872 2,878 2,884	29,25 29,30 29,35 29,40 29,45	0 29,350 0 29,400 0 29,450	3,308 3,314 3,320 3,326 3,332	3,102 3,108 3,114 3,120 3,126	3,308 3,314 3,320 3,326 3,332	3,220 3,226 3,232 3,238 3,244
23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700 23,750	2,618 2,624 2,630 2,636 2,642	2,412 2,418 2,424 2,430 2,436	2,618 2,624 2,630 2,636 2,642	2,530 2,536 2,542 2,548 2,554	26,500 26,550 26,600 26,650 26,700	26,550 26,600 26,650 26,700 26,750	2,978 2,984 2,990 2,996 3,002	2,772 2,778 2,784 2,790 2,796	2,978 2,984 2,990 2,996 3,002	2,890 2,896 2,902 2,908 2,914	29,50 29,55 29,60 29,65 29,70	0 29,600 0 29,650 0 29,700	3,338 3,344 3,350 3,356 3,362	3,132 3,138 3,144 3,150 3,156	3,338 3,344 3,350 3,356 3,362	3,250 3,256 3,262 3,268 3,274
23,750 23,800 23,850 23,900 23,950	23,800 23,850 23,900 23,950 24,000	2,648 2,654 2,660 2,666 2,672	2,442 2,448 2,454 2,460 2,466	2,648 2,654 2,660 2,666 2,672	2,560 2,566 2,572 2,578 2,584	26,750 26,800 26,850 26,900 26,950	26,800 26,850 26,900 26,950 27,000	3,008 3,014 3,020 3,026 3,032	2,802 2,808 2,814 2,820 2,826	3,008 3,014 3,020 3,026 3,032	2,920 2,926 2,932 2,938 2,944	29,75 29,80 29,85 29,90 29,95	0 29,850 0 29,900 0 29,950	3,368 3,374 3,380 3,386 3,392	3,162 3,168 3,174 3,180 3,186	3,368 3,374 3,380 3,386 3,392	3,280 3,286 3,292 3,298 3,304

^{*} This column must also be used by a qualifying surviving spouse.

If line 15			And yo	u are—		If line 15			And yo	u are—		If line	е		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your t	ax is—	·				Your t	ax is—	·				Your t	ax is—	'
3	0,00	0				3	3,00	0				3	36,00	0			
30,000 30,050 30,100 30,150 30,200	30,050 30,100 30,150 30,200 30,250	3,398 3,404 3,410 3,416 3,422	3,192 3,198 3,204 3,210 3,216	3,398 3,404 3,410 3,416 3,422	3,310 3,316 3,322 3,328 3,334	33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	3,758 3,764 3,770 3,776 3,782	3,552 3,558 3,564 3,570 3,576	3,758 3,764 3,770 3,776 3,782	3,670 3,676 3,682 3,688 3,694	36,000 36,050 36,100 36,150 36,200	36,100 36,150 36,200	4,118 4,124 4,130 4,136 4,142	3,912 3,918 3,924 3,930 3,936	4,118 4,124 4,130 4,136 4,142	4,030 4,036 4,042 4,048 4,054
30,250 30,300 30,350 30,400 30,450	30,300 30,350 30,400 30,450 30,500	3,428 3,434 3,440 3,446 3,452	3,222 3,228 3,234 3,240 3,246	3,428 3,434 3,440 3,446 3,452	3,340 3,346 3,352 3,358 3,364	33,250 33,300 33,350 33,400 33,450	33,300 33,350 33,400 33,450 33,500	3,788 3,794 3,800 3,806 3,812	3,582 3,588 3,594 3,600 3,606	3,788 3,794 3,800 3,806 3,812	3,700 3,706 3,712 3,718 3,724	36,250 36,300 36,350 36,400 36,450	36,350 36,400 36,450	4,148 4,154 4,160 4,166 4,172	3,942 3,948 3,954 3,960 3,966	4,148 4,154 4,160 4,166 4,172	4,060 4,066 4,072 4,078 4,084
30,500 30,550 30,600 30,650 30,700	30,550 30,600 30,650 30,700 30,750	3,458 3,464 3,470 3,476 3,482	3,252 3,258 3,264 3,270 3,276	3,458 3,464 3,470 3,476 3,482	3,370 3,376 3,382 3,388 3,394	33,500 33,550 33,600 33,650 33,700	33,550 33,600 33,650 33,700 33,750	3,818 3,824 3,830 3,836 3,842	3,612 3,618 3,624 3,630 3,636	3,818 3,824 3,830 3,836 3,842	3,730 3,736 3,742 3,748 3,754	36,500 36,550 36,600 36,650 36,700	36,600 36,650 36,700	4,178 4,184 4,190 4,196 4,202	3,972 3,978 3,984 3,990 3,996	4,178 4,184 4,190 4,196 4,202	4,090 4,096 4,102 4,108 4,114
30,750 30,800 30,850 30,900 30,950	30,800 30,850 30,900 30,950 31,000	3,488 3,494 3,500 3,506 3,512	3,282 3,288 3,294 3,300 3,306	3,488 3,494 3,500 3,506 3,512	3,400 3,406 3,412 3,418 3,424	33,750 33,800 33,850 33,900 33,950	33,800 33,850 33,900 33,950 34,000	3,848 3,854 3,860 3,866 3,872	3,642 3,648 3,654 3,660 3,666	3,848 3,854 3,860 3,866 3,872	3,760 3,766 3,772 3,778 3,784	36,750 36,800 36,850 36,900 36,950	36,850 36,900 36,950	4,208 4,214 4,220 4,226 4,232	4,002 4,008 4,014 4,020 4,026	4,208 4,214 4,220 4,226 4,232	4,120 4,126 4,132 4,138 4,144
3	1,00	0				3	4,00	0					37,00	0			
31,000 31,050 31,100 31,150 31,200	31,050 31,100 31,150 31,200 31,250	3,518 3,524 3,530 3,536 3,542	3,312 3,318 3,324 3,330 3,336	3,518 3,524 3,530 3,536 3,542	3,430 3,436 3,442 3,448 3,454	34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	3,878 3,884 3,890 3,896 3,902	3,672 3,678 3,684 3,690 3,696	3,878 3,884 3,890 3,896 3,902	3,790 3,796 3,802 3,808 3,814	37,000 37,050 37,100 37,150 37,200	37,100 37,150 37,200	4,238 4,244 4,250 4,256 4,262	4,032 4,038 4,044 4,050 4,056	4,238 4,244 4,250 4,256 4,262	4,150 4,156 4,162 4,168 4,174
31,250 31,300 31,350 31,400 31,450	31,300 31,350 31,400 31,450 31,500	3,548 3,554 3,560 3,566 3,572	3,342 3,348 3,354 3,360 3,366	3,548 3,554 3,560 3,566 3,572	3,460 3,466 3,472 3,478 3,484	34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	3,908 3,914 3,920 3,926 3,932	3,702 3,708 3,714 3,720 3,726	3,908 3,914 3,920 3,926 3,932	3,820 3,826 3,832 3,838 3,844	37,250 37,300 37,350 37,400 37,450	37,350 37,400 37,450	4,268 4,274 4,280 4,286 4,292	4,062 4,068 4,074 4,080 4,086	4,268 4,274 4,280 4,286 4,292	4,180 4,186 4,192 4,198 4,204
31,500 31,550 31,600 31,650 31,700	31,550 31,600 31,650 31,700 31,750	3,578 3,584 3,590 3,596 3,602	3,372 3,378 3,384 3,390 3,396	3,578 3,584 3,590 3,596 3,602	3,490 3,496 3,502 3,508 3,514	34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	3,938 3,944 3,950 3,956 3,962	3,732 3,738 3,744 3,750 3,756	3,938 3,944 3,950 3,956 3,962	3,850 3,856 3,862 3,868 3,874	37,500 37,550 37,600 37,650 37,700	37,600 37,650 37,700	4,298 4,304 4,310 4,316 4,322	4,092 4,098 4,104 4,110 4,116	4,298 4,304 4,310 4,316 4,322	4,210 4,216 4,222 4,228 4,234
31,750 31,800 31,850 31,900 31,950	31,800 31,850 31,900 31,950 32,000	3,608 3,614 3,620 3,626 3,632	3,402 3,408 3,414 3,420 3,426	3,608 3,614 3,620 3,626 3,632	3,520 3,526 3,532 3,538 3,544	34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	3,968 3,974 3,980 3,986 3,992	3,762 3,768 3,774 3,780 3,786	3,968 3,974 3,980 3,986 3,992	3,880 3,886 3,892 3,898 3,904	37,750 37,800 37,850 37,900 37,950	37,850 37,900 37,950	4,328 4,334 4,340 4,346 4,352	4,122 4,128 4,134 4,140 4,146	4,328 4,334 4,340 4,346 4,352	4,240 4,246 4,252 4,258 4,264
3	2,00	0				3	5,00	0					38,00	0			
32,000 32,050 32,100 32,150 32,200	32,050 32,100 32,150 32,200 32,250	3,638 3,644 3,650 3,656 3,662	3,432 3,438 3,444 3,450 3,456	3,638 3,644 3,650 3,656 3,662	3,550 3,556 3,562 3,568 3,574	35,000 35,050 35,100 35,150 35,200	35,050 35,100 35,150 35,200 35,250	3,998 4,004 4,010 4,016 4,022	3,792 3,798 3,804 3,810 3,816	3,998 4,004 4,010 4,016 4,022	3,910 3,916 3,922 3,928 3,934	38,000 38,050 38,100 38,150 38,200	38,100 38,150 38,200	4,358 4,364 4,370 4,376 4,382	4,152 4,158 4,164 4,170 4,176	4,358 4,364 4,370 4,376 4,382	4,270 4,276 4,282 4,288 4,294
32,250 32,300 32,350 32,400 32,450	32,300 32,350 32,400 32,450 32,500	3,668 3,674 3,680 3,686 3,692	3,462 3,468 3,474 3,480 3,486	3,668 3,674 3,680 3,686 3,692	3,580 3,586 3,592 3,598 3,604	35,250 35,300 35,350 35,400 35,450	35,300 35,350 35,400 35,450 35,500	4,028 4,034 4,040 4,046 4,052	3,822 3,828 3,834 3,840 3,846	4,028 4,034 4,040 4,046 4,052	3,940 3,946 3,952 3,958 3,964	38,250 38,300 38,350 38,400 38,450	38,350 38,400 38,450	4,388 4,394 4,400 4,406 4,412	4,182 4,188 4,194 4,200 4,206	4,388 4,394 4,400 4,406 4,412	4,300 4,306 4,312 4,318 4,324
32,500 32,550 32,600 32,650 32,700	32,550 32,600 32,650 32,700 32,750	3,698 3,704 3,710 3,716 3,722	3,492 3,498 3,504 3,510 3,516	3,698 3,704 3,710 3,716 3,722	3,610 3,616 3,622 3,628 3,634	35,500 35,550 35,600 35,650 35,700	35,550 35,600 35,650 35,700 35,750	4,058 4,064 4,070 4,076 4,082	3,852 3,858 3,864 3,870 3,876	4,058 4,064 4,070 4,076 4,082	3,970 3,976 3,982 3,988 3,994	38,500 38,550 38,600 38,650 38,700	38,600 38,650 38,700	4,418 4,424 4,430 4,436 4,442	4,212 4,218 4,224 4,230 4,236	4,418 4,424 4,430 4,436 4,442	4,330 4,336 4,342 4,348 4,354
32,750 32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	3,728 3,734 3,740 3,746 3,752	3,522 3,528 3,534 3,540 3,546	3,728 3,734 3,740 3,746 3,752	3,640 3,646 3,652 3,658 3,664	35,750 35,800 35,850 35,900 35,950	35,800 35,850 35,900 35,950 36,000	4,088 4,094 4,100 4,106 4,112	3,882 3,888 3,894 3,900 3,906	4,088 4,094 4,100 4,106 4,112	4,000 4,006 4,012 4,018 4,024	38,750 38,800 38,850 38,900 38,950	38,850 38,900 38,950	4,448 4,454 4,460 4,466 4,472	4,242 4,248 4,254 4,260 4,266	4,448 4,454 4,460 4,466 4,472	4,360 4,366 4,372 4,378 4,384

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income)			And yo	u are—		If line 15 (taxable income)			And yo	u are—		If line (taxak			And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
			Your t	ax is—	'				Your t	ax is—	'				Your t	ax is—	1
3	9,00	0				4	2,00	0					45,00	00			
39,000 39,050 39,100 39,150 39,200	39,050 39,100 39,150 39,200 39,250	4,478 4,484 4,490 4,496 4,502	4,272 4,278 4,284 4,290 4,296	4,478 4,484 4,490 4,496 4,502	4,390 4,396 4,402 4,408 4,414	42,000 42,050 42,100 42,150 42,200	42,050 42,100 42,150 42,200 42,250	4,863 4,874 4,885 4,896 4,907	4,632 4,638 4,644 4,650 4,656	4,863 4,874 4,885 4,896 4,907	4,750 4,756 4,762 4,768 4,774	45,00 45,05 45,10 45,15 45,20	0 45,100 0 45,150 0 45,200	5,523 5,534 5,545 5,556 5,567	4,992 4,998 5,004 5,010 5,016	5,523 5,534 5,545 5,556 5,567	5,110 5,116 5,122 5,128 5,134
39,250 39,300 39,350 39,400 39,450	39,300 39,350 39,400 39,450 39,500	4,508 4,514 4,520 4,526 4,532	4,302 4,308 4,314 4,320 4,326	4,508 4,514 4,520 4,526 4,532	4,420 4,426 4,432 4,438 4,444	42,250 42,300 42,350 42,400 42,450	42,300 42,350 42,400 42,450 42,500	4,918 4,929 4,940 4,951 4,962	4,662 4,668 4,674 4,680 4,686	4,918 4,929 4,940 4,951 4,962	4,780 4,786 4,792 4,798 4,804	45,25 45,30 45,35 45,40 45,45	0 45,350 0 45,400 0 45,450	5,578 5,589 5,600 5,611 5,622	5,022 5,028 5,034 5,040 5,046	5,578 5,589 5,600 5,611 5,622	5,140 5,146 5,152 5,158 5,164
39,500 39,550 39,600 39,650 39,700	39,550 39,600 39,650 39,700 39,750	4,538 4,544 4,550 4,556 4,562	4,332 4,338 4,344 4,350 4,356	4,538 4,544 4,550 4,556 4,562	4,450 4,456 4,462 4,468 4,474	42,500 42,550 42,600 42,650 42,700	42,550 42,600 42,650 42,700 42,750	4,973 4,984 4,995 5,006 5,017	4,692 4,698 4,704 4,710 4,716	4,973 4,984 4,995 5,006 5,017	4,810 4,816 4,822 4,828 4,834	45,50 45,55 45,60 45,65 45,70	0 45,600 0 45,650 0 45,700	5,633 5,644 5,655 5,666 5,677	5,052 5,058 5,064 5,070 5,076	5,633 5,644 5,655 5,666 5,677	5,170 5,176 5,182 5,188 5,194
39,750 39,800 39,850 39,900 39,950	39,800 39,850 39,900 39,950 40,000	4,568 4,574 4,580 4,586 4,592	4,362 4,368 4,374 4,380 4,386	4,568 4,574 4,580 4,586 4,592	4,480 4,486 4,492 4,498 4,504	42,750 42,800 42,850 42,900 42,950	42,800 42,850 42,900 42,950 43,000	5,028 5,039 5,050 5,061 5,072	4,722 4,728 4,734 4,740 4,746	5,028 5,039 5,050 5,061 5,072	4,840 4,846 4,852 4,858 4,864	45,75 45,80 45,85 45,90 45,95	0 45,850 0 45,900 0 45,950	5,688 5,699 5,710 5,721 5,732	5,082 5,088 5,094 5,100 5,106	5,688 5,699 5,710 5,721 5,732	5,200 5,206 5,212 5,218 5,224
4	0,00	0				4	3,00	0					46,00	00			
40,000 40,050 40,100 40,150 40,200	40,050 40,100 40,150 40,200 40,250	4,598 4,604 4,610 4,616 4,622	4,392 4,398 4,404 4,410 4,416	4,598 4,604 4,610 4,616 4,622	4,510 4,516 4,522 4,528 4,534	43,000 43,050 43,100 43,150 43,200	43,050 43,100 43,150 43,200 43,250	5,083 5,094 5,105 5,116 5,127	4,752 4,758 4,764 4,770 4,776	5,083 5,094 5,105 5,116 5,127	4,870 4,876 4,882 4,888 4,894	46,00 46,05 46,10 46,15 46,20	0 46,100 0 46,150 0 46,200	5,743 5,754 5,765 5,776 5,787	5,112 5,118 5,124 5,130 5,136	5,743 5,754 5,765 5,776 5,787	5,230 5,236 5,242 5,248 5,254
40,250 40,300 40,350 40,400 40,450	40,300 40,350 40,400 40,450 40,500	4,628 4,634 4,640 4,646 4,652	4,422 4,428 4,434 4,440 4,446	4,628 4,634 4,640 4,646 4,652	4,540 4,546 4,552 4,558 4,564	43,250 43,300 43,350 43,400 43,450	43,300 43,350 43,400 43,450 43,500	5,138 5,149 5,160 5,171 5,182	4,782 4,788 4,794 4,800 4,806	5,138 5,149 5,160 5,171 5,182	4,900 4,906 4,912 4,918 4,924	46,25 46,30 46,35 46,40 46,45	0 46,350 0 46,400 0 46,450	5,798 5,809 5,820 5,831 5,842	5,142 5,148 5,154 5,160 5,166	5,798 5,809 5,820 5,831 5,842	5,260 5,266 5,272 5,278 5,284
40,500 40,550 40,600 40,650 40,700	40,550 40,600 40,650 40,700 40,750	4,658 4,664 4,670 4,676 4,682	4,452 4,458 4,464 4,470 4,476	4,658 4,664 4,670 4,676 4,682	4,570 4,576 4,582 4,588 4,594	43,500 43,550 43,600 43,650 43,700	43,550 43,600 43,650 43,700 43,750	5,193 5,204 5,215 5,226 5,237	4,812 4,818 4,824 4,830 4,836	5,193 5,204 5,215 5,226 5,237	4,930 4,936 4,942 4,948 4,954	46,50 46,55 46,60 46,65 46,70	0 46,600 0 46,650 0 46,700	5,853 5,864 5,875 5,886 5,897	5,172 5,178 5,184 5,190 5,196	5,853 5,864 5,875 5,886 5,897	5,290 5,296 5,302 5,308 5,314
40,750 40,800 40,850 40,900 40,950	40,800 40,850 40,900 40,950 41,000	4,688 4,694 4,700 4,706 4,712	4,482 4,488 4,494 4,500 4,506	4,688 4,694 4,700 4,706 4,712	4,600 4,606 4,612 4,618 4,624	43,750 43,800 43,850 43,900 43,950	43,800 43,850 43,900 43,950 44,000	5,248 5,259 5,270 5,281 5,292	4,842 4,848 4,854 4,860 4,866	5,248 5,259 5,270 5,281 5,292	4,960 4,966 4,972 4,978 4,984	46,75 46,80 46,85 46,90 46,95	0 46,850 0 46,900 0 46,950	5,908 5,919 5,930 5,941 5,952	5,202 5,208 5,214 5,220 5,226	5,908 5,919 5,930 5,941 5,952	5,320 5,326 5,332 5,338 5,344
4	1,00	0				4	4,00	0					47,00	00			
41,000 41,050 41,100 41,150 41,200	41,050 41,100 41,150 41,200 41,250	4,718 4,724 4,730 4,736 4,742	4,512 4,518 4,524 4,530 4,536	4,718 4,724 4,730 4,736 4,742	4,630 4,636 4,642 4,648 4,654	44,000 44,050 44,100 44,150 44,200	44,050 44,100 44,150 44,200 44,250	5,303 5,314 5,325 5,336 5,347	4,872 4,878 4,884 4,890 4,896	5,303 5,314 5,325 5,336 5,347	4,990 4,996 5,002 5,008 5,014	47,00 47,05 47,10 47,15 47,20	0 47,100 0 47,150 0 47,200	5,963 5,974 5,985 5,996 6,007	5,232 5,238 5,244 5,250 5,256	5,963 5,974 5,985 5,996 6,007	5,350 5,356 5,362 5,368 5,374
41,250 41,300 41,350 41,400 41,450	41,300 41,350 41,400 41,450 41,500	4,748 4,754 4,760 4,766 4,772	4,542 4,548 4,554 4,560 4,566	4,748 4,754 4,760 4,766 4,772	4,660 4,666 4,672 4,678 4,684	44,250 44,300 44,350 44,400 44,450	44,300 44,350 44,400 44,450 44,500	5,358 5,369 5,380 5,391 5,402	4,902 4,908 4,914 4,920 4,926	5,358 5,369 5,380 5,391 5,402	5,020 5,026 5,032 5,038 5,044	47,25 47,30 47,35 47,40 47,45	0 47,350 0 47,400 0 47,450	6,018 6,029 6,040 6,051 6,062	5,262 5,268 5,274 5,280 5,286	6,018 6,029 6,040 6,051 6,062	5,380 5,386 5,392 5,398 5,404
41,500 41,550 41,600 41,650 41,700	41,550 41,600 41,650 41,700 41,750	4,778 4,784 4,790 4,796 4,802	4,572 4,578 4,584 4,590 4,596	4,778 4,784 4,790 4,796 4,802	4,690 4,696 4,702 4,708 4,714	44,500 44,550 44,600 44,650 44,700	44,550 44,600 44,650 44,700 44,750	5,413 5,424 5,435 5,446 5,457	4,932 4,938 4,944 4,950 4,956	5,413 5,424 5,435 5,446 5,457	5,050 5,056 5,062 5,068 5,074	47,50 47,55 47,60 47,65 47,70	0 47,600 0 47,650 0 47,700	6,073 6,084 6,095 6,106 6,117	5,292 5,298 5,304 5,310 5,316	6,073 6,084 6,095 6,106 6,117	5,410 5,416 5,422 5,428 5,434
41,750 41,800 41,850 41,900 41,950	41,800 41,850 41,900 41,950 42,000	4,808 4,819 4,830 4,841 4,852	4,602 4,608 4,614 4,620 4,626	4,808 4,819 4,830 4,841 4,852	4,720 4,726 4,732 4,738 4,744	44,750 44,800 44,850 44,900 44,950	44,800 44,850 44,900 44,950 45,000	5,468 5,479 5,490 5,501 5,512	4,962 4,968 4,974 4,980 4,986	5,468 5,479 5,490 5,501 5,512	5,080 5,086 5,092 5,098 5,104	47,75 47,80 47,85 47,90 47,95	0 47,850 0 47,900 0 47,950	6,128 6,139 6,150 6,161 6,172	5,322 5,328 5,334 5,340 5,346	6,128 6,139 6,150 6,161 6,172	5,440 5,446 5,452 5,458 5,464

^{*} This column must also be used by a qualifying surviving spouse.

If line 1 (taxable income	9		And yo	u are—		If line 15 (taxable income)	:		And yo	u are—		If line 1 (taxabl	e		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your t	ax is—	'				Your t	ax is—	'				Your t	ax is—	1
4	8,00	0				5	1,00	0				ţ	54,00	00			
48,000 48,050 48,100 48,150 48,200	48,050 48,100 48,150 48,200 48,250	6,183 6,194 6,205 6,216 6,227	5,352 5,358 5,364 5,370 5,376	6,183 6,194 6,205 6,216 6,227	5,470 5,476 5,482 5,488 5,494	51,000 51,050 51,100 51,150 51,200	51,050 51,100 51,150 51,200 51,250	6,843 6,854 6,865 6,876 6,887	5,712 5,718 5,724 5,730 5,736	6,843 6,854 6,865 6,876 6,887	5,830 5,836 5,842 5,848 5,854	54,000 54,050 54,100 54,150 54,200	54,100 54,150 54,200	7,503 7,514 7,525 7,536 7,547	6,072 6,078 6,084 6,090 6,096	7,503 7,514 7,525 7,536 7,547	6,190 6,196 6,202 6,208 6,214
48,250 48,300 48,350 48,400 48,450	48,300 48,350 48,400 48,450 48,500	6,238 6,249 6,260 6,271 6,282	5,382 5,388 5,394 5,400 5,406	6,238 6,249 6,260 6,271 6,282	5,500 5,506 5,512 5,518 5,524	51,250 51,300 51,350 51,400 51,450	51,300 51,350 51,400 51,450 51,500	6,898 6,909 6,920 6,931 6,942	5,742 5,748 5,754 5,760 5,766	6,898 6,909 6,920 6,931 6,942	5,860 5,866 5,872 5,878 5,884	54,250 54,350 54,350 54,400 54,450	54,350 54,400 54,450	7,558 7,569 7,580 7,591 7,602	6,102 6,108 6,114 6,120 6,126	7,558 7,569 7,580 7,591 7,602	6,220 6,226 6,232 6,238 6,244
48,500 48,550 48,600 48,650 48,700	48,550 48,600 48,650 48,700 48,750	6,293 6,304 6,315 6,326 6,337	5,412 5,418 5,424 5,430 5,436	6,293 6,304 6,315 6,326 6,337	5,530 5,536 5,542 5,548 5,554	51,500 51,550 51,600 51,650 51,700	51,550 51,600 51,650 51,700 51,750	6,953 6,964 6,975 6,986 6,997	5,772 5,778 5,784 5,790 5,796	6,953 6,964 6,975 6,986 6,997	5,890 5,896 5,902 5,908 5,914	54,500 54,550 54,600 54,650 54,700	54,600 54,650 54,700 54,750	7,613 7,624 7,635 7,646 7,657	6,132 6,138 6,144 6,150 6,156	7,613 7,624 7,635 7,646 7,657	6,250 6,256 6,262 6,268 6,274
48,750 48,800 48,850 48,900 48,950	48,800 48,850 48,900 48,950 49,000	6,348 6,359 6,370 6,381 6,392	5,442 5,448 5,454 5,460 5,466	6,348 6,359 6,370 6,381 6,392	5,560 5,566 5,572 5,578 5,584	51,750 51,800 51,850 51,900 51,950	51,800 51,850 51,900 51,950 52,000	7,008 7,019 7,030 7,041 7,052	5,802 5,808 5,814 5,820 5,826	7,008 7,019 7,030 7,041 7,052	5,920 5,926 5,932 5,938 5,944	54,750 54,800 54,850 54,900 54,950	54,850 54,900 54,950	7,668 7,679 7,690 7,701 7,712	6,162 6,168 6,174 6,180 6,186	7,668 7,679 7,690 7,701 7,712	6,280 6,286 6,292 6,298 6,304
4	9,00	0				5	2,00	0					55,00	00			
49,000 49,050 49,100 49,150 49,200	49,050 49,100 49,150 49,200 49,250	6,403 6,414 6,425 6,436 6,447	5,472 5,478 5,484 5,490 5,496	6,403 6,414 6,425 6,436 6,447	5,590 5,596 5,602 5,608 5,614	52,000 52,050 52,100 52,150 52,200	52,050 52,100 52,150 52,200 52,250	7,063 7,074 7,085 7,096 7,107	5,832 5,838 5,844 5,850 5,856	7,063 7,074 7,085 7,096 7,107	5,950 5,956 5,962 5,968 5,974	55,000 55,050 55,100 55,150 55,200	55,100 55,150 55,200	7,723 7,734 7,745 7,756 7,767	6,192 6,198 6,204 6,210 6,216	7,723 7,734 7,745 7,756 7,767	6,310 6,316 6,322 6,328 6,334
49,250 49,300 49,350 49,400 49,450	49,300 49,350 49,400 49,450 49,500	6,458 6,469 6,480 6,491 6,502	5,502 5,508 5,514 5,520 5,526	6,458 6,469 6,480 6,491 6,502	5,620 5,626 5,632 5,638 5,644	52,250 52,300 52,350 52,400 52,450	52,300 52,350 52,400 52,450 52,500	7,118 7,129 7,140 7,151 7,162	5,862 5,868 5,874 5,880 5,886	7,118 7,129 7,140 7,151 7,162	5,980 5,986 5,992 5,998 6,004	55,250 55,300 55,350 55,400 55,450	55,350 55,400 55,450	7,778 7,789 7,800 7,811 7,822	6,222 6,228 6,234 6,240 6,246	7,778 7,789 7,800 7,811 7,822	6,340 6,346 6,352 6,358 6,364
49,500 49,550 49,600 49,650 49,700	49,550 49,600 49,650 49,700 49,750	6,513 6,524 6,535 6,546 6,557	5,532 5,538 5,544 5,550 5,556	6,513 6,524 6,535 6,546 6,557	5,650 5,656 5,662 5,668 5,674	52,500 52,550 52,600 52,650 52,700	52,550 52,600 52,650 52,700 52,750	7,173 7,184 7,195 7,206 7,217	5,892 5,898 5,904 5,910 5,916	7,173 7,184 7,195 7,206 7,217	6,010 6,016 6,022 6,028 6,034	55,500 55,550 55,600 55,650 55,700	55,600 55,650 55,700	7,833 7,844 7,855 7,866 7,877	6,252 6,258 6,264 6,270 6,276	7,833 7,844 7,855 7,866 7,877	6,370 6,376 6,382 6,388 6,394
49,750 49,800 49,850 49,900 49,950	49,800 49,850 49,900 49,950 50,000	6,568 6,579 6,590 6,601 6,612	5,562 5,568 5,574 5,580 5,586	6,568 6,579 6,590 6,601 6,612	5,680 5,686 5,692 5,698 5,704	52,750 52,800 52,850 52,900 52,950	52,800 52,850 52,900 52,950 53,000	7,228 7,239 7,250 7,261 7,272	5,922 5,928 5,934 5,940 5,946	7,228 7,239 7,250 7,261 7,272	6,040 6,046 6,052 6,058 6,064	55,750 55,800 55,850 55,900 55,950	55,850 55,900 55,950	7,888 7,899 7,910 7,921 7,932	6,282 6,288 6,294 6,300 6,306	7,888 7,899 7,910 7,921 7,932	6,400 6,406 6,412 6,421 6,432
5	0,00	0				5	3,00	0					56,00	00			
50,000 50,050 50,100 50,150 50,200	50,050 50,100 50,150 50,200 50,250	6,623 6,634 6,645 6,656 6,667	5,592 5,598 5,604 5,610 5,616	6,623 6,634 6,645 6,656 6,667	5,710 5,716 5,722 5,728 5,734	53,000 53,050 53,100 53,150 53,200	53,050 53,100 53,150 53,200 53,250	7,283 7,294 7,305 7,316 7,327	5,952 5,958 5,964 5,970 5,976	7,283 7,294 7,305 7,316 7,327	6,070 6,076 6,082 6,088 6,094	56,000 56,050 56,100 56,150 56,200	56,100 56,150 56,200	7,943 7,954 7,965 7,976 7,987	6,312 6,318 6,324 6,330 6,336	7,943 7,954 7,965 7,976 7,987	6,443 6,454 6,465 6,476 6,487
50,250 50,300 50,350 50,400 50,450	50,300 50,350 50,400 50,450 50,500	6,678 6,689 6,700 6,711 6,722	5,622 5,628 5,634 5,640 5,646	6,678 6,689 6,700 6,711 6,722	5,740 5,746 5,752 5,758 5,764	53,250 53,300 53,350 53,400 53,450	53,300 53,350 53,400 53,450 53,500	7,338 7,349 7,360 7,371 7,382	5,982 5,988 5,994 6,000 6,006	7,338 7,349 7,360 7,371 7,382	6,100 6,106 6,112 6,118 6,124	56,250 56,300 56,350 56,400 56,450	56,350 56,400 56,450	7,998 8,009 8,020 8,031 8,042	6,342 6,348 6,354 6,360 6,366	7,998 8,009 8,020 8,031 8,042	6,498 6,509 6,520 6,531 6,542
50,500 50,550 50,600 50,650 50,700	50,550 50,600 50,650 50,700 50,750	6,733 6,744 6,755 6,766 6,777	5,652 5,658 5,664 5,670 5,676	6,733 6,744 6,755 6,766 6,777	5,770 5,776 5,782 5,788 5,794	53,500 53,550 53,600 53,650 53,700	53,550 53,600 53,650 53,700 53,750	7,393 7,404 7,415 7,426 7,437	6,012 6,018 6,024 6,030 6,036	7,393 7,404 7,415 7,426 7,437	6,130 6,136 6,142 6,148 6,154	56,500 56,550 56,600 56,650 56,700	56,600 56,650 56,700	8,053 8,064 8,075 8,086 8,097	6,372 6,378 6,384 6,390 6,396	8,053 8,064 8,075 8,086 8,097	6,553 6,564 6,575 6,586 6,597
50,750 50,800 50,850 50,900 50,950	50,800 50,850 50,900 50,950 51,000	6,788 6,799 6,810 6,821 6,832	5,682 5,688 5,694 5,700 5,706	6,788 6,799 6,810 6,821 6,832	5,800 5,806 5,812 5,818 5,824	53,750 53,800 53,850 53,900 53,950	53,800 53,850 53,900 53,950 54,000	7,448 7,459 7,470 7,481 7,492	6,042 6,048 6,054 6,060 6,066	7,448 7,459 7,470 7,481 7,492	6,160 6,166 6,172 6,178 6,184	56,750 56,800 56,850 56,900 56,950	56,850 56,900 56,950	8,108 8,119 8,130 8,141 8,152	6,402 6,408 6,414 6,420 6,426	8,108 8,119 8,130 8,141 8,152	6,608 6,619 6,630 6,641 6,652

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—			And yo	u are—		If line 15			And yo	u are—		If line (taxal	ole		And yo	u are—		
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	
			Your t	ax is—	'				Your t	ax is—	'				Your t	ax is—	1	
57,000						60,000						63,000						
57,000 57,050 57,100 57,150 57,200	57,050 57,100 57,150 57,200 57,250	8,163 8,174 8,185 8,196 8,207	6,432 6,438 6,444 6,450 6,456	8,163 8,174 8,185 8,196 8,207	6,663 6,674 6,685 6,696 6,707	60,000 60,050 60,100 60,150 60,200	60,050 60,100 60,150 60,200 60,250	8,823 8,834 8,845 8,856 8,867	6,792 6,798 6,804 6,810 6,816	8,823 8,834 8,845 8,856 8,867	7,323 7,334 7,345 7,356 7,367	63,00 63,05 63,10 63,15 63,20	0 63,100 0 63,150 0 63,200	9,483 9,494 9,505 9,516 9,527	7,152 7,158 7,164 7,170 7,176	9,483 9,494 9,505 9,516 9,527	7,983 7,994 8,005 8,016 8,027	
57,250 57,300 57,350 57,400 57,450	57,300 57,350 57,400 57,450 57,500	8,218 8,229 8,240 8,251 8,262	6,462 6,468 6,474 6,480 6,486	8,218 8,229 8,240 8,251 8,262	6,718 6,729 6,740 6,751 6,762	60,250 60,300 60,350 60,400 60,450	60,300 60,350 60,400 60,450 60,500	8,878 8,889 8,900 8,911 8,922	6,822 6,828 6,834 6,840 6,846	8,878 8,889 8,900 8,911 8,922	7,378 7,389 7,400 7,411 7,422	63,25 63,35 63,35 63,45	0 63,350 0 63,400 0 63,450	9,538 9,549 9,560 9,571 9,582	7,182 7,188 7,194 7,200 7,206	9,538 9,549 9,560 9,571 9,582	8,038 8,049 8,060 8,071 8,082	
57,500 57,550 57,600 57,650 57,700	57,550 57,600 57,650 57,700 57,750	8,273 8,284 8,295 8,306 8,317	6,492 6,498 6,504 6,510 6,516	8,273 8,284 8,295 8,306 8,317	6,773 6,784 6,795 6,806 6,817	60,500 60,550 60,600 60,650 60,700	60,550 60,600 60,650 60,700 60,750	8,933 8,944 8,955 8,966 8,977	6,852 6,858 6,864 6,870 6,876	8,933 8,944 8,955 8,966 8,977	7,433 7,444 7,455 7,466 7,477	63,50 63,55 63,60 63,65 63,70	0 63,600 0 63,650 0 63,700 0 63,750	9,593 9,604 9,615 9,626 9,637	7,212 7,218 7,224 7,230 7,236	9,593 9,604 9,615 9,626 9,637	8,093 8,104 8,115 8,126 8,137	
57,750 57,800 57,850 57,900 57,950	57,800 57,850 57,900 57,950 58,000	8,328 8,339 8,350 8,361 8,372	6,522 6,528 6,534 6,540 6,546	8,328 8,339 8,350 8,361 8,372	6,828 6,839 6,850 6,861 6,872	60,750 60,800 60,850 60,900 60,950	60,800 60,850 60,900 60,950 61,000	8,988 8,999 9,010 9,021 9,032	6,882 6,888 6,894 6,900 6,906	8,988 8,999 9,010 9,021 9,032	7,488 7,499 7,510 7,521 7,532	63,75 63,80 63,85 63,90 63,95	0 63,850 0 63,900 0 63,950	9,648 9,659 9,670 9,681 9,692	7,242 7,248 7,254 7,260 7,266	9,648 9,659 9,670 9,681 9,692	8,148 8,159 8,170 8,181 8,192	
5	8,00	0				61,000					64,000							
58,000 58,050 58,100 58,150 58,200	58,050 58,100 58,150 58,200 58,250	8,383 8,394 8,405 8,416 8,427	6,552 6,558 6,564 6,570 6,576	8,383 8,394 8,405 8,416 8,427	6,883 6,894 6,905 6,916 6,927	61,000 61,050 61,100 61,150 61,200	61,050 61,100 61,150 61,200 61,250	9,043 9,054 9,065 9,076 9,087	6,912 6,918 6,924 6,930 6,936	9,043 9,054 9,065 9,076 9,087	7,543 7,554 7,565 7,576 7,587	64,00 64,05 64,10 64,15 64,20	0 64,100 0 64,150 0 64,200	9,703 9,714 9,725 9,736 9,747	7,272 7,278 7,284 7,290 7,296	9,703 9,714 9,725 9,736 9,747	8,203 8,214 8,225 8,236 8,247	
58,250 58,300 58,350 58,400 58,450	58,300 58,350 58,400 58,450 58,500	8,438 8,449 8,460 8,471 8,482	6,582 6,588 6,594 6,600 6,606	8,438 8,449 8,460 8,471 8,482	6,938 6,949 6,960 6,971 6,982	61,250 61,300 61,350 61,400 61,450	61,300 61,350 61,400 61,450 61,500	9,098 9,109 9,120 9,131 9,142	6,942 6,948 6,954 6,960 6,966	9,098 9,109 9,120 9,131 9,142	7,598 7,609 7,620 7,631 7,642	64,25 64,35 64,45 64,45	0 64,350 0 64,400 0 64,450	9,758 9,769 9,780 9,791 9,802	7,302 7,308 7,314 7,320 7,326	9,758 9,769 9,780 9,791 9,802	8,258 8,269 8,280 8,291 8,302	
58,500 58,550 58,600 58,650 58,700	58,550 58,600 58,650 58,700 58,750	8,493 8,504 8,515 8,526 8,537	6,612 6,618 6,624 6,630 6,636	8,493 8,504 8,515 8,526 8,537	6,993 7,004 7,015 7,026 7,037	61,500 61,550 61,600 61,650 61,700	61,550 61,600 61,650 61,700 61,750	9,153 9,164 9,175 9,186 9,197	6,972 6,978 6,984 6,990 6,996	9,153 9,164 9,175 9,186 9,197	7,653 7,664 7,675 7,686 7,697	64,50 64,55 64,60 64,65 64,70	0 64,600 0 64,650 0 64,700	9,813 9,824 9,835 9,846 9,857	7,332 7,338 7,344 7,350 7,356	9,813 9,824 9,835 9,846 9,857	8,313 8,324 8,335 8,346 8,357	
58,750 58,800 58,850 58,900 58,950	58,800 58,850 58,900 58,950 59,000	8,548 8,559 8,570 8,581 8,592	6,642 6,648 6,654 6,660 6,666	8,548 8,559 8,570 8,581 8,592	7,048 7,059 7,070 7,081 7,092	61,750 61,800 61,850 61,900 61,950	61,800 61,850 61,900 61,950 62,000	9,208 9,219 9,230 9,241 9,252	7,002 7,008 7,014 7,020 7,026	9,208 9,219 9,230 9,241 9,252	7,708 7,719 7,730 7,741 7,752	64,75 64,80 64,85 64,90 64,95	0 64,850 0 64,900 0 64,950	9,868 9,879 9,890 9,901 9,912	7,362 7,368 7,374 7,380 7,386	9,868 9,879 9,890 9,901 9,912	8,368 8,379 8,390 8,401 8,412	
5	9,00	0				62,000						65,000						
59,000 59,050 59,100 59,150 59,200	59,050 59,100 59,150 59,200 59,250	8,603 8,614 8,625 8,636 8,647	6,672 6,678 6,684 6,690 6,696	8,603 8,614 8,625 8,636 8,647	7,103 7,114 7,125 7,136 7,147	62,000 62,050 62,100 62,150 62,200	62,050 62,100 62,150 62,200 62,250	9,263 9,274 9,285 9,296 9,307	7,032 7,038 7,044 7,050 7,056	9,263 9,274 9,285 9,296 9,307	7,763 7,774 7,785 7,796 7,807	65,00 65,05 65,10 65,15 65,20	0 65,100 0 65,150 0 65,200	9,923 9,934 9,945 9,956 9,967	7,392 7,398 7,404 7,410 7,416	9,923 9,934 9,945 9,956 9,967	8,423 8,434 8,445 8,456 8,467	
59,250 59,300 59,350 59,400 59,450	59,300 59,350 59,400 59,450 59,500	8,658 8,669 8,680 8,691 8,702	6,702 6,708 6,714 6,720 6,726	8,658 8,669 8,680 8,691 8,702	7,158 7,169 7,180 7,191 7,202	62,250 62,300 62,350 62,400 62,450	62,300 62,350 62,400 62,450 62,500	9,318 9,329 9,340 9,351 9,362	7,062 7,068 7,074 7,080 7,086	9,318 9,329 9,340 9,351 9,362	7,818 7,829 7,840 7,851 7,862	65,25 65,30 65,35 65,40 65,45	0 65,350 0 65,400 0 65,450	9,978 9,989 10,000 10,011 10,022	7,422 7,428 7,434 7,440 7,446	9,978 9,989 10,000 10,011 10,022	8,478 8,489 8,500 8,511 8,522	
59,500 59,550 59,600 59,650 59,700	59,550 59,600 59,650 59,700 59,750	8,713 8,724 8,735 8,746 8,757	6,732 6,738 6,744 6,750 6,756	8,713 8,724 8,735 8,746 8,757	7,213 7,224 7,235 7,246 7,257	62,500 62,550 62,600 62,650 62,700	62,550 62,600 62,650 62,700 62,750	9,373 9,384 9,395 9,406 9,417	7,092 7,098 7,104 7,110 7,116	9,373 9,384 9,395 9,406 9,417	7,873 7,884 7,895 7,906 7,917	65,50 65,55 65,60 65,65 65,70	0 65,600 0 65,650 0 65,700	10,033 10,044 10,055 10,066 10,077	7,452 7,458 7,464 7,470 7,476	10,033 10,044 10,055 10,066 10,077	8,533 8,544 8,555 8,566 8,577	
59,750 59,800 59,850 59,900 59,950	59,800 59,850 59,900 59,950 60,000	8,768 8,779 8,790 8,801 8,812	6,762 6,768 6,774 6,780 6,786	8,768 8,779 8,790 8,801 8,812	7,268 7,279 7,290 7,301 7,312	62,750 62,800 62,850 62,900 62,950	62,800 62,850 62,900 62,950 63,000	9,428 9,439 9,450 9,461 9,472	7,122 7,128 7,134 7,140 7,146	9,428 9,439 9,450 9,461 9,472	7,928 7,939 7,950 7,961 7,972	65,75 65,80 65,85 65,90 65,95	0 65,850 0 65,900 0 65,950	10,088 10,099 10,110 10,121 10,132	7,482 7,488 7,494 7,500 7,506	10,088 10,099 10,110 10,121 10,132	8,588 8,599 8,610 8,621 8,632	

^{*} This column must also be used by a qualifying surviving spouse.

If line 15							If line 15							If line 15							
(taxable	•		And yo	u are—		(taxable	•		And yo	ou are—		(taxab	е	And you are—							
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
			Your t	ax is—					Your t	ax is—					Your t	ax is—					
66,000						69,000						7									
66,000 66,050 66,100 66,150 66,200	66,050 66,100 66,150 66,200 66,250	10,143 10,154 10,165 10,176 10,187	7,512 7,518 7,524 7,530 7,536	10,143 10,154 10,165 10,176 10,187	8,643 8,654 8,665 8,676 8,687	69,000 69,050 69,100 69,150 69,200	69,050 69,100 69,150 69,200 69,250	10,803 10,814 10,825 10,836 10,847	7,872 7,878 7,884 7,890 7,896	10,803 10,814 10,825 10,836 10,847	9,303 9,314 9,325 9,336 9,347	72,000 72,050 72,100 72,150 72,200	72,100 72,150 72,200	11,463 11,474 11,485 11,496 11,507	8,232 8,238 8,244 8,250 8,256	11,463 11,474 11,485 11,496 11,507	9,963 9,974 9,985 9,996 10,007				
66,250 66,300 66,350 66,400 66,450	66,300 66,350 66,400 66,450 66,500	10,198 10,209 10,220 10,231 10,242	7,542 7,548 7,554 7,560 7,566	10,198 10,209 10,220 10,231 10,242	8,698 8,709 8,720 8,731 8,742	69,250 69,300 69,350 69,400 69,450	69,300 69,350 69,400 69,450 69,500	10,858 10,869 10,880 10,891 10,902	7,902 7,908 7,914 7,920 7,926	10,858 10,869 10,880 10,891 10,902	9,358 9,369 9,380 9,391 9,402	72,250 72,300 72,350 72,400 72,450	72,350 72,400 72,450	11,518 11,529 11,540 11,551 11,562	8,262 8,268 8,274 8,280 8,286	11,518 11,529 11,540 11,551 11,562	10,018 10,029 10,040 10,051 10,062				
66,500 66,550 66,600 66,650 66,700	66,550 66,600 66,650 66,700 66,750	10,253 10,264 10,275 10,286 10,297	7,572 7,578 7,584 7,590 7,596	10,253 10,264 10,275 10,286 10,297	8,753 8,764 8,775 8,786 8,797	69,500 69,550 69,600 69,650 69,700	69,550 69,600 69,650 69,700 69,750	10,913 10,924 10,935 10,946 10,957	7,932 7,938 7,944 7,950 7,956	10,913 10,924 10,935 10,946 10,957	9,413 9,424 9,435 9,446 9,457	72,500 72,550 72,600 72,650 72,700	72,600 72,650 72,700	11,573 11,584 11,595 11,606 11,617	8,292 8,298 8,304 8,310 8,316	11,573 11,584 11,595 11,606 11,617	10,073 10,084 10,095 10,106 10,117				
66,750 66,800 66,850 66,900 66,950	66,800 66,850 66,900 66,950 67,000	10,308 10,319 10,330 10,341 10,352	7,602 7,608 7,614 7,620 7,626	10,308 10,319 10,330 10,341 10,352	8,808 8,819 8,830 8,841 8,852	69,750 69,800 69,850 69,900 69,950	69,800 69,850 69,900 69,950 70,000	10,968 10,979 10,990 11,001 11,012	7,962 7,968 7,974 7,980 7,986	10,968 10,979 10,990 11,001 11,012	9,468 9,479 9,490 9,501 9,512	72,750 72,800 72,850 72,900 72,950	72,850 72,900 72,950	11,628 11,639 11,650 11,661 11,672	8,322 8,328 8,334 8,340 8,346	11,628 11,639 11,650 11,661 11,672	10,128 10,139 10,150 10,161 10,172				
67,000						70,000						73,000									
67,000 67,050 67,100 67,150 67,200	67,050 67,100 67,150 67,200 67,250	10,363 10,374 10,385 10,396 10,407	7,632 7,638 7,644 7,650 7,656	10,363 10,374 10,385 10,396 10,407	8,863 8,874 8,885 8,896 8,907	70,000 70,050 70,100 70,150 70,200	70,050 70,100 70,150 70,200 70,250	11,023 11,034 11,045 11,056 11,067	7,992 7,998 8,004 8,010 8,016	11,023 11,034 11,045 11,056 11,067	9,523 9,534 9,545 9,556 9,567	73,000 73,050 73,100 73,150 73,200	73,100 73,150 73,200	11,683 11,694 11,705 11,716 11,727	8,352 8,358 8,364 8,370 8,376	11,683 11,694 11,705 11,716 11,727	10,183 10,194 10,205 10,216 10,227				
67,250 67,300 67,350 67,400 67,450	67,300 67,350 67,400 67,450 67,500	10,418 10,429 10,440 10,451 10,462	7,662 7,668 7,674 7,680 7,686	10,418 10,429 10,440 10,451 10,462	8,918 8,929 8,940 8,951 8,962	70,250 70,300 70,350 70,400 70,450	70,300 70,350 70,400 70,450 70,500	11,078 11,089 11,100 11,111 11,122	8,022 8,028 8,034 8,040 8,046	11,078 11,089 11,100 11,111 11,122	9,578 9,589 9,600 9,611 9,622	73,250 73,300 73,350 73,400 73,450	73,350 73,400 73,450	11,738 11,749 11,760 11,771 11,782	8,382 8,388 8,394 8,400 8,406	11,738 11,749 11,760 11,771 11,782	10,238 10,249 10,260 10,271 10,282				
67,500 67,550 67,600 67,650 67,700	67,550 67,600 67,650 67,700 67,750	10,473 10,484 10,495 10,506 10,517	7,692 7,698 7,704 7,710 7,716	10,473 10,484 10,495 10,506 10,517	8,973 8,984 8,995 9,006 9,017	70,500 70,550 70,600 70,650 70,700	70,550 70,600 70,650 70,700 70,750	11,133 11,144 11,155 11,166 11,177	8,052 8,058 8,064 8,070 8,076	11,133 11,144 11,155 11,166 11,177	9,633 9,644 9,655 9,666 9,677	73,500 73,550 73,600 73,650 73,700	73,600 73,650 73,700	11,793 11,804 11,815 11,826 11,837	8,412 8,418 8,424 8,430 8,436	11,793 11,804 11,815 11,826 11,837	10,293 10,304 10,315 10,326 10,337				
67,750 67,800 67,850 67,900 67,950	67,800 67,850 67,900 67,950 68,000	10,528 10,539 10,550 10,561 10,572	7,722 7,728 7,734 7,740 7,746	10,528 10,539 10,550 10,561 10,572	9,028 9,039 9,050 9,061 9,072	70,750 70,800 70,850 70,900 70,950	70,800 70,850 70,900 70,950 71,000	11,188 11,199 11,210 11,221 11,232	8,082 8,088 8,094 8,100 8,106	11,188 11,199 11,210 11,221 11,232	9,688 9,699 9,710 9,721 9,732	73,750 73,800 73,850 73,900 73,950	73,850 73,900 73,950	11,848 11,859 11,870 11,881 11,892	8,442 8,448 8,454 8,460 8,466	11,848 11,859 11,870 11,881 11,892	10,348 10,359 10,370 10,381 10,392				
6	8,00	0				71,000						74,000									
68,000 68,050 68,100 68,150 68,200	68,050 68,100 68,150 68,200 68,250	10,583 10,594 10,605 10,616 10,627	7,752 7,758 7,764 7,770 7,776	10,583 10,594 10,605 10,616 10,627	9,083 9,094 9,105 9,116 9,127	71,000 71,050 71,100 71,150 71,200	71,050 71,100 71,150 71,200 71,250	11,243 11,254 11,265 11,276 11,287	8,112 8,118 8,124 8,130 8,136	11,243 11,254 11,265 11,276 11,287	9,743 9,754 9,765 9,776 9,787	74,000 74,050 74,100 74,150 74,200	74,100 74,150 74,200	11,903 11,914 11,925 11,936 11,947	8,472 8,478 8,484 8,490 8,496	11,903 11,914 11,925 11,936 11,947	10,403 10,414 10,425 10,436 10,447				
68,250 68,300 68,350 68,400 68,450	68,300 68,350 68,400 68,450 68,500	10,638 10,649 10,660 10,671 10,682	7,782 7,788 7,794 7,800 7,806	10,638 10,649 10,660 10,671 10,682	9,138 9,149 9,160 9,171 9,182	71,250 71,300 71,350 71,400 71,450	71,300 71,350 71,400 71,450 71,500	11,298 11,309 11,320 11,331 11,342	8,142 8,148 8,154 8,160 8,166	11,298 11,309 11,320 11,331 11,342	9,798 9,809 9,820 9,831 9,842	74,250 74,300 74,350 74,400 74,450	74,350 74,400 74,450	11,958 11,969 11,980 11,991 12,002	8,502 8,508 8,514 8,520 8,526	11,958 11,969 11,980 11,991 12,002	10,458 10,469 10,480 10,491 10,502				
68,500 68,550 68,600 68,650 68,700	68,550 68,600 68,650 68,700 68,750	10,693 10,704 10,715 10,726 10,737	7,812 7,818 7,824 7,830 7,836	10,693 10,704 10,715 10,726 10,737	9,193 9,204 9,215 9,226 9,237	71,500 71,550 71,600 71,650 71,700	71,550 71,600 71,650 71,700 71,750	11,353 11,364 11,375 11,386 11,397	8,172 8,178 8,184 8,190 8,196	11,353 11,364 11,375 11,386 11,397	9,853 9,864 9,875 9,886 9,897	74,500 74,550 74,600 74,650 74,700	74,600 74,650 74,700	12,013 12,024 12,035 12,046 12,057	8,532 8,538 8,544 8,550 8,556	12,013 12,024 12,035 12,046 12,057	10,513 10,524 10,535 10,546 10,557				
68,750 68,800 68,850 68,900 68,950	68,800 68,850 68,900 68,950 69,000	10,748 10,759 10,770 10,781 10,792	7,842 7,848 7,854 7,860 7,866	10,748 10,759 10,770 10,781 10,792	9,248 9,259 9,270 9,281 9,292	71,750 71,800 71,850 71,900 71,950	71,800 71,850 71,900 71,950 72,000	11,408 11,419 11,430 11,441 11,452	8,202 8,208 8,214 8,220 8,226	11,408 11,419 11,430 11,441 11,452	9,908 9,919 9,930 9,941 9,952	74,750 74,800 74,850 74,900 74,950	74,850 74,900 74,950	12,068 12,079 12,090 12,101 12,112	8,562 8,568 8,574 8,580 8,586	12,068 12,079 12,090 12,101 12,112	10,568 10,579 10,590 10,601 10,612				

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—			And yo	u are—		If line 15 (taxable income)			And yo	u are—		If line (taxab	le		And yo	u are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold			
			Your t	ax is—	'				Your t	ax is—	'				Your t	ax is—	1			
75,000							78,000							81,000						
75,000 75,050 75,100 75,150 75,200	75,050 75,100 75,150 75,200 75,250	12,123 12,134 12,145 12,156 12,167	8,592 8,598 8,604 8,610 8,616	12,123 12,134 12,145 12,156 12,167	10,623 10,634 10,645 10,656 10,667	78,000 78,050 78,100 78,150 78,200	78,050 78,100 78,150 78,200 78,250	12,783 12,794 12,805 12,816 12,827	8,952 8,958 8,964 8,970 8,976	12,783 12,794 12,805 12,816 12,827	11,283 11,294 11,305 11,316 11,327	81,00 81,05 81,10 81,15 81,20	81,100 81,150 81,200	13,443 13,454 13,465 13,476 13,487	9,312 9,318 9,324 9,330 9,336	13,443 13,454 13,465 13,476 13,487	11,943 11,954 11,965 11,976 11,987			
75,250 75,300 75,350 75,400 75,450	75,300 75,350 75,400 75,450 75,500	12,178 12,189 12,200 12,211 12,222	8,622 8,628 8,634 8,640 8,646	12,178 12,189 12,200 12,211 12,222	10,678 10,689 10,700 10,711 10,722	78,250 78,300 78,350 78,400 78,450	78,300 78,350 78,400 78,450 78,500	12,838 12,849 12,860 12,871 12,882	8,982 8,988 8,994 9,000 9,006	12,838 12,849 12,860 12,871 12,882	11,338 11,349 11,360 11,371 11,382	81,25 81,30 81,35 81,40 81,45	81,350 81,400 81,450	13,498 13,509 13,520 13,531 13,542	9,342 9,348 9,354 9,360 9,366	13,498 13,509 13,520 13,531 13,542	11,998 12,009 12,020 12,031 12,042			
75,500 75,550 75,600 75,650 75,700	75,550 75,600 75,650 75,700 75,750	12,233 12,244 12,255 12,266 12,277	8,652 8,658 8,664 8,670 8,676	12,233 12,244 12,255 12,266 12,277	10,733 10,744 10,755 10,766 10,777	78,500 78,550 78,600 78,650 78,700	78,550 78,600 78,650 78,700 78,750	12,893 12,904 12,915 12,926 12,937	9,012 9,018 9,024 9,030 9,036	12,893 12,904 12,915 12,926 12,937	11,393 11,404 11,415 11,426 11,437	81,50 81,55 81,60 81,65 81,70	81,600 81,650 81,700	13,553 13,564 13,575 13,586 13,597	9,372 9,378 9,384 9,390 9,396	13,553 13,564 13,575 13,586 13,597	12,053 12,064 12,075 12,086 12,097			
75,750 75,800 75,850 75,900 75,950	75,800 75,850 75,900 75,950 76,000	12,288 12,299 12,310 12,321 12,332	8,682 8,688 8,694 8,700 8,706	12,288 12,299 12,310 12,321 12,332	10,788 10,799 10,810 10,821 10,832	78,750 78,800 78,850 78,900 78,950	78,800 78,850 78,900 78,950 79,000	12,948 12,959 12,970 12,981 12,992	9,042 9,048 9,054 9,060 9,066	12,948 12,959 12,970 12,981 12,992	11,448 11,459 11,470 11,481 11,492	81,75 81,80 81,85 81,90 81,95	81,850 81,900 81,950	13,608 13,619 13,630 13,641 13,652	9,402 9,408 9,414 9,420 9,426	13,608 13,619 13,630 13,641 13,652	12,108 12,119 12,130 12,141 12,152			
76,000						79,000					82,000									
76,000 76,050 76,100 76,150 76,200	76,050 76,100 76,150 76,200 76,250	12,343 12,354 12,365 12,376 12,387	8,712 8,718 8,724 8,730 8,736	12,343 12,354 12,365 12,376 12,387	10,843 10,854 10,865 10,876 10,887	79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	13,003 13,014 13,025 13,036 13,047	9,072 9,078 9,084 9,090 9,096	13,003 13,014 13,025 13,036 13,047	11,503 11,514 11,525 11,536 11,547	82,00 82,05 82,10 82,15 82,20	82,100 82,150 82,200	13,663 13,674 13,685 13,696 13,707	9,432 9,438 9,444 9,450 9,456	13,663 13,674 13,685 13,696 13,707	12,163 12,174 12,185 12,196 12,207			
76,250 76,300 76,350 76,400 76,450	76,300 76,350 76,400 76,450 76,500	12,398 12,409 12,420 12,431 12,442	8,742 8,748 8,754 8,760 8,766	12,398 12,409 12,420 12,431 12,442	10,898 10,909 10,920 10,931 10,942	79,250 79,300 79,350 79,400 79,450	79,300 79,350 79,400 79,450 79,500	13,058 13,069 13,080 13,091 13,102	9,102 9,108 9,114 9,120 9,126	13,058 13,069 13,080 13,091 13,102	11,558 11,569 11,580 11,591 11,602	82,25 82,30 82,35 82,40 82,45	82,350 82,400 82,450	13,718 13,729 13,740 13,751 13,762	9,462 9,468 9,474 9,480 9,486	13,718 13,729 13,740 13,751 13,762	12,218 12,229 12,240 12,251 12,262			
76,500 76,550 76,600 76,650 76,700	76,550 76,600 76,650 76,700 76,750	12,453 12,464 12,475 12,486 12,497	8,772 8,778 8,784 8,790 8,796	12,453 12,464 12,475 12,486 12,497	10,953 10,964 10,975 10,986 10,997	79,500 79,550 79,600 79,650 79,700	79,550 79,600 79,650 79,700 79,750	13,113 13,124 13,135 13,146 13,157	9,132 9,138 9,144 9,150 9,156	13,113 13,124 13,135 13,146 13,157	11,613 11,624 11,635 11,646 11,657	82,50 82,55 82,60 82,65 82,70	82,600 82,650 82,700	13,773 13,784 13,795 13,806 13,817	9,492 9,498 9,504 9,510 9,516	13,773 13,784 13,795 13,806 13,817	12,273 12,284 12,295 12,306 12,317			
76,750 76,800 76,850 76,900 76,950	76,800 76,850 76,900 76,950 77,000	12,508 12,519 12,530 12,541 12,552	8,802 8,808 8,814 8,820 8,826	12,508 12,519 12,530 12,541 12,552	11,008 11,019 11,030 11,041 11,052	79,750 79,800 79,850 79,900 79,950	79,800 79,850 79,900 79,950 80,000	13,168 13,179 13,190 13,201 13,212	9,162 9,168 9,174 9,180 9,186	13,168 13,179 13,190 13,201 13,212	11,668 11,679 11,690 11,701 11,712	82,75 82,80 82,85 82,90 82,95	82,850 82,900 82,950	13,828 13,839 13,850 13,861 13,872	9,522 9,528 9,534 9,540 9,546	13,828 13,839 13,850 13,861 13,872	12,328 12,339 12,350 12,361 12,372			
7	7,00	0				80,000						83,000								
77,000 77,050 77,100 77,150 77,200	77,050 77,100 77,150 77,200 77,250	12,563 12,574 12,585 12,596 12,607	8,832 8,838 8,844 8,850 8,856	12,563 12,574 12,585 12,596 12,607	11,063 11,074 11,085 11,096 11,107	80,000 80,050 80,100 80,150 80,200	80,050 80,100 80,150 80,200 80,250	13,223 13,234 13,245 13,256 13,267	9,192 9,198 9,204 9,210 9,216	13,223 13,234 13,245 13,256 13,267	11,723 11,734 11,745 11,756 11,767	83,00 83,05 83,10 83,15 83,20	83,100 83,150 83,200	13,883 13,894 13,905 13,916 13,927	9,552 9,558 9,564 9,570 9,576	13,883 13,894 13,905 13,916 13,927	12,383 12,394 12,405 12,416 12,427			
77,250 77,300 77,350 77,400 77,450	77,300 77,350 77,400 77,450 77,500	12,618 12,629 12,640 12,651 12,662	8,862 8,868 8,874 8,880 8,886	12,618 12,629 12,640 12,651 12,662	11,118 11,129 11,140 11,151 11,162	80,250 80,300 80,350 80,400 80,450	80,300 80,350 80,400 80,450 80,500	13,278 13,289 13,300 13,311 13,322	9,222 9,228 9,234 9,240 9,246	13,278 13,289 13,300 13,311 13,322	11,778 11,789 11,800 11,811 11,822	83,25 83,30 83,35 83,40 83,45	83,350 83,400 83,450	13,938 13,949 13,960 13,971 13,982	9,582 9,588 9,594 9,600 9,606	13,938 13,949 13,960 13,971 13,982	12,438 12,449 12,460 12,471 12,482			
77,500 77,550 77,600 77,650 77,700	77,550 77,600 77,650 77,700 77,750	12,673 12,684 12,695 12,706 12,717	8,892 8,898 8,904 8,910 8,916	12,673 12,684 12,695 12,706 12,717	11,173 11,184 11,195 11,206 11,217	80,500 80,550 80,600 80,650 80,700	80,550 80,600 80,650 80,700 80,750	13,333 13,344 13,355 13,366 13,377	9,252 9,258 9,264 9,270 9,276	13,333 13,344 13,355 13,366 13,377	11,833 11,844 11,855 11,866 11,877	83,50 83,55 83,60 83,65 83,70	83,600 83,650 83,700	13,993 14,004 14,015 14,026 14,037	9,612 9,621 9,632 9,643 9,654	13,993 14,004 14,015 14,026 14,037	12,493 12,504 12,515 12,526 12,537			
77,750 77,800 77,850 77,900 77,950	77,800 77,850 77,900 77,950 78,000	12,728 12,739 12,750 12,761 12,772	8,922 8,928 8,934 8,940 8,946	12,728 12,739 12,750 12,761 12,772	11,228 11,239 11,250 11,261 11,272	80,750 80,800 80,850 80,900 80,950	80,800 80,850 80,900 80,950 81,000	13,388 13,399 13,410 13,421 13,432	9,282 9,288 9,294 9,300 9,306	13,388 13,399 13,410 13,421 13,432	11,888 11,899 11,910 11,921 11,932	83,75 83,80 83,85 83,90 83,95	83,850 83,900 83,950	14,048 14,059 14,070 14,081 14,092	9,665 9,676 9,687 9,698 9,709	14,048 14,059 14,070 14,081 14,092	12,548 12,559 12,570 12,581 12,592			

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income)	:		And yo	u are—		If line 15 (taxable income))		And yo	u are—		If line (taxab	е		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your t	ax is—	'				Your t	ax is—	' I				Your t	ax is—	'
8	4,00	0				8	7,00	0				90,000					
84,000 84,050 84,100 84,150 84,200	84,050 84,100 84,150 84,200 84,250	14,103 14,114 14,125 14,136 14,147	9,720 9,731 9,742 9,753 9,764	14,103 14,114 14,125 14,136 14,147	12,603 12,614 12,625 12,636 12,647	87,000 87,050 87,100 87,150 87,200	87,050 87,100 87,150 87,200 87,250	14,763 14,774 14,785 14,796 14,807	10,380 10,391 10,402 10,413 10,424	14,763 14,774 14,785 14,796 14,807	13,263 13,274 13,285 13,296 13,307	90,000 90,050 90,100 90,150 90,200	90,100 90,150 90,200	15,442 15,454 15,466 15,478 15,490	11,040 11,051 11,062 11,073 11,084	15,442 15,454 15,466 15,478 15,490	13,942 13,954 13,966 13,978 13,990
84,250 84,300 84,350 84,400 84,450	84,300 84,350 84,400 84,450 84,500	14,158 14,169 14,180 14,191 14,202	9,775 9,786 9,797 9,808 9,819	14,158 14,169 14,180 14,191 14,202	12,658 12,669 12,680 12,691 12,702	87,250 87,300 87,350 87,400 87,450	87,300 87,350 87,400 87,450 87,500	14,818 14,829 14,840 14,851 14,862	10,435 10,446 10,457 10,468 10,479	14,818 14,829 14,840 14,851 14,862	13,318 13,329 13,340 13,351 13,362	90,250 90,300 90,350 90,400 90,450	90,350 90,400 90,450	15,502 15,514 15,526 15,538 15,550	11,095 11,106 11,117 11,128 11,139	15,502 15,514 15,526 15,538 15,550	14,002 14,014 14,026 14,038 14,050
84,500 84,550 84,600 84,650 84,700	84,550 84,600 84,650 84,700 84,750	14,213 14,224 14,235 14,246 14,257	9,830 9,841 9,852 9,863 9,874	14,213 14,224 14,235 14,246 14,257	12,713 12,724 12,735 12,746 12,757	87,500 87,550 87,600 87,650 87,700	87,550 87,600 87,650 87,700 87,750	14,873 14,884 14,895 14,906 14,917	10,490 10,501 10,512 10,523 10,534	14,873 14,884 14,895 14,906 14,917	13,373 13,384 13,395 13,406 13,417	90,500 90,550 90,600 90,650 90,700	90,600 90,650 90,700	15,562 15,574 15,586 15,598 15,610	11,150 11,161 11,172 11,183 11,194	15,562 15,574 15,586 15,598 15,610	14,062 14,074 14,086 14,098 14,110
84,750 84,800 84,850 84,900 84,950	84,800 84,850 84,900 84,950 85,000	14,268 14,279 14,290 14,301 14,312	9,885 9,896 9,907 9,918 9,929	14,268 14,279 14,290 14,301 14,312	12,768 12,779 12,790 12,801 12,812	87,750 87,800 87,850 87,900 87,950	87,800 87,850 87,900 87,950 88,000	14,928 14,939 14,950 14,961 14,972	10,545 10,556 10,567 10,578 10,589	14,928 14,939 14,950 14,961 14,972	13,428 13,439 13,450 13,461 13,472	90,750 90,800 90,850 90,900 90,950	90,850 90,900 90,950	15,622 15,634 15,646 15,658 15,670	11,205 11,216 11,227 11,238 11,249	15,622 15,634 15,646 15,658 15,670	14,122 14,134 14,146 14,158 14,170
8	5,00	0				88,000			91,000								
85,000 85,050 85,100 85,150 85,200	85,050 85,100 85,150 85,200 85,250	14,323 14,334 14,345 14,356 14,367	9,940 9,951 9,962 9,973 9,984	14,323 14,334 14,345 14,356 14,367	12,823 12,834 12,845 12,856 12,867	88,000 88,050 88,100 88,150 88,200	88,050 88,100 88,150 88,200 88,250	14,983 14,994 15,005 15,016 15,027	10,600 10,611 10,622 10,633 10,644	14,983 14,994 15,005 15,016 15,027	13,483 13,494 13,505 13,516 13,527	91,000 91,050 91,100 91,150 91,200	91,100 91,150 91,200	15,682 15,694 15,706 15,718 15,730	11,260 11,271 11,282 11,293 11,304	15,682 15,694 15,706 15,718 15,730	14,182 14,194 14,206 14,218 14,230
85,250 85,300 85,350 85,400 85,450	85,300 85,350 85,400 85,450 85,500	14,378 14,389 14,400 14,411 14,422	9,995 10,006 10,017 10,028 10,039	14,378 14,389 14,400 14,411 14,422	12,878 12,889 12,900 12,911 12,922	88,250 88,300 88,350 88,400 88,450	88,350 88,450 88,450 88,500	15,038 15,049 15,060 15,071 15,082	10,655 10,666 10,677 10,688 10,699	15,038 15,049 15,060 15,071 15,082	13,538 13,549 13,560 13,571 13,582	91,250 91,300 91,350 91,400 91,450	91,350 91,400 91,450	15,742 15,754 15,766 15,778 15,790	11,315 11,326 11,337 11,348 11,359	15,742 15,754 15,766 15,778 15,790	14,242 14,254 14,266 14,278 14,290
85,500 85,550 85,600 85,650 85,700	85,550 85,600 85,650 85,700 85,750	14,433 14,444 14,455 14,466 14,477	10,050 10,061 10,072 10,083 10,094	14,433 14,444 14,455 14,466 14,477	12,933 12,944 12,955 12,966 12,977	88,500 88,550 88,600 88,650 88,700	88,550 88,600 88,650 88,700 88,750	15,093 15,104 15,115 15,126 15,137	10,710 10,721 10,732 10,743 10,754	15,093 15,104 15,115 15,126 15,137	13,593 13,604 13,615 13,626 13,637	91,500 91,550 91,600 91,650 91,700	91,600 91,650 91,700	15,802 15,814 15,826 15,838 15,850	11,370 11,381 11,392 11,403 11,414	15,802 15,814 15,826 15,838 15,850	14,302 14,314 14,326 14,338 14,350
85,750 85,800 85,850 85,900 85,950	85,800 85,850 85,900 85,950 86,000	14,488 14,499 14,510 14,521 14,532	10,105 10,116 10,127 10,138 10,149	14,488 14,499 14,510 14,521 14,532	12,988 12,999 13,010 13,021 13,032	88,750 88,800 88,850 88,900 88,950	88,800 88,850 88,900 88,950 89,000	15,148 15,159 15,170 15,181 15,192	10,765 10,776 10,787 10,798 10,809	15,148 15,159 15,170 15,181 15,192	13,648 13,659 13,670 13,681 13,692	91,750 91,800 91,850 91,900 91,950	91,850 91,900 91,950	15,862 15,874 15,886 15,898 15,910	11,425 11,436 11,447 11,458 11,469	15,862 15,874 15,886 15,898 15,910	14,362 14,374 14,386 14,398 14,410
8	6,00	0				8	9,00	0				92,000					
86,000 86,050 86,100 86,150 86,200	86,050 86,100 86,150 86,200 86,250	14,543 14,554 14,565 14,576 14,587	10,160 10,171 10,182 10,193 10,204	14,543 14,554 14,565 14,576 14,587	13,043 13,054 13,065 13,076 13,087	89,000 89,050 89,100 89,150 89,200	89,050 89,100 89,150 89,200 89,250	15,203 15,214 15,226 15,238 15,250	10,820 10,831 10,842 10,853 10,864	15,203 15,214 15,226 15,238 15,250	13,703 13,714 13,726 13,738 13,750	92,000 92,050 92,100 92,150 92,200	92,100 92,150 92,200	15,922 15,934 15,946 15,958 15,970	11,480 11,491 11,502 11,513 11,524	15,922 15,934 15,946 15,958 15,970	14,422 14,434 14,446 14,458 14,470
86,250 86,300 86,350 86,400 86,450	86,300 86,350 86,400 86,450 86,500	14,598 14,609 14,620 14,631 14,642	10,215 10,226 10,237 10,248 10,259	14,598 14,609 14,620 14,631 14,642	13,098 13,109 13,120 13,131 13,142	89,250 89,300 89,350 89,400 89,450	89,300 89,350 89,400 89,450 89,500	15,262 15,274 15,286 15,298 15,310	10,875 10,886 10,897 10,908 10,919	15,262 15,274 15,286 15,298 15,310	13,762 13,774 13,786 13,798 13,810	92,250 92,300 92,350 92,400 92,450	92,350 92,400 92,450	15,982 15,994 16,006 16,018 16,030	11,535 11,546 11,557 11,568 11,579	15,982 15,994 16,006 16,018 16,030	14,482 14,494 14,506 14,518 14,530
86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	14,653 14,664 14,675 14,686 14,697	10,270 10,281 10,292 10,303 10,314	14,653 14,664 14,675 14,686 14,697	13,153 13,164 13,175 13,186 13,197	89,500 89,550 89,600 89,650 89,700	89,550 89,600 89,650 89,700 89,750	15,322 15,334 15,346 15,358 15,370	10,930 10,941 10,952 10,963 10,974	15,322 15,334 15,346 15,358 15,370	13,822 13,834 13,846 13,858 13,870	92,500 92,550 92,600 92,650 92,700	92,600 92,650 92,700	16,042 16,054 16,066 16,078 16,090	11,590 11,601 11,612 11,623 11,634	16,042 16,054 16,066 16,078 16,090	14,542 14,554 14,566 14,578 14,590
86,750 86,800 86,850 86,900 86,950	86,800 86,850 86,900 86,950 87,000	14,708 14,719 14,730 14,741 14,752	10,325 10,336 10,347 10,358 10,369	14,708 14,719 14,730 14,741 14,752	13,208 13,219 13,230 13,241 13,252	89,750 89,800 89,850 89,900 89,950	89,800 89,850 89,900 89,950 90,000	15,382 15,394 15,406 15,418 15,430	10,985 10,996 11,007 11,018 11,029	15,382 15,394 15,406 15,418 15,430	13,882 13,894 13,906 13,918 13,930	92,750 92,800 92,850 92,900 92,950	92,850 92,900 92,950	16,102 16,114 16,126 16,138 16,150	11,645 11,656 11,667 11,678 11,689	16,102 16,114 16,126 16,138 16,150	14,602 14,614 14,626 14,638 14,650

(Continued)

^{*} This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income)	:		And yo	u are—		If line 15 (taxable income)	•		And yo	u are—		If line 1 (taxabl income	e		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your t	ax is—					Your t	ax is—					Your t	ax is—	
9	3,00	0				96,000				99,000							
93,000 93,050 93,100 93,150 93,200	93,050 93,100 93,150 93,200 93,250	16,162 16,174 16,186 16,198 16,210	11,700 11,711 11,722 11,733 11,744	16,162 16,174 16,186 16,198 16,210	14,662 14,674 14,686 14,698 14,710	96,000 96,050 96,100 96,150 96,200	96,050 96,100 96,150 96,200 96,250	16,882 16,894 16,906 16,918 16,930	12,360 12,371 12,382 12,393 12,404	16,882 16,894 16,906 16,918 16,930	15,382 15,394 15,406 15,418 15,430	99,000 99,050 99,100 99,150 99,200	99,100 99,150 99,200	17,602 17,614 17,626 17,638 17,650	13,020 13,031 13,042 13,053 13,064	17,602 17,614 17,626 17,638 17,650	16,102 16,114 16,126 16,138 16,150
93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	16,222 16,234 16,246 16,258 16,270	11,755 11,766 11,777 11,788 11,799	16,222 16,234 16,246 16,258 16,270	14,722 14,734 14,746 14,758 14,770	96,250 96,300 96,350 96,400 96,450	96,300 96,350 96,400 96,450 96,500	16,942 16,954 16,966 16,978 16,990	12,415 12,426 12,437 12,448 12,459	16,942 16,954 16,966 16,978 16,990	15,442 15,454 15,466 15,478 15,490	99,250 99,300 99,350 99,400 99,450	99,350 99,400 99,450	17,662 17,674 17,686 17,698 17,710	13,075 13,086 13,097 13,108 13,119	17,662 17,674 17,686 17,698 17,710	16,162 16,174 16,186 16,198 16,210
93,500 93,550 93,600 93,650 93,700	93,550 93,600 93,650 93,700 93,750	16,282 16,294 16,306 16,318 16,330	11,810 11,821 11,832 11,843 11,854	16,282 16,294 16,306 16,318 16,330	14,782 14,794 14,806 14,818 14,830	96,500 96,550 96,600 96,650 96,700	96,550 96,600 96,650 96,700 96,750	17,002 17,014 17,026 17,038 17,050	12,470 12,481 12,492 12,503 12,514	17,002 17,014 17,026 17,038 17,050	15,502 15,514 15,526 15,538 15,550	99,500 99,550 99,600 99,650 99,700	99,600 99,650 99,700	17,722 17,734 17,746 17,758 17,770	13,130 13,141 13,152 13,163 13,174	17,722 17,734 17,746 17,758 17,770	16,222 16,234 16,246 16,258 16,270
93,750 93,800 93,850 93,900 93,950	93,800 93,850 93,900 93,950 94,000	16,342 16,354 16,366 16,378 16,390	11,865 11,876 11,887 11,898 11,909	16,342 16,354 16,366 16,378 16,390	14,842 14,854 14,866 14,878 14,890	96,750 96,800 96,850 96,900 96,950	96,800 96,850 96,900 96,950 97,000	17,062 17,074 17,086 17,098 17,110	12,525 12,536 12,547 12,558 12,569	17,062 17,074 17,086 17,098 17,110	15,562 15,574 15,586 15,598 15,610	99,750 99,800 99,850 99,900 99,950	99,850 99,900 99,950	17,782 17,794 17,806 17,818 17,830	13,185 13,196 13,207 13,218 13,229	17,782 17,794 17,806 17,818 17,830	16,282 16,294 16,306 16,318 16,330
9	4,00	0				97,000]		
94,000 94,050 94,100 94,150 94,200	94,050 94,100 94,150 94,200 94,250	16,402 16,414 16,426 16,438 16,450	11,920 11,931 11,942 11,953 11,964	16,402 16,414 16,426 16,438 16,450	14,902 14,914 14,926 14,938 14,950	97,000 97,050 97,100 97,150 97,200	97,050 97,100 97,150 97,200 97,250	17,122 17,134 17,146 17,158 17,170	12,580 12,591 12,602 12,613 12,624	17,122 17,134 17,146 17,158 17,170	15,622 15,634 15,646 15,658 15,670		\$100,000 or over use the Tax Computation Worksheet				
94,250 94,300 94,350 94,400 94,450	94,300 94,350 94,400 94,450 94,500	16,462 16,474 16,486 16,498 16,510	11,975 11,986 11,997 12,008 12,019	16,462 16,474 16,486 16,498 16,510	14,962 14,974 14,986 14,998 15,010	97,250 97,300 97,350 97,400 97,450	97,300 97,350 97,400 97,450 97,500	17,182 17,194 17,206 17,218 17,230	12,635 12,646 12,657 12,668 12,679	17,182 17,194 17,206 17,218 17,230	15,682 15,694 15,706 15,718 15,730						
94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	16,522 16,534 16,546 16,558 16,570	12,030 12,041 12,052 12,063 12,074	16,522 16,534 16,546 16,558 16,570	15,022 15,034 15,046 15,058 15,070	97,500 97,550 97,600 97,650 97,700	97,550 97,600 97,650 97,700 97,750	17,242 17,254 17,266 17,278 17,290	12,690 12,701 12,712 12,723 12,734	17,242 17,254 17,266 17,278 17,290	15,742 15,754 15,766 15,778 15,790						
94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	16,582 16,594 16,606 16,618 16,630	12,085 12,096 12,107 12,118 12,129	16,582 16,594 16,606 16,618 16,630	15,082 15,094 15,106 15,118 15,130	97,750 97,800 97,850 97,900 97,950	97,800 97,850 97,900 97,950 98,000	17,302 17,314 17,326 17,338 17,350	12,745 12,756 12,767 12,778 12,789	17,302 17,314 17,326 17,338 17,350	15,802 15,814 15,826 15,838 15,850						
9	5,00	0				9	8,00	0									
95,000 95,050 95,100 95,150 95,200	95,050 95,100 95,150 95,200 95,250	16,642 16,654 16,666 16,678 16,690	12,140 12,151 12,162 12,173 12,184	16,642 16,654 16,666 16,678 16,690	15,142 15,154 15,166 15,178 15,190	98,000 98,050 98,100 98,150 98,200	98,050 98,100 98,150 98,200 98,250	17,362 17,374 17,386 17,398 17,410	12,800 12,811 12,822 12,833 12,844	17,362 17,374 17,386 17,398 17,410	15,862 15,874 15,886 15,898 15,910						
95,250 95,300 95,350 95,400 95,450	95,300 95,350 95,400 95,450 95,500	16,702 16,714 16,726 16,738 16,750	12,195 12,206 12,217 12,228 12,239	16,702 16,714 16,726 16,738 16,750	15,202 15,214 15,226 15,238 15,250	98,250 98,300 98,350 98,400 98,450	98,300 98,350 98,400 98,450 98,500	17,422 17,434 17,446 17,458 17,470	12,855 12,866 12,877 12,888 12,899	17,422 17,434 17,446 17,458 17,470	15,922 15,934 15,946 15,958 15,970						
95,500 95,550 95,600 95,650 95,700	95,550 95,600 95,650 95,700 95,750	16,762 16,774 16,786 16,798 16,810	12,250 12,261 12,272 12,283 12,294	16,762 16,774 16,786 16,798 16,810	15,262 15,274 15,286 15,298 15,310	98,500 98,550 98,600 98,650 98,700	98,550 98,600 98,650 98,700 98,750	17,482 17,494 17,506 17,518 17,530	12,910 12,921 12,932 12,943 12,954	17,482 17,494 17,506 17,518 17,530	15,982 15,994 16,006 16,018 16,030						
95,750 95,800 95,850 95,900 95,950	95,800 95,850 95,900 95,950 96,000	16,822 16,834 16,846 16,858 16,870	12,305 12,316 12,327 12,338 12,349	16,822 16,834 16,846 16,858 16,870	15,322 15,334 15,346 15,358 15,370	98,750 98,800 98,850 98,900 98,950	98,800 98,850 98,900 98,950 99,000	17,542 17,554 17,566 17,578 17,590	12,965 12,976 12,987 12,998 13,009	17,542 17,554 17,566 17,578 17,590	16,042 16,054 16,066 16,078 16,090						

^{*} This column must also be used by a qualifying surviving spouse.

2022 Tax Computation Worksheet—Line 16



See the instructions for line 16 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$170,050	\$	× 24% (0.24)	\$	\$ 6,164.50	\$
Over \$170,050 but not over \$215,950	\$	× 32% (0.32)	\$	\$ 19,768.50	\$
Over \$215,950 but not over \$539,900	\$	× 35% (0.35)	\$	\$ 26,247.00	\$
Over \$539,900	\$	× 37% (0.37)	\$	\$ 37,045.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying surviving spouse**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$178,150	\$	× 22% (0.22)	\$	\$ 8,766.00	\$
Over \$178,150 but not over \$340,100	\$	× 24% (0.24)	\$	\$ 12,329.00	\$
Over \$340,100 but not over \$431,900	\$	× 32% (0.32)	\$	\$ 39,537.00	\$
Over \$431,900 but not over \$647,850	\$	× 35% (0.35)	\$	\$ 52,494.00	\$
Over \$647,850	\$	× 37% (0.37)	\$	\$ 65,451.00	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$170,050	\$	× 24% (0.24)	\$	\$ 6,164.50	\$
Over \$170,050 but not over \$215,950	\$	× 32% (0.32)	\$	\$ 19,768.50	\$
Over \$215,950 but not over \$323,925	\$	× 35% (0.35)	\$	\$ 26,247.00	\$
Over \$323,925	\$	× 37% (0.37)	\$	\$ 32,725.50	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$170,050	\$	× 24% (0.24)	\$	\$ 7,664.00	\$
Over \$170,050 but not over \$215,950	\$	× 32% (0.32)	\$	\$ 21,268.00	\$
Over \$215,950 but not over \$539,900	\$	× 35% (0.35)	\$	\$ 27,746.50	\$
Over \$539,900	\$	× 37% (0.37)	\$	\$ 38,544.50	\$

General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Voter Registration

Do you need to check or update your voter registration? Visit <u>Vote.gov</u> to confirm with your state election office.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit *IRS.gov/FreeFile* for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with the dependent's social security card. For each child under age 17 who is a qualifying child for the child tax credit or each dependent who qualifies you for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 16.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. If you are married filing a

joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 12 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on line 7.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of qualifying children you have who have valid SSNs.
- Remember to sign and date Form 1040 or 1040-SR and enter your occupation(s)
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 37 for details.
- Make sure to check Where Do You File? before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing sites. Because of this, you may need to mail your return to a different address than you have in the past.
- Don't file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

• Make sure that if you, your spouse with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage, and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. For tax years other than 2020, you may have to repay excess advance payments, even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for Schedule 2, line 2, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits; (b) you are divorced, separated, or no longer living with your spouse; or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Don't file Form 8857 with your Form 1040 or 1040-SR. For more information, see Pub. 971 and Form 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2023



can use Withholding Estimator instead of Pub. 505 or the worksheets included with Form W-4 or W-4P to de-

termine whether you need to have your withholding increased or decreased.

In general, you don't have to make estimated tax payments if you expect that your 2023 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2023 is \$1,000 or more. see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records From Identity Theft



All taxpayers can now apply **TIP** for an Identity Protection PIN (IP PIN). Use the Get An IP

PIN tool on IRS.gov to request an IP PIN, file Form 15227 if your income is \$73,000 (\$146,000 if married filing jointly) or less, or make an appointment to visit a Taxpayer Assistance Center.

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting vour SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit IRS.gov/ IdentityTheft to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to equipment TTY/TDD 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through Telecommunications Services at FCC.gov/TRS.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity

The IRS doesn't initiate contact with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub.

5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce vour risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Don't add your gift to any tax you may owe. See the instructions for line 37 for details on how to pay any tax vou owe. For information on how to make this type of gift online, go to TreasuryDirect.gov/Help-Center/Public-Debt-FAQs/#DebtFinance and click on "How do you make a contribution to reduce the debt?"



You may be able to deduct this gift on your 2023 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example. keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040-X to change a return you already filed. Generally, Form 1040-X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040-X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Use the *Where's My Amended Return* application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax return preparation. To get a free transcript:

- Visit <u>IRS.gov/Transcript</u>,
- Use Form 4506-T or 4506T-EZ, or
- Call us at 800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2022, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2022 and you didn't remarry in 2022, or if your spouse died in 2023 before filing a return for 2022, you can file a joint return. A joint return should show your spouse's 2022 income before death and your income

for all of 2022. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they must also sign.

All payers of income, including financial institutions, should be promptly notified of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return with your deceased spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased tax-payer's refund must file the return and attach Form 1310.

For more details, use <u>Tax Topic 356</u> or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use <u>Tax Topic 153</u> or go to <u>IRS.gov/Individuals</u> for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2019 return in 2023, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to IRS.gov to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earn-

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and in-

vestment firms (Form 1099), you have several options to choose from to prepare and file your tax return. You can prepare the return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Go to <u>IRS.gov</u> to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- Free File. This program lets you prepare and file your federal individual income tax return for free using brand-name-tax preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to IRS.gov/FreeFile to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- VITA. The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to IRS.gov/VITA, download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- TCE. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- MilTax. Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to <u>MilitaryOneSource (MilitaryOneSource.mil/MilTax)</u>.

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to <u>IRS.gov/Tools</u> for the following.

- The <u>Earned Income Tax Credit</u> <u>Assistant</u> (<u>IRS.gov/EITCAssistant</u>) determines if you're eligible for the EIC.
- The <u>Online EIN Application</u> (<u>IRS.gov/EIN</u>) helps you get an employer identification number (EIN) at no cost.
- The *Tax Withholding Estimator* (*IRS.gov/W4App*) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The <u>First-Time Homebuyer Credit</u> <u>Account Look-up</u> (<u>IRS.gov/HomeBuyer</u>) tool provides information on your repayments and account balance.
- The <u>Sales Tax Deduction</u> <u>Calculator</u> (<u>IRS.gov/SalesTax</u>) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- <u>IRS.gov/Help</u>: A variety of tools to help you get answers to some of the most common tax questions.
- <u>IRS.gov/ITA</u>: The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- IRS.gov/Forms: Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, any many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
 - Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the informa-

tion required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to <u>Tips for Choosing a Tax Preparer</u> on IRS.gov.

Coronavirus. Go to <u>IRS.gov/</u> <u>Coronavirus</u> for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online services at <u>SSA.gov/employer</u> for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to IRS.gov/SocialMedia to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. Don't post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- Youtube.com/irsvideos.
- Youtube.com/irsvideosmultilingua.
- Youtube.com/irsvideosASL.

Watching IRS videos. The IRS Video portal (*IRSvideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on <u>IRS.gov/MyLanguage</u> if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Cen-

ters (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to *IRS.gov/LetUsHelp*.

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to <u>Disaster Assistance</u> and <u>Emergency Relief for Individuals</u> and <u>Businesses</u> to review the available disaster tax relief.

Getting tax forms and publications. Go to <u>IRS.gov/Forms</u> to view, download, or print all the forms, instructions, and publications you may need. Or, you can to go <u>IRS.gov/OrderForms</u> to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at *IRS.gov/eBooks*.

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to <u>IRS.gov/Account</u> to securely access information about your federal tax account.

• View the amount you owe and a breakdown by tax year.

- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer *IRS online account*. For more information, go to *IRS.gov/TaxProAccount*.

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to *IRS.gov.DirectDeposit* for more information on where to find a bank or credit union that can open an account online

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to <u>IRS.gov/Transcripts</u>. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), pass-

words, or similar information for credit cards, banks, or other financial accounts.

- Go to <u>IRS.gov/IdentityTheft</u>, the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to IRS.gov/IPPIN.

Ways to check on the status of your refund.

- Go to IRS.gov/Refunds.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954. See *Refund Information*, later.

Making a tax payment. Go to <u>IRS.gov/</u> <u>Payments</u> for information on how to make a payment using any of the following options.

- <u>IRS Direct Pay</u>: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- <u>Debit or Credit Card</u>: Choose an approved payment processor to pay online or by phone.
- <u>Electronic Funds Withdrawal</u>: Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- <u>Electronic Federal Tax Payment</u> <u>System</u>: Best option for businesses. Enrollment is required.
- <u>Check or Money Order</u>: Mail your payment to the address listed on the notice or instructions.
- <u>Cash</u>: You may be able to pay your taxes with cash at a participating retail store.
- <u>Same-Day Wire</u>: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to <u>IRS.gov/Payments</u> for more information about your options.

- Apply for an <u>online payment</u> <u>agreement</u> (<u>IRS.gov/OPA</u>) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the <u>Offer in Compromise Pre-</u> <u>Qualifier</u> to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to <u>IRS.gov/</u> <u>OIC.</u>

Filing an amended return. Go to <u>IRS.gov/Form1040X</u> for information and updates.

Checking the status of your amended return. Go to <u>IRS.gov/WMAR</u> to track the status of Form 1040-X amended returns. Note it can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to <u>IRS.gov/Notices</u> to find additional information about responding to an IRS notice or letter.

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters in English, until they are translated to your preferred language.

Contacting your local IRS office. Keep in mind, many questions can be

answered on IRS.gov without visiting an IRS TAC. Go to IRS.gov/LetUsHelp for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to IRS.gov/ TACLocator to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. We will send you a bill for any amount due.

If you choose to include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040 or 1040-SR, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 37. For more information on the estimated tax penalty, see *Line 38*, earlier.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$450 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each

month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, IRS.gov/irb/ available at 2010-17 IRB#NOT-2010-33.

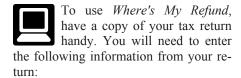
Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my To check the status of your refund, go to IRS.gov/Refunds

or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

The IRS can't issue refunds before mid-February 2023 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.



- Your social security number (or individual taxpayer identification number),
 - Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



Updates to refund status are made once a day—usually at night.



If you don't have Internet access, you can call 800-829-1954, 24 hours a day,

7 days a week, for automated refund information. Our phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Don't send in a copy of your return unless asked to do so.

To get a refund, you must generally file your return within 3 years from the date the return was due (including extensions).

Where's My Refund doesn't track refunds that are claimed on an amended tax return.

Refund information is also available in Spanish at <u>IRS.gov/Spanish</u> and 800-829-1954.

Instructions for Schedule 1

Additional Income and Adjustments to Income

General Instructions

Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Additional income is entered on Schedule 1, Part I. The amount on line 10 of Schedule 1 is entered on Form 1040, 1040-SR, or 1040-NR, line 8.

Adjustments to income are entered on Schedule 1, Part II. The amount on line 26 is entered on Form 1040 or 1040-SR, line 10; or 1040-NR, line 10a.

Additional Income

Line 1

Taxable Refunds, Credits, or Offsets of State and Local **Income Taxes**



None of your refund is taxable **TIP** if, in the year you paid the tax, you either (a) didn't itemize de-

ductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2022, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2022 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2022 estimated state or local income tax, the amount applied is treated as received in 2022. If the refund was for a tax you paid in 2021 and you deducted state and local income taxes on vour 2021 Schedule A. use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See Itemized Deduction Recoveries in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

- 1. You received a refund in 2022 that is for a tax year other than 2021.
- 2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2022 of an amount deducted or credit claimed in an earlier year.
- 3. You had taxable income on your 2021 Form 1040 or 1040-SR, line 15, but no tax on your Form 1040 or 1040-SR, line 16, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
- 4. Your 2021 state and local income tax refund is more than your 2021 state and local income tax deduction minus the amount you could have deducted as your 2021 state and local general sales
- 5. You made your last payment of 2021 estimated state or local income tax in 2022
- 6. You owed alternative minimum tax in 2021.
- 7. You couldn't use the full amount of credits you were entitled to in 2021 because the total credits were more than the amount shown on your 2021 Form 1040 or 1040-SR, line 16.
- 8. You could be claimed as a dependent by someone else in 2021.
- 9. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2022 Form 1040 or 1040-SR with the same person.

Lines 2a and 2b **Alimony Received**

Line 2a

Enter amounts received as alimony or separate maintenance pursuant to a divorce or separation agreement entered into on or before December 31, 2018, unless that agreement was changed after December 31, 2018, to expressly provide that alimony received isn't included in your income. Alimony received is not included in your income if you entered into a divorce or separation agreement after December 31, 2018. If you are including alimony in your income, you must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

If you are including alimony payments from more than one divorce or separation agreement in your income, enter the total of all alimony received on line 2a.

Line 2b

On line 2b, enter the month and year of your original divorce or separation agreement that relates to the alimony payment, if any, reported on line 2a.

If you have alimony payments from more than one divorce or separation agreement, on line 2b enter the month and year of the divorce or separation agreement for which you received the most income. Attach a statement listing the month and year of the other agree-

Line 3

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C.

State and Local Income Tax Refund Worksheet—Schedule 1, Line 1

Before	e you begin: Be sure you have read the <i>Exception</i> in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.
1.	Enter the income tax refund from Form(s) 1099-G (or similar statement). But don't enter more than the amount of your state and local income taxes shown on your 2021 Schedule A, line 5d
2.	Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 (generally, this is the amount reported on your 2021 Schedule A, line 5d), more than the amount on your 2021 Schedule A, line 5e?
	\square No. Enter the amount from line 1 on line 3 and go to line 4.
	Yes. Subtract the amount on your 2021 Schedule A, line 5e, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 (generally, this is the amount reported on your 2021 Schedule A, line 5d). 2
3.	Is the amount on line 1 more than the amount on line 2?
	No. STOP None of your refund is taxable.
	Yes. Subtract line 2 from line 1.
4.	Enter your total itemized deductions from your 2021 Schedule A, line 17.
	Note. If the filing status on your 2021 Form 1040 or 1040-SR was married filing separately and your spouse itemized deductions in 2021, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.
5.	Enter the amount shown below for the filing status claimed on your 2021 Form 1040 or 1040-SR.
	 Single or married filing separately—\$12,550 Married filing jointly or qualifying surviving spouse—\$25,100 Head of household—\$18,800 5
6.	Check any boxes that apply.*
	You were born before January 2, 1957. You are blind.
	Spouse was born before January 2, 1957. Spouse is blind.
	No boxes checked. Enter -0
	Multiply the number of boxes checked by \$1,350 (\$1,700 if your 2021 filing status was single or head of household). 6
	*If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.
7.	Add lines 5 and 6
8.	Is the amount on line 7 less than the amount on line 4?
	No. STOP None of your refund is taxable.
	☐ Yes. Subtract line 7 from line 4
9.	Taxable part of your refund. Enter the smaller of line 3 or line 8 here and on Schedule 1, line 19.

Line 4

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797

Line 7

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2022. Report this amount on line 7.



If the amount reported in box 1 of your Form(s) 1099-G is in-**CAUTION** correct, report on line 7 only

the actual amount of unemployment compensation paid to you in 2022.

If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 7 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2022 and you repaid any of it in 2022, subtract the amount you repaid from the total amount you received. Enter the result on line 7. Also enter "Repaid" and the amount you repaid on the dotted line next to line 7. If, in 2022, you repaid more than \$3,000 of unemployment compensation that you included in gross income in an earlier year, see Repayments in Pub. 525 for details on how to report the payment.



If you received unemployment compensation in 2022, your state may issue an electronic

Form 1099-G instead of it being mailed to you. Check your state's unemployment compensation website for more informa-

Lines 8a Through 8z Other Income



Do not report on lines 8a through 8z any income from CAUTION self-employment or fees re-

ceived as a notary public. Instead, you must use Schedule C, even if you don't

have any business expenses. Also don't report on lines 8a through 8z any nonemployee compensation shown on Form 1099-MISC, 1099-NEC, or 1099-K (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the Instructions for Recipient included on Form 1099-MISC, 1099-NEC, 1099-K to find out where to report that income. For more information about what is being reported on Form 1099-K, see the Instructions for Payee included on that form and visit IRS.gov/Gig.

Line 8a

Net operating loss (NOL) deduction. Enter on line 8a any NOL deduction from an earlier year. Enter the amount in the preprinted parentheses (as a negative number). The amount of your deduction will be subtracted from the other amounts of income listed on lines 8b through 8z. See Pub. 536 for details.

Line 8b

Gambling. Enter on line 8b any gambling winnings. Gambling winnings include lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 16.



Attach Form(s) W-2G to Form 1040 or 1040-SR if any federal income tax was withheld.

Line 8c

Cancellation of debt. Enter on line 8c any canceled debt. Canceled debt may be shown in box 2 of Form 1099-C. However, part or all of your income from cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Line 8d

Foreign earned income exclusion and housing exclusion from Form 2555. Enter the amount of your foreign earned income and housing exclusion from Form 2555, line 45. Enter the amount in the preprinted parentheses (as a negative number). The amount from Form 2555, line 45, will be subtracted from the other amounts of income listed on lines 8a through 8c and lines 8e through 8z. Complete the Foreign Earned Income Tax Worksheet if you enter an amount on Form 2555, line 45.

Line 8e

Income from Form 8853. Enter on line 8e the total of the amounts from Form 8853, lines 8, 12, and 26. See Pub. 969.



You may have to pay an additional tax if you received a tax-**CAUTION** able distribution from an Arch-

er MSA or Medicare Advantage MSA. See the Instructions for Form 8853.

Line 8f

Income from Form 8889. Enter on line 8f the total of the amounts from Form 8889, lines 16 and 20.



You may have to pay an additional tax if you received a tax-CAUTION able distribution from a health

savings account. See the Instructions for Form 8889.

Line 8h

Jury duty pay. Also see the instructions for line 24a.

Line 8i

Prizes and awards. Enter prizes and awards but see the instructions for line 8m, Olympic and Paralympic medals and USOC prize money, later.

Line 8i

Activity not engaged in for profit income. See Pub. 535.

Line 8k

Stock options. Enter on line 8k any income from the exercise of stock options not otherwise reported on Form 1040 or 1040-SR, line 1h.

Line 81

Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 24b, later.

Line 8m

Olympic and Paralympic medals and USOC prize money. The value of Olympic and Paralympic medals and the amount of United States Olympic Committee (USOC) prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income, including the amount of your medals and prize money.

If your adjusted gross income is not more than \$1,000,000 (\$500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 8m, then subtract it by including it on line 24c

Line 8n

Section 951(a) inclusion. Section 951 generally requires that a U.S. shareholder of a controlled foreign corporation include in income its pro rata share of the corporation's subpart F income and its amount determined under section 956. Enter on line 8n from your Forms 5471 the sum of any amounts reported on Schedule I, lines 1a through h and line 2. Remember to attach copies of your Forms 5471 to your return.

Line 8o

Section 951A(a) inclusion. Section 951A generally requires that a U.S. shareholder of a controlled foreign corporation include in income its global intangible low-taxed income (GILTI). Enter on line 80 from your Forms 8992 the sum of any amounts reported on Part II, line 5. Remember to attach copies of your Forms 8992.



If you made a section 962 election and have an income inclu-**CAUTION** sion under section 951 or

951A, do not report that income on line 8n or 8o, as applicable. Instead, report the tax with respect to the section 962 election on Form 1040 or 1040-SR, line 16, and attach a statement showing how you figured the tax that includes the gross amounts of section 951 and section 951A income.

Line 8p

461(l) excess business loss adjustment. Enter the amount of your excess business loss from Form 461, line 16.

Line 8q

Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. See Pub. 907 for more information.



5329.

You may have to pay an additional tax if you received a tax-**CAUTION** able distribution from an ABLE account. See the Instructions for Form

Line 8r

Scholarship and fellowship grants not reported on Form W-2. Enter the amount of scholarship and fellowship grants not reported on Form W-2. However, if you were a degree candidate, include on line 8r only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 8r.

Line 8s

Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If nontaxable payments were reported to you in box 1 of Form(s) W-2, report the amount on Form 1040 or 1040-SR, line 1a. If you did not receive a Form W-2 for nontaxable payments, or you received nontaxable payments that you didn't report on line 1a, and choose to include nontaxable amounts in earned income for purposes of claiming a credit or other tax benefit, report the amount on Form 1040 or 1040-SR, line 1d. Then, on line 8s enter the total amount of the nontaxable payments reported on Form 1040 or 1040-SR, line 1a or 1d, in the entry space in the preprinted parentheses (as a negative number). For more information about these payments, see Pub. 525.

Line 8t

Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. Enter the amount that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental 457 plan. This may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer or the payer for the amount received.

Line 8u

Wages earned while incarcerated. Enter the amount that you received for services performed while an inmate in a penal institution. You may receive Form(s) W-2 or Form(s) 1099.

Line 8z

Other income. Use line 8z to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see Miscellaneous Income in Pub. 525.



If you received a Form 1099-K for a personal item that you sold at a gain, don't report this

amount on line 8z, instead report it as you would report any other capital gain on Form 8949 and Schedule D.

Examples of income to report on line 8z include the following.

• Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See Recoveries in Pub. 525 for details on how to figure the amount to report.

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- · Loss on certain corrective distributions of excess deferrals. See Retirement Plan Contributions in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See Fractional Interest in Tangible Personal Property in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for Schedule 2, line 17g.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2022 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2022; and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040 or 1040-SR. This includes rollovers and qualified higher education expenses refunded to a student from a QTP that were recontributed to a QTP with the same designated beneficiary generally within 60 days after the date of refund. See Pub. 970.



You may have to pay an additional tax if you received a tax-**CAUTION** able distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

Nontaxable income. Don't report any nontaxable income on line 8z. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Homeowner Assistance Fund.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person (including amounts from foreign corporations and foreign partnerships that you treated as gifts) totaling more than \$17,339, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form

Form 1099-K loss reporting. If you sold a personal item at a loss, enter the amount of the sale proceeds from Form 1099-K on line 8z. In the entry space next to line 8z write "Form 1099-K Personal Item Sold at a Loss" and also enter the amount of the sale proceeds. For example, you bought a couch for \$1,000 and sold it through a third-party vendor for \$700, which was reported on your Form 1099-K. In the entry space next to line 8z you would write "Form 1099-K Personal Item Sold at a Loss - \$700." See the instructions for line 24z.

Incorrect Form 1099-K. If you received a Form 1099-K that shows payments vou didn't receive or is otherwise incorrect and you can't get it corrected, enter the amount from Form 1099-K that was incorrectly reported to you on line 8z. In the entry space next to line 8z write "Incorrect Form 1099-K" and also enter the amount that was incorrectly reported to you. For example, if you received a Form 1099-K that incorrectly showed \$800 of payments to you, you would enter \$800 on line 8z and in the entry space next to line 8z you would write "Incorrect Form 1099-K - \$800." See the instructions for line 24z.

Adjustments to Income

Line 11

Educator Expenses

If you were an eligible educator in 2022, you can deduct on line 11 up to \$300 of qualified expenses you paid in 2022. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$600. However, neither spouse can deduct more than \$300 of their qualified expenses on line 11. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- professional development courses you have taken related to the curriculum you teach or to the students you teach; or
- In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.



Qualified expenses include amounts paid or incurred in **2**022 for personal protective

equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

• Excludable U.S. series EE and I savings bond interest from Form 8815.

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 17

Be	Fore you begin: √ Be sure you have read the Exceptions in the instructions for this line to see if you sheet instead of Pub. 535 to figure your deduction.	ou c	an use this work-
1.	Enter the total amount paid in 2022 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2022 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2022, even if the child wasn't your dependent. But don't include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	1.	
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 15 and 16. Don't include Conservation Reserve Program payments exempt from self-employment tax	2.	
3.	Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Schedule 1, line 17. Don't include this amount in figuring any medical expense deduction on Schedule A	3.	
	you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instea rom Schedule SE, line 4b.	ad, e	enter the amount
C	E <mark>arned income</mark> includes net earnings and gains from the sale, transfer, or licensing of property you created. Howev apital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan i Income is your Medicare wages (box 5 of Form W-2) from that corporation.		

- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that weren't reported to you in box 1 of your Form W-2.

For more details, use <u>Tax Topic 458</u> or see Pub. 529.

Line 12

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 12.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106.

Line 13

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2022. See Form 8889.

Line 14

Moving Expenses

You can deduct moving expenses if you are a member of the Armed Forces on active duty and due to a military order you move because of a permanent change of station. Use <u>Tax Topic 455</u> or see Form 3903.

Line 15

Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. The deductible part of your self-employment tax is on line 13 of Schedule SE.

Line 16

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 17

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2022, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Form 1040).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C or F.
- You were a partner with net earnings from self-employment.

- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2022 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed pay-

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2022 and you also report the premium payments or reimbursements as wages on Form 1040 or 1040-SR, line 1a.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2022, amounts paid for health insurance coverage for that month can't be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2022, don't use amounts paid for coverage for that month to figure the deduction.



A qualified small employer health reimbursement arrange-CAUTION ment (QSEHRA) is considered

to be a subsidized health plan maintained by an employer.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
 - You file Form 2555.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

Line 18

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 19a, 19b, and 19c **Alimony Paid**

Line 19a

If you made payments to or for your spouse or former spouse under a divorce or separation agreement entered into on or before December 31, 2018, you may be able to take this deduction. You can't take a deduction for alimony payments you made to or for your spouse if you entered into your divorce or separation agreement after December 31, 2018, or if you entered into the agreement on or before December 31, 2018, and the agreement was changed after December 31, 2018, to expressly provide that alimony received is not included in your former spouse's income. Use Tax Topic 452 or see Pub. 504.

Line 19c

On line 19c, enter the month and year of your original divorce or separation agreement that relates to this deduction for alimony paid.

Line 20

IRA Deduction



If you made any nondeductible contributions to a traditional individual retirement arrange-

ment (IRA) for 2022, you must report them on Form 8606.



tions to an IRA.

You no longer need to be **TIP** I younger than age 70½ to take a deduction for your contribu-

If you made contributions to a traditional IRA for 2022, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on Schedule 1, line 2a. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A.

A statement should be sent to you by May 31, 2023, that shows all contributions to your traditional IRA for 2022.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

- 1. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for Schedule 3, line 4.
- 2. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2022, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.
- 3. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2.
- 4. If you made contributions to your IRA in 2022 that you deducted for 2021, don't include them in the worksheet.
- 5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 1 of Form 1099-NEC, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15 of Form

1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.

- 6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 20.
- 7. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040 or 1040-SR, lines 4a and 4b.
- 8. Don't include trustees' fees that were billed separately and paid by you for your IRA.
- 9. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see Qualified reservist repayments in Pub. 590-A.
- 10. If the total of your IRA deduction on line 20 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2022, see Pub. 590-A for special rules.



You must receive at least a TIPI minimum amount from your traditional IRA for each year

starting with the year you reach age 72. If you don't receive that minimum distribution amount in the year you become age 72, you must receive that distribution by April 1 of the year following the year you become age 72. If you don't, vou may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how

to figure the minimum required distribution, see Pub. 590-B.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you weren't vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555 or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you weren't covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2022.



You may be able to take the retirement savings contributions credit. See the Schedule 3,

line 4, instructions.

IRA Deduction Worksheet—Schedule 1, Line 20

Befo	Before you begin: Be sure you have read the the instructions for this line. You may not be able to use this worksheet. Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z). If you are married filing separately and you lived apart from your spouse for all of 2022, enter "D" on the dotted line next to Schedule 1, line 20. If you don't, you may get a math error notice from the IRS.						
	line next to benedute 1, line 20. If you don't, you may	gera	mati	Your IRA		pouse's IRA	
1a.	Were you covered by a retirement plan (see Were You Covered by a Retirement Plan)?			☐ Yes ☐ No			
b.	If married filing jointly, was your spouse covered by a retirement plan?				1b.	☐ Yes ☐ No	
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b, if applicable), and go to line 8. • \$6,000, if under age 50 at the end of 2022. • \$7,000, if age 50 or older at the end of 2022. Otherwise, go to line 2.	a					
2.	 Enter the amount shown below that applies to you. Single, head of household, or married filing separately and you lived apart from your spouse for all of 2022, enter \$78,000. 						
	• Qualifying surviving spouse, enter \$129,000.		2a.		2b.		
	 Married filing jointly, enter \$129,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$214,000 for the person who wasn't covered by a plan. Married filing separately and you lived with your spouse at any time in 2022, enter \$10,000. 	d \ \					
3.	Enter the amount from Form 1040 or 1040-SR, line 9						
4.	Enter the total of the amounts from Schedule 1, lines 11 through 19a, plus 23 and 25						
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns		5a.		5b.		
6.	Is the amount on line 5 less than the amount on line 2?						
	No. None of your IRA contributions are deductible. For details nondeductible IRA contributions, see Form 8606.	s on					
	Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.	n					
	 If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. i. \$6,000, if under age 50 at the end of 2022. ii. \$7,000, if age 50 or older at the end of 2022. If the result is less than \$10,000, go to line 7. If married filing jointly or qualifying surviving spouse, and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. i. \$6,000, if under age 50 at the end of 2022. ii. \$7,000, if age 50 or older at the end of 2022. Otherwise, go to line 7. 		6a.		6b.		

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		1001		Spouse 3 He i
	• Single, head of household, or married filing separately, multiply by 60% (0.60) (or by 70% (0.70) in the column for the IRA of a person who is age 50 or older at the end of 2022).				
	• Married filing jointly or qualifying surviving spouse, multiply by 30% (0.30) (or by 35% (0.35) in the column for the IRA of a person who is age 50 or older at the end of 2022). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2022).	7a.		7b.	
8.	Enter the total of your (and your spouse's if filing				
	 Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 20. 8. 				
	Alimony and separate maintenance payments reported on Schedule 1, line 2a.				
	Nontaxable combat pay. This amount should be				
	reported in box 12 of Form W-2 with code Q or reported on Form 1040, line 1i.				
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 15 and 16. If zero or less, enter -0 For more details, see Pub.				
10.	Add lines 8 and 9				
	If married filing jointly and line 10 is less than \$12,000 (\$13,000 if one spouse is age 50 or older at the end of 2022; \$14,000 if both spouses are age 50 or older at the end of 2022), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.				
11.		1a.		11b.	
12.	On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 20. Or, if you want, you can deduct a smaller amount and treat the rest as a				
		2a.		12b.	

Line 21

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2022 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$85,000 if single, head of household, or qualifying surviving spouse; \$175,000 if married filing jointly. Use lines 2 through 4 of

the worksheet in these instructions to figure your modified AGI.

• You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2022 tax return.

Don't include any amount paid from a a distribution of earnings made from a qualified tuition program (QTP) after 2018 to the extent the earnings are treated as tax free because they were used to pay student loan interest.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who were eligible students.

- 1. Yourself or your spouse.
- 2. Any person who was your dependent when the loan was taken out.

Student Loan Interest Deduction Worksheet—Schedule 1, Line 21

Befo	 ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z). ✓ Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.
1.	Enter the total interest you paid in 2022 on qualified student loans (see the instructions for line 21). Don't enter more than \$2,500
2.	Enter the amount from Form 1040 or 1040-SR, line 9
3.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25
4.	Subtract line 3 from line 2
5.	Enter the amount shown below for your filing status.
	 Single, head of household, or qualifying surviving spouse—\$70,000 Married filing jointly—\$145,000
6.	Is the amount on line 4 more than the amount on line 5?
	No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
	☐ Yes. Subtract line 5 from line 4
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000
8.	Multiply line 1 by line 7
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C,
	E, etc.)

- 3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return;
- b. The person had gross income that was equal to or more than the exemption amount for that year or \$4,400 for 2022; or
- c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 22

Line 22 has been reserved for future use.

Line 23

Archer MSA Deduction

See Form 8853.

Lines 24a through 24z

Line 24a

Jury duty pay. Enter your jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.

Line 24b

Enter the deductible expenses related to income reported on line 81 from the rent-

al of personal property engaged in for profit.

Line 24c

Enter the nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.

Line 24d

Enter reforestation amortization and expenses (see Pub. 535).

Line 24e

Enter repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).

Line 24f

Enter contributions to section 501(c)(18) (D) pension plans (see Pub. 525).

Line 24g

Enter contributions by certain chaplains to section 403(b) plans (see Pub. 517).

Line 24h

Enter attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525).

Line 24i

Enter attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income.

Line 24j

Enter the housing deduction from Form 2555.

Line 24k

Enter excess deductions of section 67(e) expenses from Schedule K-1 (Form

1041), box 11, code A. See the Instructions for Schedule K-1 (Form 1041).

Line 24z

Use line 24z to report any adjustments not reported elsewhere. List the type and amount of the adjustment.

Form 1099-K loss reporting. If you sold a personal item at a loss, enter the amount of the sale proceeds from Form 1099-K on line 24z that you reported on line 8z. In the entry space next to line 24z write "Form 1099-K Personal Item Sold at a Loss" and also enter the amount of the sale proceeds. For example, you bought a couch for \$1,000 and sold it through a third-party vendor for \$700, which was reported on your Form 1099-K. On line 24z you would enter \$700 and in the entry space next to line 24z you would write "Form 1099-K Personal Item Sold at a Loss - \$700." See the instructions for line 8z.

Incorrect Form 1099-K. If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect and you can't get it corrected, enter the amount on line 24z that you reported on line 8z. In the entry space next to line 24z write "Incorrect Form 1099-K" and also enter the amount that was incorrectly reported to you. For example, if you received a Form 1099-K that incorrectly showed \$800 of payments to you, you would enter \$800 on line 24z and in the entry space next to line 24z you would write "Incorrect Form 1099-K - \$800." See the instructions for line 8z.

Instructions for Schedule 2 **Additional Taxes**

General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Include the amount on Schedule 2, line 3, in the total on Form 1040, 1040-SR, or 1040-NR, line 17.

Enter the amount on Schedule 2, line 21, on Form 1040 or 1040-SR, line 23; or 1040-NR, line 23b.

Specific Instructions

Line 1

Alternative Minimum Tax (AMT)

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$75,900 (\$118,100 if married filing jointly or qualifying surviving spouse; \$59,050 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to \$539,900 (\$1,079,800 if married filing jointly or qualifying surviving

If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
- Income from long-term contracts figured using the percentage-of-completion method.

- Investment interest expense reported on Form 4952.
 - Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
 - Section 1202 exclusion.
- Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero
 - Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property tax.
 - Credit for prior year minimum tax.
 - Foreign tax credit.
- Net qualified disaster loss and you are reporting your standard deduction on Schedule A. line 16. See the instructions for Form 4684 for more information.

For help with the alternative minimum tax, go to IRS.gov/AMT.

Line 2

Excess Advance Premium Tax Credit Repayment



If you have excess advance premium tax credit (APTC) repay-**CAUTION** ments, go to IRS.gov/Form8962 for more information.

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on line 2.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Line 5

Unreported Social Security and Medicare Tax From Form 4137

Enter the total of any taxes from Form 4137.

If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Don't include the value of any noncash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 1

Before you be	<i>gin:</i> ✓ Be sure you have read the Exception in the instructions for this line to see using this worksheet.	if you must fill in	Form 6251 instead of					
1. Are you filing S	Schedule A?							
□ No.	Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 13, or Form 1040-NR, line 1040, 1040-SR, or 1040-NR, line 11, and enter the result on line 3 and go to line 4.							
☐ Yes.	Yes. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15							
2. Enter the amou		2						
3. Add lines 1 and		3						
4. Enter any tax re	fund from Schedule 1, lines 1 and 8z		4					
5. Subtract line 4	from line 3		5					
6. Enter the amou	nt shown below for your filing status.							
Married f	head of household—\$75,900 ĭling jointly or qualifying surviving spouse—\$118,100 ĭling separately—\$59,050	}	6					
7. Is the amount o	n line 5 more than the amount on line 6?	,						
□ No. STOP	Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.							
☐ Yes.	Subtract line 6 from line 5		7					
8. Enter the amou	nt shown below for your filing status.							
Married f	head of household—\$539,900 ĭling jointly or qualifying surviving spouse—\$1,079,800 ĭling separately—\$539,900	}	8					
9. Is the amount o	n line 5 more than the amount on line 8?)						
□ No.	Enter -0 Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.							
☐ Yes.	Subtract line 8 from line 5		9					
10. Multiply line 9	by 25% (0.25) and enter the smaller of the result or line 6		10					
11. Add lines 7 and	10		11					
12. Is the amount o	n line 11 more than \$206,100 (\$103,050 if married filing separately)?							
☐ Yes.	Fill in Form 6251 to see if you owe the alternative minimum tax.							
□ No.	Multiply line 11 by 26% (0.26)		12					
Schedule J to fi	0, 1040-SR, or 1040-NR, line 16 (minus any tax from Form 4972), and Schedule 2, lingure your tax on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16, refigue chedule J before including it in this calculation)	re that tax	13					
Next. Is the amoun	t on line 12 more than the amount on line 13?							
☐ Yes.	Fill in Form 6251 to see if you owe the alternative minimum tax.							
□ No.	You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave	ve Schedule 2, line	1, blank.					



You may be charged a penalty equal to 50% of the social se-CAUTION curity and Medicare or RRTA

tax due on tips you received but didn't report to your employer.

Line 6

Unreported Social Security and Medicare Tax From Form 8919

Enter the total of any taxes from Form 8919.

If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 6 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040 or 1040-SR, line 1g.

Line 8

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here

- 1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over.
- 2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.
- 3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.
- 4. You didn't take the minimum required distribution from your IRA or other qualified retirement plan by April 1 of the year following the year you reached age 72.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you don't have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 8. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, 1040-SR, or 1040-NR, line 4b or 5b, or on Form 4972. Also check the box on line 8 to indicate that you don't have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 9

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

- 1. You paid any one household employee (defined below) cash wages of \$2,400 or more in 2022. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2022 and was a student.
- 2. You withheld federal income tax during 2022 at the request of any household employee.
- 3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to household employ-

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

Line 10

First-Time Homebuyer Credit Repayment

Enter the first-time homebuver credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2022, you can enter your 2022

repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

Line 11

Additional Medicare Tax

See Form 8959 and its instructions if the total of your 2022 wages and any self-employment income was more than:

- \$125,000 if married filing sepa-
- \$250,000 if married filing jointly; or
- \$200,000 if single, head of household, or qualifying surviving spouse.

Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

Line 12

Net Investment Income Tax

See Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly or qualifying surviving spouse, or
- \$200,000 if single or head of household.

If you file Form 2555, see Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- \$13,000 if married filing separate-
- \$138,000 if married filing jointly or qualifying surviving spouse, or
- \$88,000 if single or head of household.

Line 13

Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N.

Line 14

Interest on Tax Due on Installment Income From the Sale of Certain Residential Lots and Timeshares

Enter interest on tax due on installment income from the sale of certain residential lots and timeshares under section 453(1)(3).

Line 15

Interest on the Deferred Tax on Gain From Certain Installment Sales With a Sales Price Over \$150,000

Enter interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 under section 453A(c).

Line 16

Recapture of Low-Income Housing Credit

See Form 8611 for more information.

Lines 17a Through 17z Other Additional Taxes

Line 17a. Recapture of the following credits.

- 1. Investment credit (see Form 4255). Identify as "ICR."
- 2. Indian employment credit (see Form 8845). Identify as "IECR."
- 3. New markets credit (see Form 8874). Identify as "NMCR."
- 4. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."
- 5. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
- 6. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

7. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

Line 17b. If you sold your home in 2022 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe a recapture tax on the mortgage subsidy. See Form 8828.

Line 17c. Enter any additional tax on health savings account (HSA) distributions you received from Form 8889, line 17b. See Form 8889, Part II.

Line 17d. Enter any additional tax for failure to remain an eligible individual during the testing period from Form 8889, line 21. See Form 8889, Part III.

Line 17e. Enter any additional tax on Archer MSA distributions from Form 8853, line 9b. See Form 8853.

Line 17f. Enter any additional tax on Medicare Advantage MSA distributions from Form 8853, line 13b. See Form 8853.

Line 17g. Enter any additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526 for more information.

Line 17h. Enter any additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15 of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B) (ii). See section 409A(a)(1)(B) for details.

Line 17i. Enter any additional tax on compensation you received from a non-qualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount wasn't determinable until 2022. The tax is 20% of the amount required to be included in income plus an interest amount determined under

section 457A(c)(2). See section 457A for details.

Line 17j. Enter any Section 72(m)(5) excess benefits tax. See Pub. 560 for more information.

Line 17k. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 14. Enter this amount on line 17k.

Line 17l. Enter any tax on accumulation distribution of trusts. See Form 4970 for more information.

Line 17m. Enter any excise tax on insider stock compensation from an expatriated corporation. See section 4985.

Line 17n. Enter any look-back interest under section 167(g) or 460(b). See Form 8697 or 8866 for more information

Line 17o. Enter any tax on non-effectively connected income for any part of the year you were a nonresident alien. See the Instructions for Form 1040-NR for more information.

Line 17p. Enter any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.

Line 17q. Enter any interest amount from Form 8621, line 24.

Line 17z Use line 17z to report any taxes not reported elsewhere on your return or other schedules. List the type and amount of tax.

Other taxes to be listed include the following.

Form 8978 adjustment. Complete the Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z) if you are filing Form 8978 and completed the worksheet in the Schedule 3, line 6l, instructions and the amount on line 3 of that worksheet is negative.

Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z) Complete this worksheet if you completed line 3 on the Negative Form 8978 Adjustment Worksheet in t line 6l, instructions.	the Schedule 3,
1. Enter the sum of any chapter 1 taxes* (other than your negative Form 8978 adjustment) reported in Schedule 2	
2. Enter as a positive number the negative amount from line 3 of the Negative Form 8978 Adjustment the Schedule 3, line 6l, instructions	
3. Is the amount on line 1 more than the amount on line 2?	
Yes. List the type (Form 8978 ADJ) and the amount from line 2 as a negative number (in par	entheses) on line 17z.
\square No. List the type (Form 8978 ADJ) and the amount from line 1 as a negative number (in par	entheses) on line 17z.
Combine this amount with any other amounts reported on line 17z to complete the line 17z entry space	i.
* Chapter 1 taxes include taxes from sections 1 through 1400Z-2 of the Code, as well as certain amounts the Code	e treats as chapter 1 taxes.
Generally, this does not include amounts reported on Schedule 2, lines 4, 7, 9, 11–13, 17k–17m, or 17z (other than	ı chapter 1 taxes).

Instructions for Schedule 3 **Additional Credits and Payments**

General Instructions

Use Schedule 3 if you have nonrefundable credits, other than the child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 8, in the amount entered on Form 1040, 1040-SR, or 1040-NR, line 20.

Enter the amount on Schedule 3, line 15, on Form 1040, 1040-SR, or 1040-NR, line 31.

Specific Instructions

Line 1

Foreign Tax Credit



If you are a shareholder in a **TIP** controlled foreign corporation and made a section 962 elec-

tion, see the instructions for Forms 1040 and 1040-SR, line 16, for the foreign tax credit you figured on Form 1118.

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You don't have to complete Form 1116 to take this credit if all of the following apply.

- 1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
- 2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).
- 3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and weren't obligated to pay these amounts to someone else.

- 4. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.
 - 5. All of your foreign taxes were:
- a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
- b. Paid to countries that are recognized by the United States and don't support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements just listed?

- ☐ Yes. Enter on line 1 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040 or 1040-SR, line 16, and Schedule 2, line 2.
- □ No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 2

Credit for Child and Dependent Care Expenses

You may be able to take this credit if, in order to work or look for work, you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who couldn't care for themselves, or
- Your child whom you couldn't claim as a dependent because of the rules for Children of divorced or separated parents under Who Qualifies as Your Dependent, earlier.

For details, use <u>Tax Topic 602</u> or see Form 2441.

Line 3

Education Credits

If you (or your dependent) paid qualified expenses in 2022 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2022 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040 or 1040-SR. line 11. is \$90,000 or more (\$180,000 or more if married filing jointly).
- You, or your spouse, were a nonresident alien for any part of 2022 unless your filing status is married filing joint-

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in in-

For more information, see Pub. 970; the instructions for Form 1040 or 1040-SR, line 29; and IRS.gov/EdCredit.

Line 4

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

1. The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005, (b) is claimed as a dependent on someone else's 2022 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2022, you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use <u>Tax Topic 610</u> or see Form 8880.

Line 5

Residential Energy Credits

Residential clean energy credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2022.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.
- Qualified biomass fuel property for use in connection with your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.

Energy efficient home improvement credit. You may be able to take this

credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2022 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
 - Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Lines 6a Through 6z Other Nonrefundable Credits

Line 6a. The general business credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.

Line 6b. Enter any credit for prior year minimum tax. See Form 8801.

Line 6c. You may be able to take the adoption credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2022. See the Instructions for Form 8839.

Line 6d. Enter any credit for the elderly or the disabled. See Schedule R.

Line 6e. Enter any alternative motor vehicle credit. See Form 8910.

Line 6f. Enter any qualified plug-in electric drive motor vehicle credit. See Form 8936.

Line 6g. Enter any mortgage interest credit if a state or local government gave you a mortgage credit certificate. See Form 8396.

Line 6h. You can't claim the District of Columbia first-time homebuyer credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2021. See Form 8859.

Line 6i. Enter any qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.

Line 6j. Enter any alternative fuel vehicle refueling property credit. See Form 8911.

Line 6k. Enter any credit to holders of tax credit bonds. See Form 8912.

Line 61. Enter the amount from Form 8978, line 14 (relating to partner's audit liability under section 6226). If the amount on Form 8978, line 14, is negative, complete the following worksheet to figure the amount to enter on line 61. If the amount on Form 8978, line 14, is positive, see the instructions for Form 1040 or 1040-SR, line 16.

Ne	egative Form 8978 Adjustment Worksheet—Schedule 3 (Line 61)		
Co	omplete this worksheet if Form 8978, line 14, is negative.		
1.	Enter the amount from Form 1040 or 1040-SR, line 18	1	
2.	Enter as a positive number the negative amount from Form 8978, line 14	2	
3.	Is the amount on line 1 equal to or more than the amount on line 2?		
	\square Yes. Enter the amount from line 2 on line 6l		
	\square No. Enter the amount from line 1 on line 6l, and subtract line 2 from line 1*	3. ()
* (Use this amount to complete the Negative Form 8978 Adjustment Worksheet in the Schedule 2, line 17z, instructions.		

Line 6z. Other nonrefundable credits. Use line 6z to report any nonrefundable credits not reported elsewhere on your return or other schedules. List the type and amount of income.

Line 9

Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on line 9. For more information, see the Instructions for Form 8962.

Line 10

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040, 1040-SR, or 1040-NR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 10 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 11

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2022 and total wages of more than \$147,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$9,114. But if any one employer withheld more than \$9,114, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You can't claim a refund for excess tier 2 RRTA tax on Form 1040, 1040-SR, or 1040-NR. Instead, use Form 843.



If (1) you worked for two or more employers in 2022, (2) **CAUTION** you receive a 2022 Form W-2c

showing a correction to box 4 (or to box 14 for employees who pay RRTA tax) to account for employee social security or tier 1 RRTA tax that was deferred in 2022 and withheld in 2023, and (3) the corrected amount in box 4 of the 2022 Form W-2c makes the total amount of employee social security tax or tier 1 RRTA tax withheld by all of your employers more than \$9,114, or increases an already existing excess amount of employee social security tax or tier 1 RRTA tax withheld, you should report the credit or increased credit for that amount on line 11 in order to claim your refund.

If you receive Form W-2c after you have filed your return, then you should file an amended return (Form 1040-X) to claim a credit or increased credit for the excess social security (or tier 1 RRTA tax) withheld.

Line 12

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Lines 13a Through 13z Other Payments or **Refundable Credits**

Line 13b

Qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken before April 1, 2021. The amount of this credit is shown on Schedule H, line 8e. See Schedule H (Form 1040) and its instructions for more information on these credits.

Line 13d

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, enter the amount on line 13d. See Pub. 525 for details about this credit.

Line 13f

If you elected to pay your net 965 tax liability in installments, report the deferred amount on line 13f. Enter the amount of net 965 tax liability remaining to be paid in future years.

Line 13g

Line 13g has been reserved for future use.

Line 13h

Qualified sick and family leave wages paid in 2022 from Schedule(s) H for

leave taken after March 31, 2021 and before October 1, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken after March 31, 2021 and before October 1, 2021. The amount of the credit is shown on Schedule H, line 8f. See Schedule H (Form 1040) and its instructions for more information on these credits.

Line 13z

Other payments or refundable credits. Use line 13z to report any other payments or refundable credits not reported elsewhere on your return or other schedules, including a credit under section 960(c) with respect to an excess limitation account. List the type and amount of payment or refundable credit.

Tax Topics

You can read these Tax Topics at <u>IRS.gov/TaxTopics</u>.

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Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 reguires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number or email address.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the

tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example. we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through *IRS.gov/FormsComments*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2022 for taxpayers filing a 2022 Form 1040 or 1040-SR tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity. with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors. implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040 or 1040-SR is 13 hours, with an average cost of \$250 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate, there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and \$140, while business taxpayers are expected to have an average burden of about 25 hours and \$530. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively de-

pending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

		Average Burden					
	Average Time (Hours)					Average	
Type of Taxpayer	Percentage of Returns	Total Time*	Record- keeping	Tax Planning	Form Completion and Submission	All Other	Cost (Dollars)**
All taxpayers	100%	13	6	2	4	1	\$250
Nonbusiness*** Business***		8 25	3 12	1 5	3 6	1 2	140 530

^{*}Detail may not add to total time due to rounding.

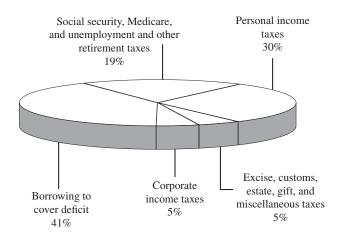
^{**}Dollars rounded to the nearest \$10.

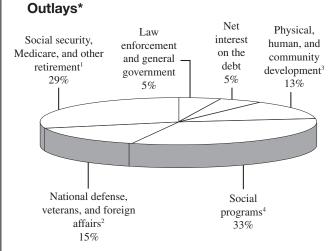
^{***}You are considered a "business" filer if you file one or more of the following with Form 1040 or 1040-SR: Schedule C, E, or F or Form 2106. You are considered a "nonbusiness" filer if you don't file any of those schedules or forms with Form 1040 or 1040-SR.

Major Categories of Federal Income and Outlays for Fiscal Year 2021

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2021.

Income





*Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2021 (which began on October 1, 2020, and ended on September

30, 2021), federal income was \$4.047 trillion and outlays were \$6.882 trillion, leaving a deficit of \$2.775 trillion.

Footnotes for Certain Federal Outlays

- 1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- 2. National defense, veterans, and foreign affairs: About 11% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign

countries and the maintenance of U.S. embassies abroad.

- 3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. **Social programs:** About 22% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 11% for health research and public health programs, unemployment compensation, assisted housing, and social services.

2022 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 16.

Schedule X-If your filing status is Single

If your taxable income is:		The tax is:	of the
Over—	But not over—		amount over—
\$0	\$10,275	10%	\$0
10,275	41,775	\$1,027.50 + 12%	10,275
41,775	89,075	4,807.50 + 22%	41,775
89,075	170,050	15,213.50 + 24%	89,075
170,050	215,950	34,647.50 + 32%	170,050
215,950	539,900	49,335.50 + 35%	215,950
539,900		162,718.00 + 37%	539,900

Schedule Y-1-If your filing status is Married filing jointly or Qualifying surviving spouse

		0, , ,	
If your taxable		The tax is:	
income is:	5		of the
0	But not		amount
Over—	over—		over—
\$0	\$20,550	10%	\$0
20,550	83,550	\$2,055.00 + 12%	20,550
83,550	178,150	9,615.00 + 22%	83,550
178,150	340,100	30,427.00 + 24%	178,150
340,100	431,900	69,295.00 + 32%	340,100
431,900	647,850	98,671.00 + 35%	431,900
647,850		174,253.50 + 37%	647,850

Schedule Y-2—If your filing status is Married filing separately

If your taxable income is:		The tax is:	- f + h -
Over—	But not over—		of the amount over—
\$0	\$10,275	10%	\$0
10,275	41,775	\$1,027.50 + 12%	10,275
41,775	89,075	4,807.50 + 22%	41,775
89,075	170,050	15,213.50 + 24%	89,075
170,050	215,950	34,647.50 + 32%	170,050
215,950	323,925	49,335.50 + 35%	215,950
323,925		87,126.75 + 37%	323,925

Schedule Z-If your filing status is Head of household

Concadic 2 in you	ar ming status is rieac	or nouscrioia	
If your taxable		The tax is:	
income is:			of the
	But not		amount
Over—	over—		over—
\$0	\$14,650	10%	\$0
14,650	55,900	\$1,465.00 + 12%	14,650
55,900	89,050	6,415.00 + 22%	55,900
89,050	170,050	13,708.00 + 24%	89,050
170,050	215,950	33,148.00 + 32%	170,050
215,950	539,900	47,836.00 + 35%	215,950
539,900		161,218.50 + 37%	539,900

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The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at IRS.gov/TaxpayerRights



File?

Where Do You Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see Private Delivery Services under Filing Requirements, earlier.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also include your complete return address.

	THEN use this address if you:		
IF you live in	Are requesting a refund or are not enclosing a check or money order	Are enclosing a check or money order	
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214	
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000	
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214	
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303	

^{*}If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.