

SUPPLEMENT

TO

J.K. LASSER'STM

YOUR INCOME TAX

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Prepared by the
J.K. LASSER INSTITUTETM

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Recent Tax Developments*

(Boldface page references in the headings of the following articles are to the text of *J.K. Lasser's Your Income Tax 2021*.)

Last Minute Tax Changes

The Consolidated Appropriations Act (CAA), 2021, was signed into law on December 27, 2020. This massive spending measure included various financial help to individuals (round 2 economic impact payments) and small businesses (more Paycheck Protection Program loans and other government programs). One part of the legislation, the “Taxpayer Certainty and Disaster Tax Relief Act of 2020,” includes extensions of certain expiring provisions, relief for victims of qualifying disasters, and miscellaneous provisions. Some changes impact 2020 income tax

returns, while others go into effect in 2021, impacting tax planning for 2021 and beyond. In addition to the following items, tax law changes are also discussed in the “Updates, Additions and Corrections” section of this Supplement; *see* pages 16–21 below.

Changes effective for 2020 returns. Individuals eligible for the earned income tax credit and the additional child tax credit can elect to use 2019 income to figure their 2020 credits. This option is advisable if it produces a greater tax credit. However, do not make the election if it reduces the credit or eliminates it entirely.

*This Supplement to *J.K. Lasser's Your Income Tax* reflects tax developments as of February 18, 2021. Please revisit us at jklasser.com for further updates.

Self-employed individuals are eligible to take income tax credits equivalent to the employment tax credits claimed by employers for providing COVID-19-related paid sick leave and paid family leave to employees. These individuals can elect to use their 2019 net earnings to figure the credit on their 2020 returns.

Deductions for 2021 and 2022 business meals. To give a boost to restaurant businesses, the new law allows a 100% deduction for business meals (food or beverages) provided by a restaurant in 2021 and 2022.

Health and dependent care flexible spending arrangements (FSAs). The FSA rules have been eased somewhat by allowing employers to let eligible employees make mid-year changes in 2021. This means opting in, opting out, or changing salary reduction contributions prospectively. Provided the plan allows it, unused amounts from 2020 or 2021 may be carried over in full to the following year. Thus, unused 2020 amounts can be used in 2021, and unused amounts from 2021 can be carried over to 2022. Or, if the plan has a grace period (it cannot also permit carryovers), the period for 2021 runs until December 31, 2021 (instead of March 15, 2021). And for any employee whose participation in a health FSA terminates in 2020 or 2021, such individual can continue to receive reimbursements through the end of the plan year. For dependent care FSAs, employees with a child who turned age 13 during 2020 can use any unused funds from 2020 for dependent care in 2021, until the child turns age 14. All of these changes are permissible; it's up to the employer to adopt these new rules. What has not changed is the dollar limit on reimbursements for 2021: \$2,750 for health FSAs and \$5,000 for dependent care FSAs.

Extensions of expired provisions. A number of tax rules expired at the end of 2020. The following shows some of the provisions that have been made permanent, that have been extended (and for how long), and that have not been extended.

Provisions that have been made permanent. The 7.5%-of-adjusted-gross-income (AGI) floor for determining the amount of deductible medical expenses

for those who itemize deductions, which had been set to jump to 10% in 2021, has been made permanent. The 7.5% of AGI floor applies regardless of age.

The exclusion from gross income for certain benefits provided to firefighters and emergency medical responders has also been made permanent.

Provisions with a 5-year extension. The exclusion from gross income from the cancellation of home mortgage debt applies through 2025. However, starting in 2021 the dollar limit is capped at \$750,000 (\$375,000 if married filing separately).

Provisions with a 2-year extension. The 26% tax credit for residential energy-efficient property, such as solar heating and cooling, applies through 2022.

Provisions with a 1-year extension. The rules for charitable contributions introduced by the CARES Act for 2020 have been extended for 2021. This means itemizers can elect to deduct cash contributions to charity up to 100% of AGI. The \$300 limit on the above-the-line deduction for cash contributions by those who claim the standard deduction remains at \$300. However, in 2021, the limit is "per person" so that joint filers can deduct up to \$600. The maximum deduction on 2020 returns remains \$300 "per tax unit" so that singles and joint filers have the same deduction limit.

The deduction for mortgage insurance premiums by those who itemize has also been extended for one year. The deduction is claimed on Line 8d of Schedule A.

The tax credit for nonbusiness energy property applies through 2021. This credit is for installing insulation, storm windows and doors, and other energy-saving equipment for a principal residence. The credit is claimed on Part II of Form 5695. The overall credit is subject to a lifetime limit of \$500 for all years after 2005, and this is after dollar limits for specific improvements, such as the overall limit of \$200 for windows; see the Form 5695 instructions on the expense limits.

The health coverage tax credit of 72.5% of premiums for trade adjustment benefit recipients and certain recipients of benefits from the Pension Benefit Guaranty Corporation applies for one more year. The credit is claimed on Form 8885.

Provisions with a less-than-one-year extension.

Various disaster relief rules apply to those impacted by federal disasters declared through February 25, 2021. These include:

- Taking a qualified distribution from a retirement plan or IRA up to \$100,000. The distribution is exempt from the 10% early distribution penalty. The distribution can be reported over three years and be recontributed to the same or other plan or IRA within three years.
- Taking a qualified loan up to account balance (a maximum of \$100,000). There is a delay in beginning required repayments.
- Deducting a net disaster loss for personal-use property (e.g., a home) not covered by insurance. The deduction can be claimed as an additional standard deduction by those who do not itemize. The loss must be reduced by \$500, but the 10%-of-AGI floor does not apply.

Further details on these disaster relief provisions are in the “Updates, Additions and Corrections” section of this Supplement; *see* pages 17–18 below.

Provisions allowed to expire (not extended). The above-the-line deduction for tuition and fees has not been extended. It may be claimed on 2020 returns. After 2020, education tax credits are still a viable way to reduce out-of-pocket costs for education, even though the tuition and fees deduction no longer applies; *see* page 14 of this Supplement below for the 2021 American opportunity and lifetime learning credits.

Another provision that sunsetted at the end of 2020 is the ability to defer gain on the sale of empowerment zone assets by rolling them over.

IRS Mileage Rates for 2021 (pages 356, 415–416, 470–471, 747–748)

You may be able to use the IRS’s standard mileage rate instead of deducting actual expenses when using your car for business, medical, certain moving, or charitable purposes. For 2021, the standard mileage rates are:

- For business driving, 56 cents per mile (down from 57.5 cents).
- For medical expenses, 16 cents per mile (down from 17 cents). The same rate applies to moving expenses for certain military personnel; no other taxpayers can claim a moving expense deduction.

- For driving as a charitable volunteer, 14 cents per mile (the rate is fixed by statute).

If you use a standard mileage rate, keep records of your mileage as well as records of parking fees and tolls, which may be added to the applicable 56, 16, or 14 cents-per-mile rate in figuring your deduction for 2021.

Standard mileage rate for business vehicles. Keep in mind that to use the IRS standard mileage rate for a business vehicle in lieu of actual expenses (and depreciation if you own the vehicle), you have to use the IRS allowance in the first year you place the vehicle in service to use it in later years. For example, if you bought a truck for your business in 2020, you must decide whether to use the 2020 IRS rate of 57.5 cents per mile on your 2020 Form 1040 or 1040-SR, or to claim actual expenses plus Section 179 expensing, bonus depreciation, or modified accelerated cost recovery system (MACRS) depreciation if this will give you a bigger deduction. If you do not use the 57.5 cents IRS rate for 2020, you will not be allowed to use the 56-cents-per-mile rate for that vehicle on your 2021 tax return or to use the then-applicable IRS rate for years after 2021.

In addition, if you maintain a fleet of vehicles of more than four vehicles that you use simultaneously, the standard mileage rate cannot be used for any of the vehicles.

For each mile that you claim the standard mileage rate for a business vehicle that you own (rather than lease), you must reduce your basis in the vehicle by a deemed depreciation rate set by the IRS. For 2021, the deemed depreciation rate will be 26 cents per mile (a penny less than in 2020).

Employee reimbursements for 2021 mileage. Employees who use their vehicles for work and who are reimbursed under an “accountable” plan in 2021 will not be taxed on reimbursements up to the 56-cents-per-mile standard business rate.

Gain on Opportunity Zone Assets (pages 120)

Generally, gain on the sale of assets can be deferred by investing them in a qualified opportunity fund (QOF) within 180 days. Deferral continues until the earlier

of an inclusion event or December 31, 2026. And if there is an inclusion event, a rollover of gain from a QOF to another QOF is permissible. Final regulations issued in December 2019 (T.D. 9889) provide a list of inclusion events, which include:

- Inclusion events: A disposition of a QOF interest, gift of a QOF interest, transfer to a spouse incident to divorce, loss of QOF status (a decertification of the fund as qualified, either voluntarily or involuntarily), a partnership distribution of a QOF to the extent that cash or the fair market value exceeds the partner's outside basis in the QOF, a QOF becomes worthless.
- Non-inclusion events: Death (but heirs do not get a stepped-up basis; they recognize the deferred gain no later than 2026), contribution to a partnership.

Note that not all states allow for QOF deferral. California and Massachusetts require state income tax on gains from the sale of QOF investments. (Out-of-state investors in California with a QOF projects in that state may also be subject to California income tax; it's not yet clear.)

Social Security & Medicare Taxes on 2021 Wages & Self-Employment Earnings (pages 537, 546–547, 769–778)

For 2021, Social Security taxes apply to the first \$142,800 of wages (up from \$137,700 in 2020). Since the tax rate fixed by law is 6.2%, the maximum amount of Social Security that can be withheld from an employee's 2021 wages is \$8,853.60 (\$142,800 × 6.2%). The employer must pay the same amount. Note: If your employer deferred your Social Security tax on wages from September 1, 2020, through December 31, 2020, you will have additional withholding throughout all of 2021 to pay the deferred taxes.

Self-employed individuals figuring self-employment tax on Schedule SE will pay Social Security tax of 12.4% (both the employee and employer 6.2% share) on their first \$142,800 of net earnings. To the extent self-employed individuals also have wages, the Social Security tax applies to no more than \$142,800 of wages and net earnings combined. Note: Self-employed individuals who opted to defer the employer

portion of Social Security taxes on net earnings from March 27, 2020, through December 31, 2020, must pay half the deferred amount by the end of 2021. This may be factored into estimated taxes for 2021.

All wages are subject to the Medicare tax withholding rate of 1.45%. On Schedule SE, self-employed individuals pay the Medicare tax of 2.9% (employee and employer 1.45% shares) on all net earnings from self-employment. There is no ceiling for the Medicare tax, so it applies to all wages and net earnings from self-employment for the year.

Self-employed individuals claim 50% of the self-employment tax figured on Schedule SE as an above-the-line deduction on Schedule 1 of Form 1040 or 1040-SR.

In addition, employees and self-employed workers will have to pay on Form 8959 the Additional Medicare Tax of 0.9% on earnings over \$200,000 if single, head of household, or qualifying widow/widower, \$250,000 if married filing jointly, or \$125,000 if married filing separately. These thresholds do not change annually, as the statute authorizing the tax does not provide an inflation adjustment.

Medicare Part B and Part D Premiums for 2021 (page 641)

Medicare Part B premiums cover eligible physician services, outpatient hospital services, outpatient laboratory and diagnostic services, certain home health services, and durable medical equipment. For 2021, the standard monthly Part B premium is \$148.50, an increase of \$3.90 from the standard premium (\$144.60) that applied in 2020, and since the premiums are deducted from Social Security benefits, the increase provided by the 1.3% COLA (cost-of-living adjustment) in Social Security benefits for 2021 will be limited by the higher Part B premium. For some Medicare beneficiaries with low monthly Social Security benefits, the \$3.90 increase in Part B premiums may exceed the 1.3% increase in their Social Security benefits, but the “hold harmless” rule prevents a net reduction in benefits from happening. For such individuals, the “hold harmless” rule limits

the increase in their Part B premium to their Social Security COLA, so their net monthly Social Security benefit (after subtracting the premium) for 2021 stays the same as it was in 2020.

Medicare beneficiaries who directly pay their 2021 Part B premiums because they are not receiving Social Security benefits, and those who enroll in Part B in 2021, are not eligible for the hold-harmless limitation and generally will pay the standard monthly premium of \$148.50 in 2021. However, they, as well as other beneficiaries with 2019 MAGI exceeding \$88,000, or \$176,000 if married filing jointly, must pay a monthly surcharge in addition to the standard premium; *see* the next paragraph for surcharge details.

Part B surcharge for 2021 based on 2019 MAGI and filing status. Whether the premium surcharge applies depends on your adjusted gross income plus tax-exempt interest (MAGI) for the year that is 2 years prior to the year for which the surcharge is determined. That is why the potential Part B surcharge for 2021 is based on your MAGI for 2019. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2019 tax return information was not available, Social Security used your 2018 tax return data to determine if you owe a surcharge for

2021. If you have been notified by Social Security that you must pay a surcharge, but your MAGI has been reduced by a life-changing event, you may be able to reduce or eliminate the surcharge. For example, if a surcharge for 2021 was based on your 2019 MAGI but you experienced a life changing event that reduced your income in 2020 or your income will be reduced in 2021 because of the life-changing event, you can ask Social Security to refigure your 2021 premium using your 2020 tax information or your estimated 2021 information (Social Security Form SSA-44 can be used or you can call 1-800-772-1213).

The premium table on the following page assumes that Social Security used 2019 filing status and MAGI to determine any surcharge for 2021. For 2021, there are generally five surcharge tiers. However, there are only two surcharge tiers for married persons filing separately who lived with their spouse at any time in 2019.

Part D premium surcharge applies if Part B surcharge applies. If you are subject to the Part B surcharge, you also must pay a surcharge in addition to your regular monthly premium for Part D prescription drug coverage. For 2021, the Part D surcharge ranges from \$12.30 to \$77.10 per month, as shown in the last column of the table on the following page.

2019 MAGI and Filing Status Determine 2021 Medicare Premiums and Surcharges

Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2019	Married filing jointly for 2019	Married filing separately if lived together at any time in 2019	Monthly Part B premium for 2021	Surcharge added to monthly Part D premium for 2021
\$88,000 or less	\$176,000 or less	\$88,000 or less	\$148.50 standard premium (unless premium is less due to the "held harmless" rule)	NONE
\$88,001 through \$111,000	\$176,001 through \$222,000	See below	\$207.90 (includes \$59.40 surcharge)	\$12.30
\$111,001 through \$138,000	\$222,001 through \$276,000	See below	\$297.00 (includes \$148.50 surcharge)	\$31.80
\$138,001 through \$165,000	\$276,001 through \$330,000	See below	\$386.10 (includes \$237.60 surcharge)	\$51.20
\$165,001 through \$499,999	\$330,001 through \$749,999	\$88,001 through \$411,999	\$475.20 (includes \$326.70 surcharge)	\$70.70
\$500,000 or more	\$750,000 or more	\$412,000 or more	\$504.90 (includes \$356.40 surcharge)	\$77.10

New RMD Life Expectancy Tables Will Take Effect in 2022 (pages 237-245, 257-258)

Final IRS regulations revise the life expectancy tables that will be used, starting in 2022, to figure required minimum distributions (RMDs). The new tables reflect longer life expectancies, which will have the effect of reducing RMDs for 2022 and later years. RMDs for 2021 are not affected; the tables shown in Your Income Tax 2021 apply, so use [Table 8-3](#) (page 240), [Table 8-4](#) (page 241), or [Table 8-5](#) (page 245), as applicable, to figure your 2021 RMD.

The final regulations, including the revised Tables, are in T.D. 9930, 2020-49 IRB 1400. Below are some examples of how the new tables will affect RMDs.

Uniform Lifetime Table for Traditional IRA owners ([Table 8-3](#)). If you are already receiving RMDs using the Uniform Lifetime Table ([Table 8-3](#), page 240), then you will simply switch to the new table for your 2022 RMD. For example, if you are age 75 on your birthday in 2022, the distribution period under the new Uniform Lifetime Table is 24.6 years. You will divide your 2021 year-end account balance by 24.6 to

figure your RMD for 2022. Under the current (pre-2022) table, the distribution period at age 75 would have been 22.9 years.

Your first traditional IRA RMD will be the 2022 RMD if you will reach age 72 during 2022. You will use the Uniform Lifetime Table to figure your RMDs regardless of who your beneficiary is, unless your spouse is your sole IRA beneficiary and your spouse is more than 10 years younger than you (in which case the Joint Life and Last Survivor Table is used). Under the new Uniform Lifetime Table, the distribution period for a 72-year-old is 27.4 years, as opposed to 25.6 years under the current table ([Table 8-3](#), page 240). Keep in mind that the Uniform Lifetime Table provides a “distribution period” that reflects the joint life and last survivor expectancy of you and a hypothetical beneficiary who is exactly 10 years younger than you, regardless of your beneficiary’s actual age. If you are age 72 in 2022 and your IRA balance on December 31, 2021, is \$200,000, your RMD for 2022 will be \$7,299: $\$200,000/27.4$. If the table had not been revised, the 2022 RMD would have been \$7,813 $\$200,000/25.6$.

Joint Life and Last Survivor Expectancy Table (Table 8-4). You use this table instead of the Uniform Lifetime Table if your spouse is your sole beneficiary and is more than 10 years younger than you. The joint life and last survivor life expectancy depends on your respective ages. For example, if on your birthday in 2022 you are age 72 and your spouse on his or her birthday is age 60, the new table provides a joint life and last survivor life expectancy of 28.8 years. Under the current table ([Table 8-4](#), page 241), the joint life and last survivor life expectancy for ages 72 and 60 would be 27.0 years.

Single Life Expectancy Table (Table 8-5). You can figure RMDs over your life expectancy if:

- (1) you are the original designated beneficiary of a traditional IRA owner who died before 2020 ([8.14](#)), or
- (2) you are an “eligible designated beneficiary” (EDB) of a traditional IRA owner ([8.15](#)) who died after 2019 or a Roth IRA owner ([8.26](#)) who died after 2019.

A surviving spouse beneficiary who does not elect to treat the IRA as his or her own can always use the life expectancy method (a surviving spouse is an eligible designated beneficiary under (2) above), and in using the Single Life Expectancy Table is allowed to recalculate life expectancy every year, based on attained age. To figure the RMD for 2022, a surviving spouse will use the life expectancy shown in the new table for his or her age. For example, a surviving spouse beneficiary who is age 75 in 2022 will use a life expectancy of 14.8 years under the new table; under the current table, it would have been 13.4 years.

Reset rule for nonspouse beneficiaries. For nonspouse beneficiaries allowed to use the life expectancy method under (1) or (2) above, a one-time “reset” rule will be used to determine single life expectancy for 2022. Keep in mind that for nonspouse beneficiaries, the initial single life expectancy for the first RMD year is reduced by 1 year in each subsequent year. The effect of the “reset” rule is to apply the same reduced life expectancy for 2022 that would have applied if the initial life expectancy had been determined under the new table rather than under the current (pre-2022) table.

Here is an example of how the reset rule will work. Assume a traditional IRA owner died in 2019 at age 80 and her designated beneficiary was her 75-year-old sister. The beneficiary’s first RMD year was 2020, the year after the year of the owner’s death. In 2020, the sister/beneficiary was age 76, and under the pre-2022 Single Life Expectancy Table ([Table 8-5](#), page 245), life expectancy of a 76-year-old was 12.7 years. For 2021, the initial life expectancy of 12.7 years is reduced by 1 year, to 11.7 years. Thus, the sister’s 2021 RMD is figured by dividing the account balance at the end of 2020 by 11.7. The fact that the CARES Act waived RMDs for 2020 does not matter; whether or not the sister took a distribution in 2020, her life expectancy for 2021 RMD purposes is reduced from 12.7 years to 11.7 years.

If the life expectancy table had not been changed, the sister’s life expectancy for 2022 would have been reduced from 11.7 years to 10.7 years. However, the

“reset” rule changes this in order to transition to the new table starting with the 2022 RMD. The reset rule assumes that the new table applied all along, but without changing anything for years before 2022. If the new table had applied in the sister’s first RMD year of 2020, her initial life expectancy would have been 14.1 years (life expectancy for a 76-year in the new table), instead of the actual 12.7 years, and for 2021 it would have been 13.1 years (14.1 years minus 1), instead

of the actual 11.7 year life expectancy for 2021. For 2022, the sister’s life expectancy will be 12.1 years (the “would-have-been” initial life expectancy for 2020 of 14.1 years under the new table, reduced by 2 years). As a result of the reset, the sister’s life expectancy for 2022 RMD purposes will be 12.1 years rather than 10.7 years. For 2023, it will be 11.1 years (12.1 years minus 1), and this “minus 1” rule will continue for each year the sister is alive.

Estimating Your 2021 Taxes

When this Supplement was produced, Congress was considering other tax law changes that may impact estimated taxes for 2021. See jklasser.com for any update.

Note: The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2021*. Page references within the items themselves (after the headings) are to the pages of this Supplement unless otherwise noted.

In estimating your 2021 tax liability, take into account the recent tax law changes on pages 3–5 that may affect your 2021 tax liability, relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2021 tax rate tables (*see* page 15), the deductible standard mileage rates for 2021 (*see* page 5), and the Social Security, Medicare, and self-employment tax limits for 2021 (*see* pages 6–7).

Retirement Plan Cost-of-Living Adjustments for 2021

Traditional IRA and Roth IRA contributions for 2021 (pages 213–222, 249–252). The basic contribution limit for traditional and Roth IRAs is \$6,000, which is unchanged from 2020. The \$6,000 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2021.

For traditional IRAs, the \$6,000 or \$7,000 (age 50 or older) contribution limit is also the deductible limit except for active participants in employer retirement plans with modified adjusted gross income (MAGI) above the phaseout threshold. For active participants who are married filing jointly or qualifying widows or widowers, the phaseout for 2021 deductible contributions to traditional IRAs begins at MAGI of \$105,000 (from \$104,000), with the phaseout complete when MAGI is \$125,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$66,000 (from \$65,000); the phaseout is complete when MAGI is \$76,000 or more.

The phaseout threshold for a married person filing jointly who is not an active plan participant but whose spouse is an active participant increases slightly to \$198,000 (from \$196,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$208,000 or more.

For Roth IRAs, the \$6,000 or \$7,000 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly and qualifying widows or widowers with 2021 MAGI exceeding \$198,000, up from \$196,000, and the phaseout will be complete if MAGI is \$208,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$125,000 from \$124,000; the phaseout will be complete if 2021 MAGI is \$140,000 or more.

For both traditional and Roth IRA contributions, married persons filing separately are treated as single if they live apart for the whole year. If the spouses file separately and live together at any time during the year, and either of them is an active participant in an employer retirement plan, a deduction for traditional IRA contributions is phased out for each spouse over a MAGI range of \$0 to \$10,000. For Roth IRA contributions, the contribution limit for married persons filing separately is phased out over the \$0 to \$10,000 MAGI phaseout range if they live together at any time during the year, without regard to participation in an employer retirement plan.

Elective deferrals to employer retirement plans (pages 191–193, 196–199, 718). The basic limit for elective deferrals in 2021 is \$19,500, unchanged from 2020. The \$19,500 limit applies to 401(k), 403(b), and 457 plans, the federal government's Thrift Savings plan, and pre-1997 salary-reduction Simplified Employee Pension (SEP) plans. If such plans allows, individuals who are age 50 or older by the end of the year may make an additional "catch-up contribution." The catch-up contribution limit remains at \$6,500.

For a SIMPLE IRA, the deferral limit is unchanged in 2021 at \$13,500 with a catch-up contribution of \$3,000 for those age 50 or over by the end of 2021 (unchanged from 2020).

Defined contribution plans and pension plans (pages 718–724). The overall limitation on employee and employer contributions (including forfeitures) to a defined contribution plan (such as a self-employed profit-sharing SEP or Keogh) is \$58,000 (up slightly from \$57,000 in 2020). The general limitation on the annual benefit from a defined benefit pension plan is unchanged at \$230,000.

Compensation limit (pages 192, 720–721). The maximum amount of compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$290,000 (up from \$285,000 in 2020).

SEP eligibility (page 246). Employees meeting the age and service requirements must be covered by a SEP if they have 2021 compensation exceeding \$650 (up from \$600 in 2020).

Definition of key employee or highly compensated employee (page 80, 192). The earnings threshold for determining highly compensated employees under the nondiscrimination rules is unchanged at \$130,000. The threshold for treating officers as key employees under the top-heavy plan rules is also unchanged at \$185,000.

Saver's credit (page 523–524). The first \$2,000 of eligible contributions (including ABLE account contributions) made for 2021 may qualify for a 50%, 20%, or 10% retirement savings contribution credit ("saver's credit"), depending on the taxpayer's AGI.

For married persons filing jointly, the 50% credit applies if 2021 AGI does not exceed \$39,500, the 20% credit rate applies if AGI does not exceed \$43,000, and the 10% credit applies if AGI does not exceed \$66,000.

For a head of household, the 50% credit applies if 2021 AGI does not exceed \$29,625, the 20% credit rate applies if AGI does not exceed \$32,250, and the 10% credit applies if AGI does not exceed \$49,500.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2021 AGI does not exceed \$19,750, the 20% credit rate applies if AGI does not exceed \$21,500, and the 10% credit applies if AGI does not exceed \$33,000.

Non-Retirement Cost-of-Living Adjustments for 2021

Standard deduction amounts (pages 343–346). The basic standard deduction amounts for 2021 have increased slightly to \$25,100 for married couples filing jointly and surviving spouses, \$18,800 for heads of households, and \$12,550 for singles and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2021*, page 347) at the end of 2021 is \$1,700 for single taxpayers and heads of households (up from \$1,650 in 2020) and \$1,350 for married persons (whether filing jointly or separately) and qualifying widows/widowers (up from \$1,300 in 2020).

For a person who meets the definition of a dependent for 2021, the basic standard deduction (*Your Income Tax 2021*, pages 348–349) is the greater of (1) \$1,100 or (2) the dependent's earned income plus \$350 (but no more in total than the basic standard deduction for the dependent's filing status).

Rate brackets for net capital gain and qualified dividends (pages 113–116). The bracket breakpoints between the 0% and 15% capital gain rates, and between the 15% and 20% capital gain rates, are increased for 2021. The breakpoint between the 0% rate and the 15% rate is: \$80,800 if married filing jointly or a qualifying widow/widower, \$54,100 if a head of household, or \$40,400 if single or married filing separately. There is no tax (0% rate applies) on 2021 qualified dividends and eligible long-term capital gains (collectibles gains and unrecaptured Section 1250 gains are not eligible) if taxable income does not exceed the applicable breakpoint. Even if taxable income exceeds the breakpoint, the 0% rate rather than the 15% rate might still apply to a portion of the gains/dividends, depending on how much of the taxable income consists of ordinary income and how much is long-term gain plus qualified dividends; this will be figured on the IRS capital gains rate worksheet.

The breakpoint between the 15% and 20% rate is \$501,600 if married filing jointly or a qualifying widow/widower, \$473,750 if a head of household, \$445,850 if single, or \$250,800 if married filing separately. Even

if taxable income exceeds the breakpoint, the 20% rate does not necessarily apply to the gains/dividends. If ordinary income is only a small part of taxable income, the 15% or even the 0% rate may apply to some of the gains/dividends; this will be figured on the IRS capital gains rate worksheet.

The 15% or 20% rate is increased by the 3.8% tax on net investment income if MAGI exceeds \$250,000 if married filing jointly or a qualifying widow/widower, \$200,000 if single or head of household, or \$125,000 if married filing separately. If this threshold is exceeded, the 3.8% tax applies to the lesser of the taxpayer's net investment income, or the MAGI over the threshold.

First-year expensing (pages 732–734). For 2021, the expensing limit increases to \$1,050,000 and the limit is phased out when qualifying purchases exceed \$2,620,000. Thus, no expensing will be allowed if purchases are \$3,670,000 or more.

Qualified business income (QBI) deduction (pages 600, 715–716). For 2021, the taxable income threshold above which the QBI deduction may be reduced or eliminated is \$329,800 if married filing jointly, \$164,925 for married filing separately, and \$164,900 for other filers.

Kiddie tax (pages 502–507). For 2021, a child's investment income over a \$2,200 floor (unchanged from 2020) is taxed at the parent's top marginal rate.

AMT exemption amounts and breakpoint between 26% and 28% rates (pages 494–501). The AMT exemption amounts for 2021 are increased to \$114,600 for married couples filing jointly and surviving spouses, \$73,600 for singles and heads of households, and \$57,300 for married persons filing separately. The 26% AMT rate applies to the first \$199,900 of 2021 taxable income (AMTI minus exemption), or \$99,950 if married filing separately, and the 28% rate applies to the excess over \$199,000/\$99,950.

Adoption credit and employer adoption assistance (pages 57, 67–68, 520–522). The maximum adoption credit for 2021 is \$14,440. The credit will phase out if MAGI exceeds \$216,660, and the phaseout is

complete if MAGI is \$256,660 or more. The same limit and phaseout rules apply to the employee exclusion for benefits under an employer's adoption assistance program.

Child tax credit and credit for other dependents (pages 509–512). The maximum child tax credit amount is set by statute at \$2,000 per qualifying child. For 2021, the maximum amount of the credit that is refundable is unchanged at \$1,400 per qualifying child.

The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is unchanged at \$4,300.

Health FSA salary reduction (pages 78–80). The 2021 limit on salary-reduction contributions to a health flexible spending arrangement is unchanged at \$2,750. However, as explained earlier in this Supplement, the new law provides for enhanced carryovers or grace periods as well as making mid-year changes in 2021.

Educator expenses (page 339). The maximum above-the-line deduction for educator expenses remains at \$250 for 2021. However, the new law expanded the definition of "classroom expenses" by requiring the IRS to issue guidance providing that the cost of personal protective equipment and supplies used to prevent the spread of COVID-19 are eligible for the deduction, retroactive to expenses paid after March 12, 2020.

Exclusion for interest on savings bonds used for tuition (pages 611–613). The exclusion for interest on Series EE and I bonds redeemed to pay higher education expenses will start phasing out for married couples filing jointly with 2021 MAGI over \$124,800, and the phaseout is complete if MAGI is \$154,800 or more. For single taxpayers, heads of households, and qualifying widows/widowers, the phaseout begins when MAGI exceeds \$83,200 and is complete at MAGI of \$98,200 or more. Married persons filing separately are not eligible for the exclusion.

Premiums for long-term-care policies (page 422). The maximum amount of long-term-care insurance premiums that can be included in the itemized deduction for medical expenses depends

on the policyholder's age at the end of the year. The 2021 limit is \$450 for taxpayers age 40 or younger, \$850 for those over age 40 but not over 50, \$1,690 for those over age 50 but not over 60, \$4,520 for those over age 60 but not over 70, and \$5,640 for those over age 70.

Per diem payments from long-term-care policies (page 422). Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2021 up to \$400 per day without regard to actual expenses incurred (up from \$380 in 2020).

Foreign earned income and housing exclusions (pages 652–659). The maximum foreign earned income exclusion for 2021 is \$108,700.

Based on a maximum earned income exclusion of \$108,700, the base foreign housing amount is \$17,392 ($16\% \times \$108,700$) for the full year, or \$47.65 per day if the foreign residence or physical presence test is met for only part of the year. The foreign housing exclusion is allowed to the extent that housing expenses, not to exceed the annual limit, exceed the base amount. Based on a maximum earned income exclusion of \$108,700, the 2021 limit on housing expenses will generally be \$32,610 ($30\% \times \$108,700$) for the full year, or \$89.34 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (pages 517–520). For 2021, the maximum credit is \$3,618 for one child, \$5,980 for two children, \$6,728 for three or more children, and \$543 if there are no children.

For taxpayers with children, the 2021 credit will begin to phase out if either earned income or AGI is at least \$19,520 if single, head of household, or qualifying widow/widower, or at least \$25,470 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$8,880, or \$14,820 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$42,158 or more, \$48,108 if married filing jointly. For two children, the credit is completely phased out if either earned income or

AGI is at least \$47,915 or \$53,865 if married filing jointly. For taxpayers with three or more children, the credit is completely phased out if either earned income or AGI is at least \$51,464 or \$57,414 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$15,980 or \$21,920 if married filing jointly.

Student loan interest deduction (pages 623–625). The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2021, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$140,000 and \$170,000 for married couples filing jointly, or between \$70,000 and \$85,000 if single, head of household, or qualifying widow/widower. Married persons filing separately and individuals who meet the definition of a dependent are not eligible for the deduction.

American opportunity credit and lifetime learning credit (pages 617–619). The credit amount and phaseout range for the American opportunity credit are not subject to cost-of-living changes. By statute, the credit of up to \$2,500 per eligible student phases out over a MAGI range of \$80,000 to \$90,000 for single filers, heads of households, and qualifying widows/widowers, and \$160,000 to \$180,000 for joint filers. For 2021, the same MAGI limits apply to the lifetime learning credit. Married persons filing separately may not claim either credit.

Transportation fringe benefits (pages 68–71). The 2021 monthly tax-free limit for employer-provided transit passes and commuter van/bus transportation (paid by employer or by employee salary-reduction contributions), as well as the monthly exclusion for parking benefits, is unchanged at \$270 per month.

Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (pages 677–682). The annual exclusion for gifts made in 2021 is \$15,000 per individual donee (unchanged from 2020). Married couples can agree to “split” one spouse's gifts, doubling the 2021 exclusion for each donee to \$30,000. The unlimited marital deduction applies to gifts made to a spouse who is a U.S. citizen. For gifts to a noncitizen spouse, the annual exclusion for 2021 is \$159,000.

The “lifetime” exclusion (exemption) from gift tax that applies to taxable gifts in excess of the annual exclusion and other tax-free gifts is the same as the basic exemption for estate tax purposes. For 2021, the exemption amount is \$11.7 million (up from \$11.58 million in 2020).

Attorney fee awards (page 805). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$210 per hour for fees incurred in 2021 (unchanged from 2020); a court may increase the \$210 limit in special cases.

2021 Tax Rate Tables

TABLE 1 — Section 1(j)(2)(A) — Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is—	The Tax Is—
Not over \$19,900	10% of the taxable income
Over \$19,900 but not over \$81,050	\$1,990 plus 12% of the excess over \$19,900
Over \$81,050 but not over \$172,750	\$9,328 plus 22% of the excess over \$81,050
Over \$172,750 but not over \$329,850	\$29,502 plus 24% of the excess over \$172,750
Over \$329,850 but not over \$418,850	\$67,206 plus 32% of the excess over \$329,850
Over \$418,850 but not over \$628,300	\$95,686 plus 35% of the excess over \$418,850
Over \$628,300	\$168,993.50 plus 37% of the excess over \$628,300

TABLE 2 — Section 1(j)(2)(B) — Heads of Households

If Taxable Income Is—	The Tax Is—
Not over \$14,200	10% of the taxable income
Over \$14,200 but not over \$54,200	\$1,420 plus 12% of the excess over \$14,200
Over \$54,200 but not over \$86,350	\$6,220 plus 22% of the excess over \$54,200
Over \$86,350 but not over \$164,900	\$13,293 plus 24% of the excess over \$86,350
Over \$164,900 but not over \$209,400	\$32,145 plus 32% of the excess over \$164,900
Over \$209,400 but not over \$523,600	\$46,385 plus 35% of the excess over \$209,400
Over \$523,600	\$156,355 plus 37% of the excess over \$523,600

TABLE 3 — Section 1(j)(2)(C) — Unmarried Individuals (other than Surviving Spouses and Heads of Households)

If Taxable Income Is—	The Tax Is—
Not over \$9,950	10% of the taxable income
Over \$9,950 but not over \$40,525	\$995 plus 12% of the excess over \$9,950
Over \$40,525 but not over \$86,375	\$4,664 plus 22% of the excess over \$40,525
Over \$86,375 but not over \$164,925	\$14,751 plus 24% of the excess over \$86,375
Over \$164,925 but not over \$209,425	\$33,603 plus 32% of the excess over \$164,925
Over \$209,425 but not over \$523,600	\$47,843 plus 35% of the excess over \$209,425
Over \$523,600	\$157,804.25 plus 37% of the excess over \$523,600

TABLE 4 — Section 1(j)(2)(D) — Married Individuals Filing Separate Returns

If Taxable Income Is—	The Tax Is—
Not over \$9,950	10% of the taxable income
Over \$9,950 but not over \$40,525	\$995 plus 12% of the excess over \$9,950
Over \$40,525 but not over \$86,375	\$4,664 plus 22% of the excess over \$40,525
Over \$86,375 but not over \$164,925	\$14,751 plus 24% of the excess over \$86,375
Over \$164,925 but not over \$209,425	\$33,603 plus 32% of the excess over \$164,925
Over \$209,425 but not over \$314,150	\$47,843 plus 35% of the excess over \$209,425
Over \$314,150	\$84,496.75 plus 37% of the excess over \$314,150

TABLE 5 — Section 1(j)(2)(E) — Estates and Trusts

If Taxable Income Is—	The Tax Is—
Not over \$2,650	10% of the taxable income
Over \$2,650 but not over \$9,550	\$265 plus 24% of the excess over \$2,650
Over \$9,550 but not over \$13,050	\$1,921 plus 35% of the excess over \$9,550
Over \$13,050	\$3,146 plus 37% of the excess over \$13,050

Updates, Additions, and Corrections to the Text of *Your Income Tax 2021*

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2021*, some of the corrections to the text and the updates provided in the following pages may already be included in your edition. We regret any errors.

The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2021*. Page references within the items themselves (after the headings) are also to the text of *Your Income Tax 2021* unless reference is made to this Supplement.

As explained at the beginning of this Supplement, the massive government funding legislation that was signed into law on December 27, 2020 (the Consolidated Appropriations Act, 2021), contains key tax changes covering several years. See pages 3–5 of this Supplement for the tax law changes.

For future updates, visit jklasser.com.

Filing forms when a return is not required (page 2–4). Individuals with gross income below the filing threshold may still need to submit forms or schedules by the due date of the income tax return.

- Reporting a coronavirus-related distribution (Form 8915-E).
- Reporting a qualified disaster distribution (Form 8915-C for a distribution in 2018 or Form 8915-D for a distribution in 2019) where the income is being spread over three years (one third in 2020) or where repayment has been made. Use Form 8915-E to report a qualified 2020 disaster distribution.

Where to mail your 2020 return (page 5). The IRS mailing address has changed for residents of numerous States. See page 21 of this Supplement for the IRS addresses for 2020 returns.

Reporting cryptocurrency (page 8). If you bought, sold, or engaged in any other cryptocurrency (e.g., Bitcoin) transaction in 2020, you must answer “yes” to the question found on page 1 of Form 1040 or 1040-SR. The IRS updated instructions to the return, clarifying that reporting is required only if you engaged in any cryptocurrency transaction (e.g., receiving

payment in cryptocurrency) in 2020; a transaction does not include holding it in a wallet or account or transferring it from one wallet or account to another.

Health and dependent care flexible spending arrangements (pages 78–80). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 gives employers the option of easing several FSA provisions; see page 4 of this Supplement.

Gain on empowerment zone property (page 119). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 (see page 3 above) extends, for five years, through 2025, the 60% exclusion for gain on the sale of qualified small business stock (QSB) from an empowerment zone business if the stock was acquired before February 18, 2009. Note that only gain attributable to periods before 2019 is eligible for the 60% exclusion.

However, the new law terminates the election to defer gain from the sale of empowerment zone assets after 2020. For sales in 2020, rollover is allowed if the asset was held over one year and the sales proceeds were reinvested in replacement property within 60 days of the sale; see the 2020 Schedule D instructions.

Gain on Qualified Opportunity Fund (QOF) assets (page 120). The IRS has issued final regulations on when the gain deferral period ends; see the discussion on pages 5–6 of this Supplement.

Qualified Dividends and Capital Gain Tax Worksheet (pages 123, 128). The Worksheet in the 2020 IRS instructions is 25 lines, rather than the 27-line worksheet shown on page 128. The computation of tax liability is not affected. Two lines that were used by taxpayers who file Form 4952 to claim the investment interest deduction have been removed from the worksheet. Taxpayers who file Form 4952 to claim the investment interest deduction and have net capital gain or qualified dividends for 2020 may not use the Qualified Dividends and Capital Gain Tax Worksheet; they must use the Schedule D Tax Worksheet in the Schedule D instructions.

The Schedule D Tax Worksheet also must be used if you report 28% gains (line 18 of Schedule D) or Unrecaptured Section 1250 gains (Line 19 of Schedule D).

The Qualified Dividends and Capital Gain Tax Worksheet is shown below on page 48 of this Supplement, and the Schedule D Tax Worksheet is on page 49.

In the John and Keisha Taylor example (page 123; worksheet on page 128), their total tax liability remains \$8,272 (\$450 tax on qualifying dividends and net capital gain, plus \$7,822 tax on ordinary income). However, on the 25-line Worksheet (*see* page 48 of this Supplement) the \$7,822 tax is on line 22 (rather than line 24), the \$8,272 total tax is on lines 23 and 25 (rather than lines 25 and 27), and the liability of \$9,846 that would apply in the absence of favorable capital gain rates is on line 24 (rather than line 26).

Definition of “real property” for like-kind exchange purposes (page 159). The IRS issued final regulations (T.D. 9935, 2020-52 IRB 1746) that define “real property” qualifying for like-kind exchange treatment. In general, this includes land and improvements to land, unsevered crops and other natural products of land, and water and air space superjacent to land. Improvements to land include inherently permanent structures (e.g., buildings) and the structural components of inherently permanent structures. The regulations also include an incidental rule under which personal property may be treated as part of real property qualifying for like-kind exchange treatment. *See* T.D. 9935 for details.

Revised life expectancy tables for IRA RMDs starting in 2022 (pages 237–245, 257–258). As discussed on page 8–10 of this Supplement, the IRS has released revised life expectancy tables that will be used to figure RMDs, starting with RMDs for 2022.

Tax relief for qualified disaster distributions and employer plan loans (pages 190, 210, 259). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 (*see* pages 3–5 of this Supplement) provides favorable rules for qualified disaster distributions made by June 24, 2021, from eligible retirement plans and larger loan limits from employer retirement plans. The taxpayer

must have lived in a qualified disaster area and suffered losses as a result of the disaster. A qualified disaster is a major disaster that (1) was declared by the President after 2019 and no later than February 25, 2021, (2) began after December 27, 2019, and no later than December 27, 2020, and (3) ended no later than January 26, 2021. If these three tests are met, distributions of up to \$100,000 made by June 24, 2021, are considered qualified disaster distributions that are exempt from the early distribution penalty, can be included income over three years and repaid within three years of receipt. The \$100,000 limit applies per qualified disaster, regardless of the number of plans from which distributions are received. The new law relief is similar to that provided in prior disaster tax relief legislation.

Use Form 8915-E to report coronavirus-related distributions (*see* pages 209–210 and 259), as well as the other qualified 2020 disaster distributions under the new law. The instructions to Form 8915-E have a table listing the non-coronavirus-related qualified 2020 disasters. Form 8915-E appears on page 56 of this Supplement.

The new law increases the maximum employer plan loan limit (page 190) for employees living in a qualified disaster area to the lesser of \$100,000 (minus other outstanding loans) or 100% of the account balance, for loans made from December 27, 2020, through June 24, 2021. For qualified employees with outstanding loans, loan repayments otherwise due during this period are suspended for one year.

Discharge of principal residence indebtedness (page 321). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 extends the exclusion for a discharge of principal residence indebtedness through 2025. *See* the new law discussion at page 4 of this Supplement.

Economic impact payments and recovery rebate credit (page 333). The new law authorized a second round of economic impact payments of up to \$600 for singles and \$1,200 for joint return filers, plus \$600 per qualifying child under age 17. The payments were subject to the same phaseout as the first round of payments (page 333), but based solely on AGI and family status reported on 2019 returns. The second round payments were sent out by the IRS until the middle of January, 2021.

If you did not receive a second round payment, or a first round payment, or you only received a partial payment (or payments), complete the Recovery Rebate Credit Worksheet to determine if you can claim the recovery rebate credit on your 2020 return (Line 30, Form 1040 or 1040-SR) based upon your 2020 AGI and number of qualifying children. The Recovery Rebate Credit Worksheet is shown on page 45 of this Supplement. Also *see* the “Recovery rebate credit” item below.

Tuition and fees deduction repealed after 2020 (page 339, 622–623). The new law (*see* page 5 of this Supplement) repeals the tuition and fees deduction for years after 2020.

Standard deduction increased by net qualified disaster loss (Filing Instruction, page 345). The rules allowing taxpayers who do not itemize deductions to increase their standard deduction by a net qualified disaster loss have been expanded by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. A qualified disaster loss now includes a casualty or theft loss of personal-use property attributable to a major disaster that meets the requirements listed below under “Itemized deduction for personal casualty or theft loss from qualified disasters.” A net qualified disaster loss from Form 4684 is shown on Line 16 of Schedule A (Other itemized deductions), where it is added to your otherwise allowable standard deduction; the combined amount is then claimed as your standard deduction on Line 12 of Form 1040 or 1040-SR.

Waiver of AGI limit for cash contributions (pages 372–373). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 extends the 100% of AGI limit for qualifying cash contributions to contributions made in 2021.

Mortgage insurance premiums deduction (page 385). The deduction for mortgage insurance premiums was extended through 2021 by the Taxpayer Certainty and Disaster Tax Relief Act of 2020.

Medical and dental expenses 7.5% floor (page 405). The 7.5% of AGI floor for deducting medical and dental expenses was scheduled to rise to 10% of AGI after 2020, but the 7.5% floor has been permanently extended.

Itemized deduction for personal casualty or theft loss from qualified disasters (pages 426, 434, 436). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 expands the special rules for qualified disaster losses to include unreimbursed casualty or theft losses of personal-use property that are attributable to major disasters declared by the President from January 1, 2020, through February 25, 2021, provided they began after December 27, 2019, and no later than December 27, 2020, and ended no later than January 26, 2021. A net qualified disaster loss is subject to a \$500 floor on Form 4684, rather than the regular \$100 floor for losses on personal-use property, but the 10% of adjusted gross income floor does not apply.

Extension of livestock replacement period (pages 442, 445). In Notice 2020-74, the IRS provides certain farmers and ranchers a one-year extension beyond the normal four-year replacement period that generally applies when livestock is sold due to drought. The Appendix to Notice 2020-74 has a list of the qualifying counties.

Business meal deductions (page 464-466). The IRS issued final regulations on deductions for business meals that substantially incorporate earlier guidance in proposed regulations and in Notice 2018-76 (T.D. 9925, 2021-2 IRB 296).

The Taxpayer Certainty and Disaster Tax Relief Act of 2020 allows a 100% deduction for business meals (food and beverages) provided by a restaurant in 2021 and 2022. The new law does not define “restaurant”; IRS guidance is likely. The new law does not affect 2020 business meal deductions.

Filing your child’s return (page 503). In the first paragraph of [24.1](#), under “1.”, the parenthetical should be “(\$2,200 for 2020). The second sentence under “3.”, should read “For 2020, the deduction is \$1,100 ([13.5](#)).”

Computing Kiddie tax on child’s return (page 505). Please disregard the erroneous references to Form 6251 in the third, fourth and fifth paragraphs of [24.3](#). All the references should be to Form 8615.

Premium tax credit (page 525). In the last paragraph of page 525, the third sentence should state that the “net premium tax credit” is reported on Line 8 of Schedule 3 (Form 1040 or 1040-SR).

Health coverage tax credit (page 528). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 extends the health coverage credit one year through 2021. *See* page 4 of this Supplement.

Home energy credit (page 529). Subject to the \$500 “lifetime” limit and other limits, the credit for insulation, storm windows and other qualifying energy-efficient home improvements was extended through 2021 by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. *See* page 4 of this Supplement.

Recovery rebate credit (pages 333, 531). If you did not receive the full amount of either the first or second economic impact payment, you may be entitled to the recovery rebate credit on your 2020 return. Keep in mind that the two rounds of economic impact payments were actually an “advance” of the credit, but whereas the payments were based on your 2018 or 2019 tax year information, the recovery rebate credit is based on the information provided on your 2020 return.

Use the Recovery Rebate Credit Worksheet (*see* page 45 of this Supplement) to determine how much, if any, you can claim as the recovery rebate credit. Assuming you meet the basic credit eligibility requirements (you are a citizen or resident alien, have a valid Social Security number, are not a dependent), and you did not receive the maximum first and second round payments (called EIP1 and EIP2 on the Worksheet), you figure how much of each payment you would be entitled to receive as a credit based on your 2020 return family status. Then the phaseout is applied. The credit allocable to EIP1 and the credit allocable to EIP2 are each phased out by 5% of any excess of your 2020 AGI over the following thresholds: \$150,000 if married filing jointly or qualifying widow/widower, \$112,500 if head of household, or \$75,000 if single or married filing separately. The credits, reduced by any phaseout, are further reduced by the actual amount, if any, of the EIP1 and EIP2 that you received. If

there is any excess, that is the amount you may claim as a fully refundable credit on line 30 of form 1040 or 1040-SR.

Credits for qualified fuel-cell vehicles and two-wheel plug-in electric vehicles (page 530). These credits were extended through 2021 by the Taxpayer Certainty and Disaster Tax Relief Act of 2020.

Lifetime learning credit (page 619). After 2020, the MAGI phaseout range for the lifetime learning credit is the same as for the American opportunity credit. *See* page 14 of this Supplement for the 2021 MAGI limits.

Medicare Part B and D premiums for 2021 (page 641). *See* pages 6-8 of this Supplement for the 2021 Medicare Part B premiums and the Part B and Part D premium surcharges, which generally are based on your MAGI for 2019.

Deferral Worksheet for Schedule H or Schedule SE filers (pages 673, 778). Self-employed taxpayers filing Schedule SE can defer the payment of the employer share of Social Security taxes allocable to net earnings from March 27, 2020, through December 31, 2020. Similarly, household employers filing Schedule H can defer the employer share of Social Security taxes on wages paid from March 27, 2020, through the end of 2020. The maximum deferrable amount is figured on Schedule SE (in Part III) or Schedule H (on Line 8d), but the actual amount that can be deferred is figured on a worksheet in the instructions to line 12e of Schedule 3 (Form 1040 or 1040-SR). The Deferral Worksheet for Schedule H or Schedule SE filers is shown on page 51 of this Supplement. The deferrable amount from the worksheet is entered on line 12e of Schedule 3 and then claimed on Line 31 of Form 1040 or 1040-SR as a refundable credit. The Deferral Worksheet shows how much of the deferred tax is payable by December 31, 2021, and how much is payable by December 31, 2022.

Deduction for commercial buildings (page 697). The deduction for energy-efficient buildings was made permanent by the Taxpayer Certainty and Disaster Tax Relief Act.

Home office deduction example (pages 707–708). The filled-in sample Form 8829 (page 708) for Samuel Brown’s home office deduction is missing some entries. Line 16, column (b) should be 10,000. Line 17, column (b) should be 4,000. Line 18, column (b), should be 1,200. Line 21, column (b), should be 1,800. Line 23, column (b), should be 17,000. Line 24 should be 3,400. Line 30 should be 687.

General business credits (pages 712–713). Numerous business credits that expired at the end of 2020 were extended by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. Five-year extensions were provided for the work opportunity credit, the paid family and medical leave credit, and the new markets credit. A one-year extension was provided for the Indian employment credit, the biodiesel and renewable fuels credit, and the energy-efficient homes credit, among others.

No extension of higher Section 179 expensing for empowerment zone assets (pages 732–733). The Taxpayer Certainty and Disaster Tax Relief Act of 2020 terminates the increased expensing limit for empowerment zone property, effective for property placed in service in tax years beginning after 2020. For property placed in service in 2020, *see* the instructions to Line 1 of Form 4562.

Three-year MACRS recovery period for racehorses (page 734). The three-year recovery period for racehorses two years old or younger was extended through 2021 by the Taxpayer Certainty and Disaster Tax Relief Act.

IRS interest rate for first quarter of 2021 (pages 788, 792). For January–March 2021, the IRS interest rate for individual taxpayer refunds and underpayments is 3%, the same as it has been since July 1, 2020. The 3% rate applicable in March 2021 also applies for purposes of figuring any estimated tax penalty due for the first 15 days of April.

Where do you file your 2020 Form 1040 or 1040-SR?



Where Do You File?

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.

IF you live in...	THEN use this address if you:	
	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, Hawaii, Ohio, Washington	Use this address if you file from January 1, 2021 through June 18, 2021:	
	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
	Starting June 19, 2021, use the following address:	
	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Vermont, 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
Arizona, Colorado, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	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
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.

Forms, Tables, Worksheets for 2020

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets, all of which are current as of February 18, 2020. You will also find tables showing 2020 year-end redemption values and interest earned for Series EE and I bonds.

The 2020 Optional State Sales Tax tables on pages 88–92 are from the Schedule A instructions. The Series EE and I bond redemption tables on pages 93–108 are reproduced from those available at https://www.treasurydirect.gov/indiv/tools/tools_redemptiontables.htm.

Please go to [irs.gov](https://www.irs.gov) to obtain IRS instructions and other tax forms.

Form **1040**Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return**2020**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box.
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State
		ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,400
- Married filing jointly or Qualifying widow(er), \$24,800
- Head of household, \$18,650
- If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest 2a	2b
3a Qualified dividends 3a	3b
4a IRA distributions 4a	4b
5a Pensions and annuities 5a	5b
6a Social security benefits 6a	6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7
8 Other income from Schedule 1, line 9	8
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9
10 Adjustments to income:	
a From Schedule 1, line 22 10a	
b Charitable contributions if you take the standard deduction. See instructions 10b	
c Add lines 10a and 10b. These are your total adjustments to income ▶	10c
11 Subtract line 10c from line 9. This is your adjusted gross income ▶	11
12 Standard deduction or itemized deductions (from Schedule A)	12
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13
14 Add lines 12 and 13	14
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

Form 1040 (2020)

Page **2**

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> 	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 		
	36 Amount of line 34 you want applied to your 2021 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe now	37	
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name Phone no. Personal identification number (PIN) 		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 		
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) 		
	Phone no. Email address 		
Paid Preparer Use Only	Preparer's name Preparer's signature Date PTIN Check if: <input type="checkbox"/> Self-employed		
	Firm's name Phone no. 		
	Firm's address Firm's EIN 		

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2020)

Form **1040-SR** Department of the Treasury—Internal Revenue Service (99) **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ▶ ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness { **You:** ☐ Were born before January 2, 1956 ☐ Are blind
Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Schedule B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
	2a Tax-exempt interest	2a
	3a Qualified dividends	3a
	4a IRA distributions	4a
	5a Pensions and annuities	5a
	6a Social security benefits	6a
	b Taxable interest	2b
	b Ordinary dividends	3b
	b Taxable amount	4b
	b Taxable amount	5b
	b Taxable amount	6b
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7
	8 Other income from Schedule 1, line 9	8
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . ▶	9
	10 Adjustments to income:	
	a From Schedule 1, line 22	10a
	b Charitable contributions if you take the standard deduction. See instructions	10b
	c Add lines 10a and 10b. These are your total adjustments to income ▶	10c
	11 Subtract line 10c from line 9. This is your adjusted gross income . . ▶	11

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 71930F Form **1040-SR** (2020)

Standard Deduction

See *Standard Deduction Chart* on the last page of this form.

12	Standard deduction or itemized deductions (from Schedule A) . . .	12	
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A . . .	13	
14	Add lines 12 and 13	14	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- . . .	15	
16	Tax (see instructions). Check if any from:		
	1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10 . . .	23	
24	Add lines 22 and 23. This is your total tax ►	24	
25	Federal income tax withheld from:		
	a Form(s) W-2 25a		
	b Form(s) 1099 25b		
	c Other forms (see instructions) 25c		
	d Add lines 25a through 25c 25d		
26	2020 estimated tax payments and amount applied from 2019 return . . .	26	
27	Earned income credit (EIC) 27		
28	Additional child tax credit. Attach Schedule 8812 28		
29	American opportunity credit from Form 8863, line 8 29		
30	Recovery rebate credit. See instructions 30		
31	Amount from Schedule 3, line 13 31		
32	Add lines 27 through 31. These are your total other payments and refundable credits ►	32	
33	Add lines 25d, 26, and 32. These are your total payments ►	33	

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (2020)

Form 1040-SR (2020)

Page **3**

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
Direct deposit? See instructions.	b	Routing number <input style="width: 100px;" type="text"/>	
	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input style="width: 100px;" type="text"/>	
	36	Amount of line 34 you want applied to your 2021 estimated tax 36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe now . . . 37 Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37
For details on how to pay, see instructions.	38	Estimated tax penalty (see instructions) 38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input style="width: 50px;" type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	Firm's name ▶	Phone no.	PTIN
	Firm's address ▶	Firm's EIN ▶	Check if: <input type="checkbox"/> Self-employed

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2020)

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 ►

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$14,050
	2	15,700
Married filing jointly	1	\$26,100
	2	27,400
	3	28,700
	4	30,000
Qualifying widow(er)	1	\$26,100
	2	27,400
Head of household	1	\$20,300
	2	21,950
Married filing separately**	1	\$13,700
	2	15,000
	3	16,300
	4	17,600

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (2020)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A . . .	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71478U

Schedule 2 (Form 1040) 2020

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld	10	
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c	Health coverage tax credit from Form 8885	12c	
d	Other: _____	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71480G

Schedule 3 (Form 1040) 2020

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2020Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	
	b State and local real estate taxes (see instructions)	5b	
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	
	6 Other taxes. List type and amount ▶	6	
	7 Add lines 5e and 6		7
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Mortgage insurance premiums (see instructions)	8d	
	e Add lines 8a through 8d	8e	
	9 Investment interest. Attach Form 4952 if required. See instructions.	9	
	10 Add lines 8e and 9		10
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13		14
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ▶		16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Cat. No. 17145C

Schedule A (Form 1040) 2020

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2020
Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

Part I**Interest**

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

Amount**1**

- 2**
- Add the amounts on line 1

2

- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►

4**Note:** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II****Ordinary Dividends**

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5**
- List name of payer ►

5

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

6**Note:** If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign Accounts and Trusts****Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.**Yes****No**

- 7a**
- At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b**
- If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

- 8**
- During 2020, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 17146N

Schedule B (Form 1040) 2020

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
 ► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2020
 Attachment
 Sequence No. **09**

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2020, check here ☐**I** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income****1** Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐**2** Returns and allowances**3** Subtract line 2 from line 1**4** Cost of goods sold (from line 42)**5** **Gross profit.** Subtract line 4 from line 3**6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)**7** **Gross income.** Add lines 5 and 6**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.**8** Advertising**9** Car and truck expenses (see instructions)**10** Commissions and fees**11** Contract labor (see instructions)**12** Depletion**13** Depreciation and section 179 expense deduction (not included in Part III) (see instructions)**14** Employee benefit programs (other than on line 19)**15** Insurance (other than health)**16** Interest (see instructions):**a** Mortgage (paid to banks, etc.)**b** Other**17** Legal and professional services**18** Office expense (see instructions)**19** Pension and profit-sharing plans**20** Rent or lease (see instructions):**a** Vehicles, machinery, and equipment**b** Other business property**21** Repairs and maintenance**22** Supplies (not included in Part III)**23** Taxes and licenses**24** Travel and meals:**a** Travel**b** Deductible meals (see instructions)**25** Utilities**26** Wages (less employment credits)**27a** Other expenses (from line 48)**b** Reserved for future use**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27a**29** Tentative profit or (loss). Subtract line 28 from line 7**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.**Simplified method filers only:** Enter the total square footage of (a) your home: _____

and (b) the part of your home used for business: _____. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2020

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2020Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

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Cat. No. 11338H

Schedule D (Form 1040) 2020

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►</p> <p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ►</p> <p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">21 ()</div> </div> </div> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>
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SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ **Yes** ☐ **No****B** If "Yes," did you or will you file required Form(s) 1099? ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		C			<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 ()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 ()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			

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Cat. No. 11344L

Schedule E (Form 1040) 2020

Schedule E (Form 1040) 2020

Attachment Sequence No. **13**Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations — **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (h) and (k) of line 29a.		30		
31 Add columns (g), (i), and (j) of line 29b.		31	()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32		

Part III Income or Loss From Estates and Trusts

(a) Name	(b) Employer identification number
A	
B	

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			39	

Part V Summary

40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5▶	41	
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . .	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Schedule E (Form 1040) 2020

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Self-Employment Tax**► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2020
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income ►**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A**
- If you are a minister, member of a religious order, or Christian Science practitioner
- and**
- you filed Form 4361, but you had \$400 or more of
- other**
- net earnings from self-employment, check here and continue with Part I
- ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a****b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2****3** Combine lines 1a, 1b, and 2 **3****4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b****c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c****5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a****b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b****6** Add lines 4c and 5b **6****7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 **7** 137,700**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 **8a****b** Unreported tips subject to social security tax from Form 4137, line 10 **8b****c** Wages subject to social security tax from Form 8919, line 10 **8c****d** Add lines 8a, 8b, and 8c **8d****9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9****10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10****11** Multiply line 6 by 2.9% (0.029) **11****12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12****13** **Deduction for one-half of self-employment tax.**Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** **13****Part II Optional Methods To Figure Net Earnings** (see instructions)**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,460, **or (b)** your net farm profits² were less than \$6,107.**14** Maximum income for optional methods **14** 5,640**15** Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) **or** \$5,640. Also, include this amount on line 4b above **15****Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,107 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.**16** Subtract line 15 from line 14 **16****17** Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2020

Attachment Sequence No. **17**Page **2****Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	18	
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	19	
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . .	20	
21	Combine lines 19 and 20 . . .	21	
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	22	
23	Multiply line 22 by 92.35% (0.9235) . . .	23	
24	Add lines 21 and 23 . . .	24	
25	Enter the smaller of line 9 or line 24 . . .	25	
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . .	26	

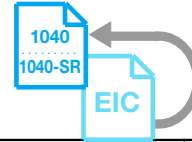
Schedule SE (Form 1040) 2020

SCHEDULE EIC
(Form 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

- **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- **Go to www.irs.gov/ScheduleEIC for the latest information.**



OMB No. 1545-0074

2020Attachment
Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.						
3 Child's year of birth	Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	
b Was the child permanently and totally disabled during any part of 2020?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
6 Number of months child lived with you in the United States during 2020 • If the child lived with you for more than half of 2020 but less than 7 months, enter "7." • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040) 2020

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040 or 1040-SR, line 27.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040 or 1040-SR) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleEIC.

TIP

You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2020. For more details, see the instructions for line 28 of Form 1040 or 1040-SR.

Qualifying Child

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

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

AND

was . . .

Under age 19 at the end of 2020 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2020
or is filing a joint return for 2020 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half
of 2020.



You can't claim the EIC for a child who didn't live with you for more than half of 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.



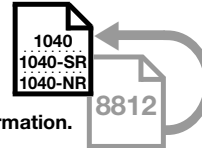
If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040 or 1040-SR, line 27.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse, if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040 or 1040-SR, line 27.

SCHEDULE 8812
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Additional Child Tax Credit**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I All Filers**Caution:** If you file Form 2555, **stop here;** you cannot claim the additional child tax credit.

- 1** If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.) **1**
- 2** Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR **2**
- 3** Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit **3**
- 4** Number of qualifying children under 17 with the required social security number: _____ x \$1,400.
Enter the result. If zero, **stop here;** you cannot claim this credit **4**
TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.
- 5** Enter the **smaller** of line 3 or line 4 **5**
- 6a** Earned income (see instructions) **6a**
- b** Nontaxable combat pay (see instructions) **6b**
- 7** Is the amount on line 6a more than \$2,500?
☐ **No.** Leave line 7 blank and enter -0- on line 8.
☐ **Yes.** Subtract \$2,500 from the amount on line 6a. Enter the result **7**
- 8** Multiply the amount on line 7 by 15% (0.15) and enter the result **8**
Next. On line 4, is the amount \$4,200 or more?
☐ **No.** If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.
☐ **Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

- 9** Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. **9**
- 10** Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8 **10**
- 11** Add lines 9 and 10 **11**
- 12** **1040 and** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, }
1040-SR filers: and Schedule 3 (Form 1040), line 10.
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 10. } **12**
- 13** Subtract line 12 from line 11. If zero or less, enter -0- **13**
- 14** Enter the **larger** of line 8 or line 13 **14**
Next, enter the **smaller** of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

- 15** This is your additional child tax credit **15**

Enter this amount on
Form 1040, line 28;
Form 1040-SR, line 28; or
Form 1040-NR, line 28.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59761M

Schedule 8812 (Form 1040) 2020

Recovery Rebate Credit Worksheet—Line 30

Before you begin:		<input checked="" type="checkbox"/> See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet. <input checked="" type="checkbox"/> If you received Notice 1444 and Notice 1444-B, have them available.
Don't include on line 16 or 19 any amount you received but later returned to the IRS.		
1.	Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.	
	<input type="checkbox"/> No. Go to line 2.	
	<input type="checkbox"/> Yes. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
2.	Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse?	
	<input type="checkbox"/> Yes. Skip lines 3 and 4, and go to line 5.	
	<input type="checkbox"/> No. If you are filing a joint return, go to line 3. If you aren't filing a joint return, you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
3.	Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)?	
	<input type="checkbox"/> Yes. Your credit is not limited. Go to line 5.	
	<input type="checkbox"/> No. Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)?	
	<input type="checkbox"/> Yes. Your credit is limited. Go to line 5.	
	<input type="checkbox"/> No. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
5.	If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:	
	• \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or	
	• \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3.	5. _____
6.	Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	6. _____
7.	Add lines 5 and 6	7. _____
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter:	
	• \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or	
	• \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3.	8. _____
9.	Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	9. _____
10.	Add lines 8 and 9	10. _____
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	11. _____
12.	Enter the amount shown below for your filing status:	
	<ul style="list-style-type: none"> • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately 	12. _____
13.	Is the amount on line 11 more than the amount on line 12?	
	<input type="checkbox"/> No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.	
	<input type="checkbox"/> Yes. Subtract line 12 from line 11.	13. _____
14.	Multiply line 13 by 5% (0.05)	14. _____
15.	Subtract line 14 from line 7. If zero or less, enter -0-	15. _____
16.	Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here	16. _____
17.	Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference	17. _____
18.	Subtract line 14 from line 10. If zero or less, enter -0-	18. _____
19.	Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here	19. _____
20.	Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference	20. _____
21.	Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR	21. _____

2020 Child Tax Credit and Credit for Other Dependents Worksheet—Line 19

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2020, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the “child tax credit” box in column (4) of the *Dependents* section on Form 1040 or 1040-SR for each qualifying child.
2. If you don’t have a qualifying child, you can’t claim the child tax credit; but you may be able to claim the credit for other dependents for that child. See Step 3 under *Who Qualifies as Your Dependent*.
3. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
4. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
5. Do **not** use this worksheet, but use Pub. 972 instead, if:
 - a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*;
 - b. You are excluding income from Puerto Rico; or
 - c. You are filing Form 2555 or 4563.

* If applicable.

Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ × \$2,000. Enter the result.	1	
2. Number of other dependents, including qualifying children without the required social security number: _____ × \$500. Enter the result. Caution. Don’t include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don’t include anyone you included on line 1.	2	
3. Add lines 1 and 2.	3	
4. Enter the amount from Form 1040 or 1040-SR, line 11.	4	
5. Enter the amount shown below for your filing status. • Married filing jointly — \$400,000 • All other filing statuses — \$200,000	5	
6. Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> No. Leave line 6 blank. Enter -0- on line 7, and go to line 8. <input type="checkbox"/> Yes. Subtract line 5 from line 4. If the result isn’t a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.	6	
7. Multiply the amount on line 6 by 5% (0.05). Enter the result.	7	
8. Is the amount on line 3 more than the amount on line 7? <input type="checkbox"/> No. You can’t take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 19. You also can’t take the additional child tax credit on Form 1040 or 1040-SR, line 28. Complete the rest of your Form 1040 or 1040-SR. <input type="checkbox"/> Yes. Subtract line 7 from line 3. Enter the result. Go to Part 2.	8	

2020 Child Tax Credit and Credit for Other Dependents
Worksheet—Continued

Keep for Your Records



Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II*; Form 8910; Form 8936; or Schedule R.

Part 2

9. Enter the amount from Form 1040 or 1040-SR, line 18.

9

10. Add any amounts from:

Schedule 3, line 1 _____

Schedule 3, line 2 + _____

Schedule 3, line 3 + _____

Schedule 3, line 4 + _____

Form 5695, line 30* + _____

Form 8910, line 15* + _____

Form 8936, line 23 + _____

Schedule R, line 22 + _____

Enter the total.

10

11. Are the amounts on lines 9 and 10 the same?

☐

Yes.

You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

☐

No. Subtract line 10 from line 9.

11

12. Is the amount on line 8 more than the amount on line 11?

☐

Yes. Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

This is your child tax credit and credit for other dependents.

☐

No. Enter the amount from line 8.

12

Enter this amount on Form 1040 or 1040-SR, line 19.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 28, if you answered "Yes" on line 11 **or** line 12 above.

- First, complete your Form 1040 or 1040-SR through line 27 (also complete Schedule 3, line 10).
- Then, use Schedule 8812 to figure any additional child tax credit.



If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862, who must file to find out if you must file Form 8862 to take the credit for 2020.

* If applicable.

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records



Before you begin: ✓ 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 box on Form 1040 or 1040-SR, line 7.

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	1.	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> 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.
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3	4.	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5.	
6.	Enter:		
	\$40,000 if single or married filing separately,	}	6.
	\$80,000 if married filing jointly or qualifying widow(er),		
	\$53,600 if head of household.		
7.	Enter the smaller of line 1 or line 6	7.	
8.	Enter the smaller of line 5 or line 7	8.	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9.	
10.	Enter the smaller of line 1 or line 4	10.	
11.	Enter the amount from line 9	11.	
12.	Subtract line 11 from line 10	12.	
13.	Enter:		
	\$441,450 if single,	}	13.
	\$248,300 if married filing separately,		
	\$496,600 if married filing jointly or qualifying widow(er),		
	\$469,050 if head of household.		
14.	Enter the smaller of line 1 or line 13	14.	
15.	Add lines 5 and 9	15.	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16.	
17.	Enter the smaller of line 12 or line 16	17.	
18.	Multiply line 17 by 15% (0.15)	18.	
19.	Add lines 9 and 17	19.	
20.	Subtract line 19 from line 10	20.	
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	22.	
23.	Add lines 18, 21, and 22	23.	
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	24.	
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 Tax Worksheet	25.	

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Schedule D Tax Worksheet

Keep for Your Records



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero and lines 15 and 16 of Schedule D are gains or if you file Form 4952 and you have an amount on line 4e or 4g, even if you don't need to file Schedule D. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16 (or in the instructions for Form 1040-NR, line 16) to figure your tax. Before completing this worksheet, complete Form 1040, 1040-SR, or 1040-NR through line 15.

Exception: Don't use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a; **or**
- Form 1040, 1040-SR, or 1040-NR, line 15, is zero or less.

Instead, see the instructions for Forms 1040 and 1040-SR, line 16 (or Form 1040-NR, line 16).

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16)	1.	<input type="text"/>
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a	2.	<input type="text"/>
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	<input type="text"/>
4. Enter the amount from Form 4952, line 4e*	4.	<input type="text"/>
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6. Subtract line 5 from line 2. If zero or less, enter -0-**	6.	<input type="text"/>
7. Enter the smaller of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8. Enter the smaller of line 3 or line 4	8.	<input type="text"/>
9. Subtract line 8 from line 7. If zero or less, enter -0-**	9.	<input type="text"/>
10. Add lines 6 and 9	10.	<input type="text"/>
11. Add lines 18 and 19 of Schedule D**	11.	<input type="text"/>
12. Enter the smaller of line 9 or line 11	12.	<input type="text"/>
13. Subtract line 12 from line 10	13.	<input type="text"/>
14. Subtract line 13 from line 1. If zero or less, enter -0-	14.	<input type="text"/>
15. Enter: <ul style="list-style-type: none"> • \$40,000 if single or married filing separately; • \$80,000 if married filing jointly or qualifying widow(er); or • \$53,600 if head of household. 	15.	<input type="text"/>
16. Enter the smaller of line 1 or line 15	16.	<input type="text"/>
17. Enter the smaller of line 14 or line 16	17.	<input type="text"/>
18. Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19. Enter the smaller of line 1 or: <ul style="list-style-type: none"> • \$163,300 if single or married filing separately; • \$326,600 if married filing jointly or qualifying widow(er); or • \$163,300 if head of household. 	19.	<input type="text"/>
20. Enter the smaller of line 14 or line 19	20.	<input type="text"/>
21. Enter the larger of line 18 or line 20	21.	<input type="text"/>
22. Subtract line 17 from line 16. This amount is taxed at 0%.	22.	<input type="text"/>
If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.		
23. Enter the smaller of line 1 or line 13	23.	<input type="text"/>
24. Enter the amount from line 22. (If line 22 is blank, enter -0-.)	24.	<input type="text"/>
25. Subtract line 24 from line 23. If zero or less, enter -0-	25.	<input type="text"/>
26. Enter: <ul style="list-style-type: none"> • \$441,450 if single; • \$248,300 if married filing separately; • \$496,600 if married filing jointly or qualifying widow(er); or • \$469,050 if head of household. 	26.	<input type="text"/>
27. Enter the smaller of line 1 or line 26	27.	<input type="text"/>
28. Add lines 21 and 22	28.	<input type="text"/>
29. Subtract line 28 from line 27. If zero or less, enter -0-	29.	<input type="text"/>
30. Enter the smaller of line 25 or line 29	30.	<input type="text"/>

Schedule D Tax Worksheet—Continued

Keep for Your Records



31.	Multiply line 30 by 15% (0.15)	31.	<input type="text"/>
32.	Add lines 24 and 30	32.	<input type="text"/>
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.			
33.	Subtract line 32 from line 23	33.	<input type="text"/>
34.	Multiply line 33 by 20% (0.20)	34.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35.	Enter the smaller of line 9 above or Schedule D, line 19	35.	<input type="text"/>
36.	Add lines 10 and 21	36.	<input type="text"/>
37.	Enter the amount from line 1 above	37.	<input type="text"/>
38.	Subtract line 37 from line 36. If zero or less, enter -0-	38.	<input type="text"/>
39.	Subtract line 38 from line 35. If zero or less, enter -0-	39.	<input type="text"/>
40.	Multiply line 39 by 25% (0.25)	40.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41.	Add lines 21, 22, 30, 33, and 39	41.	<input type="text"/>
42.	Subtract line 41 from line 1	42.	<input type="text"/>
43.	Multiply line 42 by 28% (0.28)	43.	<input type="text"/>
44.	Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44.	<input type="text"/>
45.	Add lines 31, 34, 40, 43, and 44	45.	<input type="text"/>
46.	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	46.	<input type="text"/>
47.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR)	47.	<input type="text"/>

* If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16, before completing this line.

Deferral Worksheet for Schedule H or Schedule SE filers—Schedule 3, line 12e

Before you begin: ✓ Complete Schedule H (Form 1040) or Schedule SE (Form 1040).			
1a.	Enter the amount from line 25 of Form 1040 or 1040-SR	1a.	<input type="text"/>
b.	Enter the amount from line 26 of Form 1040 or 1040-SR	1b.	<input type="text"/>
c.	Enter the amount from line 9 of Schedule 3	1c.	<input type="text"/>
d.	Enter the amount from line 10 of Schedule 3	1d.	<input type="text"/>
e.	Add lines 1a through 1d	1e.	<input type="text"/>
2.	Enter the amount from line 24 of Form 1040 or 1040-SR	2.	<input type="text"/>
3.	Enter the amount(s) from line 8b of your Schedule(s) H	3.	<input type="text"/>
4.	Add lines 2 and 3	4.	<input type="text"/>
5.	Enter the amount from line 8d of your Schedule(s) H	5.	<input type="text"/>
6.	Enter the amount from line 26 of your Schedule(s) SE	6.	<input type="text"/>
7.	Add lines 5 and 6	7.	<input type="text"/>
8.	Subtract line 7 from line 4	8.	<input type="text"/>
9.	Subtract line 8 from line 1e. If zero or less, enter -0-	9.	<input type="text"/>
10.	Subtract line 9 from line 7	10.	<input type="text"/>
	You can defer payment on up to the amount on line 10 until 12/31/2021 or 12/31/2022 by reporting the amount on line 10 above (or a smaller amount) on line 12e of Schedule 3 (Form 1040). See instructions.		
11.	Enter the amount you reported on Schedule 3, line 12e	11.	<input type="text"/>
12.	Enter one-half of the amount on line 7 above	12.	<input type="text"/>
13.	Enter the smaller of line 11 or line 12. You must pay this amount by 12/31/2022	13.	<input type="text"/>
14.	Subtract line 13 from line 11. You must pay this amount by 12/31/2021	14.	<input type="text"/>

Form **4684**
 Department of the Treasury
 Internal Revenue Service
 Name(s) shown on tax return

Casualties and Thefts

- Go to www.irs.gov/Form4684 for instructions and the latest information.
 ► Attach to your tax return.
 ► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2020
 Attachment
 Sequence No. **26**

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here ☐ and enter the DR- or EM- declaration number assigned by FEMA. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

		Properties				
		A	B	C	D	
2	Cost or other basis of each property	2				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) Note: If line 2 is more than line 3, skip line 4.	3				
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5	Fair market value before casualty or theft	5				
6	Fair market value after casualty or theft	6				
7	Subtract line 6 from line 5	7				
8	Enter the smaller of line 2 or line 7	8				
9	Subtract line 3 from line 8. If zero or less, enter -0-	9				
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D					10
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)					11
12	Subtract line 11 from line 10. If zero or less, enter -0- Caution: Use only one Form 4684 for lines 13 through 18.					12
13	Add the amounts on line 4 of all Forms 4684					13
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions Caution: See instructions before completing line 15.					14
15	<ul style="list-style-type: none"> • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section. • If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section. • If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction. 					15
16	Add lines 13 and 15. Subtract the result from line 14					16
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions					17
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return					18

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2020)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A _____

Property B _____

Property C _____

Property D _____

		Properties			
		A	B	C	D
20 Cost or adjusted basis of each property	20				
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21				
Note: If line 20 is more than line 21, skip line 22.					
22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22				
23 Fair market value before casualty or theft	23				
24 Fair market value after casualty or theft	24				
25 Subtract line 24 from line 23	25				
26 Enter the smaller of line 20 or line 25	26				
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27 Subtract line 21 from line 26. If zero or less, enter -0-	27				
28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28				

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includable in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
Casualty or Theft of Property Held One Year or Less			
29 _____	()	()	
30 Totals. Add the amounts on line 29	30 ()	()	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			31
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions			32
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32			33
34 _____	()	()	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35 ()	()	
36 Total gains. Add lines 33 and 34, column (c)			36
37 Add amounts on line 35, columns (b)(i) and (b)(ii)			37
38 If the loss on line 37 is more than the gain on line 36: a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the Note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			38a
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the Note below			38b
39 If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the Note below. All others, enter this amount on Form 4797, line 3			39
Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.			

Form 4684 (2020)

Name(s) shown on tax return

Identifying number

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)**Part I Computation of Deduction**

40 Initial investment	40		
41 Subsequent investments (see instructions)	41		
42 Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42		
43 Add lines 40, 41, and 42	43		
44 Withdrawals for all years (see instructions)	44		
45 Subtract line 44 from line 43. This is your total qualified investment	45		
46 Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	46		
47 Multiply line 46 by line 45	47		
48 Actual recovery	48		
49 Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49		
50 Add lines 48 and 49. This is your total recovery	50		
51 Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	51		

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity _____

Taxpayer identification number (if known) _____

Address _____

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return

Identifying number

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)**Part I Election Statement**

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

Form 8915-E Department of the Treasury Internal Revenue Service	Qualified 2020 Disaster Retirement Plan Distributions and Repayments (Use for Coronavirus-Related and Other Qualified 2020 Disaster Distributions) ► Go to www.irs.gov/Form8915E for instructions and the latest information. ► Attach to 2020 Form 1040, 1040-SR, or 1040-NR.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Attachment Sequence No. 915
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Name. If married, file a separate form for each spouse required to file 2020 Form 8915-E. See instructions.

Your social security number

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here ► <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

Before you begin:

- Complete 2020 Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments, and 2020 Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments, if applicable.
- If you completed Part I of 2020 Form 8915-D, or of 2020 Form 8915-C, see the Caution in *Column (a)* in the instructions to figure the amounts for column (a).
- See Table 1 in the instructions for the list of qualified 2020 disasters.
- If you are reporting distributions in Part I for more than one qualified 2020 disaster, see the instructions to determine whether you should use Worksheet 2 to figure the amounts to enter in Part I, column (b), below. If you must use Worksheet 2, check this box ► ☐

Part I Total Distributions From All Retirement Plans (Including IRAs).

- For coronavirus, check this box. ► ☐ Do **not** enter a disaster name, a disaster beginning date, or an earliest distribution date below. Coronavirus-related distributions can be made on or after January 1, 2020, and **before** December 31, 2020.

Complete lines 1 through 4 of one column before going to the next column.

- For 2020, qualified 2020 disaster distributions for a disaster other than the coronavirus can be made at any time in 2020 on or after the disaster's beginning date. See instructions.

 Disaster name ► _____
 Disaster beginning date ► _____

	(a) Total distributions in 2020 (see instructions)	(b) Qualified 2020 disaster distributions made in 2020 (see instructions)		(c) Allocation of column (b) (see instructions)
1 Distributions from retirement plans (other than IRAs) Date earliest distribution made ► _____				
2 Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made ► _____				
3 Distributions from Roth IRAs Date earliest distribution made ► _____				
4 Totals. Add lines 1 through 3 in columns (a) and (b). Complete column (c) if line 4, column (b), is more than \$100,000. Otherwise, leave column (c) blank				100,000
5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return			5	

Part II Qualified 2020 Disaster Distributions From Retirement Plans (Other Than IRAs)

6 If you completed line 1, column (c), enter that amount. Otherwise, enter the amount from line 1, column (b)	6	
7 Enter the applicable cost of distributions, if any. See instructions	7	
8 Subtract line 7 from line 6	8	
9 If you elect NOT to spread the taxable amount over 3 years, check this box ► <input type="checkbox"/> and enter the amount from line 8 (see instructions). You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0	9	
10 Enter the total amount of any repayments you made before filing your 2020 tax return. But don't include repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2018, or 2019 disaster distributions. See instructions	10	
11 Amount subject to tax in 2020. Subtract line 10 from line 9. If zero or less, enter -0-. Include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 5b	11	

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 73787C

Form **8915-E** (2020)

Before you begin: Complete 2020 Form 8606, Nondeductible IRAs, if required.**Part III Qualified 2020 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

12	Did you receive a qualified 2020 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2020 Form 8606? <input type="checkbox"/> Yes. Go to line 13. <input type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.	
13	Enter the amount, if any, from 2020 Form 8606, line 15b. But if you are entering amounts here and on 2020 Form 8915-D, line 22, or Form 8915-C, line 23, only enter on line 13 the amount on Form 8606, line 15b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 15b	13
14	Enter the amount, if any, from 2020 Form 8606, line 25b. But if you are entering amounts here and on 2020 Form 8915-D, line 23, or Form 8915-C, line 24, only enter on line 14 the amount on Form 8606, line 25b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 25b	14
15	If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b), if any. Don't include on line 15 any amounts reported on 2020 Form 8606	15
16	Add lines 13, 14, and 15	16
17	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16 (see instructions). You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17
18	Enter the total amount of any repayments you made before filing your 2020 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2018, or 2019 disaster distributions. See instructions	18
19	Amount subject to tax in 2020. Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b	19

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2020 Disaster Areas
Do **not** complete Part IV if your only disaster was the coronavirus. Complete this part only if in 2020 you received a qualified distribution (as defined in the instructions) that you repaid, in whole or in part, before June 26, 2021. See instructions for allowable repayments. If the qualified distribution was received in 2019, see 2019 qualified distributions under Amending Form 8915-E in the instructions.**Caution:** A distribution can't be a qualified distribution for the purchase or construction of a main home unless it is received no more than 180 days before the disaster period begins and no more than 30 days after the disaster period ends.

Disaster name ►

20	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2020 Form 8606? <input type="checkbox"/> Yes. Complete lines 21 through 25 only if you also had qualified distributions not required to be reported on 2020 Form 8606. <input type="checkbox"/> No. Go to line 21.	
21	Enter the total amount of qualified distributions you received in 2020 for the purchase or construction of a main home. Don't include any amounts reported on 2020 Form 8606. Also, don't include any distributions you reported on line 6 or line 15, or on 2020 Form 8915-C or 2020 Form 8915-D, if any. See instructions	21
22	Enter the applicable cost of distributions, if any. See instructions	22
23	Subtract line 22 from line 21	23
24	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on 2020 Form 8606. See instructions	24
25	Taxable amount. Subtract line 24 from line 23 • If the distribution is from an IRA, include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b. • If the distribution is from a retirement plan (other than an IRA), include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 5b.	25

Note: You may be subject to an additional tax on the amount on line 25. See instructions.

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ►	Firm's EIN ►		Phone no.
Paid Preparer Use Only	Firm's address ►			

Form **8915-E** (2020)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8959**
 Department of the Treasury
 Internal Revenue Service

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ► Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2020
 Attachment
 Sequence No. **71**

Name(s) shown on return

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1			
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4			
5 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	5			
6 Subtract line 5 from line 4. If zero or less, enter -0-			6	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8			
9 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	9			
10 Enter the amount from line 4	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11			
12 Subtract line 11 from line 8. If zero or less, enter -0-			12	
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0-			16	
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18			
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19			
20 Enter the amount from line 1	20			
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21			
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)			24	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59475X

Form **8959** (2020)

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2020Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1
2	Ordinary dividends (see instructions)		2
3	Annuities (see instructions)		3
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b		4c
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c		5d
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6
7	Other modifications to investment income (see instructions)		7
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c		9d
10	Additional modifications (see instructions)		10
11	Total deductions and modifications. Add lines 9d and 10		11

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12
Individuals:			
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15		16
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c		20
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59474M

Form **8960** (2020)

Form **8962**
 Department of the Treasury
 Internal Revenue Service
 Name shown on your return

Premium Tax Credit (PTC)

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

2020
 Attachment
 Sequence No. **73**

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box ☐ . . . ► ☐

Part I Annual and Monthly Contribution Amount

1 Tax family size. Enter your tax family size. See instructions	1	
2a Modified AGI. Enter your modified AGI. See instructions	2a	
b Enter the total of your dependents' modified AGI. See instructions	2b	
3 Household income. Add the amounts on lines 2a and 2b. See instructions	3	
4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5 Household income as a percentage of federal poverty line (see instructions)	5	%
6 Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7 Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here						24
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here						25
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 8. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27						26

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28 Repayment limitation (see instructions)	28	
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37784Z

Form **8962** (2020)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Form **8995**
Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2020

Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10
11	Taxable income before qualified business income deduction	11	
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
14	Income limitation. Multiply line 13 by 20% (0.20)		14
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶		15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 ()
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 ()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 37806C

Form **8995** (2020)

Form **8995-A**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2020Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above \$163,300 (\$326,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$163,300 or less (\$326,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any. See instructions	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15		
16 Total qualified business income component. Add all amounts reported on line 15 ▶	16		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 71661B

Form **8995-A** (2020)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$163,300 but not \$213,300 (\$326,600 and \$426,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$163,300 (\$326,600 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23 %	24		
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 ▶	32		
33	Taxable income before qualified business income deduction	33		
34	Net capital gain. See instructions	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Income limitation. Multiply line 35 by 20% (0.20)	36		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 ▶	37		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38 ▶	39		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form **8995-A** (2020)

2020 Tax Table



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

Example. Mr. and Mrs. Brown 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 \$2,644. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	2,830	2,632	2,830	2,745
25,250	25,300	2,836	2,638	2,836	2,751
25,300	25,350	2,842	2,644	2,842	2,757
25,350	25,400	2,848	2,650	2,848	2,763

Extract of tax table to illustrate example.

If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	
Your tax is—							Your tax is—							Your tax is—						
1,000							2,000							2,000						
0	5	0	0	0	0		1,000	1,025	101	101	101	101		2,000	2,025	201	201	201	201	
5	15	1	1	1	1		1,025	1,050	104	104	104	104		2,025	2,050	204	204	204	204	
15	25	2	2	2	2		1,050	1,075	106	106	106	106		2,050	2,075	206	206	206	206	
25	50	4	4	4	4		1,075	1,100	109	109	109	109		2,075	2,100	209	209	209	209	
50	75	6	6	6	6		1,100	1,125	111	111	111	111		2,100	2,125	211	211	211	211	
75	100	9	9	9	9		1,125	1,150	114	114	114	114		2,125	2,150	214	214	214	214	
100	125	11	11	11	11		1,150	1,175	116	116	116	116		2,150	2,175	216	216	216	216	
125	150	14	14	14	14		1,175	1,200	119	119	119	119		2,175	2,200	219	219	219	219	
150	175	16	16	16	16		1,200	1,225	121	121	121	121		2,200	2,225	221	221	221	221	
175	200	19	19	19	19		1,225	1,250	124	124	124	124		2,225	2,250	224	224	224	224	
200	225	21	21	21	21		1,250	1,275	126	126	126	126		2,250	2,275	226	226	226	226	
225	250	24	24	24	24		1,275	1,300	129	129	129	129		2,275	2,300	229	229	229	229	
250	275	26	26	26	26		1,300	1,325	131	131	131	131		2,300	2,325	231	231	231	231	
275	300	29	29	29	29		1,325	1,350	134	134	134	134		2,325	2,350	234	234	234	234	
300	325	31	31	31	31		1,350	1,375	136	136	136	136		2,350	2,375	236	236	236	236	
325	350	34	34	34	34		1,375	1,400	139	139	139	139		2,375	2,400	239	239	239	239	
350	375	36	36	36	36		1,400	1,425	141	141	141	141		2,400	2,425	241	241	241	241	
375	400	39	39	39	39		1,425	1,450	144	144	144	144		2,425	2,450	244	244	244	244	
400	425	41	41	41	41		1,450	1,475	146	146	146	146		2,450	2,475	246	246	246	246	
425	450	44	44	44	44		1,475	1,500	149	149	149	149		2,475	2,500	249	249	249	249	
450	475	46	46	46	46		1,500	1,525	151	151	151	151		2,500	2,525	251	251	251	251	
475	500	49	49	49	49		1,525	1,550	154	154	154	154		2,525	2,550	254	254	254	254	
500	525	51	51	51	51		1,550	1,575	156	156	156	156		2,550	2,575	256	256	256	256	
525	550	54	54	54	54		1,575	1,600	159	159	159	159		2,575	2,600	259	259	259	259	
550	575	56	56	56	56		1,600	1,625	161	161	161	161		2,600	2,625	261	261	261	261	
575	600	59	59	59	59		1,625	1,650	164	164	164	164		2,625	2,650	264	264	264	264	
600	625	61	61	61	61		1,650	1,675	166	166	166	166		2,650	2,675	266	266	266	266	
625	650	64	64	64	64		1,675	1,700	169	169	169	169		2,675	2,700	269	269	269	269	
650	675	66	66	66	66		1,700	1,725	171	171	171	171		2,700	2,725	271	271	271	271	
675	700	69	69	69	69		1,725	1,750	174	174	174	174		2,725	2,750	274	274	274	274	
700	725	71	71	71	71		1,750	1,775	176	176	176	176		2,750	2,775	276	276	276	276	
725	750	74	74	74	74		1,775	1,800	179	179	179	179		2,775	2,800	279	279	279	279	
750	775	76	76	76	76		1,800	1,825	181	181	181	181		2,800	2,825	281	281	281	281	
775	800	79	79	79	79		1,825	1,850	184	184	184	184		2,825	2,850	284	284	284	284	
800	825	81	81	81	81		1,850	1,875	186	186	186	186		2,850	2,875	286	286	286	286	
825	850	84	84	84	84		1,875	1,900	189	189	189	189		2,875	2,900	289	289	289	289	
850	875	86	86	86	86		1,900	1,925	191	191	191	191		2,900	2,925	291	291	291	291	
875	900	89	89	89	89		1,925	1,950	194	194	194	194		2,925	2,950	294	294	294	294	
900	925	91	91	91	91		1,950	1,975	196	196	196	196		2,950	2,975	296	296	296	296	
925	950	94	94	94	94		1,975	2,000	199	199	199	199		2,975	3,000	299	299	299	299	
950	975	96	96	96	96															
975	1,000	99	99	99	99															

* This column must also be used by a qualifying widow(er).

(Continued)

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
3,000						6,000						9,000					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	993	993	993	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,000	998	1,000	998
4,000						7,000						10,000					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,006	1,003	1,006	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,012	1,008	1,012	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,018	1,013	1,018	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,024	1,018	1,024	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,030	1,023	1,030	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,036	1,028	1,036	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,042	1,033	1,042	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,048	1,038	1,048	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,054	1,043	1,054	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,060	1,048	1,060	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,066	1,053	1,066	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,072	1,058	1,072	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,078	1,063	1,078	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,084	1,068	1,084	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,090	1,073	1,090	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,096	1,078	1,096	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,102	1,083	1,102	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,108	1,088	1,108	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,114	1,093	1,114	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,120	1,098	1,120	1,098
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,126	1,103	1,126	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,132	1,108	1,132	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,138	1,113	1,138	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,144	1,118	1,144	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,150	1,123	1,150	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,156	1,128	1,156	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,162	1,133	1,162	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,168	1,138	1,168	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,174	1,143	1,174	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,180	1,148	1,180	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,186	1,153	1,186	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,192	1,158	1,192	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,198	1,163	1,198	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,204	1,168	1,204	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,210	1,173	1,210	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,216	1,178	1,216	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,222	1,183	1,222	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,228	1,188	1,228	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,234	1,193	1,234	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,240	1,198	1,240	1,198

(Continued)

* This column must also be used by a qualifying widow(er).

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
12,000						15,000						18,000					
12,000	12,050	1,246	1,203	1,246	1,203	15,000	15,050	1,606	1,503	1,606	1,521	18,000	18,050	1,966	1,803	1,966	1,881
12,050	12,100	1,252	1,208	1,252	1,208	15,050	15,100	1,612	1,508	1,612	1,527	18,050	18,100	1,972	1,808	1,972	1,887
12,100	12,150	1,258	1,213	1,258	1,213	15,100	15,150	1,618	1,513	1,618	1,533	18,100	18,150	1,978	1,813	1,978	1,893
12,150	12,200	1,264	1,218	1,264	1,218	15,150	15,200	1,624	1,518	1,624	1,539	18,150	18,200	1,984	1,818	1,984	1,899
12,200	12,250	1,270	1,223	1,270	1,223	15,200	15,250	1,630	1,523	1,630	1,545	18,200	18,250	1,990	1,823	1,990	1,905
12,250	12,300	1,276	1,228	1,276	1,228	15,250	15,300	1,636	1,528	1,636	1,551	18,250	18,300	1,996	1,828	1,996	1,911
12,300	12,350	1,282	1,233	1,282	1,233	15,300	15,350	1,642	1,533	1,642	1,557	18,300	18,350	2,002	1,833	2,002	1,917
12,350	12,400	1,288	1,238	1,288	1,238	15,350	15,400	1,648	1,538	1,648	1,563	18,350	18,400	2,008	1,838	2,008	1,923
12,400	12,450	1,294	1,243	1,294	1,243	15,400	15,450	1,654	1,543	1,654	1,569	18,400	18,450	2,014	1,843	2,014	1,929
12,450	12,500	1,300	1,248	1,300	1,248	15,450	15,500	1,660	1,548	1,660	1,575	18,450	18,500	2,020	1,848	2,020	1,935
12,500	12,550	1,306	1,253	1,306	1,253	15,500	15,550	1,666	1,553	1,666	1,581	18,500	18,550	2,026	1,853	2,026	1,941
12,550	12,600	1,312	1,258	1,312	1,258	15,550	15,600	1,672	1,558	1,672	1,587	18,550	18,600	2,032	1,858	2,032	1,947
12,600	12,650	1,318	1,263	1,318	1,263	15,600	15,650	1,678	1,563	1,678	1,593	18,600	18,650	2,038	1,863	2,038	1,953
12,650	12,700	1,324	1,268	1,324	1,268	15,650	15,700	1,684	1,568	1,684	1,599	18,650	18,700	2,044	1,868	2,044	1,959
12,700	12,750	1,330	1,273	1,330	1,273	15,700	15,750	1,690	1,573	1,690	1,605	18,700	18,750	2,050	1,873	2,050	1,965
12,750	12,800	1,336	1,278	1,336	1,278	15,750	15,800	1,696	1,578	1,696	1,611	18,750	18,800	2,056	1,878	2,056	1,971
12,800	12,850	1,342	1,283	1,342	1,283	15,800	15,850	1,702	1,583	1,702	1,617	18,800	18,850	2,062	1,883	2,062	1,977
12,850	12,900	1,348	1,288	1,348	1,288	15,850	15,900	1,708	1,588	1,708	1,623	18,850	18,900	2,068	1,888	2,068	1,983
12,900	12,950	1,354	1,293	1,354	1,293	15,900	15,950	1,714	1,593	1,714	1,629	18,900	18,950	2,074	1,893	2,074	1,989
12,950	13,000	1,360	1,298	1,360	1,298	15,950	16,000	1,720	1,598	1,720	1,635	18,950	19,000	2,080	1,898	2,080	1,995
13,000						16,000						19,000					
13,000	13,050	1,366	1,303	1,366	1,303	16,000	16,050	1,726	1,603	1,726	1,641	19,000	19,050	2,086	1,903	2,086	2,001
13,050	13,100	1,372	1,308	1,372	1,308	16,050	16,100	1,732	1,608	1,732	1,647	19,050	19,100	2,092	1,908	2,092	2,007
13,100	13,150	1,378	1,313	1,378	1,313	16,100	16,150	1,738	1,613	1,738	1,653	19,100	19,150	2,098	1,913	2,098	2,013
13,150	13,200	1,384	1,318	1,384	1,318	16,150	16,200	1,744	1,618	1,744	1,659	19,150	19,200	2,104	1,918	2,104	2,019
13,200	13,250	1,390	1,323	1,390	1,323	16,200	16,250	1,750	1,623	1,750	1,665	19,200	19,250	2,110	1,923	2,110	2,025
13,250	13,300	1,396	1,328	1,396	1,328	16,250	16,300	1,756	1,628	1,756	1,671	19,250	19,300	2,116	1,928	2,116	2,031
13,300	13,350	1,402	1,333	1,402	1,333	16,300	16,350	1,762	1,633	1,762	1,677	19,300	19,350	2,122	1,933	2,122	2,037
13,350	13,400	1,408	1,338	1,408	1,338	16,350	16,400	1,768	1,638	1,768	1,683	19,350	19,400	2,128	1,938	2,128	2,043
13,400	13,450	1,414	1,343	1,414	1,343	16,400	16,450	1,774	1,643	1,774	1,689	19,400	19,450	2,134	1,943	2,134	2,049
13,450	13,500	1,420	1,348	1,420	1,348	16,450	16,500	1,780	1,648	1,780	1,695	19,450	19,500	2,140	1,948	2,140	2,055
13,500	13,550	1,426	1,353	1,426	1,353	16,500	16,550	1,786	1,653	1,786	1,701	19,500	19,550	2,146	1,953	2,146	2,061
13,550	13,600	1,432	1,358	1,432	1,358	16,550	16,600	1,792	1,658	1,792	1,707	19,550	19,600	2,152	1,958	2,152	2,067
13,600	13,650	1,438	1,363	1,438	1,363	16,600	16,650	1,798	1,663	1,798	1,713	19,600	19,650	2,158	1,963	2,158	2,073
13,650	13,700	1,444	1,368	1,444	1,368	16,650	16,700	1,804	1,668	1,804	1,719	19,650	19,700	2,164	1,968	2,164	2,079
13,700	13,750	1,450	1,373	1,450	1,373	16,700	16,750	1,810	1,673	1,810	1,725	19,700	19,750	2,170	1,973	2,170	2,085
13,750	13,800	1,456	1,378	1,456	1,378	16,750	16,800	1,816	1,678	1,816	1,731	19,750	19,800	2,176	1,978	2,176	2,091
13,800	13,850	1,462	1,383	1,462	1,383	16,800	16,850	1,822	1,683	1,822	1,737	19,800	19,850	2,182	1,984	2,182	2,097
13,850	13,900	1,468	1,388	1,468	1,388	16,850	16,900	1,828	1,688	1,828	1,743	19,850	19,900	2,188	1,990	2,188	2,103
13,900	13,950	1,474	1,393	1,474	1,393	16,900	16,950	1,834	1,693	1,834	1,749	19,900	19,950	2,194	1,996	2,194	2,109
13,950	14,000	1,480	1,398	1,480	1,398	16,950	17,000	1,840	1,698	1,840	1,755	19,950	20,000	2,200	2,002	2,200	2,115
14,000						17,000						20,000					
14,000	14,050	1,486	1,403	1,486	1,403	17,000	17,050	1,846	1,703	1,846	1,761	20,000	20,050	2,206	2,008	2,206	2,121
14,050	14,100	1,492	1,408	1,492	1,408	17,050	17,100	1,852	1,708	1,852	1,767	20,050	20,100	2,212	2,014	2,212	2,127
14,100	14,150	1,498	1,413	1,498	1,413	17,100	17,150	1,858	1,713	1,858	1,773	20,100	20,150	2,218	2,020	2,218	2,133
14,150	14,200	1,504	1,418	1,504	1,419	17,150	17,200	1,864	1,718	1,864	1,779	20,150	20,200	2,224	2,026	2,224	2,139
14,200	14,250	1,510	1,423	1,510	1,425	17,200	17,250	1,870	1,723	1,870	1,785	20,200	20,250	2,230	2,032	2,230	2,145
14,250	14,300	1,516	1,428	1,516	1,431	17,250	17,300	1,876	1,728	1,876	1,791	20,250	20,300	2,236	2,038	2,236	2,151
14,300	14,350	1,522	1,433	1,522	1,437	17,300	17,350	1,882	1,733	1,882	1,797	20,300	20,350	2,242	2,044	2,242	2,157
14,350	14,400	1,528	1,438	1,528	1,443	17,350	17,400	1,888	1,738	1,888	1,803	20,350	20,400	2,248	2,050	2,248	2,163
14,400	14,450	1,534	1,443	1,534	1,449	17,400	17,450	1,894	1,743	1,894	1,809	20,400	20,450	2,254	2,056	2,254	2,169
14,450	14,500	1,540	1,448	1,540	1,455	17,450	17,500	1,900	1,748	1,900	1,815	20,450	20,500	2,260	2,062	2,260	2,175
14,500	14,550	1,546	1,453	1,546	1,461	17,500	17,550	1,906	1,753	1,906	1,821	20,500	20,550	2,266	2,068	2,266	2,181
14,550	14,600	1,552	1,458	1,552	1,467	17,550	17,600	1,912	1,758	1,912	1,827	20,550	20,600	2,272	2,074	2,272	2,187
14,600	14,650	1,558	1,463	1,558	1,473	17,600	17,650	1,918	1,763	1,918	1,833	20,600	20,650	2,278	2,080	2,278	2,193
14,650	14,700	1,564	1,468	1,564	1,479	17,650	17,700	1,924	1,768	1,924	1,839	20,650	20,700	2,284	2,086	2,284	2,199
14,700	14,750	1,570	1,473	1,570	1,485	17,700	17,750	1,930	1,773	1,930	1,845	20,700	20,750	2,290	2,092	2,290	2,205
14,750	14,800	1,576	1,478	1,576	1,491	17,750	17,800	1,936	1,778	1,936	1,851	20,750	20,800	2,296	2,098	2,296	2,211
14,800	14,850	1,582	1,483	1,582	1,497	17,800	17,850</										

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		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 tax is—						Your tax is—						Your tax is—					
21,000						24,000						27,000					
21,000	21,050	2,326	2,128	2,326	2,241	24,000	24,050	2,686	2,488	2,686	2,601	27,000	27,050	3,046	2,848	3,046	2,961
21,050	21,100	2,332	2,134	2,332	2,247	24,050	24,100	2,692	2,494	2,692	2,607	27,050	27,100	3,052	2,854	3,052	2,967
21,100	21,150	2,338	2,140	2,338	2,253	24,100	24,150	2,698	2,500	2,698	2,613	27,100	27,150	3,058	2,860	3,058	2,973
21,150	21,200	2,344	2,146	2,344	2,259	24,150	24,200	2,704	2,506	2,704	2,619	27,150	27,200	3,064	2,866	3,064	2,979
21,200	21,250	2,350	2,152	2,350	2,265	24,200	24,250	2,710	2,512	2,710	2,625	27,200	27,250	3,070	2,872	3,070	2,985
21,250	21,300	2,356	2,158	2,356	2,271	24,250	24,300	2,716	2,518	2,716	2,631	27,250	27,300	3,076	2,878	3,076	2,991
21,300	21,350	2,362	2,164	2,362	2,277	24,300	24,350	2,722	2,524	2,722	2,637	27,300	27,350	3,082	2,884	3,082	2,997
21,350	21,400	2,368	2,170	2,368	2,283	24,350	24,400	2,728	2,530	2,728	2,643	27,350	27,400	3,088	2,890	3,088	3,003
21,400	21,450	2,374	2,176	2,374	2,289	24,400	24,450	2,734	2,536	2,734	2,649	27,400	27,450	3,094	2,896	3,094	3,009
21,450	21,500	2,380	2,182	2,380	2,295	24,450	24,500	2,740	2,542	2,740	2,655	27,450	27,500	3,100	2,902	3,100	3,015
21,500	21,550	2,386	2,188	2,386	2,301	24,500	24,550	2,746	2,548	2,746	2,661	27,500	27,550	3,106	2,908	3,106	3,021
21,550	21,600	2,392	2,194	2,392	2,307	24,550	24,600	2,752	2,554	2,752	2,667	27,550	27,600	3,112	2,914	3,112	3,027
21,600	21,650	2,398	2,200	2,398	2,313	24,600	24,650	2,758	2,560	2,758	2,673	27,600	27,650	3,118	2,920	3,118	3,033
21,650	21,700	2,404	2,206	2,404	2,319	24,650	24,700	2,764	2,566	2,764	2,679	27,650	27,700	3,124	2,926	3,124	3,039
21,700	21,750	2,410	2,212	2,410	2,325	24,700	24,750	2,770	2,572	2,770	2,685	27,700	27,750	3,130	2,932	3,130	3,045
21,750	21,800	2,416	2,218	2,416	2,331	24,750	24,800	2,776	2,578	2,776	2,691	27,750	27,800	3,136	2,938	3,136	3,051
21,800	21,850	2,422	2,224	2,422	2,337	24,800	24,850	2,782	2,584	2,782	2,697	27,800	27,850	3,142	2,944	3,142	3,057
21,850	21,900	2,428	2,230	2,428	2,343	24,850	24,900	2,788	2,590	2,788	2,703	27,850	27,900	3,148	2,950	3,148	3,063
21,900	21,950	2,434	2,236	2,434	2,349	24,900	24,950	2,794	2,596	2,794	2,709	27,900	27,950	3,154	2,956	3,154	3,069
21,950	22,000	2,440	2,242	2,440	2,355	24,950	25,000	2,800	2,602	2,800	2,715	27,950	28,000	3,160	2,962	3,160	3,075
22,000						25,000						28,000					
22,000	22,050	2,446	2,248	2,446	2,361	25,000	25,050	2,806	2,608	2,806	2,721	28,000	28,050	3,166	2,968	3,166	3,081
22,050	22,100	2,452	2,254	2,452	2,367	25,050	25,100	2,812	2,614	2,812	2,727	28,050	28,100	3,172	2,974	3,172	3,087
22,100	22,150	2,458	2,260	2,458	2,373	25,100	25,150	2,818	2,620	2,818	2,733	28,100	28,150	3,178	2,980	3,178	3,093
22,150	22,200	2,464	2,266	2,464	2,379	25,150	25,200	2,824	2,626	2,824	2,739	28,150	28,200	3,184	2,986	3,184	3,099
22,200	22,250	2,470	2,272	2,470	2,385	25,200	25,250	2,830	2,632	2,830	2,745	28,200	28,250	3,190	2,992	3,190	3,105
22,250	22,300	2,476	2,278	2,476	2,391	25,250	25,300	2,836	2,638	2,836	2,751	28,250	28,300	3,196	2,998	3,196	3,111
22,300	22,350	2,482	2,284	2,482	2,397	25,300	25,350	2,842	2,644	2,842	2,757	28,300	28,350	3,202	3,004	3,202	3,117
22,350	22,400	2,488	2,290	2,488	2,403	25,350	25,400	2,848	2,650	2,848	2,763	28,350	28,400	3,208	3,010	3,208	3,123
22,400	22,450	2,494	2,296	2,494	2,409	25,400	25,450	2,854	2,656	2,854	2,769	28,400	28,450	3,214	3,016	3,214	3,129
22,450	22,500	2,500	2,302	2,500	2,415	25,450	25,500	2,860	2,662	2,860	2,775	28,450	28,500	3,220	3,022	3,220	3,135
22,500	22,550	2,506	2,308	2,506	2,421	25,500	25,550	2,866	2,668	2,866	2,781	28,500	28,550	3,226	3,028	3,226	3,141
22,550	22,600	2,512	2,314	2,512	2,427	25,550	25,600	2,872	2,674	2,872	2,787	28,550	28,600	3,232	3,034	3,232	3,147
22,600	22,650	2,518	2,320	2,518	2,433	25,600	25,650	2,878	2,680	2,878	2,793	28,600	28,650	3,238	3,040	3,238	3,153
22,650	22,700	2,524	2,326	2,524	2,439	25,650	25,700	2,884	2,686	2,884	2,799	28,650	28,700	3,244	3,046	3,244	3,159
22,700	22,750	2,530	2,332	2,530	2,445	25,700	25,750	2,890	2,692	2,890	2,805	28,700	28,750	3,250	3,052	3,250	3,165
22,750	22,800	2,536	2,338	2,536	2,451	25,750	25,800	2,896	2,698	2,896	2,811	28,750	28,800	3,256	3,058	3,256	3,171
22,800	22,850	2,542	2,344	2,542	2,457	25,800	25,850	2,902	2,704	2,902	2,817	28,800	28,850	3,262	3,064	3,262	3,177
22,850	22,900	2,548	2,350	2,548	2,463	25,850	25,900	2,908	2,710	2,908	2,823	28,850	28,900	3,268	3,070	3,268	3,183
22,900	22,950	2,554	2,356	2,554	2,469	25,900	25,950	2,914	2,716	2,914	2,829	28,900	28,950	3,274	3,076	3,274	3,189
22,950	23,000	2,560	2,362	2,560	2,475	25,950	26,000	2,920	2,722	2,920	2,835	28,950	29,000	3,280	3,082	3,280	3,195
23,000						26,000						29,000					
23,000	23,050	2,566	2,368	2,566	2,481	26,000	26,050	2,926	2,728	2,926	2,841	29,000	29,050	3,286	3,088	3,286	3,201
23,050	23,100	2,572	2,374	2,572	2,487	26,050	26,100	2,932	2,734	2,932	2,847	29,050	29,100	3,292	3,094	3,292	3,207
23,100	23,150	2,578	2,380	2,578	2,493	26,100	26,150	2,938	2,740	2,938	2,853	29,100	29,150	3,298	3,100	3,298	3,213
23,150	23,200	2,584	2,386	2,584	2,499	26,150	26,200	2,944	2,746	2,944	2,859	29,150	29,200	3,304	3,106	3,304	3,219
23,200	23,250	2,590	2,392	2,590	2,505	26,200	26,250	2,950	2,752	2,950	2,865	29,200	29,250	3,310	3,112	3,310	3,225
23,250	23,300	2,596	2,398	2,596	2,511	26,250	26,300	2,956	2,758	2,956	2,871	29,250	29,300	3,316	3,118	3,316	3,231
23,300	23,350	2,602	2,404	2,602	2,517	26,300	26,350	2,962	2,764	2,962	2,877	29,300	29,350	3,322	3,124	3,322	3,237
23,350	23,400	2,608	2,410	2,608	2,523	26,350	26,400	2,968	2,770	2,968	2,883	29,350	29,400	3,328	3,130	3,328	3,243
23,400	23,450	2,614	2,416	2,614	2,529	26,400	26,450	2,974	2,776	2,974	2,889	29,400	29,450	3,334	3,136	3,334	3,249
23,450	23,500	2,620	2,422	2,620	2,535	26,450	26,500	2,980	2,782	2,980	2,895	29,450	29,500	3,340	3,142	3,340	3,255
23,500	23,550	2,626	2,428	2,626	2,541	26,500	26,550	2,986	2,788	2,986	2,901	29,500	29,550	3,346	3,148	3,346	3,261
23,550	23,600	2,632	2,434	2,632	2,547	26,550	26,600	2,992	2,794	2,992	2,907	29,550	29,600	3,352	3,154	3,352	3,267
23,600	23,650	2,638	2,440	2,638	2,553	26,600	26,650	2,998	2,800	2,998	2,913	29,600	29,650	3,358	3,160	3,358	3,273
23,650	23,700	2,644	2,446	2,644	2,559	26,650	26,700	3,004	2,806	3,004	2,919	29,650	29,700	3,364	3,166	3,364	3,279
23,700	23,750	2,650	2,452	2,650	2,565	26,700	26,750	3,010	2,812	3,010	2,925	29,700	29,750	3,370	3,172	3,370	3,285
23,750	23,800	2,656	2,458	2,656	2,571	26,750	26,800	3,016	2,818	3,016	2,931	29,750	29,800	3,376	3,178		

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	3,406	3,208	3,406	3,321	33,000	33,050	3,766	3,568	3,766	3,681	36,000	36,050	4,126	3,928	4,126	4,041
30,050	30,100	3,412	3,214	3,412	3,327	33,050	33,100	3,772	3,574	3,772	3,687	36,050	36,100	4,132	3,934	4,132	4,047
30,100	30,150	3,418	3,220	3,418	3,333	33,100	33,150	3,778	3,580	3,778	3,693	36,100	36,150	4,138	3,940	4,138	4,053
30,150	30,200	3,424	3,226	3,424	3,339	33,150	33,200	3,784	3,586	3,784	3,699	36,150	36,200	4,144	3,946	4,144	4,059
30,200	30,250	3,430	3,232	3,430	3,345	33,200	33,250	3,790	3,592	3,790	3,705	36,200	36,250	4,150	3,952	4,150	4,065
30,250	30,300	3,436	3,238	3,436	3,351	33,250	33,300	3,796	3,598	3,796	3,711	36,250	36,300	4,156	3,958	4,156	4,071
30,300	30,350	3,442	3,244	3,442	3,357	33,300	33,350	3,802	3,604	3,802	3,717	36,300	36,350	4,162	3,964	4,162	4,077
30,350	30,400	3,448	3,250	3,448	3,363	33,350	33,400	3,808	3,610	3,808	3,723	36,350	36,400	4,168	3,970	4,168	4,083
30,400	30,450	3,454	3,256	3,454	3,369	33,400	33,450	3,814	3,616	3,814	3,729	36,400	36,450	4,174	3,976	4,174	4,089
30,450	30,500	3,460	3,262	3,460	3,375	33,450	33,500	3,820	3,622	3,820	3,735	36,450	36,500	4,180	3,982	4,180	4,095
30,500	30,550	3,466	3,268	3,466	3,381	33,500	33,550	3,826	3,628	3,826	3,741	36,500	36,550	4,186	3,988	4,186	4,101
30,550	30,600	3,472	3,274	3,472	3,387	33,550	33,600	3,832	3,634	3,832	3,747	36,550	36,600	4,192	3,994	4,192	4,107
30,600	30,650	3,478	3,280	3,478	3,393	33,600	33,650	3,838	3,640	3,838	3,753	36,600	36,650	4,198	4,000	4,198	4,113
30,650	30,700	3,484	3,286	3,484	3,399	33,650	33,700	3,844	3,646	3,844	3,759	36,650	36,700	4,204	4,006	4,204	4,119
30,700	30,750	3,490	3,292	3,490	3,405	33,700	33,750	3,850	3,652	3,850	3,765	36,700	36,750	4,210	4,012	4,210	4,125
30,750	30,800	3,496	3,298	3,496	3,411	33,750	33,800	3,856	3,658	3,856	3,771	36,750	36,800	4,216	4,018	4,216	4,131
30,800	30,850	3,502	3,304	3,502	3,417	33,800	33,850	3,862	3,664	3,862	3,777	36,800	36,850	4,222	4,024	4,222	4,137
30,850	30,900	3,508	3,310	3,508	3,423	33,850	33,900	3,868	3,670	3,868	3,783	36,850	36,900	4,228	4,030	4,228	4,143
30,900	30,950	3,514	3,316	3,514	3,429	33,900	33,950	3,874	3,676	3,874	3,789	36,900	36,950	4,234	4,036	4,234	4,149
30,950	31,000	3,520	3,322	3,520	3,435	33,950	34,000	3,880	3,682	3,880	3,795	36,950	37,000	4,240	4,042	4,240	4,155
31,000						34,000						37,000					
31,000	31,050	3,526	3,328	3,526	3,441	34,000	34,050	3,886	3,688	3,886	3,801	37,000	37,050	4,246	4,048	4,246	4,161
31,050	31,100	3,532	3,334	3,532	3,447	34,050	34,100	3,892	3,694	3,892	3,807	37,050	37,100	4,252	4,054	4,252	4,167
31,100	31,150	3,538	3,340	3,538	3,453	34,100	34,150	3,898	3,700	3,898	3,813	37,100	37,150	4,258	4,060	4,258	4,173
31,150	31,200	3,544	3,346	3,544	3,459	34,150	34,200	3,904	3,706	3,904	3,819	37,150	37,200	4,264	4,066	4,264	4,179
31,200	31,250	3,550	3,352	3,550	3,465	34,200	34,250	3,910	3,712	3,910	3,825	37,200	37,250	4,270	4,072	4,270	4,185
31,250	31,300	3,556	3,358	3,556	3,471	34,250	34,300	3,916	3,718	3,916	3,831	37,250	37,300	4,276	4,078	4,276	4,191
31,300	31,350	3,562	3,364	3,562	3,477	34,300	34,350	3,922	3,724	3,922	3,837	37,300	37,350	4,282	4,084	4,282	4,197
31,350	31,400	3,568	3,370	3,568	3,483	34,350	34,400	3,928	3,730	3,928	3,843	37,350	37,400	4,288	4,090	4,288	4,203
31,400	31,450	3,574	3,376	3,574	3,489	34,400	34,450	3,934	3,736	3,934	3,849	37,400	37,450	4,294	4,096	4,294	4,209
31,450	31,500	3,580	3,382	3,580	3,495	34,450	34,500	3,940	3,742	3,940	3,855	37,450	37,500	4,300	4,102	4,300	4,215
31,500	31,550	3,586	3,388	3,586	3,501	34,500	34,550	3,946	3,748	3,946	3,861	37,500	37,550	4,306	4,108	4,306	4,221
31,550	31,600	3,592	3,394	3,592	3,507	34,550	34,600	3,952	3,754	3,952	3,867	37,550	37,600	4,312	4,114	4,312	4,227
31,600	31,650	3,598	3,400	3,598	3,513	34,600	34,650	3,958	3,760	3,958	3,873	37,600	37,650	4,318	4,120	4,318	4,233
31,650	31,700	3,604	3,406	3,604	3,519	34,650	34,700	3,964	3,766	3,964	3,879	37,650	37,700	4,324	4,126	4,324	4,239
31,700	31,750	3,610	3,412	3,610	3,525	34,700	34,750	3,970	3,772	3,970	3,885	37,700	37,750	4,330	4,132	4,330	4,245
31,750	31,800	3,616	3,418	3,616	3,531	34,750	34,800	3,976	3,778	3,976	3,891	37,750	37,800	4,336	4,138	4,336	4,251
31,800	31,850	3,622	3,424	3,622	3,537	34,800	34,850	3,982	3,784	3,982	3,897	37,800	37,850	4,342	4,144	4,342	4,257
31,850	31,900	3,628	3,430	3,628	3,543	34,850	34,900	3,988	3,790	3,988	3,903	37,850	37,900	4,348	4,150	4,348	4,263
31,900	31,950	3,634	3,436	3,634	3,549	34,900	34,950	3,994	3,796	3,994	3,909	37,900	37,950	4,354	4,156	4,354	4,269
31,950	32,000	3,640	3,442	3,640	3,555	34,950	35,000	4,000	3,802	4,000	3,915	37,950	38,000	4,360	4,162	4,360	4,275
32,000						35,000						38,000					
32,000	32,050	3,646	3,448	3,646	3,561	35,000	35,050	4,006	3,808	4,006	3,921	38,000	38,050	4,366	4,168	4,366	4,281
32,050	32,100	3,652	3,454	3,652	3,567	35,050	35,100	4,012	3,814	4,012	3,927	38,050	38,100	4,372	4,174	4,372	4,287
32,100	32,150	3,658	3,460	3,658	3,573	35,100	35,150	4,018	3,820	4,018	3,933	38,100	38,150	4,378	4,180	4,378	4,293
32,150	32,200	3,664	3,466	3,664	3,579	35,150	35,200	4,024	3,826	4,024	3,939	38,150	38,200	4,384	4,186	4,384	4,299
32,200	32,250	3,670	3,472	3,670	3,585	35,200	35,250	4,030	3,832	4,030	3,945	38,200	38,250	4,390	4,192	4,390	4,305
32,250	32,300	3,676	3,478	3,676	3,591	35,250	35,300	4,036	3,838	4,036	3,951	38,250	38,300	4,396	4,198	4,396	4,311
32,300	32,350	3,682	3,484	3,682	3,597	35,300	35,350	4,042	3,844	4,042	3,957	38,300	38,350	4,402	4,204	4,402	4,317
32,350	32,400	3,688	3,490	3,688	3,603	35,350	35,400	4,048	3,850	4,048	3,963	38,350	38,400	4,408	4,210	4,408	4,323
32,400	32,450	3,694	3,496	3,694	3,609	35,400	35,450	4,054	3,856	4,054	3,969	38,400	38,450	4,414	4,216	4,414	4,329
32,450	32,500	3,700	3,502	3,700	3,615	35,450	35,500	4,060	3,862	4,060	3,975	38,450	38,500	4,420	4,222	4,420	4,335
32,500	32,550	3,706	3,508	3,706	3,621	35,500	35,550	4,066	3,868	4,066	3,981	38,500	38,550	4,426	4,228	4,426	4,341
32,550	32,600	3,712	3,514	3,712	3,627	35,550	35,600	4,072	3,874	4,072	3,987	38,550	38,600	4,432	4,234	4,432	4,347
32,600	32,650	3,718	3,520	3,718	3,633	35,600	35,650	4,078	3,880	4,078	3,993	38,600	38,650	4,438	4,240	4,438	4,353
32,650	32,700	3,724	3,526	3,724	3,639	35,650	35,700	4,084	3,886	4,084	3,999	38,650	38,700	4,444	4,246	4,444	4,359
32,700	32,750	3,730	3,532	3,730	3,645	35,700	35,750	4,090	3,892	4,090	4,005	38,700	38,750	4,450	4,252	4,450	4,365
32,750	32,800	3,736	3,538	3,736	3,651	35,750	35,800	4,096	3,898	4,096	4,011	38,750	38,800	4,456	4,258	4,456	4,371
32,800	32,850	3,742	3,544	3,742	3,657	35,800	35,850</										

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		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 tax is—						Your tax is—						Your tax is—								
39,000						42,000						45,000								
39,000	39,050	4,486	4,288	4,486	4,401	42,000	42,050	5,036	4,648	5,036	4,761	45,000	45,050	5,696	5,008	5,696	5,121			
39,050	39,100	4,492	4,294	4,492	4,407	42,050	42,100	5,047	4,654	5,047	4,767	45,050	45,100	5,707	5,014	5,707	5,127			
39,100	39,150	4,498	4,300	4,498	4,413	42,100	42,150	5,058	4,660	5,058	4,773	45,100	45,150	5,718	5,020	5,718	5,133			
39,150	39,200	4,504	4,306	4,504	4,419	42,150	42,200	5,069	4,666	5,069	4,779	45,150	45,200	5,729	5,026	5,729	5,139			
39,200	39,250	4,510	4,312	4,510	4,425	42,200	42,250	5,080	4,672	5,080	4,785	45,200	45,250	5,740	5,032	5,740	5,145			
39,250	39,300	4,516	4,318	4,516	4,431	42,250	42,300	5,091	4,678	5,091	4,791	45,250	45,300	5,751	5,038	5,751	5,151			
39,300	39,350	4,522	4,324	4,522	4,437	42,300	42,350	5,102	4,684	5,102	4,797	45,300	45,350	5,762	5,044	5,762	5,157			
39,350	39,400	4,528	4,330	4,528	4,443	42,350	42,400	5,113	4,690	5,113	4,803	45,350	45,400	5,773	5,050	5,773	5,163			
39,400	39,450	4,534	4,336	4,534	4,449	42,400	42,450	5,124	4,696	5,124	4,809	45,400	45,450	5,784	5,056	5,784	5,169			
39,450	39,500	4,540	4,342	4,540	4,455	42,450	42,500	5,135	4,702	5,135	4,815	45,450	45,500	5,795	5,062	5,795	5,175			
39,500	39,550	4,546	4,348	4,546	4,461	42,500	42,550	5,146	4,708	5,146	4,821	45,500	45,550	5,806	5,068	5,806	5,181			
39,550	39,600	4,552	4,354	4,552	4,467	42,550	42,600	5,157	4,714	5,157	4,827	45,550	45,600	5,817	5,074	5,817	5,187			
39,600	39,650	4,558	4,360	4,558	4,473	42,600	42,650	5,168	4,720	5,168	4,833	45,600	45,650	5,828	5,080	5,828	5,193			
39,650	39,700	4,564	4,366	4,564	4,479	42,650	42,700	5,179	4,726	5,179	4,839	45,650	45,700	5,839	5,086	5,839	5,199			
39,700	39,750	4,570	4,372	4,570	4,485	42,700	42,750	5,190	4,732	5,190	4,845	45,700	45,750	5,850	5,092	5,850	5,205			
39,750	39,800	4,576	4,378	4,576	4,491	42,750	42,800	5,201	4,738	5,201	4,851	45,750	45,800	5,861	5,098	5,861	5,211			
39,800	39,850	4,582	4,384	4,582	4,497	42,800	42,850	5,212	4,744	5,212	4,857	45,800	45,850	5,872	5,104	5,872	5,217			
39,850	39,900	4,588	4,390	4,588	4,503	42,850	42,900	5,223	4,750	5,223	4,863	45,850	45,900	5,883	5,110	5,883	5,223			
39,900	39,950	4,594	4,396	4,594	4,509	42,900	42,950	5,234	4,756	5,234	4,869	45,900	45,950	5,894	5,116	5,894	5,229			
39,950	40,000	4,600	4,402	4,600	4,515	42,950	43,000	5,245	4,762	5,245	4,875	45,950	46,000	5,905	5,122	5,905	5,235			
40,000						43,000						46,000								
40,000	40,050	4,606	4,408	4,606	4,521	43,000	43,050	5,256	4,768	5,256	4,881	46,000	46,050	5,916	5,128	5,916	5,241			
40,050	40,100	4,612	4,414	4,612	4,527	43,050	43,100	5,267	4,774	5,267	4,887	46,050	46,100	5,927	5,134	5,927	5,247			
40,100	40,150	4,618	4,420	4,618	4,533	43,100	43,150	5,278	4,780	5,278	4,893	46,100	46,150	5,938	5,140	5,938	5,253			
40,150	40,200	4,629	4,426	4,629	4,539	43,150	43,200	5,289	4,786	5,289	4,899	46,150	46,200	5,949	5,146	5,949	5,259			
40,200	40,250	4,640	4,432	4,640	4,545	43,200	43,250	5,300	4,792	5,300	4,905	46,200	46,250	5,960	5,152	5,960	5,265			
40,250	40,300	4,651	4,438	4,651	4,551	43,250	43,300	5,311	4,798	5,311	4,911	46,250	46,300	5,971	5,158	5,971	5,271			
40,300	40,350	4,662	4,444	4,662	4,557	43,300	43,350	5,322	4,804	5,322	4,917	46,300	46,350	5,982	5,164	5,982	5,277			
40,350	40,400	4,673	4,450	4,673	4,563	43,350	43,400	5,333	4,810	5,333	4,923	46,350	46,400	5,993	5,170	5,993	5,283			
40,400	40,450	4,684	4,456	4,684	4,569	43,400	43,450	5,344	4,816	5,344	4,929	46,400	46,450	6,004	5,176	6,004	5,289			
40,450	40,500	4,695	4,462	4,695	4,575	43,450	43,500	5,355	4,822	5,355	4,935	46,450	46,500	6,015	5,182	6,015	5,295			
40,500	40,550	4,706	4,468	4,706	4,581	43,500	43,550	5,366	4,828	5,366	4,941	46,500	46,550	6,026	5,188	6,026	5,301			
40,550	40,600	4,717	4,474	4,717	4,587	43,550	43,600	5,377	4,834	5,377	4,947	46,550	46,600	6,037	5,194	6,037	5,307			
40,600	40,650	4,728	4,480	4,728	4,593	43,600	43,650	5,388	4,840	5,388	4,953	46,600	46,650	6,048	5,200	6,048	5,313			
40,650	40,700	4,739	4,486	4,739	4,599	43,650	43,700	5,399	4,846	5,399	4,959	46,650	46,700	6,059	5,206	6,059	5,319			
40,700	40,750	4,750	4,492	4,750	4,605	43,700	43,750	5,410	4,852	5,410	4,965	46,700	46,750	6,070	5,212	6,070	5,325			
40,750	40,800	4,761	4,498	4,761	4,611	43,750	43,800	5,421	4,858	5,421	4,971	46,750	46,800	6,081	5,218	6,081	5,331			
40,800	40,850	4,772	4,504	4,772	4,617	43,800	43,850	5,432	4,864	5,432	4,977	46,800	46,850	6,092	5,224	6,092	5,337			
40,850	40,900	4,783	4,510	4,783	4,623	43,850	43,900	5,443	4,870	5,443	4,983	46,850	46,900	6,103	5,230	6,103	5,343			
40,900	40,950	4,794	4,516	4,794	4,629	43,900	43,950	5,454	4,876	5,454	4,989	46,900	46,950	6,114	5,236	6,114	5,349			
40,950	41,000	4,805	4,522	4,805	4,635	43,950	44,000	5,465	4,882	5,465	4,995	46,950	47,000	6,125	5,242	6,125	5,355			
41,000						44,000						47,000								
41,000	41,050	4,816	4,528	4,816	4,641	44,000	44,050	5,476	4,888	5,476	5,001	47,000	47,050	6,136	5,248	6,136	5,361			
41,050	41,100	4,827	4,534	4,827	4,647	44,050	44,100	5,487	4,894	5,487	5,007	47,050	47,100	6,147	5,254	6,147	5,367			
41,100	41,150	4,838	4,540	4,838	4,653	44,100	44,150	5,498	4,900	5,498	5,013	47,100	47,150	6,158	5,260	6,158	5,373			
41,150	41,200	4,849	4,546	4,849	4,659	44,150	44,200	5,509	4,906	5,509	5,019	47,150	47,200	6,169	5,266	6,169	5,379			
41,200	41,250	4,860	4,552	4,860	4,665	44,200	44,250	5,520	4,912	5,520	5,025	47,200	47,250	6,180	5,272	6,180	5,385			
41,250	41,300	4,871	4,558	4,871	4,671	44,250	44,300	5,531	4,918	5,531	5,031	47,250	47,300	6,191	5,278	6,191	5,391			
41,300	41,350	4,882	4,564	4,882	4,677	44,300	44,350	5,542	4,924	5,542	5,037	47,300	47,350	6,202	5,284	6,202	5,397			
41,350	41,400	4,893	4,570	4,893	4,683	44,350	44,400	5,553	4,930	5,553	5,043	47,350	47,400	6,213	5,290	6,213	5,403			
41,400	41,450	4,904	4,576	4,904	4,689	44,400	44,450	5,564	4,936	5,564	5,049	47,400	47,450	6,224	5,296	6,224	5,409			
41,450	41,500	4,915	4,582	4,915	4,695	44,450	44,500	5,575	4,942	5,575	5,055	47,450	47,500	6,235	5,302	6,235	5,415			
41,500	41,550	4,926	4,588	4,926	4,701	44,500	44,550	5,586	4,948	5,586	5,061	47,500	47,550	6,246	5,308	6,246	5,421			
41,550	41,600	4,937	4,594	4,937	4,707	44,550	44,600	5,597	4,954	5,597	5,067	47,550	47,600	6,257	5,314	6,257	5,427			
41,600	41,650	4,948	4,600	4,948	4,713	44,600	44,650	5,608	4,960	5,608	5,073	47,600	47,650	6,268	5,320	6,268	5,433			
41,650	41,700	4,959	4,606	4,959	4,719	44,650	44,700	5,619	4,966	5,619	5,079	47,650	47,700	6,279	5,326	6,279	5,439			
41,700	41,750	4,970	4,612	4,970	4,725	44,700	44,750	5,630	4,972	5,630	5,085	47,700	47,750	6,290	5,332	6,290	5,445			
41,750	41,800	4,981	4,618	4,981	4,731	44,750	44,800	5,641	4,978	5,641	5,091	47,750	47,800	6,301	5,338	6,301	5,451			
41,800																				

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
48,000						51,000						54,000					
48,000	48,050	6,356	5,368	6,356	5,481	51,000	51,050	7,016	5,728	7,016	5,841	54,000	54,050	7,676	6,088	7,676	6,234
48,050	48,100	6,367	5,374	6,367	5,487	51,050	51,100	7,027	5,734	7,027	5,847	54,050	54,100	7,687	6,094	7,687	6,245
48,100	48,150	6,378	5,380	6,378	5,493	51,100	51,150	7,038	5,740	7,038	5,853	54,100	54,150	7,698	6,100	7,698	6,256
48,150	48,200	6,389	5,386	6,389	5,499	51,150	51,200	7,049	5,746	7,049	5,859	54,150	54,200	7,709	6,106	7,709	6,267
48,200	48,250	6,400	5,392	6,400	5,505	51,200	51,250	7,060	5,752	7,060	5,865	54,200	54,250	7,720	6,112	7,720	6,278
48,250	48,300	6,411	5,398	6,411	5,511	51,250	51,300	7,071	5,758	7,071	5,871	54,250	54,300	7,731	6,118	7,731	6,289
48,300	48,350	6,422	5,404	6,422	5,517	51,300	51,350	7,082	5,764	7,082	5,877	54,300	54,350	7,742	6,124	7,742	6,300
48,350	48,400	6,433	5,410	6,433	5,523	51,350	51,400	7,093	5,770	7,093	5,883	54,350	54,400	7,753	6,130	7,753	6,311
48,400	48,450	6,444	5,416	6,444	5,529	51,400	51,450	7,104	5,776	7,104	5,889	54,400	54,450	7,764	6,136	7,764	6,322
48,450	48,500	6,455	5,422	6,455	5,535	51,450	51,500	7,115	5,782	7,115	5,895	54,450	54,500	7,775	6,142	7,775	6,333
48,500	48,550	6,466	5,428	6,466	5,541	51,500	51,550	7,126	5,788	7,126	5,901	54,500	54,550	7,786	6,148	7,786	6,344
48,550	48,600	6,477	5,434	6,477	5,547	51,550	51,600	7,137	5,794	7,137	5,907	54,550	54,600	7,797	6,154	7,797	6,355
48,600	48,650	6,488	5,440	6,488	5,553	51,600	51,650	7,148	5,800	7,148	5,913	54,600	54,650	7,808	6,160	7,808	6,366
48,650	48,700	6,499	5,446	6,499	5,559	51,650	51,700	7,159	5,806	7,159	5,919	54,650	54,700	7,819	6,166	7,819	6,377
48,700	48,750	6,510	5,452	6,510	5,565	51,700	51,750	7,170	5,812	7,170	5,925	54,700	54,750	7,830	6,172	7,830	6,388
48,750	48,800	6,521	5,458	6,521	5,571	51,750	51,800	7,181	5,818	7,181	5,931	54,750	54,800	7,841	6,178	7,841	6,399
48,800	48,850	6,532	5,464	6,532	5,577	51,800	51,850	7,192	5,824	7,192	5,937	54,800	54,850	7,852	6,184	7,852	6,410
48,850	48,900	6,543	5,470	6,543	5,583	51,850	51,900	7,203	5,830	7,203	5,943	54,850	54,900	7,863	6,190	7,863	6,421
48,900	48,950	6,554	5,476	6,554	5,589	51,900	51,950	7,214	5,836	7,214	5,949	54,900	54,950	7,874	6,196	7,874	6,432
48,950	49,000	6,565	5,482	6,565	5,595	51,950	52,000	7,225	5,842	7,225	5,955	54,950	55,000	7,885	6,202	7,885	6,443
49,000						52,000						55,000					
49,000	49,050	6,576	5,488	6,576	5,601	52,000	52,050	7,236	5,848	7,236	5,961	55,000	55,050	7,896	6,208	7,896	6,454
49,050	49,100	6,587	5,494	6,587	5,607	52,050	52,100	7,247	5,854	7,247	5,967	55,050	55,100	7,907	6,214	7,907	6,465
49,100	49,150	6,598	5,500	6,598	5,613	52,100	52,150	7,258	5,860	7,258	5,973	55,100	55,150	7,918	6,220	7,918	6,476
49,150	49,200	6,609	5,506	6,609	5,619	52,150	52,200	7,269	5,866	7,269	5,979	55,150	55,200	7,929	6,226	7,929	6,487
49,200	49,250	6,620	5,512	6,620	5,625	52,200	52,250	7,280	5,872	7,280	5,985	55,200	55,250	7,940	6,232	7,940	6,498
49,250	49,300	6,631	5,518	6,631	5,631	52,250	52,300	7,291	5,878	7,291	5,991	55,250	55,300	7,951	6,238	7,951	6,509
49,300	49,350	6,642	5,524	6,642	5,637	52,300	52,350	7,302	5,884	7,302	5,997	55,300	55,350	7,962	6,244	7,962	6,520
49,350	49,400	6,653	5,530	6,653	5,643	52,350	52,400	7,313	5,890	7,313	6,003	55,350	55,400	7,973	6,250	7,973	6,531
49,400	49,450	6,664	5,536	6,664	5,649	52,400	52,450	7,324	5,896	7,324	6,009	55,400	55,450	7,984	6,256	7,984	6,542
49,450	49,500	6,675	5,542	6,675	5,655	52,450	52,500	7,335	5,902	7,335	6,015	55,450	55,500	7,995	6,262	7,995	6,553
49,500	49,550	6,686	5,548	6,686	5,661	52,500	52,550	7,346	5,908	7,346	6,021	55,500	55,550	8,006	6,268	8,006	6,564
49,550	49,600	6,697	5,554	6,697	5,667	52,550	52,600	7,357	5,914	7,357	6,027	55,550	55,600	8,017	6,274	8,017	6,575
49,600	49,650	6,708	5,560	6,708	5,673	52,600	52,650	7,368	5,920	7,368	6,033	55,600	55,650	8,028	6,280	8,028	6,586
49,650	49,700	6,719	5,566	6,719	5,679	52,650	52,700	7,379	5,926	7,379	6,039	55,650	55,700	8,039	6,286	8,039	6,597
49,700	49,750	6,730	5,572	6,730	5,685	52,700	52,750	7,390	5,932	7,390	6,045	55,700	55,750	8,050	6,292	8,050	6,608
49,750	49,800	6,741	5,578	6,741	5,691	52,750	52,800	7,401	5,938	7,401	6,051	55,750	55,800	8,061	6,298	8,061	6,619
49,800	49,850	6,752	5,584	6,752	5,697	52,800	52,850	7,412	5,944	7,412	6,057	55,800	55,850	8,072	6,304	8,072	6,630
49,850	49,900	6,763	5,590	6,763	5,703	52,850	52,900	7,423	5,950	7,423	6,063	55,850	55,900	8,083	6,310	8,083	6,641
49,900	49,950	6,774	5,596	6,774	5,709	52,900	52,950	7,434	5,956	7,434	6,069	55,900	55,950	8,094	6,316	8,094	6,652
49,950	50,000	6,785	5,602	6,785	5,715	52,950	53,000	7,445	5,962	7,445	6,075	55,950	56,000	8,105	6,322	8,105	6,663
50,000						53,000						56,000					
50,000	50,050	6,796	5,608	6,796	5,721	53,000	53,050	7,456	5,968	7,456	6,081	56,000	56,050	8,116	6,328	8,116	6,674
50,050	50,100	6,807	5,614	6,807	5,727	53,050	53,100	7,467	5,974	7,467	6,087	56,050	56,100	8,127	6,334	8,127	6,685
50,100	50,150	6,818	5,620	6,818	5,733	53,100	53,150	7,478	5,980	7,478	6,093	56,100	56,150	8,138	6,340	8,138	6,696
50,150	50,200	6,829	5,626	6,829	5,739	53,150	53,200	7,489	5,986	7,489	6,099	56,150	56,200	8,149	6,346	8,149	6,707
50,200	50,250	6,840	5,632	6,840	5,745	53,200	53,250	7,500	5,992	7,500	6,105	56,200	56,250	8,160	6,352	8,160	6,718
50,250	50,300	6,851	5,638	6,851	5,751	53,250	53,300	7,511	5,998	7,511	6,111	56,250	56,300	8,171	6,358	8,171	6,729
50,300	50,350	6,862	5,644	6,862	5,757	53,300	53,350	7,522	6,004	7,522	6,117	56,300	56,350	8,182	6,364	8,182	6,740
50,350	50,400	6,873	5,650	6,873	5,763	53,350	53,400	7,533	6,010	7,533	6,123	56,350	56,400	8,193	6,370	8,193	6,751
50,400	50,450	6,884	5,656	6,884	5,769	53,400	53,450	7,544	6,016	7,544	6,129	56,400	56,450	8,204	6,376	8,204	6,762
50,450	50,500	6,895	5,662	6,895	5,775	53,450	53,500	7,555	6,022	7,555	6,135	56,450	56,500	8,215	6,382	8,215	6,773
50,500	50,550	6,906	5,668	6,906	5,781	53,500	53,550	7,566	6,028	7,566	6,141	56,500	56,550	8,226	6,388	8,226	6,784
50,550	50,600	6,917	5,674	6,917	5,787	53,550	53,600	7,577	6,034	7,577	6,147	56,550	56,600	8,237	6,394	8,237	6,795
50,600	50,650	6,928	5,680	6,928	5,793	53,600	53,650	7,588	6,040	7,588	6,153	56,600	56,650	8,248	6,400	8,248	6,806
50,650	50,700	6,939	5,686	6,939	5,799	53,650	53,700	7,599	6,046	7,599	6,159	56,650	56,700	8,259	6,406	8,259	6,817
50,700	50,750	6,950	5,692	6,950	5,805	53,700	53,750	7,610	6,052	7,610	6,168	56,700	56,750	8,270	6,412	8,270	6,828
50,750	50,800	6,961	5,698	6,961	5,811	53,750	53,800	7,621	6,058	7,621	6,179	56,750	56,800	8,281	6,418	8,281	6,839
50,800	50,850	6,972	5,704	6,972	5,817	53,800	53,850</										

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		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 tax is—						Your tax is—						Your tax is—					
57,000						60,000						63,000					
57,000	57,050	8,336	6,448	8,336	6,894	60,000	60,050	8,996	6,808	8,996	7,554	63,000	63,050	9,656	7,168	9,656	8,214
57,050	57,100	8,347	6,454	8,347	6,905	60,050	60,100	9,007	6,814	9,007	7,565	63,050	63,100	9,667	7,174	9,667	8,225
57,100	57,150	8,358	6,460	8,358	6,916	60,100	60,150	9,018	6,820	9,018	7,576	63,100	63,150	9,678	7,180	9,678	8,236
57,150	57,200	8,369	6,466	8,369	6,927	60,150	60,200	9,029	6,826	9,029	7,587	63,150	63,200	9,689	7,186	9,689	8,247
57,200	57,250	8,380	6,472	8,380	6,938	60,200	60,250	9,040	6,832	9,040	7,598	63,200	63,250	9,700	7,192	9,700	8,258
57,250	57,300	8,391	6,478	8,391	6,949	60,250	60,300	9,051	6,838	9,051	7,609	63,250	63,300	9,711	7,198	9,711	8,269
57,300	57,350	8,402	6,484	8,402	6,960	60,300	60,350	9,062	6,844	9,062	7,620	63,300	63,350	9,722	7,204	9,722	8,280
57,350	57,400	8,413	6,490	8,413	6,971	60,350	60,400	9,073	6,850	9,073	7,631	63,350	63,400	9,733	7,210	9,733	8,291
57,400	57,450	8,424	6,496	8,424	6,982	60,400	60,450	9,084	6,856	9,084	7,642	63,400	63,450	9,744	7,216	9,744	8,302
57,450	57,500	8,435	6,502	8,435	6,993	60,450	60,500	9,095	6,862	9,095	7,653	63,450	63,500	9,755	7,222	9,755	8,313
57,500	57,550	8,446	6,508	8,446	7,004	60,500	60,550	9,106	6,868	9,106	7,664	63,500	63,550	9,766	7,228	9,766	8,324
57,550	57,600	8,457	6,514	8,457	7,015	60,550	60,600	9,117	6,874	9,117	7,675	63,550	63,600	9,777	7,234	9,777	8,335
57,600	57,650	8,468	6,520	8,468	7,026	60,600	60,650	9,128	6,880	9,128	7,686	63,600	63,650	9,788	7,240	9,788	8,346
57,650	57,700	8,479	6,526	8,479	7,037	60,650	60,700	9,139	6,886	9,139	7,697	63,650	63,700	9,799	7,246	9,799	8,357
57,700	57,750	8,490	6,532	8,490	7,048	60,700	60,750	9,150	6,892	9,150	7,708	63,700	63,750	9,810	7,252	9,810	8,368
57,750	57,800	8,501	6,538	8,501	7,059	60,750	60,800	9,161	6,898	9,161	7,719	63,750	63,800	9,821	7,258	9,821	8,379
57,800	57,850	8,512	6,544	8,512	7,070	60,800	60,850	9,172	6,904	9,172	7,730	63,800	63,850	9,832	7,264	9,832	8,390
57,850	57,900	8,523	6,550	8,523	7,081	60,850	60,900	9,183	6,910	9,183	7,741	63,850	63,900	9,843	7,270	9,843	8,401
57,900	57,950	8,534	6,556	8,534	7,092	60,900	60,950	9,194	6,916	9,194	7,752	63,900	63,950	9,854	7,276	9,854	8,412
57,950	58,000	8,545	6,562	8,545	7,103	60,950	61,000	9,205	6,922	9,205	7,763	63,950	64,000	9,865	7,282	9,865	8,423
58,000						61,000						64,000					
58,000	58,050	8,556	6,568	8,556	7,114	61,000	61,050	9,216	6,928	9,216	7,774	64,000	64,050	9,876	7,288	9,876	8,434
58,050	58,100	8,567	6,574	8,567	7,125	61,050	61,100	9,227	6,934	9,227	7,785	64,050	64,100	9,887	7,294	9,887	8,445
58,100	58,150	8,578	6,580	8,578	7,136	61,100	61,150	9,238	6,940	9,238	7,796	64,100	64,150	9,898	7,300	9,898	8,456
58,150	58,200	8,589	6,586	8,589	7,147	61,150	61,200	9,249	6,946	9,249	7,807	64,150	64,200	9,909	7,306	9,909	8,467
58,200	58,250	8,600	6,592	8,600	7,158	61,200	61,250	9,260	6,952	9,260	7,818	64,200	64,250	9,920	7,312	9,920	8,478
58,250	58,300	8,611	6,598	8,611	7,169	61,250	61,300	9,271	6,958	9,271	7,829	64,250	64,300	9,931	7,318	9,931	8,489
58,300	58,350	8,622	6,604	8,622	7,180	61,300	61,350	9,282	6,964	9,282	7,840	64,300	64,350	9,942	7,324	9,942	8,500
58,350	58,400	8,633	6,610	8,633	7,191	61,350	61,400	9,293	6,970	9,293	7,851	64,350	64,400	9,953	7,330	9,953	8,511
58,400	58,450	8,644	6,616	8,644	7,202	61,400	61,450	9,304	6,976	9,304	7,862	64,400	64,450	9,964	7,336	9,964	8,522
58,450	58,500	8,655	6,622	8,655	7,213	61,450	61,500	9,315	6,982	9,315	7,873	64,450	64,500	9,975	7,342	9,975	8,533
58,500	58,550	8,666	6,628	8,666	7,224	61,500	61,550	9,326	6,988	9,326	7,884	64,500	64,550	9,986	7,348	9,986	8,544
58,550	58,600	8,677	6,634	8,677	7,235	61,550	61,600	9,337	6,994	9,337	7,895	64,550	64,600	9,997	7,354	9,997	8,555
58,600	58,650	8,688	6,640	8,688	7,246	61,600	61,650	9,348	7,000	9,348	7,906	64,600	64,650	10,008	7,360	10,008	8,566
58,650	58,700	8,699	6,646	8,699	7,257	61,650	61,700	9,359	7,006	9,359	7,917	64,650	64,700	10,019	7,366	10,019	8,577
58,700	58,750	8,710	6,652	8,710	7,268	61,700	61,750	9,370	7,012	9,370	7,928	64,700	64,750	10,030	7,372	10,030	8,588
58,750	58,800	8,721	6,658	8,721	7,279	61,750	61,800	9,381	7,018	9,381	7,939	64,750	64,800	10,041	7,378	10,041	8,599
58,800	58,850	8,732	6,664	8,732	7,290	61,800	61,850	9,392	7,024	9,392	7,950	64,800	64,850	10,052	7,384	10,052	8,610
58,850	58,900	8,743	6,670	8,743	7,301	61,850	61,900	9,403	7,030	9,403	7,961	64,850	64,900	10,063	7,390	10,063	8,621
58,900	58,950	8,754	6,676	8,754	7,312	61,900	61,950	9,414	7,036	9,414	7,972	64,900	64,950	10,074	7,396	10,074	8,632
58,950	59,000	8,765	6,682	8,765	7,323	61,950	62,000	9,425	7,042	9,425	7,983	64,950	65,000	10,085	7,402	10,085	8,643
59,000						62,000						65,000					
59,000	59,050	8,776	6,688	8,776	7,334	62,000	62,050	9,436	7,048	9,436	7,994	65,000	65,050	10,096	7,408	10,096	8,654
59,050	59,100	8,787	6,694	8,787	7,345	62,050	62,100	9,447	7,054	9,447	8,005	65,050	65,100	10,107	7,414	10,107	8,665
59,100	59,150	8,798	6,700	8,798	7,356	62,100	62,150	9,458	7,060	9,458	8,016	65,100	65,150	10,118	7,420	10,118	8,676
59,150	59,200	8,809	6,706	8,809	7,367	62,150	62,200	9,469	7,066	9,469	8,027	65,150	65,200	10,129	7,426	10,129	8,687
59,200	59,250	8,820	6,712	8,820	7,378	62,200	62,250	9,480	7,072	9,480	8,038	65,200	65,250	10,140	7,432	10,140	8,698
59,250	59,300	8,831	6,718	8,831	7,389	62,250	62,300	9,491	7,078	9,491	8,049	65,250	65,300	10,151	7,438	10,151	8,709
59,300	59,350	8,842	6,724	8,842	7,400	62,300	62,350	9,502	7,084	9,502	8,060	65,300	65,350	10,162	7,444	10,162	8,720
59,350	59,400	8,853	6,730	8,853	7,411	62,350	62,400	9,513	7,090	9,513	8,071	65,350	65,400	10,173	7,450	10,173	8,731
59,400	59,450	8,864	6,736	8,864	7,422	62,400	62,450	9,524	7,096	9,524	8,082	65,400	65,450	10,184	7,456	10,184	8,742
59,450	59,500	8,875	6,742	8,875	7,433	62,450	62,500	9,535	7,102	9,535	8,093	65,450	65,500	10,195	7,462	10,195	8,753
59,500	59,550	8,886	6,748	8,886	7,444	62,500	62,550	9,546	7,108	9,546	8,104	65,500	65,550	10,206	7,468	10,206	8,764
59,550	59,600	8,897	6,754	8,897	7,455	62,550	62,600	9,557	7,114	9,557	8,115	65,550	65,600	10,217	7,474	10,217	8,775
59,600	59,650	8,908	6,760	8,908	7,466	62,600	62,650	9,568	7,120	9,568	8,126	65,600	65,650	10,228	7,480	10,228	8,786
59,650	59,700	8,919	6,766	8,919	7,477	62,650	62,700	9,579	7,126	9,579	8,137	65,650	65,700	10,239	7,486	10,239	8,797
59,700	59,750	8,930	6,772	8,930	7,488	62,700	62,750	9,590	7,132	9,590	8,148	65,700	65,750	10,250	7,492	10,250	8,808
59,750	59,800	8,941	6,778	8,941	7,499	62,750	62,800	9,601	7,138	9,601	8,159						

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
66,000						69,000						72,000					
66,000	66,050	10,316	7,528	10,316	8,874	69,000	69,050	10,976	7,888	10,976	9,534	72,000	72,050	11,636	8,248	11,636	10,194
66,050	66,100	10,327	7,534	10,327	8,885	69,050	69,100	10,987	7,894	10,987	9,545	72,050	72,100	11,647	8,254	11,647	10,205
66,100	66,150	10,338	7,540	10,338	8,896	69,100	69,150	10,998	7,900	10,998	9,556	72,100	72,150	11,658	8,260	11,658	10,216
66,150	66,200	10,349	7,546	10,349	8,907	69,150	69,200	11,009	7,906	11,009	9,567	72,150	72,200	11,669	8,266	11,669	10,227
66,200	66,250	10,360	7,552	10,360	8,918	69,200	69,250	11,020	7,912	11,020	9,578	72,200	72,250	11,680	8,272	11,680	10,238
66,250	66,300	10,371	7,558	10,371	8,929	69,250	69,300	11,031	7,918	11,031	9,589	72,250	72,300	11,691	8,278	11,691	10,249
66,300	66,350	10,382	7,564	10,382	8,940	69,300	69,350	11,042	7,924	11,042	9,600	72,300	72,350	11,702	8,284	11,702	10,260
66,350	66,400	10,393	7,570	10,393	8,951	69,350	69,400	11,053	7,930	11,053	9,611	72,350	72,400	11,713	8,290	11,713	10,271
66,400	66,450	10,404	7,576	10,404	8,962	69,400	69,450	11,064	7,936	11,064	9,622	72,400	72,450	11,724	8,296	11,724	10,282
66,450	66,500	10,415	7,582	10,415	8,973	69,450	69,500	11,075	7,942	11,075	9,633	72,450	72,500	11,735	8,302	11,735	10,293
66,500	66,550	10,426	7,588	10,426	8,984	69,500	69,550	11,086	7,948	11,086	9,644	72,500	72,550	11,746	8,308	11,746	10,304
66,550	66,600	10,437	7,594	10,437	8,995	69,550	69,600	11,097	7,954	11,097	9,655	72,550	72,600	11,757	8,314	11,757	10,315
66,600	66,650	10,448	7,600	10,448	9,006	69,600	69,650	11,108	7,960	11,108	9,666	72,600	72,650	11,768	8,320	11,768	10,326
66,650	66,700	10,459	7,606	10,459	9,017	69,650	69,700	11,119	7,966	11,119	9,677	72,650	72,700	11,779	8,326	11,779	10,337
66,700	66,750	10,470	7,612	10,470	9,028	69,700	69,750	11,130	7,972	11,130	9,688	72,700	72,750	11,790	8,332	11,790	10,348
66,750	66,800	10,481	7,618	10,481	9,039	69,750	69,800	11,141	7,978	11,141	9,699	72,750	72,800	11,801	8,338	11,801	10,359
66,800	66,850	10,492	7,624	10,492	9,050	69,800	69,850	11,152	7,984	11,152	9,710	72,800	72,850	11,812	8,344	11,812	10,370
66,850	66,900	10,503	7,630	10,503	9,061	69,850	69,900	11,163	7,990	11,163	9,721	72,850	72,900	11,823	8,350	11,823	10,381
66,900	66,950	10,514	7,636	10,514	9,072	69,900	69,950	11,174	7,996	11,174	9,732	72,900	72,950	11,834	8,356	11,834	10,392
66,950	67,000	10,525	7,642	10,525	9,083	69,950	70,000	11,185	8,002	11,185	9,743	72,950	73,000	11,845	8,362	11,845	10,403
67,000						70,000						73,000					
67,000	67,050	10,536	7,648	10,536	9,094	70,000	70,050	11,196	8,008	11,196	9,754	73,000	73,050	11,856	8,368	11,856	10,414
67,050	67,100	10,547	7,654	10,547	9,105	70,050	70,100	11,207	8,014	11,207	9,765	73,050	73,100	11,867	8,374	11,867	10,425
67,100	67,150	10,558	7,660	10,558	9,116	70,100	70,150	11,218	8,020	11,218	9,776	73,100	73,150	11,878	8,380	11,878	10,436
67,150	67,200	10,569	7,666	10,569	9,127	70,150	70,200	11,229	8,026	11,229	9,787	73,150	73,200	11,889	8,386	11,889	10,447
67,200	67,250	10,580	7,672	10,580	9,138	70,200	70,250	11,240	8,032	11,240	9,798	73,200	73,250	11,900	8,392	11,900	10,458
67,250	67,300	10,591	7,678	10,591	9,149	70,250	70,300	11,251	8,038	11,251	9,809	73,250	73,300	11,911	8,398	11,911	10,469
67,300	67,350	10,602	7,684	10,602	9,160	70,300	70,350	11,262	8,044	11,262	9,820	73,300	73,350	11,922	8,404	11,922	10,480
67,350	67,400	10,613	7,690	10,613	9,171	70,350	70,400	11,273	8,050	11,273	9,831	73,350	73,400	11,933	8,410	11,933	10,491
67,400	67,450	10,624	7,696	10,624	9,182	70,400	70,450	11,284	8,056	11,284	9,842	73,400	73,450	11,944	8,416	11,944	10,502
67,450	67,500	10,635	7,702	10,635	9,193	70,450	70,500	11,295	8,062	11,295	9,853	73,450	73,500	11,955	8,422	11,955	10,513
67,500	67,550	10,646	7,708	10,646	9,204	70,500	70,550	11,306	8,068	11,306	9,864	73,500	73,550	11,966	8,428	11,966	10,524
67,550	67,600	10,657	7,714	10,657	9,215	70,550	70,600	11,317	8,074	11,317	9,875	73,550	73,600	11,977	8,434	11,977	10,535
67,600	67,650	10,668	7,720	10,668	9,226	70,600	70,650	11,328	8,080	11,328	9,886	73,600	73,650	11,988	8,440	11,988	10,546
67,650	67,700	10,679	7,726	10,679	9,237	70,650	70,700	11,339	8,086	11,339	9,897	73,650	73,700	11,999	8,446	11,999	10,557
67,700	67,750	10,690	7,732	10,690	9,248	70,700	70,750	11,350	8,092	11,350	9,908	73,700	73,750	12,010	8,452	12,010	10,568
67,750	67,800	10,701	7,738	10,701	9,259	70,750	70,800	11,361	8,098	11,361	9,919	73,750	73,800	12,021	8,458	12,021	10,579
67,800	67,850	10,712	7,744	10,712	9,270	70,800	70,850	11,372	8,104	11,372	9,930	73,800	73,850	12,032	8,464	12,032	10,590
67,850	67,900	10,723	7,750	10,723	9,281	70,850	70,900	11,383	8,110	11,383	9,941	73,850	73,900	12,043	8,470	12,043	10,601
67,900	67,950	10,734	7,756	10,734	9,292	70,900	70,950	11,394	8,116	11,394	9,952	73,900	73,950	12,054	8,476	12,054	10,612
67,950	68,000	10,745	7,762	10,745	9,303	70,950	71,000	11,405	8,122	11,405	9,963	73,950	74,000	12,065	8,482	12,065	10,623
68,000						71,000						74,000					
68,000	68,050	10,756	7,768	10,756	9,314	71,000	71,050	11,416	8,128	11,416	9,974	74,000	74,050	12,076	8,488	12,076	10,634
68,050	68,100	10,767	7,774	10,767	9,325	71,050	71,100	11,427	8,134	11,427	9,985	74,050	74,100	12,087	8,494	12,087	10,645
68,100	68,150	10,778	7,780	10,778	9,336	71,100	71,150	11,438	8,140	11,438	9,996	74,100	74,150	12,098	8,500	12,098	10,656
68,150	68,200	10,789	7,786	10,789	9,347	71,150	71,200	11,449	8,146	11,449	10,007	74,150	74,200	12,109	8,506	12,109	10,667
68,200	68,250	10,800	7,792	10,800	9,358	71,200	71,250	11,460	8,152	11,460	10,018	74,200	74,250	12,120	8,512	12,120	10,678
68,250	68,300	10,811	7,798	10,811	9,369	71,250	71,300	11,471	8,158	11,471	10,029	74,250	74,300	12,131	8,518	12,131	10,689
68,300	68,350	10,822	7,804	10,822	9,380	71,300	71,350	11,482	8,164	11,482	10,040	74,300	74,350	12,142	8,524	12,142	10,700
68,350	68,400	10,833	7,810	10,833	9,391	71,350	71,400	11,493	8,170	11,493	10,051	74,350	74,400	12,153	8,530	12,153	10,711
68,400	68,450	10,844	7,816	10,844	9,402	71,400	71,450	11,504	8,176	11,504	10,062	74,400	74,450	12,164	8,536	12,164	10,722
68,450	68,500	10,855	7,822	10,855	9,413	71,450	71,500	11,515	8,182	11,515	10,073	74,450	74,500	12,175	8,542	12,175	10,733
68,500	68,550	10,866	7,828	10,866	9,424	71,500	71,550	11,526	8,188	11,526	10,084	74,500	74,550	12,186	8,548	12,186	10,744
68,550	68,600	10,877	7,834	10,877	9,435	71,550	71,600	11,537	8,194	11,537	10,095	74,550	74,600	12,197	8,554	12,197	10,755
68,600	68,650	10,888	7,840	10,888	9,446	71,600	71,650	11,548	8,200	11,548	10,106	74,600	74,650	12,208	8,560	12,208	10,766
68,650	68,700	10,899	7,846	10,899	9,457	71,650	71,700	11,559	8,206	11,559	10,117	74,650	74,700	12,219	8,566	12,219	10,777
68,700	68,750	10,910	7,852	10,910	9,												

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		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 tax is—						Your tax is—						Your tax is—					
75,000						78,000						81,000					
75,000	75,050	12,296	8,608	12,296	10,854	78,000	78,050	12,956	8,968	12,956	11,514	81,000	81,050	13,616	9,406	13,616	12,174
75,050	75,100	12,307	8,614	12,307	10,865	78,050	78,100	12,967	8,974	12,967	11,525	81,050	81,100	13,627	9,417	13,627	12,185
75,100	75,150	12,318	8,620	12,318	10,876	78,100	78,150	12,978	8,980	12,978	11,536	81,100	81,150	13,638	9,428	13,638	12,196
75,150	75,200	12,329	8,626	12,329	10,887	78,150	78,200	12,989	8,986	12,989	11,547	81,150	81,200	13,649	9,439	13,649	12,207
75,200	75,250	12,340	8,632	12,340	10,898	78,200	78,250	13,000	8,992	13,000	11,558	81,200	81,250	13,660	9,450	13,660	12,218
75,250	75,300	12,351	8,638	12,351	10,909	78,250	78,300	13,011	8,998	13,011	11,569	81,250	81,300	13,671	9,461	13,671	12,229
75,300	75,350	12,362	8,644	12,362	10,920	78,300	78,350	13,022	9,004	13,022	11,580	81,300	81,350	13,682	9,472	13,682	12,240
75,350	75,400	12,373	8,650	12,373	10,931	78,350	78,400	13,033	9,010	13,033	11,591	81,350	81,400	13,693	9,483	13,693	12,251
75,400	75,450	12,384	8,656	12,384	10,942	78,400	78,450	13,044	9,016	13,044	11,602	81,400	81,450	13,704	9,494	13,704	12,262
75,450	75,500	12,395	8,662	12,395	10,953	78,450	78,500	13,055	9,022	13,055	11,613	81,450	81,500	13,715	9,505	13,715	12,273
75,500	75,550	12,406	8,668	12,406	10,964	78,500	78,550	13,066	9,028	13,066	11,624	81,500	81,550	13,726	9,516	13,726	12,284
75,550	75,600	12,417	8,674	12,417	10,975	78,550	78,600	13,077	9,034	13,077	11,635	81,550	81,600	13,737	9,527	13,737	12,295
75,600	75,650	12,428	8,680	12,428	10,986	78,600	78,650	13,088	9,040	13,088	11,646	81,600	81,650	13,748	9,538	13,748	12,306
75,650	75,700	12,439	8,686	12,439	10,997	78,650	78,700	13,099	9,046	13,099	11,657	81,650	81,700	13,759	9,549	13,759	12,317
75,700	75,750	12,450	8,692	12,450	11,008	78,700	78,750	13,110	9,052	13,110	11,668	81,700	81,750	13,770	9,560	13,770	12,328
75,750	75,800	12,461	8,698	12,461	11,019	78,750	78,800	13,121	9,058	13,121	11,679	81,750	81,800	13,781	9,571	13,781	12,339
75,800	75,850	12,472	8,704	12,472	11,030	78,800	78,850	13,132	9,064	13,132	11,690	81,800	81,850	13,792	9,582	13,792	12,350
75,850	75,900	12,483	8,710	12,483	11,041	78,850	78,900	13,143	9,070	13,143	11,701	81,850	81,900	13,803	9,593	13,803	12,361
75,900	75,950	12,494	8,716	12,494	11,052	78,900	78,950	13,154	9,076	13,154	11,712	81,900	81,950	13,814	9,604	13,814	12,372
75,950	76,000	12,505	8,722	12,505	11,063	78,950	79,000	13,165	9,082	13,165	11,723	81,950	82,000	13,825	9,615	13,825	12,383
76,000						79,000						82,000					
76,000	76,050	12,516	8,728	12,516	11,074	79,000	79,050	13,176	9,088	13,176	11,734	82,000	82,050	13,836	9,626	13,836	12,394
76,050	76,100	12,527	8,734	12,527	11,085	79,050	79,100	13,187	9,094	13,187	11,745	82,050	82,100	13,847	9,637	13,847	12,405
76,100	76,150	12,538	8,740	12,538	11,096	79,100	79,150	13,198	9,100	13,198	11,756	82,100	82,150	13,858	9,648	13,858	12,416
76,150	76,200	12,549	8,746	12,549	11,107	79,150	79,200	13,209	9,106	13,209	11,767	82,150	82,200	13,869	9,659	13,869	12,427
76,200	76,250	12,560	8,752	12,560	11,118	79,200	79,250	13,220	9,112	13,220	11,778	82,200	82,250	13,880	9,670	13,880	12,438
76,250	76,300	12,571	8,758	12,571	11,129	79,250	79,300	13,231	9,118	13,231	11,789	82,250	82,300	13,891	9,681	13,891	12,449
76,300	76,350	12,582	8,764	12,582	11,140	79,300	79,350	13,242	9,124	13,242	11,800	82,300	82,350	13,902	9,692	13,902	12,460
76,350	76,400	12,593	8,770	12,593	11,151	79,350	79,400	13,253	9,130	13,253	11,811	82,350	82,400	13,913	9,703	13,913	12,471
76,400	76,450	12,604	8,776	12,604	11,162	79,400	79,450	13,264	9,136	13,264	11,822	82,400	82,450	13,924	9,714	13,924	12,482
76,450	76,500	12,615	8,782	12,615	11,173	79,450	79,500	13,275	9,142	13,275	11,833	82,450	82,500	13,935	9,725	13,935	12,493
76,500	76,550	12,626	8,788	12,626	11,184	79,500	79,550	13,286	9,148	13,286	11,844	82,500	82,550	13,946	9,736	13,946	12,504
76,550	76,600	12,637	8,794	12,637	11,195	79,550	79,600	13,297	9,154	13,297	11,855	82,550	82,600	13,957	9,747	13,957	12,515
76,600	76,650	12,648	8,800	12,648	11,206	79,600	79,650	13,308	9,160	13,308	11,866	82,600	82,650	13,968	9,758	13,968	12,526
76,650	76,700	12,659	8,806	12,659	11,217	79,650	79,700	13,319	9,166	13,319	11,877	82,650	82,700	13,979	9,769	13,979	12,537
76,700	76,750	12,670	8,812	12,670	11,228	79,700	79,750	13,330	9,172	13,330	11,888	82,700	82,750	13,990	9,780	13,990	12,548
76,750	76,800	12,681	8,818	12,681	11,239	79,750	79,800	13,341	9,178	13,341	11,899	82,750	82,800	14,001	9,791	14,001	12,559
76,800	76,850	12,692	8,824	12,692	11,250	79,800	79,850	13,352	9,184	13,352	11,910	82,800	82,850	14,012	9,802	14,012	12,570
76,850	76,900	12,703	8,830	12,703	11,261	79,850	79,900	13,363	9,190	13,363	11,921	82,850	82,900	14,023	9,813	14,023	12,581
76,900	76,950	12,714	8,836	12,714	11,272	79,900	79,950	13,374	9,196	13,374	11,932	82,900	82,950	14,034	9,824	14,034	12,592
76,950	77,000	12,725	8,842	12,725	11,283	79,950	80,000	13,385	9,202	13,385	11,943	82,950	83,000	14,045	9,835	14,045	12,603
77,000						80,000						83,000					
77,000	77,050	12,736	8,848	12,736	11,294	80,000	80,050	13,396	9,208	13,396	11,954	83,000	83,050	14,056	9,846	14,056	12,614
77,050	77,100	12,747	8,854	12,747	11,305	80,050	80,100	13,407	9,214	13,407	11,965	83,050	83,100	14,067	9,857	14,067	12,625
77,100	77,150	12,758	8,860	12,758	11,316	80,100	80,150	13,418	9,220	13,418	11,976	83,100	83,150	14,078	9,868	14,078	12,636
77,150	77,200	12,769	8,866	12,769	11,327	80,150	80,200	13,429	9,226	13,429	11,987	83,150	83,200	14,089	9,879	14,089	12,647
77,200	77,250	12,780	8,872	12,780	11,338	80,200	80,250	13,440	9,232	13,440	11,998	83,200	83,250	14,100	9,890	14,100	12,658
77,250	77,300	12,791	8,878	12,791	11,349	80,250	80,300	13,451	9,241	13,451	12,009	83,250	83,300	14,111	9,901	14,111	12,669
77,300	77,350	12,802	8,884	12,802	11,360	80,300	80,350	13,462	9,252	13,462	12,020	83,300	83,350	14,122	9,912	14,122	12,680
77,350	77,400	12,813	8,890	12,813	11,371	80,350	80,400	13,473	9,263	13,473	12,031	83,350	83,400	14,133	9,923	14,133	12,691
77,400	77,450	12,824	8,896	12,824	11,382	80,400	80,450	13,484	9,274	13,484	12,042	83,400	83,450	14,144	9,934	14,144	12,702
77,450	77,500	12,835	8,902	12,835	11,393	80,450	80,500	13,495	9,285	13,495	12,053	83,450	83,500	14,155	9,945	14,155	12,713
77,500	77,550	12,846	8,908	12,846	11,404	80,500	80,550	13,506	9,296	13,506	12,064	83,500	83,550	14,166	9,956	14,166	12,724
77,550	77,600	12,857	8,914	12,857	11,415	80,550	80,600	13,517	9,307	13,517	12,075	83,550	83,600	14,177	9,967	14,177	12,735
77,600	77,650	12,868	8,920	12,868	11,426	80,600	80,650	13,528	9,318	13,528	12,086	83,600	83,650	14,188			

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
84,000						87,000						90,000					
84,000	84,050	14,276	10,066	14,276	12,834	87,000	87,050	14,966	10,726	14,966	13,524	90,000	90,050	15,686	11,386	15,686	14,244
84,050	84,100	14,287	10,077	14,287	12,845	87,050	87,100	14,978	10,737	14,978	13,536	90,050	90,100	15,698	11,397	15,698	14,256
84,100	84,150	14,298	10,088	14,298	12,856	87,100	87,150	14,990	10,748	14,990	13,548	90,100	90,150	15,710	11,408	15,710	14,268
84,150	84,200	14,309	10,099	14,309	12,867	87,150	87,200	15,002	10,759	15,002	13,560	90,150	90,200	15,722	11,419	15,722	14,280
84,200	84,250	14,320	10,110	14,320	12,878	87,200	87,250	15,014	10,770	15,014	13,572	90,200	90,250	15,734	11,430	15,734	14,292
84,250	84,300	14,331	10,121	14,331	12,889	87,250	87,300	15,026	10,781	15,026	13,584	90,250	90,300	15,746	11,441	15,746	14,304
84,300	84,350	14,342	10,132	14,342	12,900	87,300	87,350	15,038	10,792	15,038	13,596	90,300	90,350	15,758	11,452	15,758	14,316
84,350	84,400	14,353	10,143	14,353	12,911	87,350	87,400	15,050	10,803	15,050	13,608	90,350	90,400	15,770	11,463	15,770	14,328
84,400	84,450	14,364	10,154	14,364	12,922	87,400	87,450	15,062	10,814	15,062	13,620	90,400	90,450	15,782	11,474	15,782	14,340
84,450	84,500	14,375	10,165	14,375	12,933	87,450	87,500	15,074	10,825	15,074	13,632	90,450	90,500	15,794	11,485	15,794	14,352
84,500	84,550	14,386	10,176	14,386	12,944	87,500	87,550	15,086	10,836	15,086	13,644	90,500	90,550	15,806	11,496	15,806	14,364
84,550	84,600	14,397	10,187	14,397	12,955	87,550	87,600	15,098	10,847	15,098	13,656	90,550	90,600	15,818	11,507	15,818	14,376
84,600	84,650	14,408	10,198	14,408	12,966	87,600	87,650	15,110	10,858	15,110	13,668	90,600	90,650	15,830	11,518	15,830	14,388
84,650	84,700	14,419	10,209	14,419	12,977	87,650	87,700	15,122	10,869	15,122	13,680	90,650	90,700	15,842	11,529	15,842	14,400
84,700	84,750	14,430	10,220	14,430	12,988	87,700	87,750	15,134	10,880	15,134	13,692	90,700	90,750	15,854	11,540	15,854	14,412
84,750	84,800	14,441	10,231	14,441	12,999	87,750	87,800	15,146	10,891	15,146	13,704	90,750	90,800	15,866	11,551	15,866	14,424
84,800	84,850	14,452	10,242	14,452	13,010	87,800	87,850	15,158	10,902	15,158	13,716	90,800	90,850	15,878	11,562	15,878	14,436
84,850	84,900	14,463	10,253	14,463	13,021	87,850	87,900	15,170	10,913	15,170	13,728	90,850	90,900	15,890	11,573	15,890	14,448
84,900	84,950	14,474	10,264	14,474	13,032	87,900	87,950	15,182	10,924	15,182	13,740	90,900	90,950	15,902	11,584	15,902	14,460
84,950	85,000	14,485	10,275	14,485	13,043	87,950	88,000	15,194	10,935	15,194	13,752	90,950	91,000	15,914	11,595	15,914	14,472
85,000						88,000						91,000					
85,000	85,050	14,496	10,286	14,496	13,054	88,000	88,050	15,206	10,946	15,206	13,764	91,000	91,050	15,926	11,606	15,926	14,484
85,050	85,100	14,507	10,297	14,507	13,065	88,050	88,100	15,218	10,957	15,218	13,776	91,050	91,100	15,938	11,617	15,938	14,496
85,100	85,150	14,518	10,308	14,518	13,076	88,100	88,150	15,230	10,968	15,230	13,788	91,100	91,150	15,950	11,628	15,950	14,508
85,150	85,200	14,529	10,319	14,529	13,087	88,150	88,200	15,242	10,979	15,242	13,800	91,150	91,200	15,962	11,639	15,962	14,520
85,200	85,250	14,540	10,330	14,540	13,098	88,200	88,250	15,254	10,990	15,254	13,812	91,200	91,250	15,974	11,650	15,974	14,532
85,250	85,300	14,551	10,341	14,551	13,109	88,250	88,300	15,266	11,001	15,266	13,824	91,250	91,300	15,986	11,661	15,986	14,544
85,300	85,350	14,562	10,352	14,562	13,120	88,300	88,350	15,278	11,012	15,278	13,836	91,300	91,350	15,998	11,672	15,998	14,556
85,350	85,400	14,573	10,363	14,573	13,131	88,350	88,400	15,290	11,023	15,290	13,848	91,350	91,400	16,010	11,683	16,010	14,568
85,400	85,450	14,584	10,374	14,584	13,142	88,400	88,450	15,302	11,034	15,302	13,860	91,400	91,450	16,022	11,694	16,022	14,580
85,450	85,500	14,595	10,385	14,595	13,153	88,450	88,500	15,314	11,045	15,314	13,872	91,450	91,500	16,034	11,705	16,034	14,592
85,500	85,550	14,606	10,396	14,606	13,164	88,500	88,550	15,326	11,056	15,326	13,884	91,500	91,550	16,046	11,716	16,046	14,604
85,550	85,600	14,618	10,407	14,618	13,176	88,550	88,600	15,338	11,067	15,338	13,896	91,550	91,600	16,058	11,727	16,058	14,616
85,600	85,650	14,630	10,418	14,630	13,188	88,600	88,650	15,350	11,078	15,350	13,908	91,600	91,650	16,070	11,738	16,070	14,628
85,650	85,700	14,642	10,429	14,642	13,200	88,650	88,700	15,362	11,089	15,362	13,920	91,650	91,700	16,082	11,749	16,082	14,640
85,700	85,750	14,654	10,440	14,654	13,212	88,700	88,750	15,374	11,100	15,374	13,932	91,700	91,750	16,094	11,760	16,094	14,652
85,750	85,800	14,666	10,451	14,666	13,224	88,750	88,800	15,386	11,111	15,386	13,944	91,750	91,800	16,106	11,771	16,106	14,664
85,800	85,850	14,678	10,462	14,678	13,236	88,800	88,850	15,398	11,122	15,398	13,956	91,800	91,850	16,118	11,782	16,118	14,676
85,850	85,900	14,690	10,473	14,690	13,248	88,850	88,900	15,410	11,133	15,410	13,968	91,850	91,900	16,130	11,793	16,130	14,688
85,900	85,950	14,702	10,484	14,702	13,260	88,900	88,950	15,422	11,144	15,422	13,980	91,900	91,950	16,142	11,804	16,142	14,700
85,950	86,000	14,714	10,495	14,714	13,272	88,950	89,000	15,434	11,155	15,434	13,992	91,950	92,000	16,154	11,815	16,154	14,712
86,000						89,000						92,000					
86,000	86,050	14,726	10,506	14,726	13,284	89											

2020 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		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 tax is—						Your tax is—						Your tax is—					
93,000						96,000						99,000					
93,000	93,050	16,406	12,046	16,406	14,964	96,000	96,050	17,126	12,706	17,126	15,684	99,000	99,050	17,846	13,366	17,846	16,404
93,050	93,100	16,418	12,057	16,418	14,976	96,050	96,100	17,138	12,717	17,138	15,696	99,050	99,100	17,858	13,377	17,858	16,416
93,100	93,150	16,430	12,068	16,430	14,988	96,100	96,150	17,150	12,728	17,150	15,708	99,100	99,150	17,870	13,388	17,870	16,428
93,150	93,200	16,442	12,079	16,442	15,000	96,150	96,200	17,162	12,739	17,162	15,720	99,150	99,200	17,882	13,399	17,882	16,440
93,200	93,250	16,454	12,090	16,454	15,012	96,200	96,250	17,174	12,750	17,174	15,732	99,200	99,250	17,894	13,410	17,894	16,452
93,250	93,300	16,466	12,101	16,466	15,024	96,250	96,300	17,186	12,761	17,186	15,744	99,250	99,300	17,906	13,421	17,906	16,464
93,300	93,350	16,478	12,112	16,478	15,036	96,300	96,350	17,198	12,772	17,198	15,756	99,300	99,350	17,918	13,432	17,918	16,476
93,350	93,400	16,490	12,123	16,490	15,048	96,350	96,400	17,210	12,783	17,210	15,768	99,350	99,400	17,930	13,443	17,930	16,488
93,400	93,450	16,502	12,134	16,502	15,060	96,400	96,450	17,222	12,794	17,222	15,780	99,400	99,450	17,942	13,454	17,942	16,500
93,450	93,500	16,514	12,145	16,514	15,072	96,450	96,500	17,234	12,805	17,234	15,792	99,450	99,500	17,954	13,465	17,954	16,512
93,500	93,550	16,526	12,156	16,526	15,084	96,500	96,550	17,246	12,816	17,246	15,804	99,500	99,550	17,966	13,476	17,966	16,524
93,550	93,600	16,538	12,167	16,538	15,096	96,550	96,600	17,258	12,827	17,258	15,816	99,550	99,600	17,978	13,487	17,978	16,536
93,600	93,650	16,550	12,178	16,550	15,108	96,600	96,650	17,270	12,838	17,270	15,828	99,600	99,650	17,990	13,498	17,990	16,548
93,650	93,700	16,562	12,189	16,562	15,120	96,650	96,700	17,282	12,849	17,282	15,840	99,650	99,700	18,002	13,509	18,002	16,560
93,700	93,750	16,574	12,200	16,574	15,132	96,700	96,750	17,294	12,860	17,294	15,852	99,700	99,750	18,014	13,520	18,014	16,572
93,750	93,800	16,586	12,211	16,586	15,144	96,750	96,800	17,306	12,871	17,306	15,864	99,750	99,800	18,026	13,531	18,026	16,584
93,800	93,850	16,598	12,222	16,598	15,156	96,800	96,850	17,318	12,882	17,318	15,876	99,800	99,850	18,038	13,542	18,038	16,596
93,850	93,900	16,610	12,233	16,610	15,168	96,850	96,900	17,330	12,893	17,330	15,888	99,850	99,900	18,050	13,553	18,050	16,608
93,900	93,950	16,622	12,244	16,622	15,180	96,900	96,950	17,342	12,904	17,342	15,900	99,900	99,950	18,062	13,564	18,062	16,620
93,950	94,000	16,634	12,255	16,634	15,192	96,950	97,000	17,354	12,915	17,354	15,912	99,950	100,000	18,074	13,575	18,074	16,632
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	16,646	12,266	16,646	15,204	97,000	97,050	17,366	12,926	17,366	15,924						
94,050	94,100	16,658	12,277	16,658	15,216	97,050	97,100	17,378	12,937	17,378	15,936						
94,100	94,150	16,670	12,288	16,670	15,228	97,100	97,150	17,390	12,948	17,390	15,948						
94,150	94,200	16,682	12,299	16,682	15,240	97,150	97,200	17,402	12,959	17,402	15,960						
94,200	94,250	16,694	12,310	16,694	15,252	97,200	97,250	17,414	12,970	17,414	15,972						
94,250	94,300	16,706	12,321	16,706	15,264	97,250	97,300	17,426	12,981	17,426	15,984						
94,300	94,350	16,718	12,332	16,718	15,276	97,300	97,350	17,438	12,992	17,438	15,996						
94,350	94,400	16,730	12,343	16,730	15,288	97,350	97,400	17,450	13,003	17,450	16,008						
94,400	94,450	16,742	12,354	16,742	15,300	97,400	97,450	17,462	13,014	17,462	16,020						
94,450	94,500	16,754	12,365	16,754	15,312	97,450	97,500	17,474	13,025	17,474	16,032						
94,500	94,550	16,766	12,376	16,766	15,324	97,500	97,550	17,486	13,036	17,486	16,044						
94,550	94,600	16,778	12,387	16,778	15,336	97,550	97,600	17,498	13,047	17,498	16,056						
94,600	94,650	16,790	12,398	16,790	15,348	97,600	97,650	17,510	13,058	17,510	16,068						
94,650	94,700	16,802	12,409	16,802	15,360	97,650	97,700	17,522	13,069	17,522	16,080						
94,700	94,750	16,814	12,420	16,814	15,372	97,700	97,750	17,534	13,080	17,534	16,092						
94,750	94,800	16,826	12,431	16,826	15,384	97,750	97,800	17,546	13,091	17,546	16,104						
94,800	94,850	16,838	12,442	16,838	15,396	97,800	97,850	17,558	13,102	17,558	16,116						
94,850	94,900	16,850	12,453	16,850	15,408	97,850	97,900	17,570	13,113	17,570	16,128						
94,900	94,950	16,862	12,464	16,862	15,420	97,900	97,950	17,582	13,124	17,582	16,140						
94,950	95,000	16,874	12,475	16,874	15,432	97,950	98,000	17,594	13,135	17,594	16,152						
95,000						98,000											
95,000	95,050	16,886	12,486	16,886	15,444	98,000	98,050	17,606	13,146	17,606	16,164						
95,050	95,100	16,898	12,497	16,898	15,456	98,050	98,100	17,618	13,157	17,618	16,176						
95,100	95,150	16,910	12,508	16,910	15,468	98,100	98,150	17,630	13,168	17,630	16,188						
95,150	95,200	16,922	12,519	16,922	15,480	98,150	98,200	17,642	13,179	17,642	16,200						
95,200	95,250	16,934	12,530	16,934	15,492	98,200	98,250	17,654	13,190	17,654	16,212						
95,250	95,300	16,946	12,541	16,946	15,504	98,250	98,300	17,666	13,201	17,666	16,224						
95,300	95,350	16,958	12,552	16,958	15,516	98,300	98,350	17,678	13,212	17,678	16,236						
95,350	95,400	16,970	12,563	16,970	15,528	98,350	98,400	17,690	13,223	17,690	16,248						
95,400	95,450	16,982	12,574	16,982	15,540	98,400	98,450	17,702	13,234	17,702	16,260						
95,450	95,500	16,994	12,585	16,994													

2020 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 \$163,300	\$	× 24% (0.24)	\$	\$ 5,920.50	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 18,984.50	\$
Over \$207,350 but not over \$518,400	\$	× 35% (0.35)	\$	\$ 25,205.00	\$
Over \$518,400	\$	× 37% (0.37)	\$	\$ 35,573.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. 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 \$171,050	\$	× 22% (0.22)	\$	\$ 8,420.00	\$
Over \$171,050 but not over \$326,600	\$	× 24% (0.24)	\$	\$ 11,841.00	\$
Over \$326,600 but not over \$414,700	\$	× 32% (0.32)	\$	\$ 37,969.00	\$
Over \$414,700 but not over \$622,050	\$	× 35% (0.35)	\$	\$ 50,410.00	\$
Over \$622,050	\$	× 37% (0.37)	\$	\$ 62,851.00	\$

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 \$163,300	\$	× 24% (0.24)	\$	\$ 5,920.50	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 18,984.50	\$
Over \$207,350 but not over \$311,025	\$	× 35% (0.35)	\$	\$ 25,205.00	\$
Over \$311,025	\$	× 37% (0.37)	\$	\$ 31,425.50	\$

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 \$163,300	\$	× 24% (0.24)	\$	\$ 7,362.00	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 20,426.00	\$
Over \$207,350 but not over \$518,400	\$	× 35% (0.35)	\$	\$ 26,646.50	\$
Over \$518,400	\$	× 37% (0.37)	\$	\$ 37,014.50	\$

2020 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. 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. Enter the credit from that column on your EIC Worksheet.

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

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and the number of children you have is—			
At least	But less than	0	1	2	3
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—						Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	10,400	10,450	413	3,545	4,170	4,691	538	3,545	4,170	4,691
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	10,450	10,500	409	3,562	4,190	4,714	538	3,562	4,190	4,714
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	10,500	10,550	405	3,584	4,210	4,736	538	3,584	4,210	4,736
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	10,550	10,600	401	3,584	4,230	4,759	538	3,584	4,230	4,759
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	10,600	10,650	397	3,584	4,250	4,781	538	3,584	4,250	4,781
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	10,650	10,700	394	3,584	4,270	4,804	538	3,584	4,270	4,804
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	10,700	10,750	390	3,584	4,290	4,826	538	3,584	4,290	4,826
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	10,750	10,800	386	3,584	4,310	4,849	538	3,584	4,310	4,849
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,800	10,850	382	3,584	4,330	4,871	538	3,584	4,330	4,871
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,850	10,900	378	3,584	4,350	4,894	538	3,584	4,350	4,894
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,900	10,950	374	3,584	4,370	4,916	538	3,584	4,370	4,916
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,950	11,000	371	3,584	4,390	4,939	538	3,584	4,390	4,939
7,000	7,050	538	2,389	2,810	3,161	538	2,389	2,810	3,161	11,000	11,050	367	3,584	4,410	4,961	538	3,584	4,410	4,961
7,050	7,100	538	2,406	2,830	3,184	538	2,406	2,830	3,184	11,050	11,100	363	3,584	4,430	4,984	538	3,584	4,430	4,984
7,100	7,150	538	2,423	2,850	3,206	538	2,423	2,850	3,206	11,100	11,150	359	3,584	4,450	5,006	538	3,584	4,450	5,006
7,150	7,200	538	2,440	2,870	3,229	538	2,440	2,870	3,229	11,150	11,200	355	3,584	4,470	5,029	538	3,584	4,470	5,029
7,200	7,250	538	2,457	2,890	3,251	538	2,457	2,890	3,251	11,200	11,250	352	3,584	4,490	5,051	538	3,584	4,490	5,051
7,250	7,300	538	2,474	2,910	3,274	538	2,474	2,910	3,274	11,250	11,300	348	3,584	4,510	5,074	538	3,584	4,510	5,074
7,300	7,350	538	2,491	2,930	3,296	538	2,491	2,930	3,296	11,300	11,350	344	3,584	4,530	5,096	538	3,584	4,530	5,096
7,350	7,400	538	2,508	2,950	3,319	538	2,508	2,950	3,319	11,350	11,400	340	3,584	4,550	5,119	538	3,584	4,550	5,119
7,400	7,450	538	2,525	2,970	3,341	538	2,525	2,970	3,341	11,400	11,450	336	3,584	4,570	5,141	538	3,584	4,570	5,141
7,450	7,500	538	2,542	2,990	3,364	538	2,542	2,990	3,364	11,450	11,500	332	3,584	4,590	5,164	538	3,584	4,590	5,164
7,500	7,550	538	2,559	3,010	3,386	538	2,559	3,010	3,386	11,500	11,550	329	3,584	4,610	5,186	538	3,584	4,610	5,186
7,550	7,600	538	2,576	3,030	3,409	538	2,576	3,030	3,409	11,550	11,600	325	3,584	4,630	5,209	538	3,584	4,630	5,209
7,600	7,650	538	2,593	3,050	3,431	538	2,593	3,050	3,431	11,600	11,650	321	3,584	4,650	5,231	538	3,584	4,650	5,231
7,650	7,700	538	2,610	3,070	3,454	538	2,610	3,070	3,454	11,650	11,700	317	3,584	4,670	5,254	538	3,584	4,670	5,254
7,700	7,750	538	2,627	3,090	3,476	538	2,627	3,090	3,476	11,700	11,750	313	3,584	4,690	5,276	538	3,584	4,690	5,276
7,750	7,800	538	2,644	3,110	3,499	538	2,644	3,110	3,499	11,750	11,800	309	3,584	4,710	5,299	538	3,584	4,710	5,299
7,800	7,850	538	2,661	3,130	3,521	538	2,661	3,130	3,521	11,800	11,850	306	3,584	4,730	5,321	538	3,584	4,730	5,321
7,850	7,900	538	2,678	3,150	3,544	538	2,678	3,150	3,544	11,850	11,900	302	3,584	4,750	5,344	538	3,584	4,750	5,344
7,900	7,950	538	2,695	3,170	3,566	538	2,695	3,170	3,566	11,900	11,950	298	3,584	4,770	5,366	538	3,584	4,770	5,366
7,950	8,000	538	2,712	3,190	3,589	538	2,712	3,190	3,589	11,950	12,000	294	3,584	4,790	5,389	538	3,584	4,790	5,389
8,000	8,050	538	2,729	3,210	3,611	538	2,729	3,210	3,611	12,000	12,050	290	3,584	4,810	5,411	538	3,584	4,810	5,411
8,050	8,100	538	2,746	3,230	3,634	538	2,746	3,230	3,634	12,050	12,100	286	3,584	4,830	5,434	538	3,584	4,830	5,434
8,100	8,150	538	2,763	3,250	3,656	538	2,763	3,250	3,656	12,100	12,150	283	3,584	4,850	5,456	538	3,584	4,850	5,456
8,150	8,200	538	2,780	3,270	3,679	538	2,780	3,270	3,679	12,150	12,200	279	3,584	4,870	5,479	538	3,584	4,870	5,479
8,200	8,250	538	2,797	3,290	3,701	538	2,797	3,290	3,701	12,200	12,250	275	3,584	4,890	5,501	538	3,584	4,890	5,501
8,250	8,300	538	2,814	3,310	3,724	538	2,814	3,310	3,724	12,250	12,300	271	3,584	4,910	5,524	538	3,584	4,910	5,524
8,300	8,350	538	2,831	3,330	3,746	538	2,831	3,330	3,746	12,300	12,350	267	3,584	4,930	5,546	538	3,584	4,930	5,546
8,350	8,400	538	2,848	3,350	3,769	538	2,848	3,350	3,769	12,350	12,400	264	3,584	4,950	5,569	538	3,584	4,950	5,569
8,400	8,450	538	2,865	3,370	3,791	538	2,865	3,370	3,791	12,400	12,450	260	3,584	4,970	5,591	538	3,584	4,970	5,591
8,450	8,500	538	2,882	3,390	3,814	538	2,882	3,390	3,814	12,450	12,500	256	3,584	4,990	5,614	538	3,584	4,990	5,614
8,500	8,550	538	2,899																

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—						Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
14,400	14,450	107	3,584	5,770	6,491	538	3,584	5,770	6,491	18,000	18,050	0	3,584	5,920	6,660	282	3,584	5,920	6,660
14,450	14,500	103	3,584	5,790	6,514	538	3,584	5,790	6,514	18,050	18,100	0	3,584	5,920	6,660	278	3,584	5,920	6,660
14,500	14,550	99	3,584	5,810	6,536	538	3,584	5,810	6,536	18,100	18,150	0	3,584	5,920	6,660	274	3,584	5,920	6,660
14,550	14,600	95	3,584	5,830	6,559	538	3,584	5,830	6,559	18,150	18,200	0	3,584	5,920	6,660	270	3,584	5,920	6,660
14,600	14,650	91	3,584	5,850	6,581	538	3,584	5,850	6,581	18,200	18,250	0	3,584	5,920	6,660	267	3,584	5,920	6,660
14,650	14,700	88	3,584	5,870	6,604	538	3,584	5,870	6,604	18,250	18,300	0	3,584	5,920	6,660	263	3,584	5,920	6,660
14,700	14,750	84	3,584	5,890	6,626	534	3,584	5,890	6,626	18,300	18,350	0	3,584	5,920	6,660	259	3,584	5,920	6,660
14,750	14,800	80	3,584	5,910	6,649	531	3,584	5,910	6,649	18,350	18,400	0	3,584	5,920	6,660	255	3,584	5,920	6,660
14,800	14,850	76	3,584	5,920	6,660	527	3,584	5,920	6,660	18,400	18,450	0	3,584	5,920	6,660	251	3,584	5,920	6,660
14,850	14,900	72	3,584	5,920	6,660	523	3,584	5,920	6,660	18,450	18,500	0	3,584	5,920	6,660	247	3,584	5,920	6,660
14,900	14,950	68	3,584	5,920	6,660	519	3,584	5,920	6,660	18,500	18,550	0	3,584	5,920	6,660	244	3,584	5,920	6,660
14,950	15,000	65	3,584	5,920	6,660	515	3,584	5,920	6,660	18,550	18,600	0	3,584	5,920	6,660	240	3,584	5,920	6,660
15,000	15,050	61	3,584	5,920	6,660	511	3,584	5,920	6,660	18,600	18,650	0	3,584	5,920	6,660	236	3,584	5,920	6,660
15,050	15,100	57	3,584	5,920	6,660	508	3,584	5,920	6,660	18,650	18,700	0	3,584	5,920	6,660	232	3,584	5,920	6,660
15,100	15,150	53	3,584	5,920	6,660	504	3,584	5,920	6,660	18,700	18,750	0	3,584	5,920	6,660	228	3,584	5,920	6,660
15,150	15,200	49	3,584	5,920	6,660	500	3,584	5,920	6,660	18,750	18,800	0	3,584	5,920	6,660	225	3,584	5,920	6,660
15,200	15,250	46	3,584	5,920	6,660	496	3,584	5,920	6,660	18,800	18,850	0	3,584	5,920	6,660	221	3,584	5,920	6,660
15,250	15,300	42	3,584	5,920	6,660	492	3,584	5,920	6,660	18,850	18,900	0	3,584	5,920	6,660	217	3,584	5,920	6,660
15,300	15,350	38	3,584	5,920	6,660	488	3,584	5,920	6,660	18,900	18,950	0	3,584	5,920	6,660	213	3,584	5,920	6,660
15,350	15,400	34	3,584	5,920	6,660	485	3,584	5,920	6,660	18,950	19,000	0	3,584	5,920	6,660	209	3,584	5,920	6,660
15,400	15,450	30	3,584	5,920	6,660	481	3,584	5,920	6,660	19,000	19,050	0	3,584	5,920	6,660	205	3,584	5,920	6,660
15,450	15,500	26	3,584	5,920	6,660	477	3,584	5,920	6,660	19,050	19,100	0	3,584	5,920	6,660	202	3,584	5,920	6,660
15,500	15,550	23	3,584	5,920	6,660	473	3,584	5,920	6,660	19,100	19,150	0	3,584	5,920	6,660	198	3,584	5,920	6,660
15,550	15,600	19	3,584	5,920	6,660	469	3,584	5,920	6,660	19,150	19,200	0	3,584	5,920	6,660	194	3,584	5,920	6,660
15,600	15,650	15	3,584	5,920	6,660	466	3,584	5,920	6,660	19,200	19,250	0	3,584	5,920	6,660	190	3,584	5,920	6,660
15,650	15,700	11	3,584	5,920	6,660	462	3,584	5,920	6,660	19,250	19,300	0	3,584	5,920	6,660	186	3,584	5,920	6,660
15,700	15,750	7	3,584	5,920	6,660	458	3,584	5,920	6,660	19,300	19,350	0	3,584	5,920	6,660	182	3,584	5,920	6,660
15,750	15,800	3	3,584	5,920	6,660	454	3,584	5,920	6,660	19,350	19,400	0	3,576	5,911	6,651	179	3,584	5,920	6,660
15,800	15,850	*	3,584	5,920	6,660	450	3,584	5,920	6,660	19,400	19,450	0	3,568	5,900	6,640	175	3,584	5,920	6,660
15,850	15,900	0	3,584	5,920	6,660	446	3,584	5,920	6,660	19,450	19,500	0	3,560	5,889	6,629	171	3,584	5,920	6,660
15,900	15,950	0	3,584	5,920	6,660	443	3,584	5,920	6,660	19,500	19,550	0	3,552	5,879	6,619	167	3,584	5,920	6,660
15,950	16,000	0	3,584	5,920	6,660	439	3,584	5,920	6,660	19,550	19,600	0	3,544	5,868	6,608	163	3,584	5,920	6,660
16,000	16,050	0	3,584	5,920	6,660	435	3,584	5,920	6,660	19,600	19,650	0	3,536	5,858	6,598	160	3,584	5,920	6,660
16,050	16,100	0	3,584	5,920	6,660	431	3,584	5,920	6,660	19,650	19,700	0	3,528	5,847	6,587	156	3,584	5,920	6,660
16,100	16,150	0	3,584	5,920	6,660	427	3,584	5,920	6,660	19,700	19,750	0	3,520	5,837	6,577	152	3,584	5,920	6,660
16,150	16,200	0	3,584	5,920	6,660	423	3,584	5,920	6,660	19,750	19,800	0	3,512	5,826	6,566	148	3,584	5,920	6,660
16,200	16,250	0	3,584	5,920	6,660	420	3,584	5,920	6,660	19,800	19,850	0	3,504	5,816	6,556	144	3,584	5,920	6,660
16,250	16,300	0	3,584	5,920	6,660	416	3,584	5,920	6,660	19,850	19,900	0	3,497	5,805	6,545	140	3,584	5,920	6,660
16,300	16,350	0	3,584	5,920	6,660	412	3,584	5,920	6,660	19,900	19,950	0	3,489	5,795	6,535	137	3,584	5,920	6,660
16,350	16,400	0	3,584	5,920	6,660	408	3,584	5,920	6,660	19,950	20,000	0	3,481	5,784	6,524	133	3,584	5,920	6,660
16,400	16,450	0	3,584	5,920	6,660	404	3,584	5,920	6,660	20,000	20,050	0	3,473	5,774	6,514	129	3,584	5,920	6,660
16,450	16,500	0	3,584	5,920	6,660	400	3,584	5,920	6,660	20,050	20,100	0	3,465	5,763	6,503	125	3,584	5,920	6,660
16,500	16,550	0	3,584	5,920	6,660	397	3,584	5,920	6,660	20,100	20,150								

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—						Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
21,600	21,650	0	3,217	5,437	6,177	7	3,584	5,920	6,660	25,200	25,250	0	2,642	4,679	5,419	0	3,584	5,920	6,660
21,650	21,700	0	3,209	5,426	6,166	3	3,584	5,920	6,660	25,250	25,300	0	2,634	4,668	5,408	0	3,575	5,908	6,648
21,700	21,750	0	3,201	5,416	6,156	*	3,584	5,920	6,660	25,300	25,350	0	2,626	4,657	5,397	0	3,567	5,898	6,638
21,750	21,800	0	3,193	5,405	6,145	0	3,584	5,920	6,660	25,350	25,400	0	2,618	4,647	5,387	0	3,559	5,887	6,627
21,800	21,850	0	3,185	5,395	6,135	0	3,584	5,920	6,660	25,400	25,450	0	2,610	4,636	5,376	0	3,551	5,877	6,617
21,850	21,900	0	3,177	5,384	6,124	0	3,584	5,920	6,660	25,450	25,500	0	2,602	4,626	5,366	0	3,543	5,866	6,606
21,900	21,950	0	3,169	5,373	6,113	0	3,584	5,920	6,660	25,500	25,550	0	2,594	4,615	5,355	0	3,535	5,856	6,596
21,950	22,000	0	3,161	5,363	6,103	0	3,584	5,920	6,660	25,550	25,600	0	2,586	4,605	5,345	0	3,527	5,845	6,585
22,000	22,050	0	3,153	5,352	6,092	0	3,584	5,920	6,660	25,600	25,650	0	2,578	4,594	5,334	0	3,519	5,835	6,575
22,050	22,100	0	3,145	5,342	6,082	0	3,584	5,920	6,660	25,650	25,700	0	2,570	4,584	5,324	0	3,511	5,824	6,564
22,100	22,150	0	3,137	5,331	6,071	0	3,584	5,920	6,660	25,700	25,750	0	2,562	4,573	5,313	0	3,503	5,814	6,554
22,150	22,200	0	3,129	5,321	6,061	0	3,584	5,920	6,660	25,750	25,800	0	2,554	4,563	5,303	0	3,495	5,803	6,543
22,200	22,250	0	3,121	5,310	6,050	0	3,584	5,920	6,660	25,800	25,850	0	2,546	4,552	5,292	0	3,487	5,793	6,533
22,250	22,300	0	3,113	5,300	6,040	0	3,584	5,920	6,660	25,850	25,900	0	2,538	4,542	5,282	0	3,479	5,782	6,522
22,300	22,350	0	3,105	5,289	6,029	0	3,584	5,920	6,660	25,900	25,950	0	2,530	4,531	5,271	0	3,471	5,772	6,512
22,350	22,400	0	3,097	5,279	6,019	0	3,584	5,920	6,660	25,950	26,000	0	2,522	4,521	5,261	0	3,463	5,761	6,501
22,400	22,450	0	3,089	5,268	6,008	0	3,584	5,920	6,660	26,000	26,050	0	2,514	4,510	5,250	0	3,455	5,750	6,490
22,450	22,500	0	3,081	5,258	5,998	0	3,584	5,920	6,660	26,050	26,100	0	2,506	4,500	5,240	0	3,447	5,740	6,480
22,500	22,550	0	3,073	5,247	5,987	0	3,584	5,920	6,660	26,100	26,150	0	2,498	4,489	5,229	0	3,439	5,729	6,469
22,550	22,600	0	3,065	5,237	5,977	0	3,584	5,920	6,660	26,150	26,200	0	2,490	4,478	5,218	0	3,431	5,719	6,459
22,600	22,650	0	3,057	5,226	5,966	0	3,584	5,920	6,660	26,200	26,250	0	2,482	4,468	5,208	0	3,423	5,708	6,448
22,650	22,700	0	3,049	5,216	5,956	0	3,584	5,920	6,660	26,250	26,300	0	2,474	4,457	5,197	0	3,415	5,698	6,438
22,700	22,750	0	3,041	5,205	5,945	0	3,584	5,920	6,660	26,300	26,350	0	2,466	4,447	5,187	0	3,407	5,687	6,427
22,750	22,800	0	3,033	5,194	5,934	0	3,584	5,920	6,660	26,350	26,400	0	2,458	4,436	5,176	0	3,399	5,677	6,417
22,800	22,850	0	3,025	5,184	5,924	0	3,584	5,920	6,660	26,400	26,450	0	2,450	4,426	5,166	0	3,391	5,666	6,406
22,850	22,900	0	3,017	5,173	5,913	0	3,584	5,920	6,660	26,450	26,500	0	2,442	4,415	5,155	0	3,383	5,656	6,396
22,900	22,950	0	3,009	5,163	5,903	0	3,584	5,920	6,660	26,500	26,550	0	2,434	4,405	5,145	0	3,375	5,645	6,385
22,950	23,000	0	3,001	5,152	5,892	0	3,584	5,920	6,660	26,550	26,600	0	2,426	4,394	5,134	0	3,367	5,635	6,375
23,000	23,050	0	2,993	5,142	5,882	0	3,584	5,920	6,660	26,600	26,650	0	2,418	4,384	5,124	0	3,359	5,624	6,364
23,050	23,100	0	2,985	5,131	5,871	0	3,584	5,920	6,660	26,650	26,700	0	2,410	4,373	5,113	0	3,351	5,614	6,354
23,100	23,150	0	2,977	5,121	5,861	0	3,584	5,920	6,660	26,700	26,750	0	2,402	4,363	5,103	0	3,343	5,603	6,343
23,150	23,200	0	2,969	5,110	5,850	0	3,584	5,920	6,660	26,750	26,800	0	2,394	4,352	5,092	0	3,335	5,593	6,333
23,200	23,250	0	2,961	5,100	5,840	0	3,584	5,920	6,660	26,800	26,850	0	2,386	4,342	5,082	0	3,327	5,582	6,322
23,250	23,300	0	2,953	5,089	5,829	0	3,584	5,920	6,660	26,850	26,900	0	2,378	4,331	5,071	0	3,319	5,571	6,311
23,300	23,350	0	2,945	5,079	5,819	0	3,584	5,920	6,660	26,900	26,950	0	2,370	4,320	5,060	0	3,311	5,561	6,301
23,350	23,400	0	2,937	5,068	5,808	0	3,584	5,920	6,660	26,950	27,000	0	2,362	4,310	5,050	0	3,303	5,550	6,290
23,400	23,450	0	2,929	5,058	5,798	0	3,584	5,920	6,660	27,000	27,050	0	2,354	4,299	5,039	0	3,295	5,540	6,280
23,450	23,500	0	2,921	5,047	5,787	0	3,584	5,920	6,660	27,050	27,100	0	2,346	4,289	5,029	0	3,287	5,529	6,269
23,500	23,550	0	2,913	5,037	5,777	0	3,584	5,920	6,660	27,100	27,150	0	2,338	4,278	5,018	0	3,279	5,519	6,259
23,550	23,600	0	2,905	5,026	5,766	0	3,584	5,920	6,660	27,150	27,200	0	2,330	4,268	5,008	0	3,271	5,508	6,248
23,600	23,650	0	2,897	5,015	5,755	0	3,584	5,920	6,660	27,200	27,250	0	2,322	4,257	4,997	0	3,263	5,498	6,238
23,650	23,700	0	2,889	5,005	5,745	0	3,584	5,920	6,660	27,250	27,300	0	2,314	4,247	4,987	0	3,255	5,487	6,227
23,700	23,750	0	2,881	4,994	5,734	0	3,584	5,920	6,660	27,300	27,350	0	2,306	4,236	4,976	0	3,247	5,477	6,217
23,750	23,800	0	2,873	4,984															

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
28,800	28,850	0	2,066	3,920	4,660	0	3,008	5,161	5,901
28,850	28,900	0	2,058	3,910	4,650	0	3,000	5,150	5,890
28,900	28,950	0	2,050	3,899	4,639	0	2,992	5,140	5,880
28,950	29,000	0	2,042	3,889	4,629	0	2,984	5,129	5,869
29,000	29,050	0	2,034	3,878	4,618	0	2,976	5,119	5,859
29,050	29,100	0	2,026	3,868	4,608	0	2,968	5,108	5,848
29,100	29,150	0	2,018	3,857	4,597	0	2,960	5,098	5,838
29,150	29,200	0	2,010	3,847	4,587	0	2,952	5,087	5,827
29,200	29,250	0	2,002	3,836	4,576	0	2,944	5,077	5,817
29,250	29,300	0	1,994	3,826	4,566	0	2,936	5,066	5,806
29,300	29,350	0	1,986	3,815	4,555	0	2,928	5,055	5,795
29,350	29,400	0	1,978	3,805	4,545	0	2,920	5,045	5,785
29,400	29,450	0	1,970	3,794	4,534	0	2,912	5,034	5,774
29,450	29,500	0	1,962	3,783	4,523	0	2,904	5,024	5,764
29,500	29,550	0	1,954	3,773	4,513	0	2,896	5,013	5,753
29,550	29,600	0	1,946	3,762	4,502	0	2,888	5,003	5,743
29,600	29,650	0	1,938	3,752	4,492	0	2,880	4,992	5,732
29,650	29,700	0	1,930	3,741	4,481	0	2,872	4,982	5,722
29,700	29,750	0	1,922	3,731	4,471	0	2,864	4,971	5,711
29,750	29,800	0	1,914	3,720	4,460	0	2,856	4,961	5,701
29,800	29,850	0	1,906	3,710	4,450	0	2,848	4,950	5,690
29,850	29,900	0	1,899	3,699	4,439	0	2,840	4,940	5,680
29,900	29,950	0	1,891	3,689	4,429	0	2,832	4,929	5,669
29,950	30,000	0	1,883	3,678	4,418	0	2,824	4,919	5,659
30,000	30,050	0	1,875	3,668	4,408	0	2,816	4,908	5,648
30,050	30,100	0	1,867	3,657	4,397	0	2,808	4,898	5,638
30,100	30,150	0	1,859	3,647	4,387	0	2,800	4,887	5,627
30,150	30,200	0	1,851	3,636	4,376	0	2,792	4,876	5,616
30,200	30,250	0	1,843	3,626	4,366	0	2,784	4,866	5,606
30,250	30,300	0	1,835	3,615	4,355	0	2,776	4,855	5,595
30,300	30,350	0	1,827	3,604	4,344	0	2,768	4,845	5,585
30,350	30,400	0	1,819	3,594	4,334	0	2,760	4,834	5,574
30,400	30,450	0	1,811	3,583	4,323	0	2,752	4,824	5,564
30,450	30,500	0	1,803	3,573	4,313	0	2,744	4,813	5,553
30,500	30,550	0	1,795	3,562	4,302	0	2,736	4,803	5,543
30,550	30,600	0	1,787	3,552	4,292	0	2,728	4,792	5,532
30,600	30,650	0	1,779	3,541	4,281	0	2,720	4,782	5,522
30,650	30,700	0	1,771	3,531	4,271	0	2,712	4,771	5,511
30,700	30,750	0	1,763	3,520	4,260	0	2,704	4,761	5,501
30,750	30,800	0	1,755	3,510	4,250	0	2,696	4,750	5,490
30,800	30,850	0	1,747	3,499	4,239	0	2,688	4,740	5,480
30,850	30,900	0	1,739	3,489	4,229	0	2,680	4,729	5,469
30,900	30,950	0	1,731	3,478	4,218	0	2,672	4,719	5,459
30,950	31,000	0	1,723	3,468	4,208	0	2,664	4,708	5,448
31,000	31,050	0	1,715	3,457	4,197	0	2,656	4,697	5,437
31,050	31,100	0	1,707	3,447	4,187	0	2,648	4,687	5,427
31,100	31,150	0	1,699	3,436	4,176	0	2,640	4,676	5,416
31,150	31,200	0	1,691	3,425	4,165	0	2,632	4,666	5,406
31,200	31,250	0	1,683	3,415	4,155	0	2,624	4,655	5,395
31,250	31,300	0	1,675	3,404	4,144	0	2,616	4,645	5,385
31,300	31,350	0	1,667	3,394	4,134	0	2,608	4,634	5,374
31,350	31,400	0	1,659	3,383	4,123	0	2,600	4,624	5,364
31,400	31,450	0	1,651	3,373	4,113	0	2,592	4,613	5,353
31,450	31,500	0	1,643	3,362	4,102	0	2,584	4,603	5,343
31,500	31,550	0	1,635	3,352	4,092	0	2,576	4,592	5,332
31,550	31,600	0	1,627	3,341	4,081	0	2,568	4,582	5,322
31,600	31,650	0	1,619	3,331	4,071	0	2,560	4,571	5,311
31,650	31,700	0	1,611	3,320	4,060	0	2,552	4,561	5,301
31,700	31,750	0	1,603	3,310	4,050	0	2,544	4,550	5,290
31,750	31,800	0	1,595	3,299	4,039	0	2,536	4,540	5,280
31,800	31,850	0	1,587	3,289	4,029	0	2,528	4,529	5,269
31,850	31,900	0	1,579	3,278	4,018	0	2,520	4,518	5,258
31,900	31,950	0	1,571	3,267	4,007	0	2,512	4,508	5,248
31,950	32,000	0	1,563	3,257	3,997	0	2,504	4,497	5,237
32,000	32,050	0	1,555	3,246	3,986	0	2,496	4,487	5,227
32,050	32,100	0	1,547	3,236	3,976	0	2,488	4,476	5,216
32,100	32,150	0	1,539	3,225	3,965	0	2,480	4,466	5,206
32,150	32,200	0	1,531	3,215	3,955	0	2,472	4,455	5,195
32,200	32,250	0	1,523	3,204	3,944	0	2,464	4,445	5,185
32,250	32,300	0	1,515	3,194	3,934	0	2,456	4,434	5,174
32,300	32,350	0	1,507	3,183	3,923	0	2,448	4,424	5,164
32,350	32,400	0	1,499	3,173	3,913	0	2,440	4,413	5,153
32,400	32,450	0	1,491	3,162	3,902	0	2,432	4,403	5,143
32,450	32,500	0	1,483	3,152	3,892	0	2,424	4,392	5,132
32,500	32,550	0	1,475	3,141	3,881	0	2,416	4,382	5,122
32,550	32,600	0	1,467	3,131	3,871	0	2,408	4,371	5,111
32,600	32,650	0	1,459	3,120	3,860	0	2,400	4,361	5,101
32,650	32,700	0	1,451	3,110	3,850	0	2,392	4,350	5,090
32,700	32,750	0	1,443	3,099	3,839	0	2,384	4,339	5,079
32,750	32,800	0	1,435	3,088	3,828	0	2,376	4,329	5,069

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–						Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
36,800	36,850	0	788	2,236	2,976	0	1,729	3,476	4,216	40,400	40,450	0	213	1,477	2,217	0	1,154	2,718	3,458
36,850	36,900	0	780	2,225	2,965	0	1,721	3,465	4,205	40,450	40,500	0	205	1,467	2,207	0	1,146	2,707	3,447
36,900	36,950	0	772	2,214	2,954	0	1,713	3,455	4,195	40,500	40,550	0	197	1,456	2,196	0	1,138	2,697	3,437
36,950	37,000	0	764	2,204	2,944	0	1,705	3,444	4,184	40,550	40,600	0	189	1,446	2,186	0	1,130	2,686	3,426
37,000	37,050	0	756	2,193	2,933	0	1,697	3,434	4,174	40,600	40,650	0	181	1,435	2,175	0	1,122	2,676	3,416
37,050	37,100	0	748	2,183	2,923	0	1,689	3,423	4,163	40,650	40,700	0	173	1,425	2,165	0	1,114	2,665	3,405
37,100	37,150	0	740	2,172	2,912	0	1,681	3,413	4,153	40,700	40,750	0	165	1,414	2,154	0	1,106	2,655	3,395
37,150	37,200	0	732	2,162	2,902	0	1,673	3,402	4,142	40,750	40,800	0	157	1,404	2,144	0	1,098	2,644	3,384
37,200	37,250	0	724	2,151	2,891	0	1,665	3,392	4,132	40,800	40,850	0	149	1,393	2,133	0	1,090	2,634	3,374
37,250	37,300	0	716	2,141	2,881	0	1,657	3,381	4,121	40,850	40,900	0	141	1,383	2,123	0	1,082	2,623	3,363
37,300	37,350	0	708	2,130	2,870	0	1,649	3,371	4,111	40,900	40,950	0	133	1,372	2,112	0	1,074	2,613	3,353
37,350	37,400	0	700	2,120	2,860	0	1,641	3,360	4,100	40,950	41,000	0	125	1,362	2,102	0	1,066	2,602	3,342
37,400	37,450	0	692	2,109	2,849	0	1,633	3,350	4,090	41,000	41,050	0	117	1,351	2,091	0	1,058	2,591	3,331
37,450	37,500	0	684	2,099	2,839	0	1,625	3,339	4,079	41,050	41,100	0	109	1,341	2,081	0	1,050	2,581	3,321
37,500	37,550	0	676	2,088	2,828	0	1,617	3,329	4,069	41,100	41,150	0	101	1,330	2,070	0	1,042	2,570	3,310
37,550	37,600	0	668	2,078	2,818	0	1,609	3,318	4,058	41,150	41,200	0	93	1,319	2,059	0	1,034	2,560	3,300
37,600	37,650	0	660	2,067	2,807	0	1,601	3,308	4,048	41,200	41,250	0	85	1,309	2,049	0	1,026	2,549	3,289
37,650	37,700	0	652	2,057	2,797	0	1,593	3,297	4,037	41,250	41,300	0	77	1,298	2,038	0	1,018	2,539	3,279
37,700	37,750	0	644	2,046	2,786	0	1,585	3,286	4,026	41,300	41,350	0	69	1,288	2,028	0	1,010	2,528	3,268
37,750	37,800	0	636	2,035	2,775	0	1,577	3,276	4,016	41,350	41,400	0	61	1,277	2,017	0	1,002	2,518	3,258
37,800	37,850	0	628	2,025	2,765	0	1,569	3,265	4,005	41,400	41,450	0	53	1,267	2,007	0	994	2,507	3,247
37,850	37,900	0	620	2,014	2,754	0	1,561	3,255	3,995	41,450	41,500	0	45	1,256	1,996	0	986	2,497	3,237
37,900	37,950	0	612	2,004	2,744	0	1,553	3,244	3,984	41,500	41,550	0	37	1,246	1,986	0	978	2,486	3,226
37,950	38,000	0	604	1,993	2,733	0	1,545	3,234	3,974	41,550	41,600	0	29	1,235	1,975	0	970	2,476	3,216
38,000	38,050	0	596	1,983	2,723	0	1,537	3,223	3,963	41,600	41,650	0	21	1,225	1,965	0	962	2,465	3,205
38,050	38,100	0	588	1,972	2,712	0	1,529	3,213	3,953	41,650	41,700	0	13	1,214	1,954	0	954	2,455	3,195
38,100	38,150	0	580	1,962	2,702	0	1,521	3,202	3,942	41,700	41,750	0	5	1,204	1,944	0	946	2,444	3,184
38,150	38,200	0	572	1,951	2,691	0	1,513	3,192	3,932	41,750	41,800	0	*	1,193	1,933	0	938	2,434	3,174
38,200	38,250	0	564	1,941	2,681	0	1,505	3,181	3,921	41,800	41,850	0	0	1,183	1,923	0	930	2,423	3,163
38,250	38,300	0	556	1,930	2,670	0	1,497	3,171	3,911	41,850	41,900	0	0	1,172	1,912	0	922	2,412	3,152
38,300	38,350	0	548	1,920	2,660	0	1,489	3,160	3,900	41,900	41,950	0	0	1,161	1,901	0	914	2,402	3,142
38,350	38,400	0	540	1,909	2,649	0	1,481	3,150	3,890	41,950	42,000	0	0	1,151	1,891	0	906	2,391	3,131
38,400	38,450	0	532	1,899	2,639	0	1,473	3,139	3,879	42,000	42,050	0	0	1,140	1,880	0	898	2,381	3,121
38,450	38,500	0	524	1,888	2,628	0	1,465	3,128	3,868	42,050	42,100	0	0	1,130	1,870	0	890	2,370	3,110
38,500	38,550	0	516	1,878	2,618	0	1,457	3,118	3,858	42,100	42,150	0	0	1,119	1,859	0	882	2,360	3,100
38,550	38,600	0	508	1,867	2,607	0	1,449	3,107	3,847	42,150	42,200	0	0	1,109	1,849	0	874	2,349	3,089
38,600	38,650	0	500	1,856	2,596	0	1,441	3,097	3,837	42,200	42,250	0	0	1,098	1,838	0	866	2,339	3,079
38,650	38,700	0	492	1,846	2,586	0	1,433	3,086	3,826	42,250	42,300	0	0	1,088	1,828	0	858	2,328	3,068
38,700	38,750	0	484	1,835	2,575	0	1,426	3,076	3,816	42,300	42,350	0	0	1,077	1,817	0	850	2,318	3,058
38,750	38,800	0	476	1,825	2,565	0	1,418	3,065	3,805	42,350	42,400	0	0	1,067	1,807	0	842	2,307	3,047
38,800	38,850	0	468	1,814	2,554	0	1,410	3,055	3,795	42,400	42,450	0	0	1,056	1,796	0	834	2,297	3,037
38,850	38,900	0	460	1,804	2,544	0	1,402	3,044	3,784	42,450	42,500	0	0	1,046	1,786	0	826	2,286	3,026
38,900	38,950	0	452	1,793	2,533	0	1,394	3,034	3,774	42,500	42,550	0	0	1,035	1,775	0	818	2,276	3,016
38,950	39,000	0	444	1,783	2,523	0	1,386	3,023	3,763	42,550	42,600	0	0	1,025	1,765	0	810	2,265	3,005
39,000	39,050	0	436	1,772	2,512	0	1,378	3,013	3,753	42,600	42,650	0	0	1,014	1,754	0	802	2,255	2,995
39,050	39,100	0	428	1,762	2,502	0	1,370	3,002	3,742	42,650	42,700	0	0	1,004	1,744	0	794	2,244	2,984
39,100	39,150	0	420	1,751	2,491	0	1,362	2,992	3,732	42,700	42,750	0	0	993	1,733	0	786	2,233	2,973
39,150	39,200	0	412	1,741	2,481	0	1,354	2,981	3,721	42,750	42,800	0	0	982	1,722	0	778	2,223	2,963
39,200	39,250	0	404	1,730	2,470	0	1,346	2,9											

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—						Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
44,000	44,050	0	0	719	1,459	0	579	1,960	2,700	47,600	47,650	0	0	0	701	0	**	1,202	1,942
44,050	44,100	0	0	709	1,449	0	571	1,949	2,689	47,650	47,700	0	0	0	691	0	0	1,191	1,931
44,100	44,150	0	0	698	1,438	0	563	1,939	2,679	47,700	47,750	0	0	0	680	0	0	1,180	1,920
44,150	44,200	0	0	688	1,428	0	555	1,928	2,668	47,750	47,800	0	0	0	669	0	0	1,170	1,910
44,200	44,250	0	0	677	1,417	0	547	1,918	2,658	47,800	47,850	0	0	0	659	0	0	1,159	1,899
44,250	44,300	0	0	667	1,407	0	539	1,907	2,647	47,850	47,900	0	0	0	648	0	0	1,149	1,889
44,300	44,350	0	0	656	1,396	0	531	1,896	2,636	47,900	47,950	0	0	0	638	0	0	1,138	1,878
44,350	44,400	0	0	646	1,386	0	523	1,886	2,626	47,950	48,000	0	0	0	627	0	0	1,128	1,868
44,400	44,450	0	0	635	1,375	0	515	1,875	2,615	48,000	48,050	0	0	0	617	0	0	1,117	1,857
44,450	44,500	0	0	624	1,364	0	507	1,865	2,605	48,050	48,100	0	0	0	606	0	0	1,107	1,847
44,500	44,550	0	0	614	1,354	0	499	1,854	2,594	48,100	48,150	0	0	0	596	0	0	1,096	1,836
44,550	44,600	0	0	603	1,343	0	491	1,844	2,584	48,150	48,200	0	0	0	585	0	0	1,086	1,826
44,600	44,650	0	0	593	1,333	0	483	1,833	2,573	48,200	48,250	0	0	0	575	0	0	1,075	1,815
44,650	44,700	0	0	582	1,322	0	475	1,823	2,563	48,250	48,300	0	0	0	564	0	0	1,065	1,805
44,700	44,750	0	0	572	1,312	0	467	1,812	2,552	48,300	48,350	0	0	0	554	0	0	1,054	1,794
44,750	44,800	0	0	561	1,301	0	459	1,802	2,542	48,350	48,400	0	0	0	543	0	0	1,044	1,784
44,800	44,850	0	0	551	1,291	0	451	1,791	2,531	48,400	48,450	0	0	0	533	0	0	1,033	1,773
44,850	44,900	0	0	540	1,280	0	443	1,781	2,521	48,450	48,500	0	0	0	522	0	0	1,022	1,762
44,900	44,950	0	0	530	1,270	0	435	1,770	2,510	48,500	48,550	0	0	0	512	0	0	1,012	1,752
44,950	45,000	0	0	519	1,259	0	427	1,760	2,500	48,550	48,600	0	0	0	501	0	0	1,001	1,741
45,000	45,050	0	0	509	1,249	0	419	1,749	2,489	48,600	48,650	0	0	0	490	0	0	991	1,731
45,050	45,100	0	0	498	1,238	0	411	1,739	2,479	48,650	48,700	0	0	0	480	0	0	980	1,720
45,100	45,150	0	0	488	1,228	0	403	1,728	2,468	48,700	48,750	0	0	0	469	0	0	970	1,710
45,150	45,200	0	0	477	1,217	0	395	1,717	2,457	48,750	48,800	0	0	0	459	0	0	959	1,699
45,200	45,250	0	0	467	1,207	0	387	1,707	2,447	48,800	48,850	0	0	0	448	0	0	949	1,689
45,250	45,300	0	0	456	1,196	0	379	1,696	2,436	48,850	48,900	0	0	0	438	0	0	938	1,678
45,300	45,350	0	0	445	1,185	0	371	1,686	2,426	48,900	48,950	0	0	0	427	0	0	928	1,668
45,350	45,400	0	0	435	1,175	0	363	1,675	2,415	48,950	49,000	0	0	0	417	0	0	917	1,657
45,400	45,450	0	0	424	1,164	0	355	1,665	2,405	49,000	49,050	0	0	0	406	0	0	907	1,647
45,450	45,500	0	0	414	1,154	0	347	1,654	2,394	49,050	49,100	0	0	0	396	0	0	896	1,636
45,500	45,550	0	0	403	1,143	0	339	1,644	2,384	49,100	49,150	0	0	0	385	0	0	886	1,626
45,550	45,600	0	0	393	1,133	0	331	1,633	2,373	49,150	49,200	0	0	0	375	0	0	875	1,615
45,600	45,650	0	0	382	1,122	0	323	1,623	2,363	49,200	49,250	0	0	0	364	0	0	865	1,605
45,650	45,700	0	0	372	1,112	0	315	1,612	2,352	49,250	49,300	0	0	0	354	0	0	854	1,594
45,700	45,750	0	0	361	1,101	0	307	1,602	2,342	49,300	49,350	0	0	0	343	0	0	843	1,583
45,750	45,800	0	0	351	1,091	0	299	1,591	2,331	49,350	49,400	0	0	0	333	0	0	833	1,573
45,800	45,850	0	0	340	1,080	0	291	1,581	2,321	49,400	49,450	0	0	0	322	0	0	822	1,562
45,850	45,900	0	0	330	1,070	0	283	1,570	2,310	49,450	49,500	0	0	0	311	0	0	812	1,552
45,900	45,950	0	0	319	1,059	0	275	1,560	2,300	49,500	49,550	0	0	0	301	0	0	801	1,541
45,950	46,000	0	0	309	1,049	0	267	1,549	2,289	49,550	49,600	0	0	0	290	0	0	791	1,531
46,000	46,050	0	0	298	1,038	0	259	1,538	2,278	49,600	49,650	0	0	0	280	0	0	780	1,520
46,050	46,100	0	0	288	1,028	0	251	1,528	2,268	49,650	49,700	0	0	0	269	0	0	770	1,510
46,100	46,150	0	0	277	1,017	0	243	1,517	2,257	49,700	49,750	0	0	0	259	0	0	759	1,499
46,150	46,200	0	0	266	1,006	0	235	1,507	2,247	49,750	49,800	0	0	0	248	0	0	749	1,489
46,200	46,250	0	0	256	996	0	227	1,496	2,236	49,800	49,850	0	0	0	238	0	0	738	1,478
46,250	46,300	0	0	245	985	0	219	1,486	2,226	49,850	49,900	0	0	0	227	0	0	728	1,468
46,300	46,350	0	0	235	975	0	211	1,475	2,215	49,900	49,950	0	0	0	217	0	0	717	1,457
46,350	46,400	0	0	224	964	0	203	1,465	2,205	49,950	50,000	0	0	0	206	0	0	707	1,447
46,400	46,450	0	0	214	954	0	195	1,454	2,194	50,000	50,050	0	0	0	196	0	0	696	1,436
46,450	46,500	0	0	203	943	0	187	1,444	2,184	50,050	50,100	0	0	0	185	0	0	686	1,426
46,500	46,550	0	0	193	933	0	179	1,433	2,173	50,100	50,150	0	0	0	175	0	0	675	1,415
46,550	46,600	0	0	182	922	0	171	1,423	2,163	50,150	50,200	0	0	0	164	0	0	664	1,404
46,600	46,650	0	0	172	912	0	163	1,412	2,152	50,200	50,250	0	0	0	154	0	0	654	1,394
46,650	46,700	0	0	161	901	0	155	1,402	2,142	50,250	50,300	0	0	0	143	0	0	643	1,383
46,700	46,750	0	0	151	891	0	147	1,391	2,131	50,300	50,350	0	0	0	132	0	0	633	1,373

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
51,200	51,250	0	0	0	0	0	0	443	1,183
51,250	51,300	0	0	0	0	0	0	433	1,173
51,300	51,350	0	0	0	0	0	0	422	1,162
51,350	51,400	0	0	0	0	0	0	412	1,152
51,400	51,450	0	0	0	0	0	0	401	1,141
51,450	51,500	0	0	0	0	0	0	391	1,131
51,500	51,550	0	0	0	0	0	0	380	1,120
51,550	51,600	0	0	0	0	0	0	370	1,110
51,600	51,650	0	0	0	0	0	0	359	1,099
51,650	51,700	0	0	0	0	0	0	349	1,089
51,700	51,750	0	0	0	0	0	0	338	1,078
51,750	51,800	0	0	0	0	0	0	328	1,068
51,800	51,850	0	0	0	0	0	0	317	1,057
51,850	51,900	0	0	0	0	0	0	306	1,046
51,900	51,950	0	0	0	0	0	0	296	1,036
51,950	52,000	0	0	0	0	0	0	285	1,025
52,000	52,050	0	0	0	0	0	0	275	1,015
52,050	52,100	0	0	0	0	0	0	264	1,004
52,100	52,150	0	0	0	0	0	0	254	994
52,150	52,200	0	0	0	0	0	0	243	983
52,200	52,250	0	0	0	0	0	0	233	973
52,250	52,300	0	0	0	0	0	0	222	962
52,300	52,350	0	0	0	0	0	0	212	952
52,350	52,400	0	0	0	0	0	0	201	941
52,400	52,450	0	0	0	0	0	0	191	931
52,450	52,500	0	0	0	0	0	0	180	920
52,500	52,550	0	0	0	0	0	0	170	910
52,550	52,600	0	0	0	0	0	0	159	899
52,600	52,650	0	0	0	0	0	0	149	889
52,650	52,700	0	0	0	0	0	0	138	878
52,700	52,750	0	0	0	0	0	0	127	867
52,750	52,800	0	0	0	0	0	0	117	857
52,800	52,850	0	0	0	0	0	0	106	846
52,850	52,900	0	0	0	0	0	0	96	836
52,900	52,950	0	0	0	0	0	0	85	825
52,950	53,000	0	0	0	0	0	0	75	815
53,000	53,050	0	0	0	0	0	0	64	804
53,050	53,100	0	0	0	0	0	0	54	794
53,100	53,150	0	0	0	0	0	0	43	783
53,150	53,200	0	0	0	0	0	0	33	773
53,200	53,250	0	0	0	0	0	0	22	762
53,250	53,300	0	0	0	0	0	0	12	752
53,300	53,350	0	0	0	0	0	0	*	741
53,350	53,400	0	0	0	0	0	0	0	731
53,400	53,450	0	0	0	0	0	0	0	720
53,450	53,500	0	0	0	0	0	0	0	709
53,500	53,550	0	0	0	0	0	0	0	699
53,550	53,600	0	0	0	0	0	0	0	688
53,600	53,650	0	0	0	0	0	0	0	678
53,650	53,700	0	0	0	0	0	0	0	667
53,700	53,750	0	0	0	0	0	0	0	657
53,750	53,800	0	0	0	0	0	0	0	646
53,800	53,850	0	0	0	0	0	0	0	636
53,850	53,900	0	0	0	0	0	0	0	625
53,900	53,950	0	0	0	0	0	0	0	615
53,950	54,000	0	0	0	0	0	0	0	604
54,000	54,050	0	0	0	0	0	0	0	594
54,050	54,100	0	0	0	0	0	0	0	583
54,100	54,150	0	0	0	0	0	0	0	573
54,150	54,200	0	0	0	0	0	0	0	562
54,200	54,250	0	0	0	0	0	0	0	552
54,250	54,300	0	0	0	0	0	0	0	541
54,300	54,350	0	0	0	0	0	0	0	530
54,350	54,400	0	0	0	0	0	0	0	520

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
54,400	54,450	0	0	0	0	0	0	0	509
54,450	54,500	0	0	0	0	0	0	0	499
54,500	54,550	0	0	0	0	0	0	0	488
54,550	54,600	0	0	0	0	0	0	0	478
54,600	54,650	0	0	0	0	0	0	0	467
54,650	54,700	0	0	0	0	0	0	0	457
54,700	54,750	0	0	0	0	0	0	0	446
54,750	54,800	0	0	0	0	0	0	0	436
54,800	54,850	0	0	0	0	0	0	0	425
54,850	54,900	0	0	0	0	0	0	0	415
54,900	54,950	0	0	0	0	0	0	0	404
54,950	55,000	0	0	0	0	0	0	0	394
55,000	55,050	0	0	0	0	0	0	0	383
55,050	55,100	0	0	0	0	0	0	0	373
55,100	55,150	0	0	0	0	0	0	0	362
55,150	55,200	0	0	0	0	0	0	0	351
55,200	55,250	0	0	0	0	0	0	0	341
55,250	55,300	0	0	0	0	0	0	0	330
55,300	55,350	0	0	0	0	0	0	0	320
55,350	55,400	0	0	0	0	0	0	0	309
55,400	55,450	0	0	0	0	0	0	0	299
55,450	55,500	0	0	0	0	0	0	0	288
55,500	55,550	0	0	0	0	0	0	0	278
55,550	55,600	0	0	0	0	0	0	0	267
55,600	55,650	0	0	0	0	0	0	0	257
55,650	55,700	0	0	0	0	0	0	0	246
55,700	55,750	0	0	0	0	0	0	0	236
55,750	55,800	0	0	0	0	0	0	0	225
55,800	55,850	0	0	0	0	0	0	0	215
55,850	55,900	0	0	0	0	0	0	0	204
55,900	55,950	0	0	0	0	0	0	0	194
55,950	56,000	0	0	0	0	0	0	0	183
56,000	56,050	0	0	0	0	0	0	0	172
56,050	56,100	0	0	0	0	0	0	0	162
56,100	56,150	0	0	0	0	0	0	0	151
56,150	56,200	0	0	0	0	0	0	0	141
56,200	56,250	0	0	0	0	0	0	0	130
56,250	56,300	0	0	0	0	0	0	0	120
56,300	56,350	0	0	0	0	0	0	0	109
56,350	56,400	0	0	0	0	0	0	0	99
56,400	56,450	0	0	0	0	0	0	0	88
56,450	56,500	0	0	0	0	0	0	0	78
56,500	56,550	0	0	0	0	0	0	0	67
56,550	56,600	0	0	0	0	0	0	0	57
56,600	56,650	0	0	0	0	0	0	0	46
56,650	56,700	0	0	0	0	0	0	0	36
56,700	56,750	0	0	0	0	0	0	0	25
56,750	56,800	0	0	0	0	0	0	0	15
56,800	56,844	0	0	0	0	0	0	0	**

* If the amount you are looking up from the worksheet is at least \$53,300 but less than \$53,330, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$53,330 or more, and you have two qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$56,800 but less than \$56,844, and you have three qualifying children, your credit is \$5.

If the amount you are looking up from the worksheet is \$56,844 or more, and you have three qualifying children, you can't take the credit.

2020 Optional State Sales Tax Tables

Income At least But less than		Family Size					Family Size					Family Size							
		1	2	3	4	5 Over 5	1	2	3	4	5 Over 5	1	2	3	4	5 Over 5			
		Alabama					Arizona					Arkansas							
		1					2					2							
		4.0000%					5.6000%					6.5000%							
\$0	\$20,000	282	327	358	382	401	280	304	318	329	338	350	359	389	407	421	432	446	
\$20,000	\$30,000	393	456	498	530	557	419	453	475	491	505	522	536	580	608	628	644	666	
\$30,000	\$40,000	448	519	567	603	634	491	531	557	576	591	612	628	679	712	735	755	780	
\$40,000	\$50,000	495	573	625	665	698	552	598	626	648	665	688	707	764	801	828	849	878	
\$50,000	\$60,000	536	620	676	719	755	607	657	688	712	730	756	777	840	880	910	933	965	
\$60,000	\$70,000	572	661	721	767	805	657	710	744	769	790	817	840	908	952	983	1009	1044	
\$70,000	\$80,000	605	699	762	810	850	702	759	796	823	844	874	897	971	1017	1051	1079	1116	
\$80,000	\$90,000	636	734	800	850	892	744	805	843	872	895	926	951	1029	1078	1114	1143	1182	
\$90,000	\$100,000	664	766	835	888	931	784	848	888	918	942	975	1002	1084	1135	1173	1204	1245	
\$100,000	\$120,000	702	809	881	937	982	837	905	948	980	1005	1040	1069	1156	1211	1252	1284	1328	
\$120,000	\$140,000	750	864	940	999	1048	1116	905	979	1025	1059	1087	1125	1156	1251	1310	1354	1389	1437
\$140,000	\$160,000	794	914	995	1057	1109	1180	969	1047	1097	1134	1163	1203	1236	1338	1401	1448	1486	1537
\$160,000	\$180,000	834	960	1045	1110	1164	1239	1028	1111	1163	1202	1233	1276	1311	1418	1486	1535	1575	1629
\$180,000	\$200,000	872	1003	1091	1159	1215	1294	1083	1170	1225	1266	1299	1344	1381	1494	1565	1618	1660	1716
\$200,000	\$225,000	911	1048	1139	1210	1268	1350	1140	1232	1290	1333	1368	1415	1454	1573	1648	1703	1747	1807
\$225,000	\$250,000	953	1095	1190	1264	1325	1410	1202	1299	1359	1405	1441	1491	1532	1657	1736	1794	1841	1904
\$250,000	\$275,000	992	1139	1238	1314	1377	1466	1260	1361	1425	1472	1510	1562	1605	1737	1819	1880	1929	1995
\$275,000	\$300,000	1028	1181	1283	1362	1427	1518	1315	1421	1487	1537	1576	1630	1675	1812	1898	1962	2013	2082
\$300,000	or more	1242	1423	1544	1638	1716	1824	1641	1772	1854	1916	1965	2032	2087	2258	2365	2445	2508	2594
Income		California					Colorado					Connecticut							
		3					2					4							
		7.2500%					2.9000%					6.3500%							
\$0	\$20,000	360	390	408	422	433	146	157	164	169	173	179	270	283	290	296	300	306	
\$20,000	\$30,000	529	572	599	619	635	216	233	243	251	257	265	401	420	431	439	445	454	
\$30,000	\$40,000	616	665	696	720	738	253	272	284	293	300	310	469	490	503	513	520	530	
\$40,000	\$50,000	690	745	780	806	826	284	306	319	329	337	348	526	551	565	576	584	595	
\$50,000	\$60,000	756	816	854	882	905	312	335	350	361	370	382	578	604	620	632	641	653	
\$60,000	\$70,000	815	880	920	951	975	337	362	378	390	399	412	624	652	670	682	692	706	
\$70,000	\$80,000	869	938	981	1013	1039	360	387	404	416	426	440	666	697	715	729	739	753	
\$80,000	\$90,000	919	992	1038	1072	1099	381	410	428	441	452	466	705	738	757	772	783	798	
\$90,000	\$100,000	966	1043	1090	1126	1155	401	431	450	464	475	490	742	776	797	812	824	839	
\$100,000	\$120,000	1029	1110	1160	1198	1229	428	460	480	495	506	523	791	827	849	865	878	895	
\$120,000	\$140,000	1110	1197	1251	1292	1324	462	497	518	534	547	564	854	893	917	934	948	966	
\$140,000	\$160,000	1185	1277	1335	1378	1413	494	531	554	571	585	603	913	955	980	999	1013	1032	
\$160,000	\$180,000	1253	1351	1412	1458	1495	524	563	587	605	619	639	967	1011	1038	1058	1073	1093	
\$180,000	\$200,000	1318	1421	1485	1533	1571	552	593	618	637	652	673	1018	1064	1093	1113	1129	1151	
\$200,000	\$225,000	1386	1493	1560	1611	1651	581	623	650	670	686	708	1070	1119	1149	1171	1188	1211	
\$225,000	\$250,000	1458	1570	1641	1694	1736	612	657	685	706	722	745	1127	1178	1210	1233	1251	1275	
\$250,000	\$275,000	1525	1643	1717	1772	1816	641	688	717	739	757	780	1180	1234	1267	1291	1309	1335	
\$275,000	\$300,000	1590	1712	1789	1846	1892	668	717	748	771	789	814	1230	1287	1321	1346	1366	1392	
\$300,000	or more	1968	2118	2212	2282	2338	832	892	930	958	981	1011	1527	1598	1640	1671	1695	1728	
Income		District of Columbia					Florida					Georgia							
		4					1					2							
		6.0000%					6.0000%					4.0000%							
\$0	\$20,000	241	250	255	258	261	307	329	342	352	360	370	199	215	226	233	239	247	
\$20,000	\$30,000	360	372	380	385	389	463	495	515	529	541	557	298	321	336	347	356	368	
\$30,000	\$40,000	422	436	445	451	456	543	581	604	622	635	654	349	376	394	407	417	431	
\$40,000	\$50,000	475	491	500	507	513	613	655	682	701	717	738	392	423	443	457	469	485	
\$50,000	\$60,000	522	539	550	557	563	571	675	721	750	772	789	431	465	487	503	515	533	
\$60,000	\$70,000	564	583	594	602	609	617	731	781	813	836	854	479	503	526	543	557	576	
\$70,000	\$80,000	603	623	635	644	651	660	782	836	870	895	914	491	498	538	562	581	595	615
\$80,000	\$90,000	639	660	673	682	690	699	830	887	923	949	970	528	570	596	615	631	652	
\$90,000	\$100,000	673	695	709	719	726	736	875	935	973	1000	1023	1052	556	600	627	648	664	686
\$100,000	\$120,000	718	742	756	767	775	786	935	999	1039	1069	1092	1124	594	640	669	691	709	732
\$120,000	\$140,000	776	802	818	829	838	849	1013	1082	1125	1157	1183	1217	642	692	724	747	766	792
\$140,000	\$160,000	831	858	875	887	896	909	1085	1159	1206	1240	1267	1304	687	741	774	799	820	847
\$160,000	\$180,000	881	910	927	940	950	963	1152	1230	1279	1316								

Income		Family Size						Family Size						Family Size											
							Over 5						Over 5						Over 5						
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5						
At least	But less than	Indiana						4	7.0000%	Iowa	1						6.0000%	Kansas	1						6.5000%
\$0	\$20,000	370	403	423	439	451	468	334	363	381	395	406	421	471	548	599	638	671	716						
\$20,000	\$30,000	544	593	623	645	663	688	494	537	564	584	600	622	660	766	836	891	936	999						
\$30,000	\$40,000	634	690	725	751	772	801	576	626	658	682	700	726	754	874	954	1016	1068	1139						
\$40,000	\$50,000	710	773	813	842	865	897	646	703	738	765	786	815	832	965	1053	1122	1178	1257						
\$50,000	\$60,000	778	847	890	922	948	983	709	771	810	839	862	893	901	1044	1140	1214	1274	1359						
\$60,000	\$70,000	839	913	960	994	1022	1060	765	832	874	905	930	964	963	1115	1217	1295	1360	1451						
\$70,000	\$80,000	895	974	1023	1060	1090	1130	817	888	933	966	993	1029	1018	1179	1287	1370	1438	1534						
\$80,000	\$90,000	947	1030	1083	1122	1153	1195	864	940	987	1023	1051	1089	1070	1239	1351	1438	1510	1610						
\$90,000	\$100,000	995	1083	1138	1179	1212	1256	909	988	1038	1075	1105	1145	1117	1293	1411	1502	1576	1681						
\$100,000	\$120,000	1059	1152	1211	1255	1290	1337	968	1053	1106	1146	1177	1220	1180	1366	1490	1585	1664	1774						
\$120,000	\$140,000	1142	1243	1306	1353	1391	1442	1045	1137	1194	1236	1271	1317	1261	1459	1591	1692	1776	1894						
\$140,000	\$160,000	1219	1326	1394	1444	1484	1539	1116	1214	1275	1321	1357	1407	1335	1544	1683	1791	1880	2003						
\$160,000	\$180,000	1290	1403	1475	1528	1570	1628	1182	1285	1350	1398	1437	1489	1403	1622	1768	1881	1974	2104						
\$180,000	\$200,000	1356	1476	1551	1606	1651	1712	1244	1352	1420	1471	1512	1567	1466	1695	1847	1965	2062	2197						
\$200,000	\$225,000	1425	1551	1630	1688	1735	1798	1308	1422	1494	1547	1590	1647	1531	1770	1929	2051	2152	2294						
\$225,000	\$250,000	1499	1631	1714	1775	1824	1891	1376	1496	1572	1628	1673	1734	1600	1849	2015	2143	2249	2396						
\$250,000	\$275,000	1568	1706	1793	1857	1909	1979	1440	1566	1645	1704	1751	1815	1665	1924	2096	2229	2339	2492						
\$275,000	\$300,000	1634	1778	1868	1935	1989	2062	1502	1633	1715	1776	1825	1892	1726	1994	2173	2310	2424	2582						
\$300,000	or more	2021	2198	2309	2392	2458	2548	1861	2024	2126	2201	2262	2344	2081	2401	2614	2779	2915	3104						
Income		Kentucky			4	6.0000%			Louisiana			2	4.4500%			Maine			4	5.5000%					
\$0	\$20,000	318	343	359	370	380	392	231	247	256	264	269	277	230	246	256	264	270	278						
\$20,000	\$30,000	478	516	539	556	570	589	347	371	385	396	405	416	335	358	373	383	392	404						
\$30,000	\$40,000	562	606	633	653	670	692	408	435	452	465	475	489	388	415	432	444	454	468						
\$40,000	\$50,000	634	683	714	737	755	780	460	491	510	524	535	551	434	464	483	497	508	522						
\$50,000	\$60,000	698	752	786	811	831	858	506	540	561	577	589	606	475	507	528	543	555	571						
\$60,000	\$70,000	756	814	851	878	900	929	548	585	608	625	638	656	511	546	568	584	597	614						
\$70,000	\$80,000	809	871	911	940	963	995	586	626	650	668	683	702	545	582	605	622	635	654						
\$80,000	\$90,000	859	925	966	997	1022	1055	622	664	690	709	724	745	576	615	639	657	671	691						
\$90,000	\$100,000	905	975	1018	1051	1077	1112	656	700	727	747	763	785	605	645	671	690	705	725						
\$100,000	\$120,000	967	1041	1088	1122	1150	1188	701	747	777	798	815	839	643	686	713	733	749	770						
\$120,000	\$140,000	1047	1128	1178	1215	1245	1286	759	809	841	864	883	908	693	739	768	789	806	829						
\$140,000	\$160,000	1122	1208	1262	1302	1334	1377	813	867	901	926	946	973	739	788	818	841	859	884						
\$160,000	\$180,000	1191	1282	1339	1382	1416	1462	862	920	956	982	1003	1032	781	833	865	889	908	934						
\$180,000	\$200,000	1256	1352	1412	1457	1493	1541	909	970	1008	1036	1058	1088	821	875	909	934	954	981						
\$200,000	\$225,000	1324	1425	1488	1535	1573	1624	958	1022	1062	1091	1115	1146	862	919	954	980	1001	1029						
\$225,000	\$250,000	1396	1503	1570	1619	1659	1713	1011	1078	1120	1151	1176	1209	906	965	1002	1030	1052	1082						
\$250,000	\$275,000	1465	1576	1646	1698	1740	1796	1060	1131	1175	1207	1233	1268	947	1009	1048	1077	1099	1130						
\$275,000	\$300,000	1530	1646	1719	1774	1817	1876	1107	1181	1227	1260	1287	1324	987	1051	1091	1121	1145	1177						
\$300,000	or more	1916	2061	2152	2219	2273	2346	1385	1477	1534	1576	1610	1656	1218	1296	1345	1381	1410	1449						
Income		Maryland			4	6.0000%			Massachusetts			4	6.2500%			Michigan			4	6.0000%					
\$0	\$20,000	265	290	306	318	327	341	273	294	307	317	325	336	292	315	329	339	347	359						
\$20,000	\$30,000	393	428	450	468	482	501	400	430	449	464	475	491	436	470	490	506	518	535						
\$30,000	\$40,000	458	499	525	545	561	584	465	500	522	539	552	570	511	550	574	592	607	626						
\$40,000	\$50,000	515	560	589	611	629	654	521	559	584	602	617	637	575	619	646	666	683	704						
\$50,000	\$60,000	565	614	646	670	690	717	570	612	639	659	675	697	633	680	710	732	750	774						
\$60,000	\$70,000	610	662	697	723	744	773	614	659	688	710	727	750	684	736	768	792	811	837						
\$70,000	\$80,000	651	707	743	771	793	824	654	703	733	756	774	799	732	786	821	846	867	895						
\$80,000	\$90,000	690	749	787	816	840	872	692	743	775	799	818	845	776	834	870	897	919	948						
\$90,000	\$100,000	726	787	828	858	883	917	727	780	814	839	860	887	817	878	916	945	967	998						
\$100,000	\$120,000	774	839	882	914	940	976	774	830	866	893	914	943	872	937	978	1008	1032	106						

Income		Family Size					Family Size					Family Size							
		Over 5					Over 5					Over 5							
		1	2	3	4	5	1	2	3	4	5	1	2	3	4	5			
At least	But less than	Nebraska					Nevada					New Jersey							
		1					5					6.8500%							
\$0	\$20,000	292	314	328	338	346	357	341	370	389	402	413	428	312	326	335	341	346	353
\$20,000	\$30,000	439	472	493	508	521	537	503	546	572	592	608	630	474	495	508	517	525	535
\$30,000	\$40,000	515	554	579	597	612	631	587	636	667	690	708	733	558	583	599	610	619	631
\$40,000	\$50,000	581	625	653	673	690	712	658	713	747	773	794	822	631	659	677	689	700	713
\$50,000	\$60,000	639	688	719	741	759	784	722	781	819	847	870	900	697	728	747	761	772	787
\$60,000	\$70,000	692	745	778	802	822	848	779	843	883	914	938	971	755	789	810	825	837	853
\$70,000	\$80,000	740	797	833	859	880	908	831	899	942	975	1000	1036	810	846	868	884	897	914
\$80,000	\$90,000	786	846	884	911	933	963	880	952	997	1031	1058	1096	860	899	922	939	953	972
\$90,000	\$100,000	828	892	931	960	984	1015	925	1001	1048	1084	1113	1152	908	948	973	991	1006	1025
\$100,000	\$120,000	884	952	995	1026	1051	1084	985	1066	1117	1154	1185	1226	971	1014	1041	1060	1076	1097
\$120,000	\$140,000	958	1031	1077	1111	1138	1174	1063	1150	1205	1245	1278	1323	1054	1100	1129	1150	1167	1190
\$140,000	\$160,000	1026	1105	1154	1190	1219	1258	1136	1228	1286	1330	1365	1412	1130	1181	1211	1234	1252	1276
\$160,000	\$180,000	1088	1172	1224	1263	1293	1335	1203	1300	1361	1407	1444	1494	1201	1254	1287	1311	1330	1356
\$180,000	\$200,000	1148	1236	1291	1331	1364	1408	1265	1368	1432	1480	1519	1571	1268	1324	1359	1384	1404	1431
\$200,000	\$225,000	1209	1302	1360	1403	1437	1483	1331	1438	1506	1556	1597	1652	1338	1397	1434	1460	1482	1510
\$225,000	\$250,000	1275	1373	1435	1480	1516	1564	1400	1513	1584	1637	1680	1737	1412	1475	1514	1542	1564	1594
\$250,000	\$275,000	1337	1440	1504	1552	1589	1640	1466	1584	1658	1713	1758	1818	1483	1549	1589	1619	1642	1674
\$275,000	\$300,000	1397	1504	1571	1621	1660	1713	1528	1651	1728	1786	1832	1895	1550	1619	1661	1692	1717	1750
\$300,000	or more	1747	1881	1965	2027	2076	2143	1895	2046	2141	2212	2269	2346	1949	2035	2088	2127	2158	2199
Income		New Mexico					New York					North Carolina							
		1					2					2							
		5.1250%					4.0000%					4.7500%							
\$0	\$20,000	326	346	358	367	374	384	192	202	208	213	216	221	284	318	339	356	369	388
\$20,000	\$30,000	487	517	535	549	559	573	290	305	314	321	327	334	411	458	489	513	532	558
\$30,000	\$40,000	571	605	627	643	655	672	341	359	370	378	384	393	475	530	565	592	614	644
\$40,000	\$50,000	642	681	706	723	737	756	385	405	417	426	434	443	530	590	630	660	684	717
\$50,000	\$60,000	706	749	776	795	811	831	424	446	460	470	478	489	578	644	687	719	746	782
\$60,000	\$70,000	763	810	839	860	876	899	460	483	498	509	518	529	621	692	738	772	801	840
\$70,000	\$80,000	816	866	897	919	937	961	492	518	533	545	554	567	661	735	784	821	851	892
\$80,000	\$90,000	865	918	951	975	993	1019	522	550	566	579	588	602	697	776	827	866	898	941
\$90,000	\$100,000	911	967	1001	1026	1046	1073	551	580	597	610	621	634	731	814	867	908	941	987
\$100,000	\$120,000	972	1032	1068	1095	1116	1145	589	619	638	652	663	678	776	864	920	963	998	1047
\$120,000	\$140,000	1052	1116	1156	1184	1207	1238	638	671	692	707	719	735	835	928	989	1035	1073	1124
\$140,000	\$160,000	1125	1194	1236	1267	1292	1325	684	719	741	757	770	788	888	988	1052	1101	1141	1196
\$160,000	\$180,000	1193	1266	1311	1344	1370	1405	726	764	787	804	818	836	938	1042	1110	1162	1204	1262
\$180,000	\$200,000	1257	1334	1381	1416	1443	1480	766	806	830	848	863	882	984	1094	1165	1219	1263	1323
\$200,000	\$225,000	1323	1404	1454	1491	1519	1558	808	850	876	894	910	930	1032	1147	1221	1278	1324	1387
\$225,000	\$250,000	1395	1480	1532	1571	1601	1642	853	897	924	944	960	981	1083	1203	1281	1340	1389	1455
\$250,000	\$275,000	1461	1551	1606	1646	1678	1721	895	941	969	990	1007	1029	1131	1257	1338	1399	1449	1519
\$275,000	\$300,000	1525	1619	1676	1718	1751	1796	935	983	1013	1035	1052	1075	1177	1307	1391	1455	1507	1579
\$300,000	or more	1901	2018	2089	2141	2183	2239	1172	1232	1269	1297	1318	1348	1444	1602	1704	1782	1845	1932
Income		North Dakota					Ohio					Oklahoma							
		1					1					1							
		5.0000%					5.7500%					4.5000%							
\$0	\$20,000	239	260	273	283	292	303	304	323	336	345	352	362	305	350	380	403	422	448
\$20,000	\$30,000	355	385	405	420	432	448	455	484	502	516	526	541	435	497	539	571	597	634
\$30,000	\$40,000	415	450	473	490	504	523	533	568	589	604	617	634	500	571	618	655	685	727
\$40,000	\$50,000	467	506	531	551	566	587	601	639	663	681	695	714	556	634	686	726	760	806
\$50,000	\$60,000	513	556	583	604	621	644	661	703	729	749	764	785	605	689	745	789	825	875
\$60,000	\$70,000	554	600	630	652	671	696	715	760	789	810	826	849	648	738	798	845	883	937
\$70,000	\$80,000	592	641	673	697	716	743	765	813	844	866	884	908	688	783	847	896	936	993
\$80,000	\$90,000	627	679	712	738	758	786	811	862	895	918	937	962	725	824	891	943	985	1045
\$90,000	\$100,000	660	715	750	776	798	827	854	909	942	967	987	1014	759	863	933	986	1031	1093
\$100,000	\$120,000	704	762	799	827	850	881	912	970	1006	1032	1053	1082	804	914	987	1044	1091	1156
\$120,000	\$140,000	761	823	863	894	918	952	987	1049	1088	1117	1140	1171	863	980	1058			

Income		Family Size						Family Size						Family Size											
							Over 5						Over 5						Over 5						
		1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5				
At least	But less than	South Dakota						Tennessee						Texas						6.2500%					
		1						2						7.0000%						1					
\$0	\$20,000	344	395	429	454	475	504	442	495	529	555	577	606	339	368	387	400	411	426						
\$20,000	\$30,000	493	566	613	649	679	721	641	717	766	803	834	876	502	546	574	594	610	633						
\$30,000	\$40,000	569	652	706	748	782	830	742	829	886	930	965	1013	587	638	670	694	713	739						
\$40,000	\$50,000	632	724	785	831	869	922	828	925	989	1037	1076	1130	659	717	753	780	801	830						
\$50,000	\$60,000	688	788	854	904	946	1003	904	1010	1079	1131	1174	1232	724	787	826	856	879	911						
\$60,000	\$70,000	738	845	916	970	1014	1075	972	1086	1160	1216	1261	1324	781	849	892	924	949	984						
\$70,000	\$80,000	784	897	972	1029	1076	1141	1034	1155	1233	1293	1341	1408	835	907	953	987	1014	1051						
\$80,000	\$90,000	826	945	1024	1084	1134	1202	1092	1219	1302	1364	1416	1486	884	961	1009	1045	1074	1113						
\$90,000	\$100,000	865	990	1073	1136	1187	1259	1146	1279	1366	1431	1485	1558	930	1011	1062	1099	1130	1171						
\$100,000	\$120,000	917	1049	1137	1203	1258	1334	1217	1358	1450	1520	1576	1654	991	1077	1132	1172	1204	1248						
\$120,000	\$140,000	984	1126	1219	1291	1349	1431	1309	1461	1559	1634	1694	1778	1071	1164	1222	1266	1300	1348						
\$140,000	\$160,000	1046	1196	1295	1371	1433	1520	1395	1555	1660	1739	1804	1893	1144	1244	1306	1353	1390	1440						
\$160,000	\$180,000	1102	1260	1365	1445	1510	1601	1473	1642	1752	1836	1904	1998	1212	1317	1383	1433	1472	1526						
\$180,000	\$200,000	1155	1321	1430	1514	1582	1677	1546	1724	1839	1926	1998	2096	1276	1387	1456	1508	1550	1606						
\$200,000	\$225,000	1210	1383	1497	1585	1657	1756	1622	1808	1929	2021	2095	2198	1342	1459	1532	1586	1630	1689						
\$225,000	\$250,000	1268	1449	1569	1661	1736	1840	1703	1898	2025	2121	2199	2307	1413	1536	1613	1670	1716	1778						
\$250,000	\$275,000	1322	1512	1636	1732	1810	1919	1780	1983	2115	2215	2296	2409	1479	1608	1689	1749	1797	1862						
\$275,000	\$300,000	1374	1571	1700	1799	1880	1993	1852	2063	2200	2304	2389	2506	1543											

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla or any locality that imposes a local sales tax	C
Arizona	Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma or any other locality that imposes a local sales tax	B
Arkansas	Any locality that imposes a local sales tax	C
Colorado	Adams County, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Larimer County, Pueblo City, Pueblo County or any other locality that imposes a local sales tax	A
	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	B
Georgia	Any locality that imposes a local sales tax	A
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Elgin, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, Waukegan or any other locality that imposes a local sales tax	A
	Aurora	B
Louisiana	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, Terrebonne Parish or any other locality that imposes a local sales tax	C
Mississippi	City of Jackson only	A
	City of Tupelo only	C
Missouri	Any locality that imposes a local sales tax	B
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming or Yates Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	B
	Any other locality that imposes a local sales tax	D*
	Any locality that imposes a local sales tax	A
North Carolina	Any locality that imposes a local sales tax	A
South Carolina	Aiken County, Anderson County, Greenwood County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County and York County	A
	Allendale County, Bamberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chesterfield County, Colleton County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Kershaw County, Lancaster County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, Sumter County and Williamsburg County	B
	Abbeville County, Beaufort County, Berkeley County, Clarendon County, Dorchester County, Edgefield County, Fairfield County, Laurens County, Pickens County, Richland County, Union County or any other locality that imposes a local sales tax	C
Tennessee	Any locality that imposes a local sales tax	B
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	B

* Note: Local Table D is just 25% of the NY State table.

2020 Optional Local Sales Tax Tables

Income		Family Size						Family Size						Family Size						Family Size											
		Over						Over						Over						Over											
		1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
But less than	At least	Local Table A						Local Table B						Local Table C						Local Table D											
\$0	\$20,000	48	52	54	56	57	59	60	68	73	77	80	84	74	85	92	97	102	108	48	51	52	53	54	55	48	51	52	53	54	55
20,000	30,000	72	77	80	83	85	87	86	97	104	110	114	120	105	120	130	137	144	152	73	76	79	80	82	84	73	76	79	80	82	84
30,000	40,000	84	90	94	96	99	102	99	112	120	126	131	138	121	138	149	157	164	174	85	90	93	95	96	98	85	90	93	95	96	98
40,000	50,000	94	101	105	108	111	114	110	124	133	140	146	154	134	153	165	174	182	193	96	101	104	107	109	111	96	101	104	107	109	111
50,000	60,000	103	110	115	119	121	125	120	135	145	153	159	167	145	166	179	189	197	209	106	112	115	118	120	122	106	112	115	118	120	122
60,000	70,000	111	119	124	128	131	135	129	145	156	164	170	179	156	177	191	202	211	223	115	121	125	127	130	132	115	121	125	127	130	132
70,000	80,000	119	127	133	137	140	144	137	154	165	174	181	190	165	188	203	214	224	237	123	130	133	136	139	142	123	130	133	136	139	142
80,000	90,000	126	135	140	145	148	153	144	162	174	183	191	201	174	197	213	225	235	249	131	138	142	145	147	151	131	138	142	145	147	151
90,000	100,000	132	142	148	152	156	161	151	170	183	192	200	210	182	206	223	235	246	260	138	145	149	153	155	159	138	145	149	153	155	159
100,000	120,000	141	151	157	162	166	171	161	180	194	203	212	223	192	218	236	249	260	275	147	155	160	163	166	170	147	155	160	163	166	170
120,000	140,000	152	163	170	175	179	185	172	194	208	218	227	239	206	234	252	266	278	294	160	168	173	177	180	184	160	168	173	177	180	184
140,000	160,000	163	174	182	187	191	197	183	206	221	232	241	254	218	248	267	282	295	312	171	180	185	189	193	197	171	180	185	189	193	197
160,000	180,000	173	185	192	198	203	209	193	217	233	244	254	268	230	261	281	297	310	328	182	191	197	201	205	209	182	191	197	201	205	209
180,000	200,000	182	194	202	208	213	220	203	228	244	256	266	280	240	273	294	311	324	343	192	202	208	212	216	221	192	202	208	212	216	221
200,000	225,000	191	205	213	219	224	231	212	238	255	268	279	294	251	285	308	325	339	358	202	213	219	224	228	233	202	213	219	224	228	233
225,000	250,000	201	215	224	231	236	243	223	250	268	281	292	308	263	299	322	340	355	375	213	224	231	236	240	245	213	224	231	236	240	245
250,000	275,000	211	226	235	242	247	255	233	261	279	294	305	321	274	311	335	354	369	390	224	235	242	248	252	257	224	235	242	248	252	257
275,000	300,000	220	235	245	252	258	266	242	271	290	305	317	333	285	323	348	367	383	405	234	246	253	259	263	269	234	246	253	259	263	269
300,000	or more	273	292	304	313	320	329	296	331	354	372	387	407	345	391	421	445	464	490	293	308	317	324	330	337	293	308	317	324	330	337

REDEMPTION VALUES AND INTEREST EARNED

SERIES EE

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2020	Jan - Dec	Not eligible for payment																
2019	Dec	25.02	0.02	37.53	0.03	50.04	0.04	100.08	0.08	250.20	0.20	500.40	0.40	2,502.00	2.00	5,004.00	4.00	0.08%
2019	Nov	25.02	0.02	37.53	0.03	50.04	0.04	100.08	0.08	250.20	0.20	500.40	0.40	2,502.00	2.00	5,004.00	4.00	0.07%
2019	Oct	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.14%
2019	Sep	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.13%
2019	Aug	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.12%
2019	Jun - Jul	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.11%
2019	May	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.10%
2019	Mar - Apr	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.14%
2019	Jan - Feb	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.13%
2018	Nov - Dec	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.12%
2018	Oct	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.15%
2018	Aug - Sep	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.14%
2018	Jun - Jul	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.13%
2018	May	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.12%
2018	Mar - Apr	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.15%
2018	Jan - Feb	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.14%
2017	Nov - Dec	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.13%
2017	Sep - Oct	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.15%
2017	Jun - Aug	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.14%
2017	May	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.13%
2017	Feb - Apr	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.15%
2017	Jan	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.14%
2016	Nov - Dec	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.14%
2016	Aug - Oct	25.16	0.16	37.74	0.24	50.32	0.32	100.64	0.64	251.60	1.60	503.20	3.20	2,516.00	16.00	5,032.00	32.00	0.15%
2016	May - Jul	25.16	0.16	37.74	0.24	50.32	0.32	100.64	0.64	251.60	1.60	503.20	3.20	2,516.00	16.00	5,032.00	32.00	0.14%
2016	Jan - Apr	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.15%
2015	Nov - Dec	25.20	0.20	37.80	0.30	50.40	0.40	100.80	0.80	252.00	2.00	504.00	4.00	2,520.00	20.00	5,040.00	40.00	0.16%
2015	Sep - Oct	25.42	0.42	38.13	0.63	50.84	0.84	101.68	1.68	254.20	4.20	508.40	8.40	2,542.00	42.00	5,084.00	84.00	0.32%
2015	Aug	25.42	0.42	38.13	0.63	50.84	0.84	101.68	1.68	254.20	4.20	508.40	8.40	2,542.00	42.00	5,084.00	84.00	0.31%
2015	Jun - Jul	25.44	0.44	38.16	0.66	50.88	0.88	101.76	1.76	254.40	4.40	508.80	8.80	2,544.00	44.00	5,088.00	88.00	0.32%
2015	May	25.44	0.44	38.16	0.66	50.88	0.88	101.76	1.76	254.40	4.40	508.80	8.80	2,544.00	44.00	5,088.00	88.00	0.31%
2015	Feb - Apr	25.22	0.22	37.83	0.33	50.44	0.44	100.88	0.88	252.20	2.20	504.40	4.40	2,522.00	22.00	5,044.00	44.00	0.15%
2015	Jan	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80	2,524.00	24.00	5,048.00	48.00	0.16%

SERIES EE

DECEMBER 2020

SERIES EE REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2014	Nov - Dec	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80	2,524.00	24.00	5,048.00	48.00	0.16%
2014	Nov	25.74	0.74	38.61	1.11	51.48	1.48	102.96	2.96	257.40	7.40	514.80	14.80	2,574.00	74.00	5,148.00	148.00	0.47%
2014	Oct	25.76	0.76	38.64	1.14	51.52	1.52	103.04	3.04	257.60	7.60	515.20	15.20	2,576.00	76.00	5,152.00	152.00	0.48%
2014	Aug	25.76	0.76	38.64	1.14	51.52	1.52	103.04	3.04	257.60	7.60	515.20	15.20	2,576.00	76.00	5,152.00	152.00	0.47%
2014	Jul	25.78	0.78	38.67	1.17	51.56	1.56	103.12	3.12	257.80	7.80	515.60	15.60	2,578.00	78.00	5,156.00	156.00	0.48%
2014	Jun	25.78	0.78	38.67	1.17	51.56	1.56	103.12	3.12	257.80	7.80	515.60	15.60	2,578.00	78.00	5,156.00	156.00	0.47%
2014	May	25.80	0.80	38.70	1.20	51.60	1.60	103.20	3.20	258.00	8.00	516.00	16.00	2,580.00	80.00	5,160.00	160.00	0.48%
2014	Apr	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00	5,052.00	52.00	0.16%
2014	Feb - Mar	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00	5,052.00	52.00	0.15%
2014	Jan	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00	5,056.00	56.00	0.16%
2013	Oct - Dec	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00	5,056.00	56.00	0.16%
2013	Apr - Sep	25.30	0.30	37.95	0.45	50.60	0.60	101.20	1.20	253.00	3.00	506.00	6.00	2,530.00	30.00	5,060.00	60.00	0.16%
2013	Jan - Mar	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.16%
2012	Nov - Dec	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.16%
2012	Oct	26.30	1.30	39.45	1.95	52.60	2.60	105.20	5.20	263.00	13.00	526.00	26.00	2,630.00	130.00	5,260.00	260.00	0.62%
2012	Sep	26.32	1.32	39.48	1.98	52.64	2.64	105.28	5.28	263.20	13.20	526.40	26.40	2,632.00	132.00	5,264.00	264.00	0.62%
2012	Aug	26.34	1.34	39.51	2.01	52.68	2.68	105.36	5.36	263.40	13.40	526.80	26.80	2,634.00	134.00	5,268.00	268.00	0.63%
2012	Jul	26.34	1.34	39.51	2.01	52.68	2.68	105.36	5.36	263.40	13.40	526.80	26.80	2,634.00	134.00	5,268.00	268.00	0.62%
2012	Jun	26.36	1.36	39.54	2.04	52.72	2.72	105.44	5.44	263.60	13.60	527.20	27.20	2,636.00	136.00	5,272.00	272.00	0.62%
2012	May	26.38	1.38	39.57	2.07	52.76	2.76	105.52	5.52	263.80	13.80	527.60	27.60	2,638.00	138.00	5,276.00	276.00	0.63%
2012	Apr	26.38	1.38	39.57	2.07	52.76	2.76	105.52	5.52	263.80	13.80	527.60	27.60	2,638.00	138.00	5,276.00	276.00	0.62%
2012	Mar	26.40	1.40	39.60	2.10	52.80	2.80	105.60	5.60	264.00	14.00	528.00	28.00	2,640.00	140.00	5,280.00	280.00	0.62%
2012	Feb	26.42	1.42	39.63	2.13	52.84	2.84	105.68	5.68	264.20	14.20	528.40	28.40	2,642.00	142.00	5,284.00	284.00	0.63%
2012	Jan	26.42	1.42	39.63	2.13	52.84	2.84	105.68	5.68	264.20	14.20	528.40	28.40	2,642.00	142.00	5,284.00	284.00	0.62%
2011	Dec	26.44	1.44	39.66	2.16	52.88	2.88	105.76	5.76	264.40	14.40	528.80	28.80	2,644.00	144.00	5,288.00	288.00	0.62%
2011	Nov	26.46	1.46	39.69	2.19	52.92	2.92	105.84	5.84	264.60	14.60	529.20	29.20	2,646.00	146.00	5,292.00	292.00	0.63%
2011	Oct	27.60	2.60	41.40	3.90	55.20	5.20	110.40	10.40	276.00	26.00	552.00	52.00	2,760.00	260.00	5,520.00	520.00	1.08%
2011	Sep	27.62	2.62	41.43	3.93	55.24	5.24	110.48	10.48	276.20	26.20	552.40	52.40	2,762.00	262.00	5,524.00	524.00	1.08%
2011	Aug	27.64	2.64	41.46	3.96	55.28	5.28	110.56	10.56	276.40	26.40	552.80	52.80	2,764.00	264.00	5,528.00	528.00	1.08%
2011	Jul	27.66	2.66	41.49	3.99	55.32	5.32	110.64	10.64	276.60	26.60	553.20	53.20	2,766.00	266.00	5,532.00	532.00	1.08%
2011	Jun	27.70	2.70	41.55	4.05	55.40	5.40	110.80	10.80	277.00	27.00	554.00	54.00	2,770.00	270.00	5,540.00	540.00	1.08%
2011	May	27.72	2.72	41.58	4.08	55.44	5.44	110.88	10.88	277.20	27.20	554.40	54.40	2,772.00	272.00	5,544.00	544.00	1.08%
2011	Apr	26.54	1.54	39.81	2.31	53.08	3.08	106.16	6.16	265.40	15.40	530.80	30.80	2,654.00	154.00	5,308.00	308.00	0.62%
2011	Mar	26.56	1.56	39.84	2.34	53.12	3.12	106.24	6.24	265.60	15.60	531.20	31.20	2,656.00	156.00	5,312.00	312.00	0.62%
2011	Jan - Feb	26.58	1.58	39.87	2.37	53.16	3.16	106.32	6.32	265.80	15.80	531.60	31.60	2,658.00	158.00	5,316.00	316.00	0.62%

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2010	Dec	26.60	1.60	39.90	2.40	53.20	3.20	106.40	6.40	266.00	16.00	532.00	32.00	2,660.00	160.00	5,320.00	320.00	0.62%
2010	Nov	26.62	1.62	39.93	2.43	53.24	3.24	106.48	6.48	266.20	16.20	532.40	32.40	2,662.00	162.00	5,324.00	324.00	0.62%
2010	Oct	28.82	3.82	43.23	5.73	57.64	7.64	115.28	15.28	288.20	38.20	576.40	76.40	2,882.00	382.00	5,764.00	764.00	1.40%
2010	Sep	28.86	3.86	43.29	5.79	57.72	7.72	115.44	15.44	288.60	38.60	577.20	77.20	2,886.00	386.00	5,772.00	772.00	1.41%
2010	Aug	28.90	3.90	43.35	5.85	57.80	7.80	115.60	15.60	289.00	39.00	578.00	78.00	2,890.00	390.00	5,780.00	780.00	1.41%
2010	Jul	28.92	3.92	43.38	5.88	57.84	7.84	115.68	15.68	289.20	39.20	578.40	78.40	2,892.00	392.00	5,784.00	784.00	1.40%
2010	Jun	28.96	3.96	43.44	5.94	57.92	7.92	115.84	15.84	289.60	39.60	579.20	79.20	2,896.00	396.00	5,792.00	792.00	1.41%
2010	May	29.00	4.00	43.50	6.00	58.00	8.00	116.00	16.00	290.00	40.00	580.00	80.00	2,900.00	400.00	5,800.00	800.00	1.41%
2010	Apr	28.42	3.42	42.63	5.13	56.84	6.84	113.68	13.68	284.20	34.20	568.40	68.40	2,842.00	342.00	5,684.00	684.00	1.21%
2010	Mar	28.44	3.44	42.66	5.16	56.88	6.88	113.76	13.76	284.40	34.40	568.80	68.80	2,844.00	344.00	5,688.00	688.00	1.20%
2010	Feb	28.48	3.48	42.72	5.22	56.96	6.96	113.92	13.92	284.80	34.80	569.60	69.60	2,848.00	348.00	5,696.00	696.00	1.21%
2010	Jan	28.50	3.50	42.75	5.25	57.00	7.00	114.00	14.00	285.00	35.00	570.00	70.00	2,850.00	350.00	5,700.00	700.00	1.20%
2009	Dec	28.54	3.54	42.81	5.31	57.08	7.08	114.16	14.16	285.40	35.40	570.80	70.80	2,854.00	354.00	5,708.00	708.00	1.21%
2009	Nov	28.56	3.56	42.84	5.34	57.12	7.12	114.24	14.24	285.60	35.60	571.20	71.20	2,856.00	356.00	5,712.00	712.00	1.20%
2009	Sep - Oct	27.06	2.06	40.59	3.09	54.12	4.12	108.24	8.24	270.60	20.60	541.20	41.20	2,706.00	206.00	5,412.00	412.00	0.71%
2009	Aug	27.08	2.08	40.62	3.12	54.16	4.16	108.32	8.32	270.80	20.80	541.60	41.60	2,708.00	208.00	5,416.00	416.00	0.71%
2009	Jul	27.10	2.10	40.65	3.15	54.20	4.20	108.40	8.40	271.00	21.00	542.00	42.00	2,710.00	210.00	5,420.00	420.00	0.71%
2009	Jun	27.12	2.12	40.68	3.18	54.24	4.24	108.48	8.48	271.20	21.20	542.40	42.40	2,712.00	212.00	5,424.00	424.00	0.71%
2009	May	27.14	2.14	40.71	3.21	54.28	4.28	108.56	8.56	271.40	21.40	542.80	42.80	2,714.00	214.00	5,428.00	428.00	0.71%
2009	Apr	29.04	4.04	43.56	6.06	58.08	8.08	116.16	16.16	290.40	40.40	580.80	80.80	2,904.00	404.00	5,808.00	808.00	1.29%
2009	Mar	29.08	4.08	43.62	6.12	58.16	8.16	116.32	16.32	290.80	40.80	581.60	81.60	2,908.00	408.00	5,816.00	816.00	1.29%
2009	Feb	29.10	4.10	43.65	6.15	58.20	8.20	116.40	16.40	291.00	41.00	582.00	82.00	2,910.00	410.00	5,820.00	820.00	1.29%
2009	Jan	29.14	4.14	43.71	6.21	58.28	8.28	116.56	16.56	291.40	41.40	582.80	82.80	2,914.00	414.00	5,828.00	828.00	1.29%
2008	Dec	29.16	4.16	43.74	6.24	58.32	8.32	116.64	16.64	291.60	41.60	583.20	83.20	2,916.00	416.00	5,832.00	832.00	1.29%
2008	Nov	29.20	4.20	43.80	6.30	58.40	8.40	116.80	16.80	292.00	42.00	584.00	84.00	2,920.00	420.00	5,840.00	840.00	1.29%
2008	Oct	29.62	4.62	44.43	6.93	59.24	9.24	118.48	18.48	296.20	46.20	592.40	92.40	2,962.00	462.00	5,924.00	924.00	1.40%
2008	Sep	29.66	4.66	44.49	6.99	59.32	9.32	118.64	18.64	296.60	46.60	593.20	93.20	2,966.00	466.00	5,932.00	932.00	1.40%
2008	Aug	29.70	4.70	44.55	7.05	59.40	9.40	118.80	18.80	297.00	47.00	594.00	94.00	2,970.00	470.00	5,940.00	940.00	1.40%
2008	Jul	29.74	4.74	44.61	7.11	59.48	9.48	118.96	18.96	297.40	47.40	594.80	94.80	2,974.00	474.00	5,948.00	948.00	1.40%
2008	Jun	29.76	4.76	44.64	7.14	59.52	9.52	119.04	19.04	297.60	47.60	595.20	95.20	2,976.00	476.00	5,952.00	952.00	1.40%
2008	May	29.80	4.80	44.70	7.20	59.60	9.60	119.20	19.20	298.00	48.00	596.00	96.00	2,980.00	480.00	5,960.00	960.00	1.40%
2008	Apr	36.46	11.46	54.69	17.19	72.92	22.92	145.84	45.84	364.60	114.60	729.20	229.20	3,646.00	1,146.00	7,292.00	2,292.00	3.00%
2008	Mar	36.56	11.56	54.84	17.34	73.12	23.12	146.24	46.24	365.60	115.60	731.20	231.20	3,656.00	1,156.00	7,312.00	2,312.00	3.00%
2008	Feb	36.64	11.64	54.96	17.46	73.28	23.28	146.56	46.56	366.40	116.40	732.80	232.80	3,664.00	1,164.00	7,328.00	2,328.00	3.00%
2008	Jan	36.74	11.74	55.11	17.61	73.48	23.48	146.96	46.96	367.40	117.40	734.80	234.80	3,674.00	1,174.00	7,348.00	2,348.00	3.00%

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2007	Dec	36.82	11.82	55.23	17.73	73.64	23.64	147.28	47.28	368.20	118.20	736.40	236.40	3,682.00	1,182.00	7,364.00	2,364.00	3.00%
2007	Nov	36.92	11.92	55.38	17.88	73.84	23.84	147.68	47.68	369.20	119.20	738.40	238.40	3,692.00	1,192.00	7,384.00	2,384.00	3.00%
2007	Oct	38.96	13.96	58.44	20.94	77.92	27.92	155.84	55.84	389.60	139.60	779.20	279.20	3,896.00	1,396.00	7,792.00	2,792.00	3.40%
2007	Sep	39.06	14.06	58.59	21.09	78.12	28.12	156.24	56.24	390.60	140.60	781.20	281.20	3,906.00	1,406.00	7,812.00	2,812.00	3.40%
2007	Aug	39.18	14.18	58.77	21.27	78.36	28.36	156.72	56.72	391.80	141.80	783.60	283.60	3,918.00	1,418.00	7,836.00	2,836.00	3.40%
2007	Jul	39.28	14.28	58.92	21.42	78.56	28.56	157.12	57.12	392.80	142.80	785.60	285.60	3,928.00	1,428.00	7,856.00	2,856.00	3.40%
2007	Jun	39.40	14.40	59.10	21.60	78.80	28.80	157.60	57.60	394.00	144.00	788.00	288.00	3,940.00	1,440.00	7,880.00	2,880.00	3.40%
2007	May	39.52	14.52	59.28	21.78	79.04	29.04	158.08	58.08	395.20	145.20	790.40	290.40	3,952.00	1,452.00	7,904.00	2,904.00	3.40%
2007	Apr	40.72	15.72	61.08	23.58	81.44	31.44	162.88	62.88	407.20	157.20	814.40	314.40	4,072.00	1,572.00	8,144.00	3,144.00	3.60%
2007	Mar	40.84	15.84	61.26	23.76	81.68	31.68	163.36	63.36	408.40	158.40	816.80	316.80	4,084.00	1,584.00	8,168.00	3,168.00	3.60%
2007	Feb	40.96	15.96	61.44	23.94	81.92	31.92	163.84	63.84	409.60	159.60	819.20	319.20	4,096.00	1,596.00	8,192.00	3,192.00	3.60%
2007	Jan	41.08	16.08	61.62	24.12	82.16	32.16	164.32	64.32	410.80	160.80	821.60	321.60	4,108.00	1,608.00	8,216.00	3,216.00	3.60%
2006	Dec	41.20	16.20	61.80	24.30	82.40	32.40	164.80	64.80	412.00	162.00	824.00	324.00	4,120.00	1,620.00	8,240.00	3,240.00	3.60%
2006	Nov	41.32	16.32	61.98	24.48	82.64	32.64	165.28	65.28	413.20	163.20	826.40	326.40	4,132.00	1,632.00	8,264.00	3,264.00	3.60%
2006	Oct	42.02	17.02	63.03	25.53	84.04	34.04	168.08	68.08	420.20	170.20	840.40	340.40	4,202.00	1,702.00	8,404.00	3,404.00	3.70%
2006	Sep	42.14	17.14	63.21	25.71	84.28	34.28	168.56	68.56	421.40	171.40	842.80	342.80	4,214.00	1,714.00	8,428.00	3,428.00	3.70%
2006	Aug	42.28	17.28	63.42	25.92	84.56	34.56	169.12	69.12	422.80	172.80	845.60	345.60	4,228.00	1,728.00	8,456.00	3,456.00	3.70%
2006	Jul	42.40	17.40	63.60	26.10	84.80	34.80	169.60	69.60	424.00	174.00	848.00	348.00	4,240.00	1,740.00	8,480.00	3,480.00	3.70%
2006	Jun	42.54	17.54	63.81	26.31	85.08	35.08	170.16	70.16	425.40	175.40	850.80	350.80	4,254.00	1,754.00	8,508.00	3,508.00	3.70%
2006	May	42.68	17.68	64.02	26.52	85.36	35.36	170.72	70.72	426.80	176.80	853.60	353.60	4,268.00	1,768.00	8,536.00	3,536.00	3.70%
2006	Apr	39.82	14.82	59.73	22.23	79.64	29.64	159.28	59.28	398.20	148.20	796.40	296.40	3,982.00	1,482.00	7,964.00	2,964.00	3.20%
2006	Mar	39.92	14.92	59.88	22.38	79.84	29.84	159.68	59.68	399.20	149.20	798.40	298.40	3,992.00	1,492.00	7,984.00	2,984.00	3.20%
2006	Feb	40.02	15.02	60.03	22.53	80.04	30.04	160.08	60.08	400.20	150.20	800.40	300.40	4,002.00	1,502.00	8,004.00	3,004.00	3.20%
2006	Jan	40.12	15.12	60.18	22.68	80.24	30.24	160.48	60.48	401.20	151.20	802.40	302.40	4,012.00	1,512.00	8,024.00	3,024.00	3.20%
2005	Dec	40.24	15.24	60.36	22.86	80.48	30.48	160.96	60.96	402.40	152.40	804.80	304.80	4,024.00	1,524.00	8,048.00	3,048.00	3.20%
2005	Nov	40.34	15.34	60.51	23.01	80.68	30.68	161.36	61.36	403.40	153.40	806.80	306.80	4,034.00	1,534.00	8,068.00	3,068.00	3.20%
2005	Oct	42.28	17.28	63.42	25.92	84.56	34.56	169.12	69.12	422.80	172.80	845.60	345.60	4,228.00	1,728.00	8,456.00	3,456.00	3.49%
2005	Sep	42.40	17.40	63.60	26.10	84.80	34.80	169.60	69.60	424.00	174.00	848.00	348.00	4,240.00	1,740.00	8,480.00	3,480.00	3.49%
2005	Aug	42.52	17.52	63.78	26.28	85.04	35.04	170.08	70.08	425.20	175.20	850.40	350.40	4,252.00	1,752.00	8,504.00	3,504.00	3.49%
2005	Jul	42.66	17.66	63.99	26.49	85.32	35.32	170.64	70.64	426.60	176.60	853.20	353.20	4,266.00	1,766.00	8,532.00	3,532.00	3.50%
2005	Jun	42.78	17.78	64.17	26.67	85.56	35.56	171.12	71.12	427.80	177.80	855.60	355.60	4,278.00	1,778.00	8,556.00	3,556.00	3.50%
2005	May	42.90	17.90	64.35	26.85	85.80	35.80	171.60	71.60	429.00	179.00	858.00	358.00	4,290.00	1,790.00	8,580.00	3,580.00	3.50%
2005	Apr	34.80	9.80	52.20	14.70	69.60	19.60	139.20	39.20	348.00	98.00	696.00	196.00	3,480.00	980.00	6,960.00	1,960.00	2.12%
2005	Mar	34.84	9.84	52.26	14.76	69.68	19.68	139.36	39.36	348.40	98.40	696.80	196.80	3,484.00	984.00	6,968.00	1,968.00	2.12%
2005	Feb	34.86	9.86	52.29	14.79	69.72	19.72	139.44	39.44	348.60	98.60	697.20	197.20	3,486.00	986.00	6,972.00	1,972.00	2.11%
2005	Jan	34.90	9.90	52.35	14.85	69.80	19.80	139.60	39.60	349.00	99.00	698.00	198.00	3,490.00	990.00	6,980.00	1,980.00	2.11%

SERIES EE

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REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2004	Dec	34.92	9.92	52.38	14.88	69.84	19.84	139.68	39.68	349.20	99.20	698.40	198.40	3,492.00	992.00	6,984.00	1,984.00	2.10%
2004	Nov	34.92	9.92	52.38	14.88	69.84	19.84	139.68	39.68	349.20	99.20	698.40	198.40	3,492.00	992.00	6,984.00	1,984.00	2.09%
2004	Oct	35.30	10.30	52.95	15.45	70.60	20.60	141.20	41.20	353.00	103.00	706.00	206.00	3,530.00	1,030.00	7,060.00	2,060.00	2.15%
2004	Sep	35.34	10.34	53.01	15.51	70.68	20.68	141.36	41.36	353.40	103.40	706.80	206.80	3,534.00	1,034.00	7,068.00	2,068.00	2.14%
2004	Aug	35.36	10.36	53.04	15.54	70.72	20.72	141.44	41.44	353.60	103.60	707.20	207.20	3,536.00	1,036.00	7,072.00	2,072.00	2.13%
2004	Jul	35.40	10.40	53.10	15.60	70.80	20.80	141.60	41.60	354.00	104.00	708.00	208.00	3,540.00	1,040.00	7,080.00	2,080.00	2.13%
2004	Jun	35.44	10.44	53.16	15.66	70.88	20.88	141.76	41.76	354.40	104.40	708.80	208.80	3,544.00	1,044.00	7,088.00	2,088.00	2.13%
2004	May	35.44	10.44	53.16	15.66	70.88	20.88	141.76	41.76	354.40	104.40	708.80	208.80	3,544.00	1,044.00	7,088.00	2,088.00	2.12%
2004	Apr	35.74	10.74	53.61	16.11	71.48	21.48	142.96	42.96	357.40	107.40	714.80	214.80	3,574.00	1,074.00	7,148.00	2,148.00	2.16%
2004	Mar	35.78	10.78	53.67	16.17	71.56	21.56	143.12	43.12	357.80	107.80	715.60	215.60	3,578.00	1,078.00	7,156.00	2,156.00	2.15%
2004	Feb	35.80	10.80	53.70	16.20	71.60	21.60	143.20	43.20	358.00	108.00	716.00	216.00	3,580.00	1,080.00	7,160.00	2,160.00	2.14%
2004	Jan	35.84	10.84	53.76	16.26	71.68	21.68	143.36	43.36	358.40	108.40	716.80	216.80	3,584.00	1,084.00	7,168.00	2,168.00	2.14%
2003	Dec	35.88	10.88	53.82	16.32	71.76	21.76	143.52	43.52	358.80	108.80	717.60	217.60	3,588.00	1,088.00	7,176.00	2,176.00	2.14%
2003	Nov	35.88	10.88	53.82	16.32	71.76	21.76	143.52	43.52	358.80	108.80	717.60	217.60	3,588.00	1,088.00	7,176.00	2,176.00	2.13%
2003	Oct	36.28	11.28	54.42	16.92	72.56	22.56	145.12	45.12	362.80	112.80	725.60	225.60	3,628.00	1,128.00	7,256.00	2,256.00	2.18%
2003	Sep	36.32	11.32	54.48	16.98	72.64	22.64	145.28	45.28	363.20	113.20	726.40	226.40	3,632.00	1,132.00	7,264.00	2,264.00	2.18%
2003	Aug	36.36	11.36	54.54	17.04	72.72	22.72	145.44	45.44	363.60	113.60	727.20	227.20	3,636.00	1,136.00	7,272.00	2,272.00	2.17%
2003	Jul	36.38	11.38	54.57	17.07	72.76	22.76	145.52	45.52	363.80	113.80	727.60	227.60	3,638.00	1,138.00	7,276.00	2,276.00	2.17%
2003	Jun	36.42	11.42	54.63	17.13	72.84	22.84	145.68	45.68	364.20	114.20	728.40	228.40	3,642.00	1,142.00	7,284.00	2,284.00	2.16%
2003	May	50.30	25.30	75.45	37.95	100.60	50.60	201.20	101.20	503.00	253.00	1,006.00	506.00	5,030.00	2,530.00	10,060.00	5,060.00	4.02%
2003	Apr	50.50	25.50	75.75	38.25	101.00	51.00	202.00	102.00	505.00	255.00	1,010.00	510.00	5,050.00	2,550.00	10,100.00	5,100.00	4.02%
2003	Mar	50.54	25.54	75.81	38.31	101.08	51.08	202.16	102.16	505.40	255.40	1,010.80	510.80	5,054.00	2,554.00	10,108.00	5,108.00	4.01%
2003	Feb	50.58	25.58	75.87	38.37	101.16	51.16	202.32	102.32	505.80	255.80	1,011.60	511.60	5,058.00	2,558.00	10,116.00	5,116.00	3.99%
2003	Jan	50.62	25.62	75.93	38.43	101.24	51.24	202.48	102.48	506.20	256.20	1,012.40	512.40	5,062.00	2,562.00	10,124.00	5,124.00	3.98%
2002	Dec	50.68	25.68	76.02	38.52	101.36	51.36	202.72	102.72	506.80	256.80	1,013.60	513.60	5,068.00	2,568.00	10,136.00	5,136.00	3.96%
2002	Nov	50.70	25.70	76.05	38.55	101.40	51.40	202.80	102.80	507.00	257.00	1,014.00	514.00	5,070.00	2,570.00	10,140.00	5,140.00	3.95%
2002	Oct	51.08	26.08	76.62	39.12	102.16	52.16	204.32	104.32	510.80	260.80	1,021.60	521.60	5,108.00	2,608.00	10,216.00	5,216.00	3.97%
2002	Sep	51.12	26.12	76.68	39.18	102.24	52.24	204.48	104.48	511.20	261.20	1,022.40	522.40	5,112.00	2,612.00	10,224.00	5,224.00	3.96%
2002	Aug	51.16	26.16	76.74	39.24	102.32	52.32	204.64	104.64	511.60	261.60	1,023.20	523.20	5,116.00	2,616.00	10,232.00	5,232.00	3.94%
2002	Jul	51.20	26.20	76.80	39.30	102.40	52.40	204.80	104.80	512.00	262.00	1,024.00	524.00	5,120.00	2,620.00	10,240.00	5,240.00	3.93%
2002	Jun	51.26	26.26	76.89	39.39	102.52	52.52	205.04	105.04	512.60	262.60	1,025.20	525.20	5,126.00	2,626.00	10,252.00	5,252.00	3.92%
2002	May	51.28	26.28	76.92	39.42	102.56	52.56	205.12	105.12	512.80	262.80	1,025.60	525.60	5,128.00	2,628.00	10,256.00	5,256.00	3.90%
2002	Apr	51.72	26.72	77.58	40.08	103.44	53.44	206.88	106.88	517.20	267.20	1,034.40	534.40	5,172.00	2,672.00	10,344.00	5,344.00	3.93%
2002	Mar	51.76	26.76	77.64	40.14	103.52	53.52	207.04	107.04	517.60	267.60	1,035.20	535.20	5,176.00	2,676.00	10,352.00	5,352.00	3.92%
2002	Feb	51.80	26.80	77.70	40.20	103.60	53.60	207.20	107.20	518.00	268.00	1,036.00	536.00	5,180.00	2,680.00	10,360.00	5,360.00	3.91%
2002	Jan	51.86	26.86	77.79	40.29	103.72	53.72	207.44	107.44	518.60	268.60	1,037.20	537.20	5,186.00	2,686.00	10,372.00	5,372.00	3.89%

SERIES EE

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SERIES EE REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2001	Dec	51.90	26.90	77.85	40.35	103.80	53.80	207.60	107.60	519.00	269.00	1,038.00	538.00	5,190.00	2,690.00	10,380.00	5,380.00	3.88%
2001	Nov	51.92	26.92	77.88	40.38	103.84	53.84	207.68	107.68	519.20	269.20	1,038.40	538.40	5,192.00	2,692.00	10,384.00	5,384.00	3.87%
2001	Oct	52.26	27.26	78.39	40.89	104.52	54.52	209.04	109.04	522.60	272.60	1,045.20	545.20	5,226.00	2,726.00	10,452.00	5,452.00	3.88%
2001	Sep	52.30	27.30	78.45	40.95	104.60	54.60	209.20	109.20	523.00	273.00	1,046.00	546.00	5,230.00	2,730.00	10,460.00	5,460.00	3.87%
2001	Aug	52.34	27.34	78.51	41.01	104.68	54.68	209.36	109.36	523.40	273.40	1,046.80	546.80	5,234.00	2,734.00	10,468.00	5,468.00	3.86%
2001	Jul	52.40	27.40	78.60	41.10	104.80	54.80	209.60	109.60	524.00	274.00	1,048.00	548.00	5,240.00	2,740.00	10,480.00	5,480.00	3.85%
2001	Jun	52.44	27.44	78.66	41.16	104.88	54.88	209.76	109.76	524.40	274.40	1,048.80	548.80	5,244.00	2,744.00	10,488.00	5,488.00	3.84%
2001	May	52.46	27.46	78.69	41.19	104.92	54.92	209.84	109.84	524.60	274.60	1,049.20	549.20	5,246.00	2,746.00	10,492.00	5,492.00	3.82%
2001	Apr	52.72	27.72	79.08	41.58	105.44	55.44	210.88	110.88	527.20	277.20	1,054.40	554.40	5,272.00	2,772.00	10,544.00	5,544.00	3.83%
2001	Mar	52.76	27.76	79.14	41.64	105.52	55.52	211.04	111.04	527.60	277.60	1,055.20	555.20	5,276.00	2,776.00	10,552.00	5,552.00	3.82%
2001	Feb	52.80	27.80	79.20	41.70	105.60	55.60	211.20	111.20	528.00	278.00	1,056.00	556.00	5,280.00	2,780.00	10,560.00	5,560.00	3.81%
2001	Jan	52.86	27.86	79.29	41.79	105.72	55.72	211.44	111.44	528.60	278.60	1,057.20	557.20	5,286.00	2,786.00	10,572.00	5,572.00	3.80%
2000	Dec	52.90	27.90	79.35	41.85	105.80	55.80	211.60	111.60	529.00	279.00	1,058.00	558.00	5,290.00	2,790.00	10,580.00	5,580.00	3.78%
2000	Nov	52.92	27.92	79.38	41.88	105.84	55.84	211.68	111.68	529.20	279.20	1,058.40	558.40	5,292.00	2,792.00	10,584.00	5,584.00	3.77%
2000	Oct	53.18	28.18	79.77	42.27	106.36	56.36	212.72	112.72	531.80	281.80	1,063.60	563.60	5,318.00	2,818.00	10,636.00	5,636.00	3.78%
2000	Sep	53.22	28.22	79.83	42.33	106.44	56.44	212.88	112.88	532.20	282.20	1,064.40	564.40	5,322.00	2,822.00	10,644.00	5,644.00	3.77%
2000	Aug	53.28	28.28	79.92	42.42	106.56	56.56	213.12	113.12	532.80	282.80	1,065.60	565.60	5,328.00	2,828.00	10,656.00	5,656.00	3.76%
2000	Jul	53.32	28.32	79.98	42.48	106.64	56.64	213.28	113.28	533.20	283.20	1,066.40	566.40	5,332.00	2,832.00	10,664.00	5,664.00	3.74%
2000	Jun	53.36	28.36	80.04	42.54	106.72	56.72	213.44	113.44	533.60	283.60	1,067.20	567.20	5,336.00	2,836.00	10,672.00	5,672.00	3.73%
2000	May	53.38	28.38	80.07	42.57	106.76	56.76	213.52	113.52	533.80	283.80	1,067.60	567.60	5,338.00	2,838.00	10,676.00	5,676.00	3.72%
2000	Apr	53.44	28.44	80.16	42.66	106.88	56.88	213.76	113.76	534.40	284.40	1,068.80	568.80	5,344.00	2,844.00	10,688.00	5,688.00	3.71%
2000	Mar	53.48	28.48	80.22	42.72	106.96	56.96	213.92	113.92	534.80	284.80	1,069.60	569.60	5,348.00	2,848.00	10,696.00	5,696.00	3.70%
2000	Feb	53.54	28.54	80.31	42.81	107.08	57.08	214.16	114.16	535.40	285.40	1,070.80	570.80	5,354.00	2,854.00	10,708.00	5,708.00	3.69%
2000	Jan	53.58	28.58	80.37	42.87	107.16	57.16	214.32	114.32	535.80	285.80	1,071.60	571.60	5,358.00	2,858.00	10,716.00	5,716.00	3.68%
1999	Dec	53.62	28.62	80.43	42.93	107.24	57.24	214.48	114.48	536.20	286.20	1,072.40	572.40	5,362.00	2,862.00	10,724.00	5,724.00	3.67%
1999	Nov	53.64	28.64	80.46	42.96	107.28	57.28	214.56	114.56	536.40	286.40	1,072.80	572.80	5,364.00	2,864.00	10,728.00	5,728.00	3.65%
1999	Oct	53.76	28.76	80.64	43.14	107.52	57.52	215.04	115.04	537.60	287.60	1,075.20	575.20	5,376.00	2,876.00	10,752.00	5,752.00	3.65%
1999	Sep	53.80	28.80	80.70	43.20	107.60	57.60	215.20	115.20	538.00	288.00	1,076.00	576.00	5,380.00	2,880.00	10,760.00	5,760.00	3.64%
1999	Aug	53.86	28.86	80.79	43.29	107.72	57.72	215.44	115.44	538.60	288.60	1,077.20	577.20	5,386.00	2,886.00	10,772.00	5,772.00	3.63%
1999	Jul	53.90	28.90	80.85	43.35	107.80	57.80	215.60	115.60	539.00	289.00	1,078.00	578.00	5,390.00	2,890.00	10,780.00	5,780.00	3.62%
1999	Jun	53.94	28.94	80.91	43.41	107.88	57.88	215.76	115.76	539.40	289.40	1,078.80	578.80	5,394.00	2,894.00	10,788.00	5,788.00	3.61%
1999	May	53.96	28.96	80.94	43.44	107.92	57.92	215.84	115.84	539.60	289.60	1,079.20	579.20	5,396.00	2,896.00	10,792.00	5,792.00	3.60%
1999	Apr	54.12	29.12	81.18	43.68	108.24	58.24	216.48	116.48	541.20	291.20	1,082.40	582.40	5,412.00	2,912.00	10,824.00	5,824.00	3.60%
1999	Mar	54.16	29.16	81.24	43.74	108.32	58.32	216.64	116.64	541.60	291.60	1,083.20	583.20	5,416.00	2,916.00	10,832.00	5,832.00	3.59%
1999	Feb	54.22	29.22	81.33	43.83	108.44	58.44	216.88	116.88	542.20	292.20	1,084.40	584.40	5,422.00	2,922.00	10,844.00	5,844.00	3.58%
1999	Jan	54.26	29.26	81.39	43.89	108.52	58.52	217.04	117.04	542.60	292.60	1,085.20	585.20	5,426.00	2,926.00	10,852.00	5,852.00	3.57%

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SERIES EE

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REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1998	Dec	54.32	29.32	81.48	43.98	108.64	58.64	217.28	117.28	543.20	293.20	1,086.40	586.40	5,432.00	2,932.00	10,864.00	5,864.00	3.56%
1998	Nov	54.34	29.34	81.51	44.01	108.68	58.68	217.36	117.36	543.40	293.40	1,086.80	586.80	5,434.00	2,934.00	10,868.00	5,868.00	3.55%
1998	Oct	54.54	29.54	81.81	44.31	109.08	59.08	218.16	118.16	545.40	295.40	1,090.80	590.80	5,454.00	2,954.00	10,908.00	5,908.00	3.55%
1998	Sep	54.58	29.58	81.87	44.37	109.16	59.16	218.32	118.32	545.80	295.80	1,091.60	591.60	5,458.00	2,958.00	10,916.00	5,916.00	3.54%
1998	Aug	54.64	29.64	81.96	44.46	109.28	59.28	218.56	118.56	546.40	296.40	1,092.80	592.80	5,464.00	2,964.00	10,928.00	5,928.00	3.53%
1998	Jul	54.68	29.68	82.02	44.52	109.36	59.36	218.72	118.72	546.80	296.80	1,093.60	593.60	5,468.00	2,968.00	10,936.00	5,936.00	3.52%
1998	Jun	54.74	29.74	82.11	44.61	109.48	59.48	218.96	118.96	547.40	297.40	1,094.80	594.80	5,474.00	2,974.00	10,948.00	5,948.00	3.51%
1998	May	54.76	29.76	82.14	44.64	109.52	59.52	219.04	119.04	547.60	297.60	1,095.20	595.20	5,476.00	2,976.00	10,952.00	5,952.00	3.50%
1998	Apr	54.98	29.98	82.47	44.97	109.96	59.96	219.92	119.92	549.80	299.80	1,099.60	599.60	5,498.00	2,998.00	10,996.00	5,996.00	3.51%
1998	Mar	55.02	30.02	82.53	45.03	110.04	60.04	220.08	120.08	550.20	300.20	1,100.40	600.40	5,502.00	3,002.00	11,004.00	6,004.00	3.50%
1998	Feb	55.08	30.08	82.62	45.12	110.16	60.16	220.32	120.32	550.80	300.80	1,101.60	601.60	5,508.00	3,008.00	11,016.00	6,016.00	3.49%
1998	Jan	55.12	30.12	82.68	45.18	110.24	60.24	220.48	120.48	551.20	301.20	1,102.40	602.40	5,512.00	3,012.00	11,024.00	6,024.00	3.48%
1997	Dec	55.18	30.18	82.77	45.27	110.36	60.36	220.72	120.72	551.80	301.80	1,103.60	603.60	5,518.00	3,018.00	11,036.00	6,036.00	3.47%
1997	Nov	55.20	30.20	82.80	45.30	110.40	60.40	220.80	120.80	552.00	302.00	1,104.00	604.00	5,520.00	3,020.00	11,040.00	6,040.00	3.46%
1997	Oct	55.36	30.36	83.04	45.54	110.72	60.72	221.44	121.44	553.60	303.60	1,107.20	607.20	5,536.00	3,036.00	11,072.00	6,072.00	3.46%
1997	Sep	55.40	30.40	83.10	45.60	110.80	60.80	221.60	121.60	554.00	304.00	1,108.00	608.00	5,540.00	3,040.00	11,080.00	6,080.00	3.45%
1997	Aug	55.46	30.46	83.19	45.69	110.92	60.92	221.84	121.84	554.60	304.60	1,109.20	609.20	5,546.00	3,046.00	11,092.00	6,092.00	3.44%
1997	Jul	55.50	30.50	83.25	45.75	111.00	61.00	222.00	122.00	555.00	305.00	1,110.00	610.00	5,550.00	3,050.00	11,100.00	6,100.00	3.43%
1997	Jun	55.56	30.56	83.34	45.84	111.12	61.12	222.24	122.24	555.60	305.60	1,111.20	611.20	5,556.00	3,056.00	11,112.00	6,112.00	3.43%
1997	May	55.58	30.58	83.37	45.87	111.16	61.16	222.32	122.32	555.80	305.80	1,111.60	611.60	5,558.00	3,058.00	11,116.00	6,116.00	3.42%
1997	Jan - Apr	55.24	30.24	82.86	45.36	110.48	60.48	220.96	120.96	552.40	302.40	1,104.80	604.80	5,524.00	3,024.00	11,048.00	6,048.00	3.40%
1996	Nov - Dec	55.52	30.52	83.28	45.78	111.04	61.04	222.08	122.08	555.20	305.20	1,110.40	610.40	5,552.00	3,052.00	11,104.00	6,104.00	3.35%
1996	Jul - Oct	55.40	30.40	83.10	45.60	110.80	60.80	221.60	121.60	554.00	304.00	1,108.00	608.00	5,540.00	3,040.00	11,080.00	6,080.00	3.34%
1996	May - Jun	55.68	30.68	83.52	46.02	111.36	61.36	222.72	122.72	556.80	306.80	1,113.60	613.60	5,568.00	3,068.00	11,136.00	6,136.00	3.30%
1996	Jan - Apr	55.54	30.54	83.31	45.81	111.08	61.08	222.16	122.16	555.40	305.40	1,110.80	610.80	5,554.00	3,054.00	11,108.00	6,108.00	3.28%
1995	Nov - Dec	55.82	30.82	83.73	46.23	111.64	61.64	223.28	123.28	558.20	308.20	1,116.40	616.40	5,582.00	3,082.00	11,164.00	6,164.00	3.24%
1995	Jul - Oct	55.78	30.78	83.67	46.17	111.56	61.56	223.12	123.12	557.80	307.80	1,115.60	615.60	5,578.00	3,078.00	11,156.00	6,156.00	3.24%
1995	May - Jun	56.06	31.06	84.09	46.59	112.12	62.12	224.24	124.24	560.60	310.60	1,121.20	621.20	5,606.00	3,106.00	11,212.00	6,212.00	3.19%
1995	Apr	69.10	44.10	103.65	66.15	138.20	88.20	276.40	176.40	691.00	441.00	1,382.00	882.00	6,910.00	4,410.00	13,820.00	8,820.00	4.00%
1995	Mar	69.34	44.34	104.01	66.51	138.68	88.68	277.36	177.36	693.40	443.40	1,386.80	886.80	6,934.00	4,434.00	13,868.00	8,868.00	4.00%
1995	Feb	69.56	44.56	104.34	66.84	139.12	89.12	278.24	178.24	695.60	445.60	1,391.20	891.20	6,956.00	4,456.00	13,912.00	8,912.00	4.00%
1995	Jan	69.80	44.80	104.70	67.20	139.60	89.60	279.20	179.20	698.00	448.00	1,396.00	896.00	6,980.00	4,480.00	13,960.00	8,960.00	4.00%

SERIES EE

DECEMBER 2020

REDEMPTION VALUES AND INTEREST EARNED

SERIES EE

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1994	Dec	70.02	45.02	105.03	67.53	140.04	90.04	280.08	180.08	700.20	450.20	1,400.40	900.40	7,002.00	4,502.00	14,004.00	9,004.00	4.00%
1994	Nov	70.26	45.26	105.39	67.89	140.52	90.52	281.04	181.04	702.60	452.60	1,405.20	905.20	7,026.00	4,526.00	14,052.00	9,052.00	4.00%
1994	Oct	70.48	45.48	105.72	68.22	140.96	90.96	281.92	181.92	704.80	454.80	1,409.60	909.60	7,048.00	4,548.00	14,096.00	9,096.00	4.00%
1994	Sep	70.72	45.72	106.08	68.58	141.44	91.44	282.88	182.88	707.20	457.20	1,414.40	914.40	7,072.00	4,572.00	14,144.00	9,144.00	4.00%
1994	Aug	70.96	45.96	106.44	68.94	141.92	91.92	283.84	183.84	709.60	459.60	1,419.20	919.20	7,096.00	4,596.00	14,192.00	9,192.00	4.00%
1994	Jul	71.18	46.18	106.77	69.27	142.36	92.36	284.72	184.72	711.80	461.80	1,423.60	923.60	7,118.00	4,618.00	14,236.00	9,236.00	4.00%
1994	Jun	71.42	46.42	107.13	69.63	142.84	92.84	285.68	185.68	714.20	464.20	1,428.40	928.40	7,142.00	4,642.00	14,284.00	9,284.00	4.00%
1994	May	71.66	46.66	107.49	69.99	143.32	93.32	286.64	186.64	716.60	466.60	1,433.20	933.20	7,166.00	4,666.00	14,332.00	9,332.00	4.00%
1994	Apr	71.90	46.90	107.85	70.35	143.80	93.80	287.60	187.60	719.00	469.00	1,438.00	938.00	7,190.00	4,690.00	14,380.00	9,380.00	4.00%
1994	Mar	72.14	47.14	108.21	70.71	144.28	94.28	288.56	188.56	721.40	471.40	1,442.80	942.80	7,214.00	4,714.00	14,428.00	9,428.00	4.00%
1994	Feb	72.38	47.38	108.57	71.07	144.76	94.76	289.52	189.52	723.80	473.80	1,447.60	947.60	7,238.00	4,738.00	14,476.00	9,476.00	4.00%
1994	Jan	72.62	47.62	108.93	71.43	145.24	95.24	290.48	190.48	726.20	476.20	1,452.40	952.40	7,262.00	4,762.00	14,524.00	9,524.00	4.00%
1993	Dec	72.86	47.86	109.29	71.79	145.72	95.72	291.44	191.44	728.60	478.60	1,457.20	957.20	7,286.00	4,786.00	14,572.00	9,572.00	4.00%
1993	Nov	73.10	48.10	109.65	72.15	146.20	96.20	292.40	192.40	731.00	481.00	1,462.00	962.00	7,310.00	4,810.00	14,620.00	9,620.00	4.00%
1993	Oct	73.34	48.34	110.01	72.51	146.68	96.68	293.36	193.36	733.40	483.40	1,466.80	966.80	7,334.00	4,834.00	14,668.00	9,668.00	4.00%
1993	Sep	73.58	48.58	110.37	72.87	147.16	97.16	294.32	194.32	735.80	485.80	1,471.60	971.60	7,358.00	4,858.00	14,716.00	9,716.00	4.00%
1993	Aug	73.82	48.82	110.73	73.23	147.64	97.64	295.28	195.28	738.20	488.20	1,476.40	976.40	7,382.00	4,882.00	14,764.00	9,764.00	4.00%
1993	Jul	74.06	49.06	111.09	73.59	148.12	98.12	296.24	196.24	740.60	490.60	1,481.20	981.20	7,406.00	4,906.00	14,812.00	9,812.00	4.00%
1993	Jun	74.30	49.30	111.45	73.95	148.60	98.60	297.20	197.20	743.00	493.00	1,486.00	986.00	7,430.00	4,930.00	14,860.00	9,860.00	4.00%
1993	May	74.56	49.56	111.84	74.34	149.12	99.12	298.24	198.24	745.60	495.60	1,491.20	991.20	7,456.00	4,956.00	14,912.00	9,912.00	4.00%
1993	Apr	74.80	49.80	112.20	74.70	149.60	99.60	299.20	199.20	748.00	498.00	1,496.00	996.00	7,480.00	4,980.00	14,960.00	9,960.00	4.00%
1993	Mar	75.04	50.04	112.56	75.06	150.08	100.08	300.16	200.16	750.40	500.40	1,500.80	1,000.80	7,504.00	5,004.00	15,008.00	10,008.00	4.00%
1993	Jan - Feb	93.90	68.90	140.85	103.35	187.80	137.80	375.60	275.60	939.00	689.00	1,878.00	1,378.00	9,390.00	6,890.00	18,780.00	13,780.00	4.87%
1992	Jul - Dec	95.78	70.78	143.67	106.17	191.56	141.56	383.12	283.12	957.80	707.80	1,915.60	1,415.60	9,578.00	7,078.00	19,156.00	14,156.00	4.86%
1992	Jan - Jun	97.70	72.70	146.55	109.05	195.40	145.40	390.80	290.80	977.00	727.00	1,954.00	1,454.00	9,770.00	7,270.00	19,540.00	14,540.00	4.84%
1991	Jul - Dec	99.66	74.66	149.49	111.99	199.32	149.32	398.64	298.64	996.60	746.60	1,993.20	1,493.20	9,966.00	7,466.00	19,932.00	14,932.00	4.83%
1991	Jan - Jun	101.64	76.64	152.46	114.96	203.28	153.28	406.56	306.56	1,016.40	766.40	2,032.80	1,532.80	10,164.00	7,664.00	20,328.00	15,328.00	4.81%
1990	Jan - Dec	103.68	78.68	155.52	118.02	207.36	157.36	414.72	314.72	1,036.80	786.80	2,073.60	1,573.60	10,368.00	7,868.00	20,736.00	15,736.00	4.80%
1989 to 1980																		

REDEMPTION VALUES CAN BE FOUND IN THE "MATURED EE BONDS" TABLE

BONDS ISSUED DECEMBER 1990 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

SERIES EE

DECEMBER 2020

SERIES I

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2020	Jan - Dec	Not eligible for payment																
2020	Jan - Dec	50.72	0.72	76.08	1.08	101.44	1.44	202.88	2.88	507.20	7.20	1,014.40	14.40	5,072.00	72.00			1.43%
2019	Dec	50.78	0.78	76.17	1.17	101.56	1.56	203.12	3.12	507.80	7.80	1,015.60	15.60	5,078.00	78.00			1.43%
2019	Nov	51.02	1.02	76.53	1.53	102.04	2.04	204.08	4.08	510.20	10.20	1,020.40	20.40	5,102.00	102.00			1.74%
2019	Oct	51.12	1.12	76.68	1.68	102.24	2.24	204.48	4.48	511.20	11.20	1,022.40	22.40	5,112.00	112.00			1.78%
2019	Sep	51.18	1.18	76.77	1.77	102.36	2.36	204.72	4.72	511.80	11.80	1,023.60	23.60	5,118.00	118.00			1.76%
2019	Aug	51.26	1.26	76.89	1.89	102.52	2.52	205.04	5.04	512.60	12.60	1,025.20	25.20	5,126.00	126.00			1.76%
2019	Jul	51.32	1.32	76.98	1.98	102.64	2.64	205.28	5.28	513.20	13.20	1,026.40	26.40	5,132.00	132.00			1.74%
2019	Jun	51.38	1.38	77.07	2.07	102.76	2.76	205.52	5.52	513.80	13.80	1,027.60	27.60	5,138.00	138.00			1.73%
2019	May	51.72	1.72	77.58	2.58	103.44	3.44	206.88	6.88	517.20	17.20	1,034.40	34.40	5,172.00	172.00			2.04%
2019	Apr	51.82	1.82	77.73	2.73	103.64	3.64	207.28	7.28	518.20	18.20	1,036.40	36.40	5,182.00	182.00			2.05%
2019	Mar	51.88	1.88	77.82	2.82	103.76	3.76	207.52	7.52	518.80	18.80	1,037.60	37.60	5,188.00	188.00			2.02%
2019	Feb	51.96	1.96	77.94	2.94	103.92	3.92	207.84	7.84	519.60	19.60	1,039.20	39.20	5,196.00	196.00			2.02%
2019	Jan	52.02	2.02	78.03	3.03	104.04	4.04	208.08	8.08	520.20	20.20	1,040.40	40.40	5,202.00	202.00			1.99%
2018	Dec	52.08	2.08	78.12	3.12	104.16	4.16	208.32	8.32	520.80	20.80	1,041.60	41.60	5,208.00	208.00			1.97%
2018	Nov	52.24	2.24	78.36	3.36	104.48	4.48	208.96	8.96	522.40	22.40	1,044.80	44.80	5,224.00	224.00			2.03%
2018	Oct	52.34	2.34	78.51	3.51	104.68	4.68	209.36	9.36	523.40	23.40	1,046.80	46.80	5,234.00	234.00			2.04%
2018	Sep	52.40	2.40	78.60	3.60	104.80	4.80	209.60	9.60	524.00	24.00	1,048.00	48.00	5,240.00	240.00			2.02%
2018	Aug	52.46	2.46	78.69	3.69	104.92	4.92	209.84	9.84	524.60	24.60	1,049.20	49.20	5,246.00	246.00			2.00%
2018	Jul	52.52	2.52	78.78	3.78	105.04	5.04	210.08	10.08	525.20	25.20	1,050.40	50.40	5,252.00	252.00			1.98%
2018	Jun	52.58	2.58	78.87	3.87	105.16	5.16	210.32	10.32	525.80	25.80	1,051.60	51.60	5,258.00	258.00			1.96%
2018	May	52.68	2.68	79.02	4.02	105.36	5.36	210.72	10.72	526.80	26.80	1,053.60	53.60	5,268.00	268.00			1.97%
2018	Apr	52.78	2.78	79.17	4.17	105.56	5.56	211.12	11.12	527.80	27.80	1,055.60	55.60	5,278.00	278.00			1.98%
2018	Mar	52.84	2.84	79.26	4.26	105.68	5.68	211.36	11.36	528.40	28.40	1,056.80	56.80	5,284.00	284.00			1.96%
2018	Feb	52.88	2.88	79.32	4.32	105.76	5.76	211.52	11.52	528.80	28.80	1,057.60	57.60	5,288.00	288.00			1.93%
2018	Jan	52.94	2.94	79.41	4.41	105.88	5.88	211.76	11.76	529.40	29.40	1,058.80	58.80	5,294.00	294.00			1.91%
2017	Dec	52.98	2.98	79.47	4.47	105.96	5.96	211.92	11.92	529.80	29.80	1,059.60	59.60	5,298.00	298.00			1.89%
2017	Nov	53.08	3.08	79.62	4.62	106.16	6.16	212.32	12.32	530.80	30.80	1,061.60	61.60	5,308.00	308.00			1.90%
2017	Oct	53.18	3.18	79.77	4.77	106.36	6.36	212.72	12.72	531.80	31.80	1,063.60	63.60	5,318.00	318.00			1.91%
2017	Sep	53.22	3.22	79.83	4.83	106.44	6.44	212.88	12.88	532.20	32.20	1,064.40	64.40	5,322.00	322.00			1.88%
2017	Aug	53.28	3.28	79.92	4.92	106.56	6.56	213.12	13.12	532.80	32.80	1,065.60	65.60	5,328.00	328.00			1.87%
2017	Jul	53.32	3.32	79.98	4.98	106.64	6.64	213.28	13.28	533.20	33.20	1,066.40	66.40	5,332.00	332.00			1.85%
2017	Jun	53.36	3.36	80.04	5.04	106.72	6.72	213.44	13.44	533.60	33.60	1,067.20	67.20	5,336.00	336.00			1.82%
2017	May	53.84	3.84	80.76	5.76	107.68	7.68	215.36	15.36	538.40	38.40	1,076.80	76.80	5,384.00	384.00			2.03%
2017	Apr	53.94	3.94	80.91	5.91	107.88	7.88	215.76	15.76	539.40	39.40	1,078.80	78.80	5,394.00	394.00			2.03%
2017	Mar	53.98	3.98	80.97	5.97	107.96	7.96	215.92	15.92	539.80	39.80	1,079.60	79.60	5,398.00	398.00			2.01%
2017	Feb	54.04	4.04	81.06	6.06	108.08	8.08	216.16	16.16	540.40	40.40	1,080.80	80.80	5,404.00	404.00			1.99%
2017	Jan																	

DECEMBER 2020

SERIES I REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2016	Dec	54.08	4.08	81.12	6.12	108.16	8.16	216.32	16.32	540.80	40.80	1,081.60	81.60	5,408.00	408.00			1.97%
2016	Nov	54.14	4.14	81.21	6.21	108.28	8.28	216.56	16.56	541.40	41.40	1,082.80	82.80	5,414.00	414.00			1.96%
2016	Oct	54.08	4.08	81.12	6.21	108.16	8.16	216.32	16.32	540.80	40.80	1,081.60	81.60	5,408.00	408.00			1.89%
2016	Sep	54.16	4.16	81.24	6.24	108.32	8.32	216.64	16.64	541.60	41.60	1,083.20	83.20	5,416.00	416.00			1.89%
2016	Aug	54.22	4.22	81.33	6.33	108.44	8.44	216.88	16.88	542.20	42.20	1,084.40	84.40	5,422.00	422.00			1.88%
2016	Jul	54.26	4.26	81.39	6.39	108.52	8.52	217.04	17.04	542.60	42.60	1,085.20	85.20	5,426.00	426.00			1.86%
2016	Jun	54.32	4.32	81.48	6.48	108.64	8.64	217.28	17.28	543.20	43.20	1,086.40	86.40	5,432.00	432.00			1.85%
2016	May	54.36	4.36	81.54	6.54	108.72	8.72	217.44	17.44	543.60	43.60	1,087.20	87.20	5,436.00	436.00			1.83%
2016	Apr	54.50	4.50	81.75	6.75	109.00	9.00	218.00	18.00	545.00	45.00	1,090.00	90.00	5,450.00	450.00			1.86%
2016	Mar	54.60	4.60	81.90	6.90	109.20	9.20	218.40	18.40	546.00	46.00	1,092.00	92.00	5,460.00	460.00			1.86%
2016	Feb	54.66	4.66	81.99	6.99	109.32	9.32	218.64	18.64	546.60	46.60	1,093.20	93.20	5,466.00	466.00			1.85%
2016	Jan	54.70	4.70	82.05	7.05	109.40	9.40	218.80	18.80	547.00	47.00	1,094.00	94.00	5,470.00	470.00			1.84%
2015	Dec	54.92	4.92	82.38	7.38	109.84	9.84	219.68	19.68	549.20	49.20	1,098.40	98.40	5,492.00	492.00			1.89%
2015	Nov	55.00	5.00	82.50	7.50	110.00	10.00	220.00	20.00	550.00	50.00	1,100.00	100.00	5,500.00	500.00			1.88%
2015	Oct	54.48	4.48	81.72	6.72	108.96	8.96	217.92	17.92	544.80	44.80	1,089.60	89.60	5,448.00	448.00			1.67%
2015	Sep	54.52	4.52	81.78	6.78	109.04	9.04	218.08	18.08	545.20	45.20	1,090.40	90.40	5,452.00	452.00			1.66%
2015	Aug	54.58	4.58	81.87	6.87	109.16	9.16	218.32	18.32	545.80	45.80	1,091.60	91.60	5,458.00	458.00			1.65%
2015	Jul	54.62	4.62	81.93	6.93	109.24	9.24	218.48	18.48	546.20	46.20	1,092.40	92.40	5,462.00	462.00			1.64%
2015	Jun	54.66	4.66	81.99	6.99	109.32	9.32	218.64	18.64	546.60	46.60	1,093.20	93.20	5,466.00	466.00			1.63%
2015	May	54.74	4.74	82.11	7.11	109.48	9.48	218.96	18.96	547.40	47.40	1,094.80	94.80	5,474.00	474.00			1.63%
2015	Apr	54.86	4.86	82.29	7.29	109.72	9.72	219.44	19.44	548.60	48.60	1,097.20	97.20	5,486.00	486.00			1.64%
2015	Mar	54.90	4.90	82.35	7.35	109.80	9.80	219.60	19.60	549.00	49.00	1,098.00	98.00	5,490.00	490.00			1.63%
2015	Feb	54.96	4.96	82.44	7.44	109.92	9.92	219.84	19.84	549.60	49.60	1,099.20	99.20	5,496.00	496.00			1.63%
2015	Jan	55.00	5.00	82.50	7.50	110.00	10.00	220.00	20.00	550.00	50.00	1,100.00	100.00	5,500.00	500.00			1.62%
2014	Dec	55.06	5.06	82.59	7.59	110.12	10.12	220.24	20.24	550.60	50.60	1,101.20	101.20	5,506.00	506.00			1.61%
2014	Nov	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	51.40	1,102.80	102.80	5,514.00	514.00			1.62%
2014	Oct	55.68	5.68	83.52	8.52	111.36	11.36	222.72	22.72	556.80	56.80	1,113.60	113.60	5,568.00	568.00			1.75%
2014	Sep	55.74	5.74	83.61	8.61	111.48	11.48	222.96	22.96	557.40	57.40	1,114.80	114.80	5,574.00	574.00			1.75%
2014	Aug	55.80	5.80	83.70	8.70	111.60	11.60	223.20	23.20	558.00	58.00	1,116.00	116.00	5,580.00	580.00			1.74%
2014	Jul	55.84	5.84	83.76	8.76	111.68	11.68	223.36	23.36	558.40	58.40	1,116.80	116.80	5,584.00	584.00			1.73%
2014	Jun	55.90	5.90	83.85	8.85	111.80	11.80	223.60	23.60	559.00	59.00	1,118.00	118.00	5,590.00	590.00			1.72%
2014	May	55.98	5.98	83.97	8.97	111.96	11.96	223.92	23.92	559.80	59.80	1,119.60	119.60	5,598.00	598.00			1.72%
2014	Apr	56.38	6.38	84.57	9.57	112.76	12.76	225.52	25.52	563.80	63.80	1,127.60	127.60	5,638.00	638.00			1.81%
2014	Mar	56.44	6.44	84.66	9.66	112.88	12.88	225.76	25.76	564.40	64.40	1,128.80	128.80	5,644.00	644.00			1.80%
2014	Feb	56.50	6.50	84.75	9.75	113.00	13.00	226.00	26.00	565.00	65.00	1,130.00	130.00	5,650.00	650.00			1.80%
2014	Jan	56.56	6.56	84.84	9.84	113.12	13.12	226.24	26.24	565.60	65.60	1,131.20	131.20	5,656.00	656.00			1.79%

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2013	Dec	56.62	6.62	84.93	9.93	113.24	13.24	226.48	26.48	566.20	66.20	1,132.40	132.40	5,662.00	662.00			1.78%
2013	Nov	56.70	6.70	85.05	10.05	113.40	13.40	226.80	26.80	567.00	67.00	1,134.00	134.00	5,670.00	670.00			1.78%
2013	Oct	56.06	6.06	84.09	9.09	112.12	12.12	224.24	24.24	560.60	60.60	1,121.20	121.20	5,606.00	606.00			1.60%
2013	Sep	56.10	6.10	84.15	9.15	112.20	12.20	224.40	24.40	561.00	61.00	1,122.00	122.00	5,610.00	610.00			1.59%
2013	Aug	56.16	6.16	84.24	9.24	112.32	12.32	224.64	24.64	561.60	61.60	1,123.20	123.20	5,616.00	616.00			1.59%
2013	Jul	56.20	6.20	84.30	9.30	112.40	12.40	224.80	24.80	562.00	62.00	1,124.00	124.00	5,620.00	620.00			1.58%
2013	Jun	56.26	6.26	84.39	9.39	112.52	12.52	225.04	25.04	562.60	62.60	1,125.20	125.20	5,626.00	626.00			1.58%
2013	May	56.34	6.34	84.51	9.51	112.68	12.68	225.36	25.36	563.40	63.40	1,126.80	126.80	5,634.00	634.00			1.58%
2013	Apr	56.50	6.50	84.75	9.75	113.00	13.00	226.00	26.00	565.00	65.00	1,130.00	130.00	5,650.00	650.00			1.60%
2013	Mar	56.54	6.54	84.81	9.81	113.08	13.08	226.16	26.16	565.40	65.40	1,130.80	130.80	5,654.00	654.00			1.59%
2013	Feb	56.60	6.60	84.90	9.90	113.20	13.20	226.40	26.40	566.00	66.00	1,132.00	132.00	5,660.00	660.00			1.59%
2013	Jan	56.64	6.64	84.96	9.96	113.28	13.28	226.56	26.56	566.40	66.40	1,132.80	132.80	5,664.00	664.00			1.58%
2012	Dec	56.70	6.70	85.05	10.05	113.40	13.40	226.80	26.80	567.00	67.00	1,134.00	134.00	5,670.00	670.00			1.58%
2012	Nov	56.78	6.78	85.17	10.17	113.56	13.56	227.12	27.12	567.80	67.80	1,135.60	135.60	5,678.00	678.00			1.58%
2012	Oct	57.16	7.16	85.74	10.74	114.32	14.32	228.64	28.64	571.60	71.60	1,143.20	143.20	5,716.00	716.00			1.65%
2012	Sep	57.22	7.22	85.83	10.83	114.44	14.44	228.88	28.88	572.20	72.20	1,144.40	144.40	5,722.00	722.00			1.64%
2012	Aug	57.26	7.26	85.89	10.89	114.52	14.52	229.04	29.04	572.60	72.60	1,145.20	145.20	5,726.00	726.00			1.63%
2012	Jul	57.32	7.32	85.98	10.98	114.64	14.64	229.28	29.28	573.20	73.20	1,146.40	146.40	5,732.00	732.00			1.63%
2012	Jun	57.36	7.36	86.04	11.04	114.72	14.72	229.44	29.44	573.60	73.60	1,147.20	147.20	5,736.00	736.00			1.62%
2012	May	57.44	7.44	86.16	11.16	114.88	14.88	229.76	29.76	574.40	74.40	1,148.80	148.80	5,744.00	744.00			1.62%
2012	Apr	58.04	8.04	87.06	12.06	116.08	16.08	232.16	32.16	580.40	80.40	1,160.80	160.80	5,804.00	804.00			1.73%
2012	Mar	58.10	8.10	87.15	12.15	116.20	16.20	232.40	32.40	581.00	81.00	1,162.00	162.00	5,810.00	810.00			1.72%
2012	Feb	58.14	8.14	87.21	12.21	116.28	16.28	232.56	32.56	581.40	81.40	1,162.80	162.80	5,814.00	814.00			1.71%
2012	Jan	58.20	8.20	87.30	12.30	116.40	16.40	232.80	32.80	582.00	82.00	1,164.00	164.00	5,820.00	820.00			1.71%
2011	Dec	58.24	8.24	87.36	12.36	116.48	16.48	232.96	32.96	582.40	82.40	1,164.80	164.80	5,824.00	824.00			1.70%
2011	Nov	58.32	8.32	87.48	12.48	116.64	16.64	233.28	33.28	583.20	83.20	1,166.40	166.40	5,832.00	832.00			1.70%
2011	Oct	59.38	9.38	89.07	14.07	118.76	18.76	237.52	37.52	593.80	93.80	1,187.60	187.60	5,938.00	938.00			1.88%
2011	Sep	59.44	9.44	89.16	14.16	118.88	18.88	237.76	37.76	594.40	94.40	1,188.80	188.80	5,944.00	944.00			1.88%
2011	Aug	59.48	9.48	89.22	14.22	118.96	18.96	237.92	37.92	594.80	94.80	1,189.60	189.60	5,948.00	948.00			1.87%
2011	Jul	59.54	9.54	89.31	14.31	119.08	19.08	238.16	38.16	595.40	95.40	1,190.80	190.80	5,954.00	954.00			1.86%
2011	Jun	59.60	9.60	89.40	14.40	119.20	19.20	238.40	38.40	596.00	96.00	1,192.00	192.00	5,960.00	960.00			1.86%
2011	May	59.68	9.68	89.52	14.52	119.36	19.36	238.72	38.72	596.80	96.80	1,193.60	193.60	5,968.00	968.00			1.86%
2011	Apr	59.58	9.58	89.37	14.37	119.16	19.16	238.32	38.32	595.80	95.80	1,191.60	191.60	5,958.00	958.00			1.82%
2011	Mar	59.64	9.64	89.46	14.46	119.28	19.28	238.56	38.56	596.40	96.40	1,192.80	192.80	5,964.00	964.00			1.82%
2011	Feb	59.68	9.68	89.52	14.52	119.36	19.36	238.72	38.72	596.80	96.80	1,193.60	193.60	5,968.00	968.00			1.81%
2011	Jan	59.74	9.74	89.61	14.61	119.48	19.48	238.96	38.96	597.40	97.40	1,194.80	194.80	5,974.00	974.00			1.80%

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2010	Dec	59.80	9.80	89.70	14.70	119.60	19.60	239.20	39.20	598.00	98.00	1,196.00	196.00	5,980.00	980.00			1.80%
2010	Nov	59.88	9.88	89.82	14.82	119.76	19.76	239.52	39.52	598.80	98.80	1,197.60	197.60	5,988.00	988.00			1.80%
2010	Oct	61.22	11.22	91.83	16.83	122.44	22.44	244.88	44.88	612.20	112.20	1,224.40	224.40	6,122.00	1,122.00			2.00%
2010	Sep	61.30	11.30	91.95	16.95	122.60	22.60	245.20	45.20	613.00	113.00	1,226.00	226.00	6,130.00	1,130.00			2.00%
2010	Aug	61.36	11.36	92.04	17.04	122.72	22.72	245.44	45.44	613.60	113.60	1,227.20	227.20	6,136.00	1,136.00			1.99%
2010	Jul	61.42	11.42	92.13	17.13	122.84	22.84	245.68	45.68	614.20	114.20	1,228.40	228.40	6,142.00	1,142.00			1.98%
2010	Jun	61.48	11.48	92.22	17.22	122.96	22.96	245.92	45.92	614.80	114.80	1,229.60	229.60	6,148.00	1,148.00			1.98%
2010	May	61.58	11.58	92.37	17.37	123.16	23.16	246.32	46.32	615.80	115.80	1,231.60	231.60	6,158.00	1,158.00			1.98%
2010	Apr	62.80	12.80	94.20	19.20	125.60	25.60	251.20	51.20	628.00	128.00	1,256.00	256.00	6,280.00	1,280.00			2.15%
2010	Mar	62.88	12.88	94.32	19.32	125.76	25.76	251.52	51.52	628.80	128.80	1,257.60	257.60	6,288.00	1,288.00			2.14%
2010	Feb	62.94	12.94	94.41	19.41	125.88	25.88	251.76	51.76	629.40	129.40	1,258.80	258.80	6,294.00	1,294.00			2.14%
2010	Jan	63.02	13.02	94.53	19.53	126.04	26.04	252.08	52.08	630.20	130.20	1,260.40	260.40	6,302.00	1,302.00			2.13%
2009	Dec	63.08	13.08	94.62	19.62	126.16	26.16	252.32	52.32	630.80	130.80	1,261.60	261.60	6,308.00	1,308.00			2.12%
2009	Nov	63.18	13.18	94.77	19.77	126.36	26.36	252.72	52.72	631.80	131.80	1,263.60	263.60	6,318.00	1,318.00			2.12%
2009	Oct	61.62	11.62	92.43	17.43	123.24	23.24	246.48	46.48	616.20	116.20	1,232.40	232.40	6,162.00	1,162.00			1.88%
2009	Sep	61.68	11.68	92.52	17.52	123.36	23.36	246.72	46.72	616.80	116.80	1,233.60	233.60	6,168.00	1,168.00			1.87%
2009	Aug	61.74	11.74	92.61	17.61	123.48	23.48	246.96	46.96	617.40	117.40	1,234.80	234.80	6,174.00	1,174.00			1.87%
2009	Jul	61.80	11.80	92.70	17.70	123.60	23.60	247.20	47.20	618.00	118.00	1,236.00	236.00	6,180.00	1,180.00			1.86%
2009	Jun	61.86	11.86	92.79	17.79	123.72	23.72	247.44	47.44	618.60	118.60	1,237.20	237.20	6,186.00	1,186.00			1.86%
2009	May	61.96	11.96	92.94	17.94	123.92	23.92	247.84	47.84	619.60	119.60	1,239.20	239.20	6,196.00	1,196.00			1.86%
2009	Apr	67.30	17.30	100.95	25.95	134.60	34.60	269.20	69.20	673.00	173.00	1,346.00	346.00	6,730.00	1,730.00			2.56%
2009	Mar	67.40	17.40	101.10	26.10	134.80	34.80	269.60	69.60	674.00	174.00	1,348.00	348.00	6,740.00	1,740.00			2.56%
2009	Feb	67.50	17.50	101.25	26.25	135.00	35.00	270.00	70.00	675.00	175.00	1,350.00	350.00	6,750.00	1,750.00			2.55%
2009	Jan	67.60	17.60	101.40	26.40	135.20	35.20	270.40	70.40	676.00	176.00	1,352.00	352.00	6,760.00	1,760.00			2.55%
2008	Dec	67.70	17.70	101.55	26.55	135.40	35.40	270.80	70.80	677.00	177.00	1,354.00	354.00	6,770.00	1,770.00			2.54%
2008	Nov	67.84	17.84	101.76	26.76	135.68	35.68	271.36	71.36	678.40	178.40	1,356.80	356.80	6,784.00	1,784.00			2.54%
2008	Oct	64.02	14.02	96.03	21.03	128.04	28.04	256.08	56.08	640.20	140.20	1,280.40	280.40	6,402.00	1,402.00			2.04%
2008	Sep	64.06	14.06	96.09	21.09	128.12	28.12	256.24	56.24	640.60	140.60	1,281.20	281.20	6,406.00	1,406.00			2.03%
2008	Aug	64.12	14.12	96.18	21.18	128.24	28.24	256.48	56.48	641.20	141.20	1,282.40	282.40	6,412.00	1,412.00			2.03%
2008	Jul	64.18	14.18	96.27	21.27	128.36	28.36	256.72	56.72	641.80	141.80	1,283.60	283.60	6,418.00	1,418.00			2.02%
2008	Jun	64.24	14.24	96.36	21.36	128.48	28.48	256.96	56.96	642.40	142.40	1,284.80	284.80	6,424.00	1,424.00			2.01%
2008	May	64.32	14.32	96.48	21.48	128.64	28.64	257.28	57.28	643.20	143.20	1,286.40	286.40	6,432.00	1,432.00			2.01%
2008	Apr	74.68	24.68	112.02	37.02	149.36	49.36	298.72	98.72	746.80	246.80	1,493.60	493.60	7,468.00	2,468.00			3.19%
2008	Mar	74.82	24.82	112.23	37.23	149.64	49.64	299.28	99.28	748.20	248.20	1,496.40	496.40	7,482.00	2,482.00			3.19%
2008	Feb	74.96	24.96	112.44	37.44	149.92	49.92	299.84	99.84	749.60	249.60	1,499.20	499.20	7,496.00	2,496.00			3.18%
2008	Jan	75.10	25.10	112.65	37.65	150.20	50.20	300.40	100.40	751.00	251.00	1,502.00	502.00	7,510.00	2,510.00	15,020.00	5,020.00	3.17%

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2007	Dec	75.24	25.24	112.86	37.86	150.48	50.48	300.96	100.96	752.40	252.40	1,504.80	504.80	7,524.00	2,524.00	15,048.00	5,048.00	3.17%
2007	Nov	75.42	25.42	113.13	38.13	150.84	50.84	301.68	101.68	754.20	254.20	1,508.40	508.40	7,542.00	2,542.00	15,084.00	5,084.00	3.17%
2007	Oct	76.94	26.94	115.41	40.41	153.88	53.88	307.76	107.76	769.40	269.40	1,538.80	538.80	7,694.00	2,694.00	15,388.00	5,388.00	3.30%
2007	Sep	77.10	27.10	115.65	40.65	154.20	54.20	308.40	108.40	771.00	271.00	1,542.00	542.00	7,710.00	2,710.00	15,420.00	5,420.00	3.30%
2007	Aug	77.24	27.24	115.86	40.86	154.48	54.48	308.96	108.96	772.40	272.40	1,544.80	544.80	7,724.00	2,724.00	15,448.00	5,448.00	3.29%
2007	Jul	77.40	27.40	116.10	41.10	154.80	54.80	309.60	109.60	774.00	274.00	1,548.00	548.00	7,740.00	2,740.00	15,480.00	5,480.00	3.28%
2007	Jun	77.54	27.54	116.31	41.31	155.08	55.08	310.16	110.16	775.40	275.40	1,550.80	550.80	7,754.00	2,754.00	15,508.00	5,508.00	3.28%
2007	May	77.74	27.74	116.61	41.61	155.48	55.48	310.96	110.96	777.40	277.40	1,554.80	554.80	7,774.00	2,774.00	15,548.00	5,548.00	3.28%
2007	Apr	79.74	29.74	119.61	44.61	159.48	59.48	318.96	118.96	797.40	297.40	1,594.80	594.80	7,974.00	2,974.00	15,948.00	5,948.00	3.44%
2007	Mar	79.90	29.90	119.85	44.85	159.80	59.80	319.60	119.60	799.00	299.00	1,598.00	598.00	7,990.00	2,990.00	15,980.00	5,980.00	3.44%
2007	Feb	80.08	30.08	120.12	45.12	160.16	60.16	320.32	120.32	800.80	300.80	1,601.60	601.60	8,008.00	3,008.00	16,016.00	6,016.00	3.43%
2007	Jan	80.24	30.24	120.36	45.36	160.48	60.48	320.96	120.96	802.40	302.40	1,604.80	604.80	8,024.00	3,024.00	16,048.00	6,048.00	3.43%
2006	Dec	80.40	30.40	120.60	45.60	160.80	60.80	321.60	121.60	804.00	304.00	1,608.00	608.00	8,040.00	3,040.00	16,080.00	6,080.00	3.42%
2006	Nov	80.60	30.60	120.90	45.90	161.20	61.20	322.40	122.40	806.00	306.00	1,612.00	612.00	8,060.00	3,060.00	16,120.00	6,120.00	3.42%
2006	Oct	80.56	30.56	120.84	45.84	161.12	61.12	322.24	122.24	805.60	305.60	1,611.20	611.20	8,056.00	3,056.00	16,112.00	6,112.00	3.40%
2006	Sep	80.74	30.74	121.11	46.11	161.48	61.48	322.96	122.96	807.40	307.40	1,614.80	614.80	8,074.00	3,074.00	16,148.00	6,148.00	3.39%
2006	Aug	80.90	30.90	121.35	46.35	161.80	61.80	323.60	123.60	809.00	309.00	1,618.00	618.00	8,090.00	3,090.00	16,180.00	6,180.00	3.39%
2006	Jul	81.06	31.06	121.59	46.59	162.12	62.12	324.24	124.24	810.60	310.60	1,621.20	621.20	8,106.00	3,106.00	16,212.00	6,212.00	3.38%
2006	Jun	81.24	31.24	121.86	46.86	162.48	62.48	324.96	124.96	812.40	312.40	1,624.80	624.80	8,124.00	3,124.00	16,248.00	6,248.00	3.38%
2006	May	81.44	31.44	122.16	47.16	162.88	62.88	325.76	125.76	814.40	314.40	1,628.80	628.80	8,144.00	3,144.00	16,288.00	6,288.00	3.37%
2006	Apr	79.10	29.10	118.65	43.65	158.20	58.20	316.40	116.40	791.00	291.00	1,582.00	582.00	7,910.00	2,910.00	15,820.00	5,820.00	3.15%
2006	Mar	79.22	29.22	118.83	43.83	158.44	58.44	316.88	116.88	792.20	292.20	1,584.40	584.40	7,922.00	2,922.00	15,844.00	5,844.00	3.14%
2006	Feb	79.36	29.36	119.04	44.04	158.72	58.72	317.44	117.44	793.60	293.60	1,587.20	587.20	7,936.00	2,936.00	15,872.00	5,872.00	3.14%
2006	Jan	79.50	29.50	119.25	44.25	159.00	59.00	318.00	118.00	795.00	295.00	1,590.00	590.00	7,950.00	2,950.00	15,900.00	5,900.00	3.13%
2005	Dec	79.64	29.64	119.46	44.46	159.28	59.28	318.56	118.56	796.40	296.40	1,592.80	592.80	7,964.00	2,964.00	15,928.00	5,928.00	3.13%
2005	Nov	79.82	29.82	119.73	44.73	159.64	59.64	319.28	119.28	798.20	298.20	1,596.40	596.40	7,982.00	2,982.00	15,964.00	5,964.00	3.13%
2005	Oct	83.24	33.24	124.86	49.86	166.48	66.48	332.96	132.96	832.40	332.40	1,664.80	664.80	8,324.00	3,324.00	16,648.00	6,648.00	3.39%
2005	Sep	83.38	33.38	125.07	50.07	166.76	66.76	333.52	133.52	833.80	333.80	1,667.60	667.60	8,338.00	3,338.00	16,676.00	6,676.00	3.38%
2005	Aug	83.54	33.54	125.31	50.31	167.08	67.08	334.16	134.16	835.40	335.40	1,670.80	670.80	8,354.00	3,354.00	16,708.00	6,708.00	3.38%
2005	Jul	83.70	33.70	125.55	50.55	167.40	67.40	334.80	134.80	837.00	337.00	1,674.00	674.00	8,370.00	3,370.00	16,740.00	6,740.00	3.37%
2005	Jun	83.86	33.86	125.79	50.79	167.72	67.72	335.44	135.44	838.60	338.60	1,677.20	677.20	8,386.00	3,386.00	16,772.00	6,772.00	3.36%
2005	May	84.06	34.06	126.09	51.09	168.12	68.12	336.24	136.24	840.60	340.60	1,681.20	681.20	8,406.00	3,406.00	16,812.00	6,812.00	3.36%
2005	Apr	82.36	32.36	123.54	48.54	164.72	64.72	329.44	129.44	823.60	323.60	1,647.20	647.20	8,236.00	3,236.00	16,472.00	6,472.00	3.21%
2005	Mar	82.50	32.50	123.75	48.75	165.00	65.00	330.00	130.00	825.00	325.00	1,650.00	650.00	8,250.00	3,250.00	16,500.00	6,500.00	3.20%
2005	Feb	82.64	32.64	123.96	48.96	165.28	65.28	330.56	130.56	826.40	326.40	1,652.80	652.80	8,264.00	3,264.00	16,528.00	6,528.00	3.20%
2005	Jan	82.78	32.78	124.17	49.17	165.56	65.56	331.12	131.12	827.80	327.80	1,655.60	655.60	8,278.00	3,278.00	16,556.00	6,556.00	3.19%

DECEMBER 2020

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2004	Dec	82.92	32.92	124.38	49.38	165.84	65.84	331.68	131.68	829.20	329.20	1,658.40	658.40	8,292.00	3,292.00	16,584.00	6,584.00	3.19%
2004	Nov	83.10	33.10	124.65	49.65	166.20	66.20	332.40	132.40	831.00	331.00	1,662.00	662.00	8,310.00	3,310.00	16,620.00	6,620.00	3.18%
2004	Oct	83.86	33.86	125.79	50.79	167.72	67.72	335.44	135.44	838.60	338.60	1,677.20	677.20	8,386.00	3,386.00	16,772.00	6,772.00	3.22%
2004	Sep	84.02	34.02	126.03	51.03	168.04	68.04	336.08	136.08	840.20	340.20	1,680.40	680.40	8,402.00	3,402.00	16,804.00	6,804.00	3.22%
2004	Aug	84.16	34.16	126.24	51.24	168.32	68.32	336.64	136.64	841.60	341.60	1,683.20	683.20	8,416.00	3,416.00	16,832.00	6,832.00	3.21%
2004	Jul	84.30	34.30	126.45	51.45	168.60	68.60	337.20	137.20	843.00	343.00	1,686.00	686.00	8,430.00	3,430.00	16,860.00	6,860.00	3.21%
2004	Jun	84.44	34.44	126.66	51.66	168.88	68.88	337.76	137.76	844.40	344.40	1,688.80	688.80	8,444.00	3,444.00	16,888.00	6,888.00	3.20%
2004	May	84.62	34.62	126.93	51.93	169.24	69.24	338.48	138.48	846.20	346.20	1,692.40	692.40	8,462.00	3,462.00	16,924.00	6,924.00	3.20%
2004	Apr	85.96	35.96	128.94	53.94	171.92	71.92	343.84	143.84	859.60	359.60	1,719.20	719.20	8,596.00	3,596.00	17,192.00	7,192.00	3.28%
2004	Mar	86.12	36.12	129.18	54.18	172.24	72.24	344.48	144.48	861.20	361.20	1,722.40	722.40	8,612.00	3,612.00	17,224.00	7,224.00	3.27%
2004	Feb	86.28	36.28	129.42	54.42	172.56	72.56	345.12	145.12	862.80	362.80	1,725.60	725.60	8,628.00	3,628.00	17,256.00	7,256.00	3.27%
2004	Jan	86.44	36.44	129.66	54.66	172.88	72.88	345.76	145.76	864.40	364.40	1,728.80	728.80	8,644.00	3,644.00	17,288.00	7,288.00	3.26%
2003	Dec	86.58	36.58	129.87	54.87	173.16	73.16	346.32	146.32	865.80	365.80	1,731.60	731.60	8,658.00	3,658.00	17,316.00	7,316.00	3.26%
2003	Nov	86.78	36.78	130.17	55.17	173.56	73.56	347.12	147.12	867.80	367.80	1,735.60	735.60	8,678.00	3,678.00	17,356.00	7,356.00	3.25%
2003	Oct	88.08	38.08	132.12	57.12	176.16	76.16	352.32	152.32	880.80	380.80	1,761.60	761.60	8,808.00	3,808.00	17,616.00	7,616.00	3.33%
2003	Sep	88.24	38.24	132.36	57.36	176.48	76.48	352.96	152.96	882.40	382.40	1,764.80	764.80	8,824.00	3,824.00	17,648.00	7,648.00	3.32%
2003	Aug	88.40	38.40	132.60	57.60	176.80	76.80	353.60	153.60	884.00	384.00	1,768.00	768.00	8,840.00	3,840.00	17,680.00	7,680.00	3.31%
2003	Jul	88.56	38.56	132.84	57.84	177.12	77.12	354.24	154.24	885.60	385.60	1,771.20	771.20	8,856.00	3,856.00	17,712.00	7,712.00	3.31%
2003	Jun	88.72	38.72	133.08	58.08	177.44	77.44	354.88	154.88	887.20	387.20	1,774.40	774.40	8,872.00	3,872.00	17,744.00	7,744.00	3.30%
2003	May	88.92	38.92	133.38	58.38	177.84	77.84	355.68	155.68	889.20	389.20	1,778.40	778.40	8,892.00	3,892.00	17,784.00	7,784.00	3.30%
2003	Apr	97.28	47.28	145.92	70.92	194.56	94.56	389.12	189.12	972.80	472.80	1,945.60	945.60	9,728.00	4,728.00	19,456.00	9,456.00	3.80%
2003	Mar	97.50	47.50	146.25	71.25	195.00	95.00	390.00	190.00	975.00	475.00	1,950.00	950.00	9,750.00	4,750.00	19,500.00	9,500.00	3.80%
2003	Feb	97.72	47.72	146.58	71.58	195.44	95.44	390.88	190.88	977.20	477.20	1,954.40	954.40	9,772.00	4,772.00	19,544.00	9,544.00	3.79%
2003	Jan	97.94	47.94	146.91	71.91	195.88	95.88	391.76	191.76	979.40	479.40	1,958.80	958.80	9,794.00	4,794.00	19,588.00	9,588.00	3.79%
2002	Dec	98.16	48.16	147.24	72.24	196.32	96.32	392.64	192.64	981.60	481.60	1,963.20	963.20	9,816.00	4,816.00	19,632.00	9,632.00	3.78%
2002	Nov	98.42	48.42	147.63	72.63	196.84	96.84	393.68	193.68	984.20	484.20	1,968.40	968.40	9,842.00	4,842.00	19,684.00	9,684.00	3.78%
2002	Oct	105.46	55.46	158.19	83.19	210.92	110.92	421.84	221.84	1,054.60	554.60	2,109.20	1,109.20	10,546.00	5,546.00	21,092.00	11,092.00	4.15%
2002	Sep	105.72	55.72	158.58	83.58	211.44	111.44	422.88	222.88	1,057.20	557.20	2,114.40	1,114.40	10,572.00	5,572.00	21,144.00	11,144.00	4.15%
2002	Aug	106.00	56.00	159.00	84.00	212.00	112.00	424.00	224.00	1,060.00	560.00	2,120.00	1,120.00	10,600.00	5,600.00	21,200.00	11,200.00	4.14%
2002	Jul	106.26	56.26	159.39	84.39	212.52	112.52	425.04	225.04	1,062.60	562.60	2,125.20	1,125.20	10,626.00	5,626.00	21,252.00	11,252.00	4.14%
2002	Jun	106.54	56.54	159.81	84.81	213.08	113.08	426.16	226.16	1,065.40	565.40	2,130.80	1,130.80	10,654.00	5,654.00	21,308.00	11,308.00	4.13%
2002	May	106.86	56.86	160.29	85.29	213.72	113.72	427.44	227.44	1,068.60	568.60	2,137.20	1,137.20	10,686.00	5,686.00	21,372.00	11,372.00	4.13%
2002	Apr	107.78	57.78	161.67	86.67	215.56	115.56	431.12	231.12	1,077.80	577.80	2,155.60	1,155.60	10,778.00	5,778.00	21,556.00	11,556.00	4.16%
2002	Mar	108.06	58.06	162.09	87.09	216.12	116.12	432.24	232.24	1,080.60	580.60	2,161.20	1,161.20	10,806.00	5,806.00	21,612.00	11,612.00	4.15%
2002	Feb	108.34	58.34	162.51	87.51	216.68	116.68	433.36	233.36	1,083.40	583.40	2,166.80	1,166.80	10,834.00	5,834.00	21,668.00	11,668.00	4.15%
2002	Jan	108.62	58.62	162.93	87.93	217.24	117.24	434.48	234.48	1,086.20	586.20	2,172.40	1,172.40	10,862.00	5,862.00	21,724.00	11,724.00	4.14%

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REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2001	Dec	108.88	58.88	163.32	88.32	217.76	117.76	435.52	235.52	1,088.80	588.80	2,177.60	1,177.60	10,888.00	5,888.00	21,776.00	11,776.00	4.14%
2001	Nov	109.22	59.22	163.83	88.83	218.44	118.44	436.88	236.88	1,092.20	592.20	2,184.40	1,184.40	10,922.00	5,922.00	21,844.00	11,844.00	4.14%
2001	Oct	132.78	82.78	199.17	124.17	265.56	165.56	531.12	331.12	1,327.80	827.80	2,655.60	1,655.60	13,278.00	8,278.00	26,556.00	16,556.00	5.16%
2001	Sep	133.22	83.22	199.83	124.83	266.44	166.44	532.88	332.88	1,332.20	832.20	2,664.40	1,664.40	13,322.00	8,322.00	26,644.00	16,644.00	5.16%
2001	Aug	133.66	83.66	200.49	125.49	267.32	167.32	534.64	334.64	1,336.60	836.60	2,673.20	1,673.20	13,366.00	8,366.00	26,732.00	16,732.00	5.15%
2001	Jul	134.12	84.12	201.18	126.18	268.24	168.24	536.48	336.48	1,341.20	841.20	2,682.40	1,682.40	13,412.00	8,412.00	26,824.00	16,824.00	5.15%
2001	Jun	134.58	84.58	201.87	126.87	269.16	169.16	538.32	338.32	1,345.80	845.80	2,691.60	1,691.60	13,458.00	8,458.00	26,916.00	16,916.00	5.14%
2001	May	135.10	85.10	202.65	127.65	270.20	170.20	540.40	340.40	1,351.00	851.00	2,702.00	1,702.00	13,510.00	8,510.00	27,020.00	17,020.00	5.14%
2001	Apr	147.56	97.56	221.34	146.34	295.12	195.12	590.24	390.24	1,475.60	975.60	2,951.20	1,951.20	14,756.00	9,756.00	29,512.00	19,512.00	5.58%
2001	Mar	148.12	98.12	222.18	147.18	296.24	196.24	592.48	392.48	1,481.20	981.20	2,962.40	1,962.40	14,812.00	9,812.00	29,624.00	19,624.00	5.58%
2001	Feb	148.66	98.66	222.99	147.99	297.32	197.32	594.64	394.64	1,486.60	986.60	2,973.20	1,973.20	14,866.00	9,866.00	29,732.00	19,732.00	5.57%
2001	Jan	149.20	99.20	223.80	148.80	298.40	198.40	596.80	396.80	1,492.00	992.00	2,984.00	1,984.00	14,920.00	9,920.00	29,840.00	19,840.00	5.57%
2000	Dec	149.76	99.76	224.64	149.64	299.52	199.52	599.04	399.04	1,497.60	997.60	2,995.20	1,995.20	14,976.00	9,976.00	29,952.00	19,952.00	5.56%
2000	Nov	150.40	100.40	225.60	150.60	300.80	200.80	601.60	401.60	1,504.00	1,004.00	3,008.00	2,008.00	15,040.00	10,040.00	30,080.00	20,080.00	5.56%
2000	Oct	158.98	108.98	238.47	163.47	317.96	217.96	635.92	435.92	1,589.80	1,089.80	3,179.60	2,179.60	15,898.00	10,898.00	31,796.00	21,796.00	5.82%
2000	Sep	159.60	109.60	239.40	164.40	319.20	219.20	638.40	438.40	1,596.00	1,096.00	3,192.00	2,192.00	15,960.00	10,960.00	31,920.00	21,920.00	5.81%
2000	Aug	160.22	110.22	240.33	165.33	320.44	220.44	640.88	440.88	1,602.20	1,102.20	3,204.40	2,204.40	16,022.00	11,022.00	32,044.00	22,044.00	5.81%
2000	Jul	160.84	110.84	241.26	166.26	321.68	221.68	643.36	443.36	1,608.40	1,108.40	3,216.80	2,216.80	16,084.00	11,084.00	32,168.00	22,168.00	5.81%
2000	Jun	161.46	111.46	242.19	167.19	322.92	222.92	645.84	445.84	1,614.60	1,114.60	3,229.20	2,229.20	16,146.00	11,146.00	32,292.00	22,292.00	5.80%
2000	May	162.16	112.16	243.24	168.24	324.32	224.32	648.64	448.64	1,621.60	1,121.60	3,243.20	2,243.20	16,216.00	11,216.00	32,432.00	22,432.00	5.80%
2000	Apr	158.22	108.22	237.33	162.33	316.44	216.44	632.88	432.88	1,582.20	1,082.20	3,164.40	2,164.40	15,822.00	10,822.00	31,644.00	21,644.00	5.65%
2000	Mar	158.80	108.80	238.20	163.20	317.60	217.60	635.20	435.20	1,588.00	1,088.00	3,176.00	2,176.00	15,880.00	10,880.00	31,760.00	21,760.00	5.65%
2000	Feb	159.40	109.40	239.10	164.10	318.80	218.80	637.60	437.60	1,594.00	1,094.00	3,188.00	2,188.00	15,940.00	10,940.00	31,880.00	21,880.00	5.64%
2000	Jan	159.98	109.98	239.97	164.97	319.96	219.96	639.92	439.92	1,599.80	1,099.80	3,199.60	2,199.60	15,998.00	10,998.00	31,996.00	21,996.00	5.64%
1999	Dec	160.58	110.58	240.87	165.87	321.16	221.16	642.32	442.32	1,605.80	1,105.80	3,211.60	2,211.60	16,058.00	11,058.00	32,116.00	22,116.00	5.63%
1999	Nov	161.26	111.26	241.89	166.89	322.52	222.52	645.04	445.04	1,612.60	1,112.60	3,225.20	2,225.20	16,126.00	11,126.00	32,252.00	22,252.00	5.63%
1999	Oct	159.16	109.16	238.74	163.74	318.32	218.32	636.64	436.64	1,591.60	1,091.60	3,183.20	2,183.20	15,916.00	10,916.00	31,832.00	21,832.00	5.55%
1999	Sep	159.74	109.74	239.61	164.61	319.48	219.48	638.96	438.96	1,597.40	1,097.40	3,194.80	2,194.80	15,974.00	10,974.00	31,948.00	21,948.00	5.54%
1999	Aug	160.32	110.32	240.48	165.48	320.64	220.64	641.28	441.28	1,603.20	1,103.20	3,206.40	2,206.40	16,032.00	11,032.00	32,064.00	22,064.00	5.54%
1999	Jul	160.90	110.90	241.35	166.35	321.80	221.80	643.60	443.60	1,609.00	1,109.00	3,218.00	2,218.00	16,090.00	11,090.00	32,180.00	22,180.00	5.53%
1999	Jun	161.48	111.48	242.22	167.22	322.96	222.96	645.92	445.92	1,614.80	1,114.80	3,229.60	2,229.60	16,148.00	11,148.00	32,296.00	22,296.00	5.53%
1999	May	162.14	112.14	243.21	168.21	324.28	224.28	648.56	448.56	1,621.40	1,121.40	3,242.80	2,242.80	16,214.00	11,214.00	32,428.00	22,428.00	5.53%
1999	Apr	163.26	113.26	244.89	169.89	326.52	226.52			1,632.60	1,132.60	3,265.20	2,265.20	16,326.00	11,326.00			5.54%
1999	Mar	163.84	113.84	245.76	170.76	327.68	227.68			1,638.40	1,138.40	3,276.80	2,276.80	16,384.00	11,384.00			5.53%
1999	Feb	164.44	114.44	246.66	171.66	328.88	228.88			1,644.40	1,144.40	3,288.80	2,288.80	16,444.00	11,444.00			5.53%
1999	Jan	165.04	115.04	247.56	172.56	330.08	230.08			1,650.40	1,150.40	3,300.80	2,300.80	16,504.00	11,504.00			5.52%

SERIES I

DECEMBER 2020

SERIES I **REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1998	Dec	165.62	115.62	248.43	173.43	331.24	231.24			1,656.20	1,156.20	3,312.40	2,312.40	16,562.00	11,562.00			5.52%
1998	Nov	166.30	116.30	249.45	174.45	332.60	232.60			1,663.00	1,163.00	3,326.00	2,326.00	16,630.00	11,630.00			5.52%
1998	Oct	170.28	120.28	255.42	180.42	340.56	240.56			1,702.80	1,202.80	3,405.60	2,405.60	17,028.00	12,028.00			5.61%
1998	Sep	170.90	120.90	256.35	181.35	341.80	241.80			1,709.00	1,209.00	3,418.00	2,418.00	17,090.00	12,090.00			5.60%

DECEMBER 2020

SERIES I

