

# **SUPPLEMENT**

# **TO**

# **J.K.LASSER'S<sup>TM</sup>**

# **YOUR INCOME TAX**

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Prepared by the  
**J.K. LASSER INSTITUTE<sup>TM</sup>**



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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 2023*.)

### FILING REMINDERS FOR 2022

Here are some filing reminders that may affect reporting on your 2022 Form 1040 or 1040-SR, and their related schedules (many of which are in this Supplement).

**Digital asset transactions.** If you (1) received a digital asset or financial interest in a digital asset during 2022 as a reward, award, or payment for property or services, or (2) you sold, exchanged, gifted or otherwise disposed of a digital asset or financial interest in a digital asset during 2022, be sure to check the “yes” box in the “Digital Assets” section on page 1 of your

Form 1040 or 1040-SR. If not, check “no.” Don’t leave this blank. Digital assets include non-fungible tokens (NFTs) and virtual currencies such as cryptocurrencies and stablecoins. For details, *see* page 15 of the Form 1040/1040-SR instructions.

**Qualifying surviving spouse is new name for qualifying widow/widower status.** This is just a name change for the filing status. The same rules that have applied to qualifying widows/widowers now apply to qualifying surviving spouses; *see* page 15 of this Supplement.

\*This Supplement to *J.K. Lasser's Your Income Tax 2023* reflects tax developments as of February 17, 2023. Please revisit us at [jklasser.com](http://jklasser.com) for further updates.

**New line entries on Form 1040/1040-SR.** Line 1 of Form 1040 (and 1040-SR), has been expanded to include Lines 1a through 1z for reporting income from Form W-2 and other types of non-wage earned income. For example, taxable dependent care benefits from an employer plan (figured on Form 2441) are reported on new Line 1e, and total employer-provided adoption benefits (from Form 8839) are reported on new Line 1f. Disability payments received prior to your employer's minimum retirement age (shown on Form 1099-R) are now reported on Line 1h, "Other Earned Income".

On the other hand, some amounts that were previously reported on Line 1 are now reported on Schedule 1 (and then entered on Line 8 of Form 1040 or 1040-SR). This includes pension or annuity income from a nongovernmental 457 plan or nonqualified deferred compensation plan, which is now reported on Line 8t of Schedule 1. Certain scholarships and fellowship grants not reported on Form W-2 are reported on Line 8r of Schedule 1.

For Social Security recipients who received a lump-sum benefit that include an amount for a prior year, there is a new checkbox on Line 6c to elect the lump-sum reporting method of figuring taxable benefits.

**Pre-2021 rules return for certain tax credits.** The enhancements for 2021 that were made to the child tax credit and additional child tax credit, the child and dependent care credit, and the earned income credit were not extended to 2022, so the pre-2021 rules once again apply, as discussed in [Chapter 25 of Your Income Tax 2023](#).

## New Retirement Tax Breaks Effective in 2023 and Later

The omnibus spending legislation for fiscal year 2023 that Congress approved at the end of 2022 (Consolidated Appropriations Act, 2023, P.L. 117-328, 12/29/22) included the SECURE Act 2.0, which makes a number of changes in the rules for qualified retirement plans and IRAs, some of which take effect in 2023 and some after 2023.

## New SECURE Act 2.0 Tax Breaks Starting in 2023

- Increased starting age for Required Minimum Distributions (RMDs). Anyone attaining age 72 after 2022 does not have to begin receiving RMDs until the year they reach age 73 (see page 5, "Turning Age 72 in 2023? Your First RMD is Not Due Until 2024").
- Penalty-free withdrawals for terminal illness. A person under age 59½ with a terminal illness certified by a physician may take distributions from qualified retirement plans and IRAs with no penalty.
- Reduced penalty for insufficient RMDs. The 50% penalty for failing to take required minimum distributions declines to 25%. If the failure is corrected within a set period of time, the penalty becomes 10%.
- QCDs to charitable split interests. Usually, qualified charitable distributions from IRAs by those age 70½ and older can only be made to public charities. However, there is a one-time opportunity to transfer up to \$50,000 to a split interest arrangement, which includes a charitable remainder trust, a charitable annuity trust, or a charitable gift annuity. If these transfers are made, the IRA owner and spouse must treat all distributions from the split interest arrangement as ordinary income.
- QLACs expanded. Qualified longevity annuity contracts (QLACs) allow for the deferral of RMDs because funds from accounts are used to purchase these contracts; distributions can be deferred until age 85. The maximum amount that can be added to a QLAC, which was 25% of the account balance up to \$145,000 in 2022, increases in 2023 to \$200,000; the 25% limit no longer applies. After 2023, the \$200,000 limit will have cost of living adjustments.
- Disaster distributions and loans. Withdrawals up to \$22,000 within 180 days of a federally declared disaster can be withdrawn penalty free, although the distribution remains taxable. It can be recontributed within three years and an amended return filed to recoup the taxes paid. This applies for major federal disasters occurring on or after January 26, 2021.

## New SECURE Act 2.0 Tax Breaks after 2023

A number of the rules in SECURE Act 2.0 do not become effective until 2024 or even later. The following will not affect 2022 income tax returns or 2023 estimated taxes. The list below is provided here to help you follow tax developments set to occur in the future.

Note that there is a significant drafting error in the law — which Congress is aware of — concerning catch-up contributions (for those age 50 or older) to employer plans. A provision of the new law is intended to require that catch-up contributions after 2023 be made as after-tax Roth contributions, rather than as pre-tax deferrals, unless the participant's wages in the prior year were no more than \$145,000 (to be adjusted for inflation). However, the law as drafted prevents all participants from making any catch-up contributions, whether pre-tax or Roth, starting in 2024. It is assumed that Congress will enact a technical correction to undo the error.

- Emergency savings accounts and withdrawals. A qualified retirement plan may permit non-highly compensated employees to have a special account to which they can defer up to the lesser of 3% of compensation or \$2,500. This is an after-tax contribution, which can be rolled over to a designated Roth account or a Roth IRA. A plan may also permit a penalty-free withdrawal once every three years up to \$1,000 for financial emergencies. The withdrawal can be recontributed within three years.
- Penalty-free withdrawals for domestic abuse victims. They can take up to the lesser of \$10,000 or 50% of the account balance with no penalty. The withdrawal can be recontributed within three years.
- Indexing of IRA catch-up contributions. After 2023, the \$1,000 catch-up contribution limit for those who attain age 50 by the end of the year will be subject to a cost of living adjustment.
- Indexing of QCD limit. The QCD limit of \$100,000 will be increased by an inflation adjustment starting in 2024.
- Student loan payments as elective deferrals. Employees who make “qualified student loan payments” in lieu of elective deferrals to 401(k) plans can have those payments eligible for employer matching contributions.
- 529 plan rollovers to Roth IRAs. If the 529 plan has been open for more than 15 years, it can be rolled over tax free to a Roth IRA. There is a lifetime rollover limit of \$35,000; no more than the annual Roth IRA contribution limit can be rolled over in any one year.
- Catch-up contributions to 401(k)s for certain participants. Beginning in 2025, those ages 60, 61, 62, and 63 by year end may contribute the greater of \$10,000 or 150% of the regular catch-up amount in effect in 2024.

- Savers match from the government. Beginning in 2027, the retirement savers credit will be replaced by a “Saver’s Match” up to \$1,000. The match is 50 per cent of up to \$2,000 in contributions to qualified retirement plans, IRAs, and Roth IRAs, but it is subject to an income-based phaseout.
- Increased starting age for RMDs. The starting age for RMDs will increase from 73 to 75 for those born after 1959; see “RMD age will eventually go to 75,” below.

## Turning Age 72 in 2023? Your First RMD is Not Due Until 2024

The SECURE Act 2.0 increases the age for starting RMDs to age 73, from age 72, effective for those who turn age 72 after 2022 (see page 4, “New Retirement Tax Breaks Effective in 2023 and Later”). Thus, if you are turning age 72 in 2023, you do not have to receive a RMD for 2023 from any of your traditional IRAs. Your first RMD will be for 2024, the year of your 73rd birthday. You can take this RMD at any time during 2024, or you can delay it until April 1, 2025 (your required beginning date), but if you delay it until early 2025 (no later than April 1), you will have to take two distributions in 2025, because your second RMD, the RMD for 2025, will have to be received by December 31, 2025.

If you are an employee covered by a qualified employer retirement plan, you are not a more than 5% owner, and you continue to work after turning age 73, you may be able to delay the start of RMDs under the “still working” exception discussed on pages 185–186 of *Your Income Tax 2023*.

**RMD age will eventually go to 75.** Under the new law, the age 73 rule applies to those who turn age 72 after 2022 and age 73 before 2033. This covers those born in 1951 through 1959. The RMD starting age will increase to 75 for those born in 1960 or later.

There is a drafting error in the law affecting those born in 1959 which will have to be corrected by Congress. The way the law is written, those born in 1959 are subject to both the age 73 rule and the age 75 rule, although it appears that the intent of the law is that they should be subject to the age 73 rule.

Assuming this is how the issue will be resolved in future technical corrections legislation, taxpayers born in 1959 will have to take their first RMD for 2032, the year of their 73rd birthday.

## **IRS Mileage Rates for 2023 (pages 360, 420, 475–476, 751–753)**

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 2023, the standard mileage rates are:

- For business driving, 65.5 cents per mile (up from 62.5 cents per mile that applied in the second half of 2022).
- For medical expenses, 22 cents per mile (the same rate that applied in the second half of 2022). 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 cents-per-mile rate in figuring your deductions for 2023.

**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 2022, you must decide, when preparing your 2022 return, whether to use the 2022 IRS rates of 58.5 cents per mile for the first half of 2022 and 62.5 cents per mile for the second half of 2022, 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 IRS rates for 2022, you will not be allowed to use the 65.5-cents-per-mile rate for that vehicle on your 2023 tax return or to use the then-applicable IRS rate for years after 2023.

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 2023, the deemed depreciation rate will be 28 cents per mile (up from 26 cents per mile in 2022).

**Employee reimbursements for 2023 mileage.** Employees who use their vehicles for work and who are reimbursed under an “accountable” plan in 2023 will not be taxed on reimbursements up to the 65.5-cents-per-mile standard business rate.

## **Depreciation Limits for Vehicles Placed in Service in 2023 (pages 755–760, 765)**

The depreciation limits for a car, light truck, or van placed in business service in 2023 reflect higher inflation. The maximum depreciation deduction for 2023 is either \$20,200 or \$12,200, depending on whether first-year bonus depreciation is used (Revenue Procedure 2023-14).

If you use the vehicle more than 50% for business in 2023 and do not “elect out” of bonus depreciation, the first-year bonus applies and the maximum depreciation deduction for 2023 is \$20,200, which assumes 100% business use. For business use over 50% but under 100%, the limit is \$20,200 multiplied by the business use percentage.

If the vehicle is not used over 50% for business or you “elect out” of the bonus, the first-year depreciation ceiling is \$12,200 (\$8,000 less than with the bonus), and the \$12,200 limit must be reduced for personal use.

After the first year, the depreciation limit is the same whether or not bonus depreciation applies for the first year. For vehicles placed in service in 2023, the second-year limit will be \$19,500, the third-year limit will be \$11,700, and the limit for the fourth and later years will be \$6,960. All of these limits must be reduced for personal use.



**Leased vehicles.** If you lease a vehicle in 2023 for over 30 days and the fair market value of the vehicle exceeds \$60,000, you have to reduce your deduction for lease payments by a small “inclusion amount” based on a table in Revenue Procedure 2023-14.

## **Social Security & Medicare Taxes on 2023 Wages & Self-Employment Earnings (pages 541, 773–782)**

For 2023, Social Security taxes apply to the first \$160,200 of wages (up from \$147,000 in 2022). Since the tax rate fixed by law is 6.2%, the maximum amount of Social Security that can be withheld from an employee’s 2023 wages is \$9,932.40 ( $\$160,200 \times 6.2\%$ ). The employer must pay the same amount.

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 \$160,200 of net earnings for 2023, after net earnings are reduced by 7.65%. To the extent self-employed individuals also have wages, the Social Security tax applies to no more than \$160,200 of wages and net earnings combined.

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 surviving spouse, \$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 2023 (page 647)**

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 2023, the standard monthly Part B premium is \$164.90, a decrease of \$5.20 from the standard premium (\$170.10) that applied in 2022.

Medicare beneficiaries generally have their Part B premium deducted from their monthly Social Security benefit, but those who are not yet receiving Social Security benefits, and those who enroll in Part B during 2023 will be billed by Medicare for the premium.

All Medicare beneficiaries with 2021 MAGI exceeding \$97,000, or \$194,000 if married filing jointly, must pay a monthly surcharge in addition to the \$164.90 standard premium for 2023, unless there has been a “life-changing event” that allows you to avoid or limit the surcharge; the following text has the 2023 surcharge details.

**Part B surcharge for 2023 based on 2021 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 2023 is based on your MAGI for 2021. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2021 tax return information was not available, Social Security used your 2020 tax return data to determine if you owe a surcharge for 2023.

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 Social Security told you that you owed a surcharge for 2023 based on your 2021 MAGI but you experienced a life-changing event that reduced your income in 2022, or your income will be reduced in 2023 because of the life-changing event, you can ask Social Security to re-figure your 2023 premium using your 2022 MAGI or your estimated 2023 MAGI. For example, if you retired from your job or profession or your work hours were reduced

in 2022 or 2023, or you married or were divorced, or your spouse died, these can qualify as “life-changing events” provided they resulted in a reduction of MAGI. You can use Social Security Form SSA-44 or you can call 1-800-772-1213 to request that Social Security base the premium on a more recent year than the year it used.

The premium table that appears below assumes that Social Security used 2021 filing status and MAGI to determine any surcharge for 2023. Generally, there are five surcharge tiers, but there are only two surcharge

tiers for married persons filing separately who lived with their spouse at any time in 2021.

**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 2023, the Part D surcharge ranges from \$12.20 to \$76.40 per month, as shown in the last column of the following table.

2021 MAGI and Filing Status Determine 2023 Medicare Premiums and Surcharges				
Single, head of household, or qualifying widow/widower in 2021, and married filing separately if lived apart for all of 2021, with MAGI of:	Married filing jointly for 2021, with MAGI of:	Married filing separately if lived with spouse at any time in 2021, with MAGI of:	Monthly Part B premium for 2023-based on 2021 filing status and MAGI (columns at left)	Surcharge added to monthly Part D premium for 2023
\$97,000 or less	\$194,000 or less	\$97,000 or less	\$164.90 standard premium (no surcharge)	NONE
\$97,001 through \$123,000	\$194,001 through \$246,000	See below	\$230.80 (includes \$65.90 surcharge)	\$12.20
\$123,001 through \$153,000	\$246,001 through \$306,000	See below	\$329.70 (includes \$164.80 surcharge)	\$31.50
\$153,001 through \$183,000	\$306,001 through \$366,000	See below	\$428.60 (includes \$263.70 surcharge)	\$50.70
\$183,001 through \$499,999	\$366,001 through \$749,999	\$97,001 through \$402,999	\$527.50 (includes \$362.60 surcharge)	\$70.00
\$500,000 or more	\$750,000 or more	\$403,000 or more	\$560.50 (includes \$395.60 surcharge)	\$76.40



## Estimating Your 2023 Taxes

*Congress passed the SECURE Act 2.0. Some of the changes are effective in 2023 and need to be factored into estimated taxes for 2023. Other changes do not become effective until 2024 or later, and these changes are listed separately later in this Supplement. See [jklasser.com](http://jklasser.com) for additional updates.*

**Note:** The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2023*. Page references within the items themselves (after the headings) are to the pages of this Supplement unless otherwise noted.

In estimating your 2023 tax liability, take into account relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2023 tax rate tables (*see* page 12), the deductible standard mileage rates for 2023 (*see* page 6), and the Social Security, Medicare, and self-employment tax limits for 2023 (*see* pages 7–8).

### Retirement Plan Cost-of-Living Adjustments for 2023

**Traditional IRA and Roth IRA contributions for 2023 (pages 212–221, 252–256).** The basic contribution limit for traditional and Roth IRAs is \$6,500, which is \$500 more than in 2022. The \$6,500 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2023.

For traditional IRAs, the \$6,500 or \$7,500 (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 surviving spouses, the phaseout for 2023 deductible contributions to traditional IRAs begins at MAGI of \$116,000 (from \$109,000), with the phaseout complete when MAGI is \$136,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$73,000 (from \$68,000); the phaseout is complete when MAGI is \$83,000 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 to \$218,000 (from \$204,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$228,000 or more.

For Roth IRAs, the \$6,500 or \$7,500 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly and qualifying surviving spouses with 2023 MAGI exceeding \$218,000, up from \$204,000, and the phaseout will be complete if 2023 MAGI is \$228,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$138,000 from \$129,000; the phaseout will be complete if 2023 MAGI is \$153,000 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 for 2023 (pages 191–193, 196–198, 722).** The basic limit for elective deferrals in 2023 is \$22,500, up from \$20,500 in 2022. The \$22,500 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 allow, individuals who are (or will be) age 50 or older by the end of the year may make an additional "catch-up contribution". For 2023, the catch-up contribution is \$7,500 (up from \$6,500 in 2022).

For a SIMPLE IRA, the deferral limit is \$15,500 in 2023 (up from \$14,000 in 2022) with a catch-up contribution limit of \$3,500 for those age 50 or over by the end of 2023 (up from \$3,000 in 2022).

**Defined contribution plans and pension plans (pages 722–725).** 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 \$66,000 (up from \$61,000 in 2022). The general limitation on the annual benefit from a defined benefit pension plan in 2023 is \$265,000 (up from \$245,000 in 2022).

**Compensation limit (pages 192, 724–725).** The maximum amount of 2023 compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$330,000 (up from \$305,000 in 2022).

**SEP eligibility (page 249).** Employees meeting the age and service requirements must be covered by a SEP if they have 2023 compensation exceeding \$750 (up from \$650 in 2022).

**Definition of key employee or highly compensated employee (page 80, 192).** The 2023 earnings threshold for determining “highly compensated employees” under the nondiscrimination rules is \$150,000 (up from \$135,000 in 2022). The 2023 threshold for treating officers as key employees under the top-heavy plan rules is \$215,000 (up from \$200,000 in 2022).

**Saver’s credit (page 528).** The first \$2,000 of eligible contributions (including ABL account contributions) made for 2022 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 2023 AGI does not exceed \$43,500, the 20% credit rate applies if AGI does not exceed \$47,500, and the 10% credit applies if AGI does not exceed \$73,000.

For a head of household, the 50% credit applies if 2023 AGI does not exceed \$32,625, the 20% credit rate applies if AGI does not exceed \$35,625, and the 10% credit applies if AGI does not exceed \$54,750.

For single individuals, married persons filing separately, and qualifying surviving spouses, the 50% credit applies if 2023 AGI does not exceed \$21,750,

the 20% credit rate applies if AGI does not exceed \$23,750, and the 10% credit applies if AGI does not exceed \$36,500.

## Non-Retirement Cost-of-Living Adjustments for 2023

**Standard deduction amounts (pages 347–353).** The basic standard deduction amounts for 2023 have increased to \$27,700 for married couples filing jointly and surviving spouses, \$20,800 for heads of households, and \$13,850 for singles and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2023*, pages 351–352) at the end of 2023 is \$1,850 for single taxpayers and heads of households (up from \$1,750 in 2022) and \$1,500 for married persons (whether filing jointly or separately) and surviving spouses (up from \$1,400 in 2022).

For a person who meets the definition of a dependent for 2023, the basic standard deduction (*Your Income Tax 2023*, pages 349, 351–353) is the greater of (1) \$1,250 or (2) the dependent’s earned income plus \$400 (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 112–116).** The bracket breakpoints between the 0% and 15% capital gain rates, and between the 15% and 20% capital gain rates, are increased for 2023. The breakpoint between the 0% rate and the 15% rate is: \$89,250 if married filing jointly or a qualifying surviving spouse, \$59,750 if a head of household, or \$44,625 if single or married filing separately. There is no tax (0% rate applies) on 2023 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 \$553,850 if married filing jointly or a qualifying surviving spouse, \$523,050 if a head of household, \$492,300 if single, or \$276,900 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 surviving spouse, \$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 736–738).** For 2023, the expensing limit increases to \$1,160,000 and the limit is phased out when qualifying purchases exceed \$2,890,000. Thus, no expensing will be allowed if purchases are \$4,050,000 or more.

**Qualified business income (QBI) deduction (pages 607, 719–720).** For 2023, the taxable income threshold above which the QBI deduction may be reduced or eliminated is \$364,200 if married filing jointly and \$182,100 for all other filers.

**Kiddie tax (pages 506–511).** For 2023, a child's investment income over \$2,500 (up from \$2,300 in 2022) is taxed at the parent's top marginal rate.

**AMT exemption amounts and breakpoint between 26% and 28% rates (pages 499–501).** The AMT exemption amounts for 2023 are increased to \$126,500 for married couples filing jointly and qualifying surviving spouses, \$81,300 for singles and heads of households, and \$63,250 for married persons filing separately. The 26% AMT rate applies to the first \$220,700 of 2023 taxable income (AMTI minus exemption), or \$110,350 if married filing separately, and the 28% rate applies to the excess over \$220,700/\$110,350.

**Adoption credit and employer adoption assistance (pages 57, 67–68, 525–527).** The maximum adoption credit for 2023 is \$15,950. The credit will phase out if MAGI exceeds \$239,230, and the phaseout is complete if MAGI is \$279,230 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 514–517).** The maximum child tax credit that is refundable in 2023 is \$1,600 per qualifying child.

The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is \$4,700 (up from \$4,400 in 2022).

**Health FSA salary reduction (pages 78–79).** The 2023 limit on salary-reduction contributions to a health flexible spending arrangement is \$3,050 (up from \$2,850 in 2022). The maximum carryover amount from 2023 to 2024 is \$610 (up from \$570 for 2022 to 2023).

**Educator expenses (page 343).** The maximum above-the-line deduction for educator expenses is \$300 for 2023 (the same as for 2022).

**Exclusion for interest on savings bonds used for tuition (pages 618–620).** 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 2023 MAGI over \$137,800, and the phaseout is complete if MAGI is \$167,800 or more. For single taxpayers, heads of households, and qualifying surviving spouses, the phaseout begins when MAGI exceeds \$91,850 and is complete at MAGI of \$106,850 or more. Married persons filing separately are not eligible for the exclusion.

**Premiums for long-term-care policies (page 426).** 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 2023 limit is \$480 for taxpayers age 40 or younger, \$890 for those over age 40 but not over 50, \$1,790 for those over age 50 but not over 60, \$4,770 for those over age 60 but not over 70, and \$5,960 for those over age 70.

**Per diem payments from long-term-care policies (page 427).** Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2023 up to \$420 per day without regard to actual expenses incurred (up from \$390 in 2022).

**Foreign earned income and housing exclusions (pages 658-668).** The maximum foreign earned income exclusion for 2023 is \$120,000 (up from \$112,000 in 2022).

Based on a maximum earned income exclusion of \$120,000, the base foreign housing amount is \$19,200 ( $16\% \times \$120,000$  for the full year), or \$52.60 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 \$120,000 the 2023 limit on housing expenses will generally be \$36,000 ( $30\% \times \$120,000$ ) for the full year, or \$98.63 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

**Earned income credit (pages 522-525).** For 2023, the maximum credit is \$3,995 for one child, \$6,604 for two children, \$7,430 for three or more children, and \$600 if there are no children.

For taxpayers with children, the 2023 credit will begin to phase out if either earned income or AGI is at least \$21,560 if single, head of household, or qualifying surviving spouse, or at least \$28,120 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$9,800, or \$16,370 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$46,560 or more, \$53,120 or more if married filing jointly. For two children, the credit is completely phased out if either earned income or AGI is at least \$52,918 or \$59,478 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 \$56,838 or \$63,398 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$17,640 or \$24,210 if married filing jointly. The limit

on investment income for 2023 is \$11,000 (up from \$10,300 in 2022).

**Student loan interest deduction (pages 630-632).** The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2023, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$155,000 and \$185,000 for married couples filing jointly, or between \$75,000 and \$90,000 if single, head of household, or qualifying surviving spouse. 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 624-627).** 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. The same MAGI limits apply to the lifetime learning credit. Married persons filing separately may not claim either credit.

**Transportation fringe benefits (pages 68-70).** The 2023 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 \$300 per month (up from \$280 in 2022).

**Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (pages 680-687).** The annual exclusion for gifts made in 2023 is \$17,000 per individual donee (up from \$16,000 in 2022). Married couples can agree to “split” one spouse’s gifts, doubling the 2023 exclusion for each donee to \$34,000. 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 2023 is \$175,000.

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 2023, the exemption amount is \$12.92 million (up from \$12.06 million in 2022).

**Attorney fee awards (page 809-810).** The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$230 per hour for fees incurred in 2023 (up from \$220 per hour in 2022); a court may increase the \$230 limit in special cases.

## Reduced 2023 Tax Breaks

Two tax rules in effect for 2022 have been scaled back for 2023:

- The 100% deduction for business meals provided by restaurants does not apply for 2023; the deduction for business meals in 2023 is limited to 50%
- Bonus depreciation deduction, which was 100% in 2022, is 80% in 2023

## 2023 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 \$22,000	10% of the taxable income
Over \$22,000 but not over \$89,450	\$2,200 plus 12% of the excess over \$22,000
Over \$89,450 but not over \$190,750	\$10,294 plus 22% of the excess over \$89,450
Over \$190,750 but not over \$364,200	\$32,580 plus 24% of the excess over \$190,750
Over \$364,200 but not over \$462,500	\$74,208 plus 32% of the excess over \$364,200
Over \$462,500 but not over \$693,750	\$105,664 plus 35% of the excess over \$462,500
Over \$693,750	\$186,601.50 plus 37% of the excess over \$693,750

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

If Taxable Income Is—	The Tax Is—
Not over \$15,700	10% of the taxable income
Over \$15,700 but not over \$59,850	\$1,570 plus 12% of the excess over \$15,700
Over \$59,850 but not over \$95,350	\$6,868 plus 22% of the excess over \$59,850
Over \$95,350 but not over \$182,100	\$14,678 plus 24% of the excess over \$95,350
Over \$182,100 but not over \$231,250	\$35,498 plus 32% of the excess over \$182,100
Over \$231,250 but not over \$578,100	\$51,226 plus 35% of the excess over \$231,250
Over \$578,100	\$172,623.50 plus 37% of the excess over \$578,100

**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 \$11,000	10% of the taxable income
Over \$11,000 but not over \$44,725	\$1,100 plus 12% of the excess over \$11,000
Over \$44,725 but not over \$95,375	\$5,147 plus 22% of the excess over \$44,725
Over \$95,375 but not over \$182,100	\$16,290 plus 24% of the excess over \$95,375
Over \$182,100 but not over \$231,250	\$37,104 plus 32% of the excess over \$182,100
Over \$231,250 but not over \$578,125	\$52,832 plus 35% of the excess over \$231,250
Over \$578,125	\$174,238.25 plus 37% of the excess over \$578,125

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

If Taxable Income Is—	The Tax Is—
Not over \$11,000	10% of the taxable income
Over \$11,000 but not over \$44,725	\$1,100 plus 12% of the excess over \$11,000
Over \$44,725 but not over \$95,375	\$5,147 plus 22% of the excess over \$44,725
Over \$95,375 but not over \$182,100	\$16,290 plus 24% of the excess over \$95,375
Over \$182,100 but not over \$231,250	\$37,104 plus 32% of the excess over \$182,100
Over \$231,250 but not over \$346,875	\$52,832 plus 35% of the excess over \$231,250
Over \$346,875	\$93,300.75 plus 37% of the excess over \$346,875

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

If Taxable Income Is—	The Tax Is—
Not over \$2,900	10% of the taxable income
Over \$2,900 but not over \$10,550	\$290 plus 24% of the excess over \$2,900
Over \$10,550 but not over \$14,450	\$2,126 plus 35% of the excess over \$10,550
Over \$14,450	\$3,491 plus 37% of the excess over \$14,450



## Updates, Additions, and Corrections to the Text of *Your Income Tax 2023*

**Note to our readers:** If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2023*, 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 2023*. Page references within the items themselves (after the headings) are also to the text of *Your Income Tax 2023* unless reference is made to this Supplement.

In addition to the items below, *see* the earlier parts of this Supplement for recent tax developments. For future updates, visit [jklasser.com](http://jklasser.com)

**Filing status name change to qualifying surviving spouse (page 24).** In the 2022 filing instructions for Form 1040 and Form 1040-SR, the IRS renamed the “qualifying widow/widower” filing status as “qualifying surviving spouse.” This is a change in name only; the rules for this filing status have not changed. Text references in *Your Income Tax 2023* to qualifying widow/widower status should be read as referring to qualifying surviving spouse status.

**Savings Bond Tables no longer available (pages 101, 588–590).** The Treasury Department no longer provides redemption value tables for paper Series EE bonds and Series I bonds. At [Treasurydirect.gov](http://Treasurydirect.gov), you can use the Savings Bond Calculator to get the value and earned interest on your paper bonds by entering the denomination and issue date. Here is the link to the Calculator: <https://www.treasurydirect.gov/BC/SBCPrice>.

**RMD age increased to 73 (pages 185–186, 237–239).** The SECURE Act 2.0 increased the starting age for RMDs to age 73, from age 72, starting in 2023. Thus, if you are turning age 72 in 2023, you do not have to receive a RMD for 2023 from any of your traditional IRAs. Your first RMD will be for 2024, the year of your 73rd birthday. *See* page 5 of this Supplement for details on the new RMD starting date rule.

**Status of IRS proposed regulations on 10-year rule for IRA beneficiaries (pages 244–249, 261).** When this Supplement was completed, the IRS had not finalized the proposed regulations discussed in the text or issued any guidance subsequent to Notice 2022-53 (*see Your Income Tax 2023*, page 245). It is possible that the IRS will delay further guidance as it studies how to incorporate the new law changes in the SECURE Act 2.0.

**Disaster-related distributions from retirement plans (pages 189–190, 209, 263).** The SECURE Act 2.0 retroactively provides favorable rules for up to \$22,000 of qualified disaster recovery distributions received by individuals affected by a major federal disaster beginning on or after January 26, 2021. Qualifying distributions are exempt from the penalty for distributions before age 59½, may be included in income ratably over three years, and repaid within the three-year period.

The limit on a loan from an employer plan is increased to the lesser of \$100,000 or 100% of the account balance for loans made within 180 days of the disaster declaration date. Loan repayments that otherwise would be due between the beginning of the disaster and 180 days after the last day of the disaster are suspended for one year.

**No extension of charitable deduction for nonitemizers (page 349).** Congress has not extended the deduction for cash contributions made after 2021. Thus, if you claim the standard deduction for 2022, you may not claim any deduction for charitable contributions.

**No extension of increase to standard deduction for qualified disaster losses (pages 349, 430, 438, 440).** The law allowing an increase to the standard deduction for qualified disaster losses was not extended to disasters (1) declared by the President after February 25, 2021, and (2) which began after December 27, 2020.

**Medicare Part B and D premiums for 2023 (page 647).** See pages 7–8 of this Supplement for the 2023 Medicare Part B premiums (including the Part B surcharges) and the Part D premium surcharges, which generally are based on your MAGI for 2021.

**Net operating loss (page 714).** The first two sentences in 40.18 were erroneously repeated. Please disregard the repetition.

**Reduction to net earnings on Schedule SE (page 776).** The second sentence of 45.3 should say that “you reduce your net profit on Line 4a by 7.65%,” not by .9235.

**Bonus depreciation (page 750).** Congress did not change the scheduled reduction in the bonus depreciation rate for years after 2022. Thus, unless changed by future legislation, the bonus depreciation rate will fall to 80% in 2023, 60% in 2024, 40% in 2025, 20% in 2026, and 0% in 2027.

**IRS interest rate for first and second quarters of 2023 (pages 792, 797).** For the first quarter of 2023 (January 1–March 31), as well as the second quarter (April 1–June 30), the IRS interest rate for individual taxpayer refunds and underpayments is 7%. The last time the IRS rate was as high as 7% was the first quarter of 2008. For 2022, the rate increased by 1% per quarter, from 3% for the first quarter to the 6% rate that applied for the last quarter of 2022.

**Refunds on amended returns (page 795).** Electronic filing of amended returns (Form 1040-X) has been allowed since 2020, but until now, you had to wait for a paper check if you were owed a refund. The IRS now allows you to choose direct deposit for a refund by entering your account information on an electronically-filed Form 1040-X. Taxpayers still have the option of filing a paper version of Form 1040-X and receiving a check for a refund; direct deposit is not available on an amended return filed on paper (News Release IR-2023-22, 2/9/23).

## Forms, Tables, Worksheets for 2022

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets for 2022, all of which are current as of February 17, 2023.

The 2022 Optional State Sales Tax tables on pages 96–100 are from the Schedule A instructions.

The Series EE and I bond redemption tables that have appeared in this Supplement in past years are no longer available, but you can use the Treasurydirect.gov calculator at: <https://www.treasurydirect.gov/BC/SBCPrice>

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

**U.S. Individual Income Tax Return****2022**

OMB No. 1545-0074

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

**Filing Status**

Check only one box.

☐ Single    ☐ Married filing jointly    ☐ Married filing separately (MFS)    ☐ Head of household (HOH)    ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS 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	
<b>Presidential Election Campaign</b> 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					

**Digital Assets**At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ 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, 1958    ☐ Are blind    **Spouse:** ☐ Was born before January 2, 1958    ☐ Is blind
**Dependents**

(see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box 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"/>	

**Income**
**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.**

If you did not get a Form W-2, see instructions.

<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	
<b>b</b>	Household employee wages not reported on Form(s) W-2	<b>1b</b>	
<b>c</b>	Tip income not reported on line 1a (see instructions)	<b>1c</b>	
<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
<b>e</b>	Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
<b>g</b>	Wages from Form 8919, line 6	<b>1g</b>	
<b>h</b>	Other earned income (see instructions)	<b>1h</b>	
<b>i</b>	Nontaxable combat pay election (see instructions)	<b>1i</b>	
<b>z</b>	Add lines 1a through 1h	<b>1z</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRA distributions	<b>4a</b>	
<b>5a</b>	Pensions and annuities	<b>5a</b>	
<b>6a</b>	Social security benefits	<b>6a</b>	
<b>c</b>	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>
<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here	<b>7</b>	
<b>8</b>	Other income from Schedule 1, line 10	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	
<b>10</b>	Adjustments to income from Schedule 1, line 26	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	
<b>14</b>	Add lines 12 and 13	<b>14</b>	
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>	

**Attach Sch. B if required.**
**Standard Deduction for—**

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under **Standard Deduction**, see instructions.

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

Cat. No. 11320B

Form **1040** (2022)

Form **1040** (2022)

Form **1040-SR** Department of the Treasury—Internal Revenue Service **2022** U.S. Tax Return for Seniors 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 surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS 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
Foreign country name		Foreign province/state/county
Foreign postal code		ZIP 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

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ 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, 1958 ☐ Are blind  
**Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

<b>Dependents</b> (see instructions):		(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
		(1)				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"/>

<b>Income</b> Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	
	<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>	
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6	<b>1g</b>	
	<b>h</b> Other earned income (see instructions)	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions)	<b>1i</b>	
	<b>z</b> Add lines 1a through 1h	<b>1z</b>	
Attach Schedule B if required.	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)		
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here	<b>7</b>		
	<b>b</b> Taxable interest	<b>2b</b>	
	<b>b</b> Ordinary dividends	<b>3b</b>	
	<b>b</b> Taxable amount	<b>4b</b>	
	<b>b</b> Taxable amount	<b>5b</b>	
	<b>b</b> Taxable amount	<b>6b</b>	

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

Cat. No. 71930F

Form **1040-SR** (2022)



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

<b>8</b>	Other income from Schedule 1, line 10 . . . . .	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . .	<b>9</b>	
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . .	<b>11</b>	
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . .	<b>12</b>	
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . .	<b>13</b>	
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	
<b>Tax and Credits</b>	<b>16 Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>	
	<b>17</b> Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
	<b>18</b> Add lines 16 and 17 . . . . .	<b>18</b>	
	<b>19</b> Child tax credit or credit for other dependents from Schedule 8812 . .	<b>19</b>	
	<b>20</b> Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
	<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>	
	<b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
	<b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 . .	<b>23</b>	
	<b>24</b> Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	
<b>Payments</b>	<b>25</b> Federal income tax withheld from:		
	<b>a</b> Form(s) W-2 . . . . . <b>25a</b>		
	<b>b</b> Form(s) 1099 . . . . . <b>25b</b>		
	<b>c</b> Other forms (see instructions) . . . . . <b>25c</b>		
	<b>d</b> Add lines 25a through 25c . . . . . <b>25d</b>		
	<b>26</b> 2022 estimated tax payments and amount applied from 2021 return . .	<b>26</b>	
	<b>27</b> Earned income credit (EIC) . . . . . <b>27</b>		
	<b>28</b> Additional child tax credit from Schedule 8812 . . . . . <b>28</b>		
	<b>29</b> American opportunity credit from Form 8863, line 8 . . . . . <b>29</b>		
	<b>30</b> Reserved for future use . . . . . <b>30</b>		
	<b>31</b> Amount from Schedule 3, line 15 . . . . . <b>31</b>		
	<b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . . <b>32</b>		
	<b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . . <b>33</b>		

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.Form **1040-SR** (2022)

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	
Direct deposit? See instructions.	<b>b</b>	Routing number <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number <span style="border-bottom: 1px solid black; display: inline-block; width: 200px;"></span>		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>			
	Designee's name	Phone no.	Personal identification number (PIN)	<span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>
<b>Sign Here</b>	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.			
Joint return? See instructions. Keep a copy for your records.	Your signature		Date	Your occupation
	Spouse's signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occupation
	Phone no.		Email address	
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature	Date
	Firm's name		PTIN	
	Firm's address		Check if: <input type="checkbox"/> Self-employed	
			Phone no.	
			Firm's EIN	

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.Form **1040-SR** (2022)

**Standard Deduction Chart\***

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

<b>IF your filing status is. . .</b>	<b>AND the number of boxes checked is. . .</b>	<b>THEN your standard deduction is. . .</b>
Single	1	\$14,700
	2	16,450
Married filing jointly	1	\$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	\$27,300
	2	28,700
Head of household	1	\$21,150
	2	22,900
Married filing separately**	1	\$14,350
	2	15,750
	3	17,150
	4	18,550

\* 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](http://www.irs.gov/Form1040SR) for instructions and the latest information.

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**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit**—See instructions.**Tip:** Bona fide residents of Puerto Rico may claim the additional child tax credit for one or more qualifying children.

<b>1</b>	Modified adjusted gross income . . . . .	<b>1</b>	
<b>2</b>	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR ( <b>attach copy of form(s)</b> ). If married filing jointly, include your spouse's amounts with yours . . . . .	<b>2</b>	
<b>3</b>	<b>Additional child tax credit.</b> Use the Additional Child Tax Credit Worksheet in the instructions. Enter the amount from line 19 of the worksheet here and on Part I, line 9 . . . . .	<b>3</b>	

**Part III Profit or Loss From Farming**—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns* and *Business Owned and Operated by Spouses* in the instructions for more information.**Section A—Farm Income—Cash Method**

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes. See instructions.

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>	
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>	
<b>5a</b>	Total cooperative distributions (Form(s) 1099-PATR) <b>5a</b>	<b>5b</b>	Taxable amount <b>5b</b>
<b>6</b>	Agricultural program payments received . . . . .	<b>6</b>	
<b>7</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .	<b>7</b>	
<b>8</b>	Crop insurance proceeds . . . . .	<b>8</b>	
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>	
<b>10</b>	Other income . . . . .	<b>10</b>	
<b>11</b>	<b>Gross farm income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 . . . . .	<b>11</b>	

**Section B—Farm Expenses—Cash and Accrual Method**

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

<b>12</b>	Car and truck expenses (see instructions) . . . . .	<b>12</b>		<b>24</b>	Labor hired . . . . .	<b>24</b>	
<b>13</b>	Chemicals . . . . .	<b>13</b>		<b>25</b>	Pension and profit-sharing plans . . . . .	<b>25</b>	
<b>14</b>	Conservation expenses . . . . .	<b>14</b>		<b>26</b>	Rent or lease:		
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>	
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required) . . . . .	<b>16</b>		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>	
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>		<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>	
<b>18</b>	Feed purchased . . . . .	<b>18</b>		<b>28</b>	Seeds and plants purchased . . . . .	<b>28</b>	
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>		<b>29</b>	Storage and warehousing . . . . .	<b>29</b>	
<b>20</b>	Freight and trucking . . . . .	<b>20</b>		<b>30</b>	Supplies purchased . . . . .	<b>30</b>	
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>		<b>31</b>	Taxes . . . . .	<b>31</b>	
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>		<b>32</b>	Utilities . . . . .	<b>32</b>	
<b>23</b>	Interest (see instructions):			<b>33</b>	Veterinary, breeding, and medicine . . . . .	<b>33</b>	
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>		<b>34</b>	Other expenses (specify):		
<b>b</b>	Other . . . . .	<b>23b</b>		<b>a</b>	-----	<b>34a</b>	
				<b>b</b>	-----	<b>34b</b>	
				<b>c</b>	-----	<b>34c</b>	
				<b>d</b>	-----	<b>34d</b>	
				<b>e</b>	-----	<b>34e</b>	
<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34e . . . . .	<b>35</b>					
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Enter the result here and on Part V, line 1a . . . . .	<b>36</b>					

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**Section C—Farm Income—Accrual Method**

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below. See instructions.

<b>37</b>	Sales of livestock, produce, grains, and other products during the year . . . . .	<b>37</b>	
<b>38a</b>	Total cooperative distributions (Form(s) 1099-PATR) <b>38a</b> _____	<b>38b</b>	Taxable amount <b>38b</b> _____
<b>39</b>	Agricultural program payments received . . . . .	<b>39</b>	
<b>40</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .	<b>40</b>	
<b>41</b>	Crop insurance proceeds . . . . .	<b>41</b>	
<b>42</b>	Custom hire (machine work) income . . . . .	<b>42</b>	
<b>43</b>	Other farm income (specify) _____	<b>43</b>	
<b>44</b>	Add lines 37, 38b, and 39 through 43 . . . . .	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at the beginning of the year . . . . .	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>46</b>	
<b>47</b>	Add lines 45 and 46 . . . . .	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at the end of the year . . . . .	<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .	<b>49</b>	
<b>50</b>	<b>Gross farm income.</b> Subtract line 49 from line 44. Enter the result here and on Part III, line 11 . . . . .	<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part III, line 11.

**Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040).**

Name of proprietor _____	Social security number _____
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**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns* and *Business Owned and Operated by Spouses* in the instructions for more information.

**Section A—Income**

<b>1</b>	Gross receipts \$ _____ Less returns and allowances \$ _____	Balance	<b>1</b>	
<b>2a</b>	Inventory at beginning of year . . . . .	<b>2a</b>		
<b>b</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>2b</b>		
<b>c</b>	Cost of labor. Don't include any amounts paid to yourself . . . . .	<b>2c</b>		
<b>d</b>	Materials and supplies . . . . .	<b>2d</b>		
<b>e</b>	Other costs (attach statement) . . . . .	<b>2e</b>		
<b>f</b>	Add lines 2a through 2e . . . . .	<b>2f</b>		
<b>g</b>	Inventory at end of year . . . . .	<b>2g</b>		
<b>h</b>	Cost of goods sold. Subtract line 2g from line 2f . . . . .	<b>2h</b>		
<b>3</b>	<b>Gross profit.</b> Subtract line 2h from line 1 . . . . .	<b>3</b>		
<b>4</b>	Other income . . . . .	<b>4</b>		
<b>5</b>	<b>Gross income.</b> Add lines 3 and 4 . . . . .	<b>5</b>		

**Section B—Expenses**

<b>6</b>	Advertising . . . . .	<b>6</b>		<b>18</b>	Rent or lease:	
<b>7</b>	Car and truck expenses (see instructions) . . . . .	<b>7</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>18a</b>
<b>8</b>	Commissions and fees . . . . .	<b>8</b>		<b>b</b>	Other business property . . . . .	<b>18b</b>
<b>9</b>	Contract labor . . . . .	<b>9</b>		<b>19</b>	Repairs and maintenance . . . . .	<b>19</b>
<b>10</b>	Depletion . . . . .	<b>10</b>		<b>20</b>	Supplies (not included in Section A)	<b>20</b>
<b>11</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required) . . . . .	<b>11</b>		<b>21</b>	Taxes and licenses . . . . .	<b>21</b>
<b>12</b>	Employee benefit programs (other than on line 17) . . . . .	<b>12</b>		<b>22</b>	Travel and meals:	
<b>13</b>	Insurance (other than health) . . . . .	<b>13</b>		<b>a</b>	Travel . . . . .	<b>22a</b>
<b>14</b>	Interest on business indebtedness (see instructions) . . . . .	<b>14</b>		<b>b</b>	Deductible meals . . . . .	<b>22b</b>
<b>15</b>	Legal and professional services . . . . .	<b>15</b>		<b>23</b>	Utilities . . . . .	<b>23</b>
<b>16</b>	Office expense . . . . .	<b>16</b>		<b>24</b>	Wages not included on line 2c . . . . .	<b>24</b>
<b>17</b>	Pension and profit-sharing plans . . . . .	<b>17</b>		<b>25a</b>	Other expenses (list type and amount):	
<b>26</b>	Total expenses. Add lines 6 through 25b . . . . .	<b>26</b>		<b>b</b>	Total other expenses . . . . .	<b>25b</b>
<b>27</b>	<b>Net profit or (loss).</b> Subtract line 26 from line 5. Enter the result here and on Part V, line 2 . . . . .	<b>27</b>				



**Part V Self-Employment Tax**—If you had **church employee income**, see instructions before you begin.Name of person with **self-employment** incomeSocial security number of person  
with **self-employment** income**Note:** If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V . . . . .		
<b>1a</b>	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. <b>Note:</b> Skip lines 1a and 1b if you use the farm optional method. See instructions . . . . .	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Part III, line 6, plus your distributive share of these payments from farm partnerships . . . . .	<b>1b</b>	( )
<b>2</b>	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See instructions . . . . .	<b>2</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. . . . .	<b>4a</b>	
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	<b>4c</b>	
<b>5a</b>	Enter your <b>church employee income</b> from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for the definition of church employee income . . . . .	<b>5a</b>	
<b>b</b>	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2022 . . . . .	<b>7</b>	147,000
<b>8a</b>	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$147,000 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions) . . . . .	<b>8b</b>	
<b>c</b>	Wages subject to social security tax from Form 8919, line 10 (see instructions) . . . . .	<b>8c</b>	
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on Part I, line 3 . . . . .	<b>12</b>	

**Part VI Optional Methods To Figure Net Earnings**—See instructions for limitations.**Note:** If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

<b>Farm Optional Method</b>			
<b>1</b>	Maximum income for optional methods . . . . .	<b>1</b>	6,040
<b>2</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$6,040. Also, include this amount on Part V, line 4b, above . . . . .	<b>2</b>	
<b>Nonfarm Optional Method</b>			
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount on Part VI, line 3, above. Also, include this amount on Part V, line 4b, above . . . . .	<b>4</b>	

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **01**

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	<b>10</b>	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		<b>26</b>	

Schedule 1 (Form 1040) 2022

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **02**

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

Your social security number

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .	<b>18</b>	
<b>19</b>	Reserved for future use . . . . .	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>21</b>	

Schedule 2 (Form 1040) 2022

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **03**

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

Your social security number

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	

(continued on page 2)

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2022



**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>	
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	

Schedule 3 (Form 1040) 2022

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Itemized Deductions**Go to [www.irs.gov/ScheduleA](http://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

**2022**Attachment  
Sequence No. **07**

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

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions) . . . . .	<b>1</b>		
	2 Enter amount from Form 1040 or 1040-SR, line 11 <b>2</b> . . . . .	<b>2</b>		
	3 Multiply line 2 by 7.5% (0.075) . . . . .	<b>3</b>		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>		
<b>Taxes You Paid</b>	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"/> . . . . .	<b>5a</b>		
	b State and local real estate taxes (see instructions) . . . . .	<b>5b</b>		
	c State and local personal property taxes . . . . .	<b>5c</b>		
	d Add lines 5a through 5c . . . . .	<b>5d</b>		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . .	<b>5e</b>		
	6 Other taxes. List type and amount: _____	<b>6</b>		
	7 Add lines 5e and 6 . . . . .	<b>7</b>		
<b>Interest You Paid</b> <b>Caution:</b> Your mortgage interest deduction may be limited. See instructions.	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"/> . . . . .			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . .	<b>8a</b>		
	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 . . . . .	<b>8b</b>		
	c Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>8c</b>		
	d Reserved for future use . . . . .	<b>8d</b>		
	e Add lines 8a through 8c . . . . .	<b>8e</b>		
	9 Investment interest. Attach Form 4952 if required. See instructions . . . . .	<b>9</b>		
	10 Add lines 8e and 9 . . . . .	<b>10</b>		
	<b>Gifts to Charity</b> <b>Caution:</b> If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>11</b>	
		12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500. . . . .	<b>12</b>	
13 Carryover from prior year . . . . .		<b>13</b>		
14 Add lines 11 through 13 . . . . .		<b>14</b>		
<b>Casualty and Theft Losses</b>	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 . . . . .	<b>15</b>		
	16 Other—from list in instructions. List type and amount: _____	<b>16</b>		
<b>Total Itemized Deductions</b>	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 . . . . .	<b>17</b>		
	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 Form 1040.

Cat. No. 17145C

Schedule A (Form 1040) 2022



**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**  
(Sole Proprietorship)Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **09**

Name of proprietor		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions)	<b>B</b>	Enter code from instructions
<b>C</b>	Business name. If no separate business name, leave blank.	<b>D</b>	Employer ID number (EIN) (see instr.)
<b>E</b>	Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b>	Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b>	Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b>	If you started or acquired this business during 2022, check here <input type="checkbox"/>		
<b>I</b>	Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b>	If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

<b>1</b>	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 <input type="checkbox"/>	<b>1</b>	
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>		<b>18</b>	Office expense (see instructions)	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>		<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20</b>	
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	
<b>16</b>	Interest (see instructions):	<b>16</b>		<b>24</b>	Travel and meals:	<b>24</b>	
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel	<b>24a</b>	
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>		<b>25</b>	Utilities	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a			<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7			<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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			<b>27b</b>	<b>Reserved for future use</b>	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.			<b>30</b>			
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>31</b>			

**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) 2022



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

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

Go to [www.irs.gov/ScheduleD](http://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

**2022**Attachment  
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)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .				<b>7</b>

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2022



**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:          • The loss on line 16; or          • (\$3,000), or if married filing separately, (\$1,500)      } . . . . .</p> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b> (      )</p>
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Schedule D (Form 1040) 2022

## 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 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 Form 1040, 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 Form 1040, 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 Form 1040, 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 <b>smaller</b> of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8.	Enter the <b>smaller</b> 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 <b>smaller</b> 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"> <li>\$41,675 if single or married filing separately;</li> <li>\$83,350 if married filing jointly or qualifying widow(er); or</li> <li>\$55,800 if head of household.</li> </ul>	15.	<input type="text"/>
16.	Enter the <b>smaller</b> of line 1 or line 15	16.	<input type="text"/>
17.	Enter the <b>smaller</b> 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 <b>smaller</b> of line 1 or: <ul style="list-style-type: none"> <li>\$170,050 if single or married filing separately;</li> <li>\$340,100 if married filing jointly or qualifying widow(er); or</li> <li>\$170,050 if head of household.</li> </ul>	19.	<input type="text"/>
20.	Enter the <b>smaller</b> of line 14 or line 19	20.	<input type="text"/>
21.	Enter the <b>larger</b> 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"/>
<b>If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.</b>			
23.	Enter the <b>smaller</b> 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"> <li>\$459,750 if single;</li> <li>\$258,600 if married filing separately;</li> <li>\$517,200 if married filing jointly or qualifying widow(er); or</li> <li>\$488,500 if head of household.</li> </ul>	26.	<input type="text"/>
27.	Enter the <b>smaller</b> 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 <b>smaller</b> 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"/>
<b>If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.</b>			
33.	Subtract line 32 from line 23 .....	33.	<input type="text"/>
34.	Multiply line 33 by 20% (0.20) .....	34.	<input type="text"/>
<b>If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.</b>			
35.	Enter the <b>smaller</b> 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"/>
<b>If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.</b>			
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 <b>line 21</b> . 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 <b>line 1</b> . 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.	<b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> 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 Form 1040.) .....	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 Form 1040, line 16, before completing this line.

**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.	<input type="text"/>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a* .....	2.	<input type="text"/>
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3.	<input type="text"/>
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		
4.	Add lines 2 and 3 .....	4.	<input type="text"/>
5.	Subtract line 4 from line 1. If zero or less, enter -0- .....	5.	<input type="text"/>
6.	Enter: \$41,675 if single or married filing separately, \$83,350 if married filing jointly or qualifying surviving spouse, \$55,800 if head of household.	6.	<input type="text"/>
7.	Enter the smaller of line 1 or line 6 .....		
8.	Enter the smaller of line 5 or line 7 .....	8.	<input type="text"/>
9.	Subtract line 8 from line 7. This amount is taxed at 0% .....	9.	<input type="text"/>
10.	Enter the smaller of line 1 or line 4 .....	10.	<input type="text"/>
11.	Enter the amount from line 9 .....	11.	<input type="text"/>
12.	Subtract line 11 from line 10 .....	12.	<input type="text"/>
13.	Enter: \$459,750 if single, \$258,600 if married filing separately, \$517,200 if married filing jointly or qualifying surviving spouse, \$488,500 if head of household.	13.	<input type="text"/>
14.	Enter the smaller of line 1 or line 13 .....		
15.	Add lines 5 and 9 .....	15.	<input type="text"/>
16.	Subtract line 15 from line 14. If zero or less, enter -0- .....	16.	<input type="text"/>
17.	Enter the smaller of line 12 or line 16 .....	17.	<input type="text"/>
18.	Multiply line 17 by 15% (0.15) .....	18.	<input type="text"/>
19.	Add lines 9 and 17 .....	19.	<input type="text"/>
20.	Subtract line 19 from line 10 .....	20.	<input type="text"/>
21.	Multiply line 20 by 20% (0.20) .....	21.	<input type="text"/>
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.	<input type="text"/>
23.	Add lines 18, 21, and 22 .....	23.	<input type="text"/>
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.	<input type="text"/>
25.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> 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.	<input type="text"/>

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

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
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 2022 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)

<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> 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
<b>A</b>			<b>A</b>		<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<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
<b>3</b>	Rents received . . . . .	<b>3</b>		
<b>4</b>	Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>				
<b>5</b>	Advertising . . . . .	<b>5</b>		
<b>6</b>	Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>		
<b>8</b>	Commissions . . . . .	<b>8</b>		
<b>9</b>	Insurance . . . . .	<b>9</b>		
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b>	Management fees . . . . .	<b>11</b>		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Other interest . . . . .	<b>13</b>		
<b>14</b>	Repairs . . . . .	<b>14</b>		
<b>15</b>	Supplies . . . . .	<b>15</b>		
<b>16</b>	Taxes . . . . .	<b>16</b>		
<b>17</b>	Utilities . . . . .	<b>17</b>		
<b>18</b>	Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b>	Other (list) _____	<b>19</b>		
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>		
<b>21</b>	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 <b>Form 6198</b> . . . . .	<b>21</b>		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	( )	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )	
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .	<b>26</b>		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2022

**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
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<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
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>29a Totals</b>			
<b>b Totals</b>			

**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
<b>A</b>		
<b>B</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
<b>A</b>			
<b>B</b>			
<b>34a Totals</b>			
<b>b Totals</b>			

**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
<b>38</b>					

**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) 2022



**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Self-Employment Tax**Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

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

OMB No. 1545-0074

**2022**  
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 2022

**7**

147,000

- 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 \$147,000 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 15****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 income<sup>1</sup> wasn't more than \$9,060, or (b) your net farm profits<sup>2</sup> were less than \$6,540.

- 14**
- Maximum income for optional methods

**14**

6,040

- 15**
- Enter the
- smaller**
- of: two-thirds (
- $\frac{2}{3}$
- ) of gross farm income
- <sup>1</sup>
- (not less than zero) or \$6,040. Also, include this amount on line 4b above

**15****Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,540 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> 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 income
- <sup>4</sup>
- (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

**17**<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.<sup>2</sup> 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.<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**SCHEDULE EIC  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**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](https://www.irs.gov/ScheduleEIC) for the latest information.**

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐**Before you begin:**

- See the instructions for Form 1040, 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 your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- 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
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 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.						
<b>3 Child's year of birth</b>	Year ____	____	Year ____	____	Year ____	____
	<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4a</b> Was the child under age 24 at the end of 2022, 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. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2022?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2022</b> • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, 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) 2022

## 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). See the instructions for Form 1040, line 27, for information on who may be a qualifying child.

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

**Special rule for separated spouses.** You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2022, and either of the following applies.

- You lived apart from your spouse for the last 6 months of 2022, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2022.

If you meet these requirements, check the box at the top of Schedule EIC.

**Qualifying child doesn't have an SSN.** If you have a child who meets the conditions to be your qualifying child for purposes of

claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, and you are otherwise eligible, you can claim the self-only EIC. To claim the self-only EIC with a qualifying child, complete and attach Schedule EIC to your Form 1040 or 1040-SR. Complete line 1 and lines 2 through 6 for Child 1. If Child 1 has an ITIN, an ATIN, or an SSN that is not considered a valid SSN as defined in the instructions for Form 1040, line 27, enter it on line 2. Otherwise, leave line 2 blank.

**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) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC).

## 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 2022 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2022, 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 2022  
or is filing a joint return for 2022 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 2022.



*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 childcare 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, 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, line 27.*

**SCHEDULE 8812**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } . . . . .	<b>9</b>	
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } . . . . .	<b>10</b>	
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . . <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	
<b>13</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	
<b>14</b>	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .	<b>14</b>	

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

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Cat. No. 59761M

Schedule 8812 (Form 1040) 2022

Schedule 8812 (Form 1040) 2022

Page **2****Part II-A Additional Child Tax Credit for All Filers****Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16a</b>
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<b>16b</b>
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	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 . . . . .	<b>21</b>
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>
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Schedule 8812 (Form 1040) 2022

**Form 2441**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **21**

Your social security number

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

**B** If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

### Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? ☐ **No** Complete only Part II below.  
☐ **Yes** Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

### Part II Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First Last			
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	

**3** Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31

**4** Enter your **earned income**. See instructions

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

**6** Enter the **smallest** of line 3, 4, or 5

**7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20
21,000—23,000		.31	33,000—35,000		.25			
23,000—25,000		.30	35,000—37,000		.24			

**9a** Multiply line 6 by the decimal amount on line 8

**b** If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c

**c** Add lines 9a and 9b and enter the result

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2

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

Cat. No. 11862M

Form **2441** (2022)



**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	
<b>13</b>	Enter the amount, if any, you carried over from 2020 and/or 2021 and used in 2022. See instructions . . . . .	<b>13</b>	
<b>14</b>	If you forfeited or carried over to 2023 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2022 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$5,000 or \$2,500 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. If your dependent care plan uses a non-calendar plan year, see instructions . . . . .	<b>21</b>	
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>	

To claim the child and dependent care credit,  
complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>	
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2021 expenses in 2022, see the instructions for line 9b . . . . .	<b>29</b>	
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>	

**Form 4684**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

**Casualties and Thefts**

Go to [www.irs.gov/Form4684](http://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

**2022**  
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. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. 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) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.	3			
4	Gain from casualty or theft. If line 3 is <b>more</b> 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 <b>before</b> casualty or theft . . . . .	5			
6	Fair market value <b>after</b> casualty or theft . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Enter the <b>smaller</b> 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- . . . . . <b>Caution:</b> 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 . . . . . <b>Caution:</b> See instructions before completing line 15.	14			
15	<ul style="list-style-type: none"> <li>If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>If line 13 is <b>less</b> 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 Schedule A (Form 1040-NR), 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 Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>	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 Schedule A (Form 1040-NR), 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** (2022)

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
<b>20</b>	Cost or adjusted basis of each property . . . . .	<b>20</b>			
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>			
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> 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	<b>22</b>			
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>			
<b>24</b>	Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>			
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>			
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>			
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>			
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34. See instructions . . . . .	<b>28</b>			

**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 includible in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
<b>Casualty or Theft of Property Held One Year or Less</b>			
<b>29</b> _____	( ) ( )	( ) ( )	
<b>30</b> Totals. Add the amounts on line 29 . . . . .	<b>30</b> ( ) ( )	( ) ( )	
<b>31</b> 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 . . . . .			<b>31</b>
<b>32</b> 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 Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .			<b>32</b>

**Casualty or Theft of Property Held More Than One Year**

<b>33</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	
<b>34</b> _____	( ) ( )	( ) ( )
<b>35</b> Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b> ( ) ( )	( ) ( )
<b>36</b> Total gains. Add lines 33 and 34, column (c) . . . . .		<b>36</b>
<b>37</b> Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .		<b>37</b>
<b>38</b> If the loss on line 37 is <b>more</b> than the gain on line 36:		
<b>a</b> Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .		<b>38a</b>
<b>b</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 Schedule A (Form 1040-NR), 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 <i>Note</i> below . . . . .		<b>38b</b>
<b>39</b> If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> 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.		<b>39</b>

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 **5695**  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

## Residential Energy Credits

Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
 Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2022**  
 Attachment  
 Sequence No. **158**

Your social security number

### Part I Residential Clean Energy Credit (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>	
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>	
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>	
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>	
<b>5</b>	Qualified biomass fuel property costs . . . . .	<b>5</b>	
<b>6a</b>	Add lines 1 through 5 . . . . .	<b>6a</b>	
<b>b</b>	Multiply line 6a by 30% (0.30) . . . . .	<b>6b</b>	
<b>7a</b>	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) . . . . .	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p>			
<b>b</b>	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street		Unit No.
	City, State, and ZIP code		
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>	
<b>9</b>	Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>	
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>	
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	
<b>12</b>	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16 . . . . .	<b>12</b>	
<b>13</b>	Add lines 6b, 11, and 12 . . . . .	<b>13</b>	
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	
<b>15</b>	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>15</b>	
<b>16</b>	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	

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

Cat. No. 13540P

Form **5695** (2022)



**Part II** Energy Efficient Home Improvement Credit

<b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . .	<b>17a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "No" box, you cannot claim the energy efficient home improvement credit. Do not complete Part II.		
<b>b</b> Print the complete address of the main home where you made the qualifying improvements.		
<b>Caution:</b> You can only have one main home at a time.		
Number and street		Unit No.
City, State, and ZIP code		
<b>c</b> Were any of these improvements related to the construction of this main home? . . . . .	<b>17c</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.		
<b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . . . .	<b>18</b>	
<b>19</b> Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
<b>a</b> Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .	<b>19a</b>	
<b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .	<b>19b</b>	
<b>c</b> Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .	<b>19c</b>	
<b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .	<b>19d</b>	
<b>e</b> Maximum amount of cost on which the credit can be figured . . . . .	<b>19e</b>	\$2,000
<b>f</b> If you claimed window expenses on your Form 5695 prior to 2022, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .	<b>19f</b>	
<b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .	<b>19g</b>	
<b>h</b> Enter the smaller of line 19d or line 19g . . . . .	<b>19h</b>	
<b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .	<b>20</b>	
<b>21</b> Multiply line 20 by 10% (0.10) . . . . .	<b>21</b>	
<b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
<b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .	<b>22a</b>	
<b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . . . .	<b>22b</b>	
<b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .	<b>22c</b>	
<b>23</b> Add lines 22a through 22c . . . . .	<b>23</b>	
<b>24</b> Add lines 21 and 23 . . . . .	<b>24</b>	
<b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .	<b>25</b>	\$500
<b>26</b> Enter the amount, if any, from line 18 . . . . .	<b>26</b>	
<b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b> ; you cannot take the energy efficient home improvement credit . . . . .	<b>27</b>	
<b>28</b> Enter the smaller of line 24 or line 27 . . . . .	<b>28</b>	
<b>29</b> Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet (see instructions) . . . . .	<b>29</b>	
<b>30</b> <b>Energy efficient home improvement credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>30</b>	

**Form 8915-F**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

## Qualified Disaster Retirement Plan Distributions and Repayments

Go to [www.irs.gov/Form8915F](http://www.irs.gov/Form8915F) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

Attachment  
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

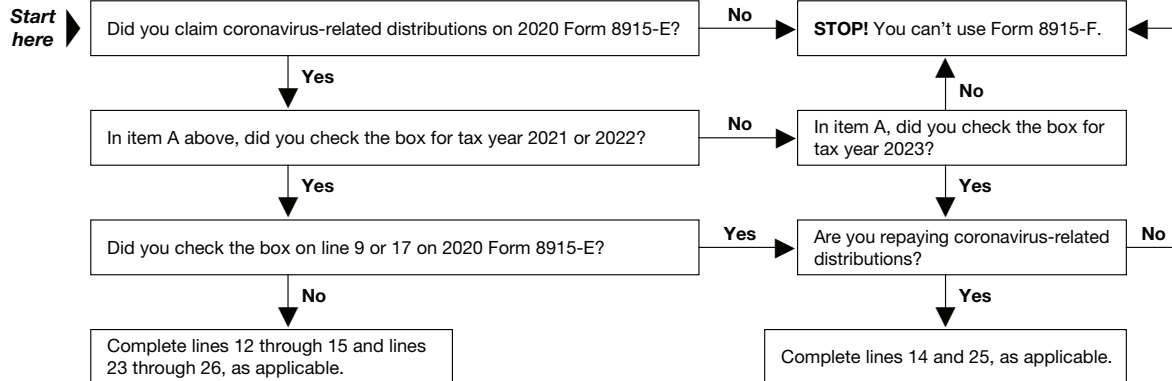
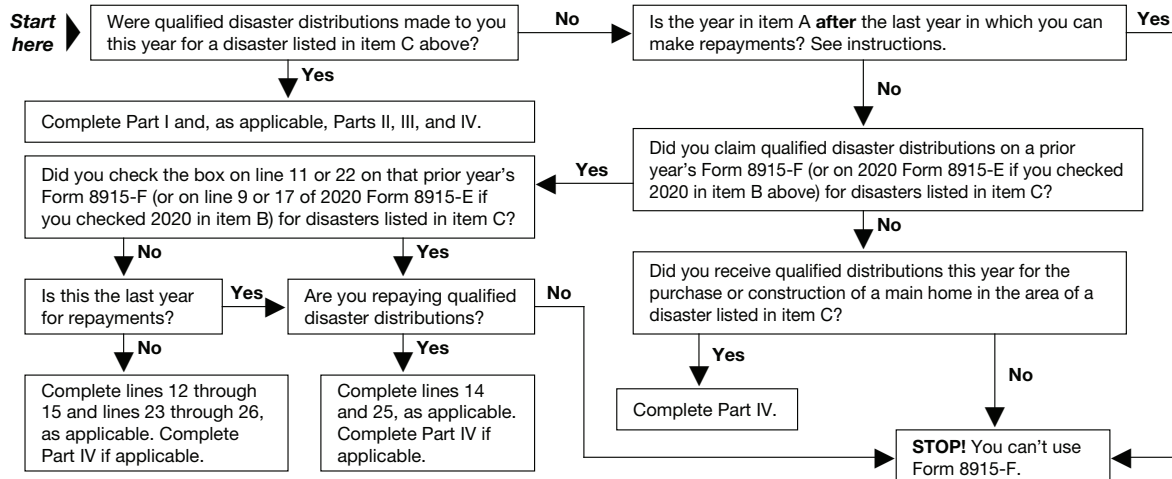
Your social security number

**Before you begin (see instructions for details):**

- Form 8915-F replaces Form 8915-E for 2021 and later years. Form 8915-E was used for coronavirus-related and other 2020 disaster distributions.
- Form 8915-F is also used for 2021 and later disaster distributions.
- See Appendix B in the instructions for the list of qualified disasters and their FEMA numbers for the year you check in item B next.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

**Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.****A Tax year for which you are filing form** (check only one box): ☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ Other \_\_\_\_\_**B Calendar year in which disaster occurred** (check only one box): ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ Other \_\_\_\_\_**C FEMA number for each of your disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_ (5) \_\_\_\_\_ (6) \_\_\_\_\_

**D If your disaster is the coronavirus, check this box** ☐ Don't list the coronavirus in item C.**Which lines on this form should I use? See CHARTS 1 and 2 below.****CHART 1: Use if you checked the box for coronavirus in item D above and you *don't* have any disaster in item C.****CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.**

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

Cat. No. 75585Y

Form **8915-F** (Rev. 1-2023)

**Part I Total Distributions From All Retirement Plans (Including IRAs)** (see instructions)

Provide the information requested below for the disasters in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*

\* See Appendix B at the end of the instructions for the FEMA number, and for disaster beginning and ending dates. If more than two disasters, see instructions and check this box ☐

Date first distribution made this year \_\_\_\_\_

Date last distribution made this year \_\_\_\_\_

**Complete lines 1a through 1e first. If line 1e is zero, stop. Do not complete Part I.**

	(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in item C (see instructions)
<b>1 Qualified disaster distribution limits (see instructions).</b>		
<b>a</b> Do the following.		
• Skip lines 1a through 1d. And, on line 1e, enter \$100,000 times the number of disasters you entered in item C earlier <b>if:</b>		
• You checked 2020 in item B earlier and either you didn't file 2020 Form 8915-E or you only reported the coronavirus disaster on 2020 Form 8915-E, <b>or</b>		
• You checked a year other than 2020 in item B and this is the first year you are filing a Form 8915-F for disasters for the year checked in item B.		
• <b>Otherwise</b> , on line 1a, enter \$100,000 times the number of different qualified disasters you have reported in item C on prior-year Forms 8915-F for disasters for the year you checked in item B. (Include, in your disaster number, if you checked 2020 in item B, qualified disaster(s) (other than the coronavirus) reported in Part I of 2020 Form 8915-E.) Also, complete lines 1b through 1e . . . . .	<b>1a</b>	
<b>b</b> Enter the total qualified disaster distributions made to you in prior year(s) for all disasters (except the coronavirus) for the year you checked in item B . . . . .	<b>1b</b>	
<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
<b>d</b> Enter \$100,000 times the number of qualified disasters, for the year checked in item B, that you reported in item C but didn't report in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B. Don't count the coronavirus in the number of qualified disasters . . . . .	<b>1d</b>	
<b>e Total available qualified disaster distribution amount for this year.</b> Enter the sum of lines 1c and 1d. <b>If the amount on line 1e is zero, do NOT complete Part I</b> . . . . .	<b>1e</b>	
<b>2</b> Enter, in column (a), distributions from retirement plans (other than IRAs) made this year	<b>2</b>	
<b>3</b> Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year	<b>3</b>	
<b>4</b> Enter, in column (a), distributions from Roth IRAs made this year . . . . .	<b>4</b>	
<b>5</b> Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions.		
• See instructions if the years checked in items A and B are the same; more than one disaster is listed in item C; <b>and</b> the total on line 5, column (a), exceeds \$100,000.		
• <b>Otherwise</b> , enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e. Then enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) <b>allocated, if needed</b> , by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b) . . . . .	<b>5</b>	
<b>6 Total qualified disaster distributions.</b> Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount . . . . .		<b>6</b>
<b>7 Taxable amount.</b> Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions . . . . .		<b>7</b>

**Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C**

<b>8</b>	Did you enter an amount on line 2, column (b)? <input type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 2, column (b) . . . . .	<b>8</b>	
<b>9</b>	Enter the applicable cost of distributions, if any. See instructions . . . . .	<b>9</b>	
<b>10</b>	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions . . . . .	<b>10</b>	
<b>11</b>	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.</b> You must check the box on this line if you check the box on line 22 . . . . .	<b>11</b>	
<b>12</b>	Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions . . . . .	<b>12</b>	
<b>13</b>	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions . . . . .	<b>13</b>	
<b>14</b>	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions . . . . .	<b>14</b>	
<b>15</b>	<b>Amount subject to tax this year.</b> Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions . . . . .	<b>15</b>	

**Before you begin:** Complete this year's Form 8606, Nondeductible IRAs, if required.

**Part III Qualified Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs for the Coronavirus and Disaster(s) Listed in Item C**

<b>16</b>	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> <b>Yes.</b> Go to line 17. <input type="checkbox"/> <b>No.</b> Skip lines 17 through 22, and go to line 23.		
<b>17</b>	Did you receive a qualified disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 and 19, and go to line 20.		
<b>18</b>	Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b . . . . .	<b>18</b>	
<b>19</b>	Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b . . . . .	<b>19</b>	
<b>20</b>	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606 . . . . .	<b>20</b>	
<b>21</b>	Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions . . . . .	<b>21</b>	
<b>22</b>	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.</b> You must check the box on this line if you check the box on line 11 . . . . .	<b>22</b>	
<b>23</b>	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions . . . . .	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions . . . . .	<b>24</b>	
<b>25</b>	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions . . . . .	<b>25</b>	
<b>26</b>	<b>Amount subject to tax.</b> Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions . . . . .	<b>26</b>	

**Before you begin:** Complete this year's Form 8606, Nondeductible IRAs, if required.

**Part IV** **Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C**

**Caution:** Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for a disaster listed in item C earlier. If you repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*
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\* See Appendix B at the end of the instructions for the FEMA number, and for disaster beginning and ending dates.

Date first distribution received this year \_\_\_\_\_ Date last distribution received this year \_\_\_\_\_

<p><b>27</b> Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here.</p> <p><input type="checkbox"/> <b>No.</b> Go to line 28.</p> <p><b>28</b> Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any . . . . .</p> <p><b>29</b> Enter the applicable cost of distributions, if any. See instructions . . . . .</p> <p><b>30</b> Subtract line 29 from line 28 . . . . .</p> <p><b>31</b> Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions . . . . .</p> <p><b>32</b> <b>Taxable amount.</b> Subtract line 31 from line 30. If the distribution is:</p> <ul style="list-style-type: none"> <li>• From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR.</li> <li>• From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.</li> </ul> <p><b>Note:</b> You may be subject to an additional tax on the amount on line 32. See instructions.</p>	<p><b>28</b></p> <p><b>29</b></p> <p><b>30</b></p> <p><b>31</b></p> <p><b>32</b></p>
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Form **8915-F** (Rev. 1-2023)

**Form 8936**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)  
Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137  
Attachment  
Sequence No. **69**

Identifying number

**Note:** This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>3</b>		
<b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . .	<b>4a</b>		
<b>b</b> Phase-out percentage (see instructions) . . . . .	<b>4b</b>	%	%
<b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .	<b>4c</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>5</b> Business/investment use percentage (see instructions)	<b>5</b>	%	%
<b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	<b>6</b>		
<b>7</b> Section 179 expense deduction (see instructions) .	<b>7</b>		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 10% (0.10) . . . . .	<b>9</b>		
<b>10</b> Maximum credit per vehicle . . . . .	<b>10</b>	2,500	2,500
<b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . .	<b>11</b>		
<b>12</b> Add columns (a) and (b) on line 11 . . . . .	<b>12</b>		
<b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>13</b>		
<b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . .	<b>14</b>		

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (Rev. 1-2023)

**Part III Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2
<b>15</b>	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .	<b>15</b>	
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .	<b>16</b>	
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>	
<b>18</b>	For vehicles with four or more wheels placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions . . . . .	<b>18</b>	
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .	<b>19</b>	
<b>20</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>20</b>	
<b>21</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .	<b>22</b>	
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions . . . . .	<b>23</b>	

Form **8936** (Rev. 1-2023)





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](http://www.irs.gov/Form8959) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
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 surviving spouse . . . . . \$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 surviving spouse . . . . . \$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 surviving spouse . . . . . \$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 11 (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 <b>Total Additional Medicare Tax withholding.</b> 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** (2022)

Form **8960**  
Department of the Treasury  
Internal Revenue Service

# Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2022**  
Attachment  
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)

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

**Part II Investment Expenses Allocable to Investment Income and Modifications**

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

**Part III Tax Computation**

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

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

Cat. No. 59474M

Form **8960** (2022)

Form **8962**Department of the Treasury  
Internal Revenue Service**Premium Tax Credit (PTC)**

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

Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

**A.** 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**

<b>1</b>	Tax family size. Enter your tax family size. See instructions . . . . .		<b>1</b>	
<b>2a</b>	Modified AGI. Enter your modified AGI. See instructions . . . . .	<b>2a</b>		
<b>b</b>	Enter the total of your dependents' modified AGI. See instructions . . . . .	<b>2b</b>		
<b>3</b>	Household income. Add the amounts on lines 2a and 2b. See instructions . . . . .		<b>3</b>	
<b>4</b>	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. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC		<b>4</b>	
<b>5</b>	Household income as a percentage of federal poverty line (see instructions) . . . . .		<b>5</b>	%
<b>6</b>	Reserved for future use . . . . .			
<b>7</b>	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .		<b>7</b>	
<b>8a</b>	Annual contribution amount. Multiply line 3b by line 7. Round to nearest whole dollar amount	<b>8a</b>		
		<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	<b>8b</b>	

**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  
☐ **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)
<b>11</b> 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)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						
<b>24</b> Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here						<b>24</b>
<b>25</b> Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here						<b>25</b>
<b>26</b> 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 9. 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 . . . . .						<b>26</b>

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

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

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

Cat. No. 37784Z

Form **8962** (2022)

**Part IV Allocation of Policy Amounts**

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

**Allocation 1**

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

**Allocation 2**

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

**Allocation 3**

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

**Allocation 4**

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

<b>35</b>	<b>Alternative entries for your SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> Alternative stop month
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	<b>(a)</b> Alternative family size	<b>(b)</b> Alternative monthly contribution amount	<b>(c)</b> Alternative start month	<b>(d)</b> 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](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-2294

**2022**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 \$170,050 (\$340,100 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 (see instructions)	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 smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		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** (2022)



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

Name(s) shown on return

**Qualified Business Income Deduction**

Attach to your tax return.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-2294

**2022**Attachment  
Sequence No. **55A**

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 \$170,050 (\$340,100 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 \$170,050 or less (\$340,100 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 . . . . .	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** (2022)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
<b>17</b>	Enter the amounts from line 3 . . . . .	<b>17</b>		
<b>18</b>	Enter the amounts from line 10 . . . . .	<b>18</b>		
<b>19</b>	Subtract line 18 from line 17 . . . . .	<b>19</b>		
<b>20</b>	Taxable income before qualified business income deduction . . . . .	<b>20</b>		
<b>21</b>	Threshold. Enter \$170,050 (\$340,100 if married filing jointly) . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>		
<b>23</b>	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	<b>23</b>		
<b>24</b>	Phase-in percentage. Divide line 22 by line 23 . . . . .	<b>24</b>	%	
<b>25</b>	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	<b>25</b>		
<b>26</b>	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 . . . . .	<b>26</b>		

**Part IV Determine Your Qualified Business Income Deduction**

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

Form **8995-A** (2022)

# 2022 Tax Table



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

## Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	2,822	2,616	2,822	2,734
25,250	25,300	2,828	2,622	2,828	2,740
25,300	25,350	2,834	2,628	2,834	2,746
25,350	25,400	2,840	2,634	2,840	2,752

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

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

\* This column must also be used by a qualifying surviving spouse.

(Continued)

## 2022 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	998	998	998	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	1,003	1,003	1,003	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,008	1,008	1,008	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,013	1,013	1,013	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,018	1,018	1,018	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,023	1,023	1,023	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,028	1,028	1,028	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,033	1,033	1,033	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,038	1,038	1,038	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,043	1,043	1,043	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,048	1,048	1,048	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,053	1,053	1,053	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,058	1,058	1,058	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,063	1,063	1,063	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,068	1,068	1,068	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,073	1,073	1,073	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,078	1,078	1,078	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,083	1,083	1,083	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,088	1,088	1,088	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,093	1,093	1,093	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,098	1,098	1,098	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	1,103	1,103	1,103	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,108	1,108	1,108	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,113	1,113	1,113	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,118	1,118	1,118	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,123	1,123	1,123	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,128	1,128	1,128	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,133	1,133	1,133	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,138	1,138	1,138	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,143	1,143	1,143	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,148	1,148	1,148	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,153	1,153	1,153	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,158	1,158	1,158	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,163	1,163	1,163	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,168	1,168	1,168	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,173	1,173	1,173	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,178	1,178	1,178	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,183	1,183	1,183	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,188	1,188	1,188	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,193	1,193	1,193	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,198	1,198	1,198	1,198

(Continued)

\* This column must also be used by a qualifying surviving spouse.

## 2022 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	1,238	1,203	1,238	1,203	15,000	15,050	1,598	1,503	1,598	1,510	18,000	18,050	1,958	1,803	1,958	1,870
12,050	12,100	1,244	1,208	1,244	1,208	15,050	15,100	1,604	1,508	1,604	1,516	18,050	18,100	1,964	1,808	1,964	1,876
12,100	12,150	1,250	1,213	1,250	1,213	15,100	15,150	1,610	1,513	1,610	1,522	18,100	18,150	1,970	1,813	1,970	1,882
12,150	12,200	1,256	1,218	1,256	1,218	15,150	15,200	1,616	1,518	1,616	1,528	18,150	18,200	1,976	1,818	1,976	1,888
12,200	12,250	1,262	1,223	1,262	1,223	15,200	15,250	1,622	1,523	1,622	1,534	18,200	18,250	1,982	1,823	1,982	1,894
12,250	12,300	1,268	1,228	1,268	1,228	15,250	15,300	1,628	1,528	1,628	1,540	18,250	18,300	1,988	1,828	1,988	1,900
12,300	12,350	1,274	1,233	1,274	1,233	15,300	15,350	1,634	1,533	1,634	1,546	18,300	18,350	1,994	1,833	1,994	1,906
12,350	12,400	1,280	1,238	1,280	1,238	15,350	15,400	1,640	1,538	1,640	1,552	18,350	18,400	2,000	1,838	2,000	1,912
12,400	12,450	1,286	1,243	1,286	1,243	15,400	15,450	1,646	1,543	1,646	1,558	18,400	18,450	2,006	1,843	2,006	1,918
12,450	12,500	1,292	1,248	1,292	1,248	15,450	15,500	1,652	1,548	1,652	1,564	18,450	18,500	2,012	1,848	2,012	1,924
12,500	12,550	1,298	1,253	1,298	1,253	15,500	15,550	1,658	1,553	1,658	1,570	18,500	18,550	2,018	1,853	2,018	1,930
12,550	12,600	1,304	1,258	1,304	1,258	15,550	15,600	1,664	1,558	1,664	1,576	18,550	18,600	2,024	1,858	2,024	1,936
12,600	12,650	1,310	1,263	1,310	1,263	15,600	15,650	1,670	1,563	1,670	1,582	18,600	18,650	2,030	1,863	2,030	1,942
12,650	12,700	1,316	1,268	1,316	1,268	15,650	15,700	1,676	1,568	1,676	1,588	18,650	18,700	2,036	1,868	2,036	1,948
12,700	12,750	1,322	1,273	1,322	1,273	15,700	15,750	1,682	1,573	1,682	1,594	18,700	18,750	2,042	1,873	2,042	1,954
12,750	12,800	1,328	1,278	1,328	1,278	15,750	15,800	1,688	1,578	1,688	1,600	18,750	18,800	2,048	1,878	2,048	1,960
12,800	12,850	1,334	1,283	1,334	1,283	15,800	15,850	1,694	1,583	1,694	1,606	18,800	18,850	2,054	1,883	2,054	1,966
12,850	12,900	1,340	1,288	1,340	1,288	15,850	15,900	1,700	1,588	1,700	1,612	18,850	18,900	2,060	1,888	2,060	1,972
12,900	12,950	1,346	1,293	1,346	1,293	15,900	15,950	1,706	1,593	1,706	1,618	18,900	18,950	2,066	1,893	2,066	1,978
12,950	13,000	1,352	1,298	1,352	1,298	15,950	16,000	1,712	1,598	1,712	1,624	18,950	19,000	2,072	1,898	2,072	1,984
13,000						16,000						19,000					
13,000	13,050	1,358	1,303	1,358	1,303	16,000	16,050	1,718	1,603	1,718	1,630	19,000	19,050	2,078	1,903	2,078	1,990
13,050	13,100	1,364	1,308	1,364	1,308	16,050	16,100	1,724	1,608	1,724	1,636	19,050	19,100	2,084	1,908	2,084	1,996
13,100	13,150	1,370	1,313	1,370	1,313	16,100	16,150	1,730	1,613	1,730	1,642	19,100	19,150	2,090	1,913	2,090	2,002
13,150	13,200	1,376	1,318	1,376	1,318	16,150	16,200	1,736	1,618	1,736	1,648	19,150	19,200	2,096	1,918	2,096	2,008
13,200	13,250	1,382	1,323	1,382	1,323	16,200	16,250	1,742	1,623	1,742	1,654	19,200	19,250	2,102	1,923	2,102	2,014
13,250	13,300	1,388	1,328	1,388	1,328	16,250	16,300	1,748	1,628	1,748	1,660	19,250	19,300	2,108	1,928	2,108	2,020
13,300	13,350	1,394	1,333	1,394	1,333	16,300	16,350	1,754	1,633	1,754	1,666	19,300	19,350	2,114	1,933	2,114	2,026
13,350	13,400	1,400	1,338	1,400	1,338	16,350	16,400	1,760	1,638	1,760	1,672	19,350	19,400	2,120	1,938	2,120	2,032
13,400	13,450	1,406	1,343	1,406	1,343	16,400	16,450	1,766	1,643	1,766	1,678	19,400	19,450	2,126	1,943	2,126	2,038
13,450	13,500	1,412	1,348	1,412	1,348	16,450	16,500	1,772	1,648	1,772	1,684	19,450	19,500	2,132	1,948	2,132	2,044
13,500	13,550	1,418	1,353	1,418	1,353	16,500	16,550	1,778	1,653	1,778	1,690	19,500	19,550	2,138	1,953	2,138	2,050
13,550	13,600	1,424	1,358	1,424	1,358	16,550	16,600	1,784	1,658	1,784	1,696	19,550	19,600	2,144	1,958	2,144	2,056
13,600	13,650	1,430	1,363	1,430	1,363	16,600	16,650	1,790	1,663	1,790	1,702	19,600	19,650	2,150	1,963	2,150	2,062
13,650	13,700	1,436	1,368	1,436	1,368	16,650	16,700	1,796	1,668	1,796	1,708	19,650	19,700	2,156	1,968	2,156	2,068
13,700	13,750	1,442	1,373	1,442	1,373	16,700	16,750	1,802	1,673	1,802	1,714	19,700	19,750	2,162	1,973	2,162	2,074
13,750	13,800	1,448	1,378	1,448	1,378	16,750	16,800	1,808	1,678	1,808	1,720	19,750	19,800	2,168	1,978	2,168	2,080
13,800	13,850	1,454	1,383	1,454	1,383	16,800	16,850	1,814	1,683	1,814	1,726	19,800	19,850	2,174	1,983	2,174	2,086
13,850	13,900	1,460	1,388	1,460	1,388	16,850	16,900	1,820	1,688	1,820	1,732	19,850	19,900	2,180	1,988	2,180	2,092
13,900	13,950	1,466	1,393	1,466	1,393	16,900	16,950	1,826	1,693	1,826	1,738	19,900	19,950	2,186	1,993	2,186	2,098
13,950	14,000	1,472	1,398	1,472	1,398	16,950	17,000	1,832	1,698	1,832	1,744	19,950	20,000	2,192	1,998	2,192	2,104
14,000						17,000						20,000					
14,000	14,050	1,478	1,403	1,478	1,403	17,000	17,050	1,838	1,703	1,838	1,750	20,000	20,050	2,198	2,003	2,198	2,110
14,050	14,100	1,484	1,408	1,484	1,408	17,050	17,100	1,844	1,708	1,844	1,756	20,050	20,100	2,204	2,008	2,204	2,116
14,100	14,150	1,490	1,413	1,490	1,413	17,100	17,150	1,850	1,713	1,850	1,762	20,100	20,150	2,210	2,013	2,210	2,122
14,150	14,200	1,496	1,418	1,496	1,418	17,150	17,200	1,856	1,718	1,856	1,768	20,150	20,200	2,216	2,018	2,216	2,128
14,200	14,250	1,502	1,423	1,502	1,423	17,200	17,250	1,862	1,723	1,862	1,774	20,200	20,250	2,222	2,023	2,222	2,134
14,250	14,300	1,508	1,428	1,508	1,428	17,250	17,300	1,868	1,728	1,868	1,780	20,250	20,300	2,228	2,028	2,228	2,140
14,300	14,350	1,514	1,433	1,514	1,433	17,300	17,350	1,874	1,733	1,874	1,786	20,300	20,350	2,234	2,033	2,234	2,146
14,350	14,400	1,520	1,438	1,520	1,438	17,350	17,400	1,880	1,738	1,880	1,792	20,350	20,400	2,240	2,038	2,240	2,152
14,400	14,450	1,526	1,443	1,526	1,443	17,400	17,450	1,886	1,743	1,886	1,798	20,400	20,450	2,246	2,043	2,246	2,158
14,450	14,500	1,532	1,448	1,532	1,448	17,450	17,500	1,892	1,748	1,892	1,804	20,450	20,500	2,252	2,048	2,252	2,164
14,500	14,550	1,538	1,453	1,538	1,453	17,500	17,550	1,898	1,753	1,898	1,810	20,500	20,550	2,258	2,053	2,258	2,170
14,550	14,600	1,544	1,458	1,544	1,458	17,550	17,600	1,904	1,758	1,904	1,816	20,550	20,600	2,264	2,058	2,264	2,176
14,600	14,650	1,550	1,463	1,550	1,463	17,600	17,650	1,910	1,763	1,910	1,822	20,600	20,650	2,270	2,064	2,270	2,182
14,650	14,700	1,556	1,468	1,556	1,468	17,650	17,700	1,916	1,768	1,916	1,828	20,650	20,700	2,276	2,070	2,276	2,188
14,700	14,750	1,562	1,473	1,562	1,474	17,700	17,750	1,922	1,773	1,922	1,834	20,700	20,750	2,282	2,076	2,282	2,194
14,750	14,800	1,568	1,478	1,568	1,480	17,750	17,800	1,928	1,778	1,928	1,840	20,750	20,800	2,288	2,082	2,288	

## 2022 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—					
21,000						24,000						27,000					
21,000	21,050	2,318	2,112	2,318	2,230	24,000	24,050	2,678	2,472	2,678	2,590	27,000	27,050	3,038	2,832	3,038	2,950
21,050	21,100	2,324	2,118	2,324	2,236	24,050	24,100	2,684	2,478	2,684	2,596	27,050	27,100	3,044	2,838	3,044	2,956
21,100	21,150	2,330	2,124	2,330	2,242	24,100	24,150	2,690	2,484	2,690	2,602	27,100	27,150	3,050	2,844	3,050	2,962
21,150	21,200	2,336	2,130	2,336	2,248	24,150	24,200	2,696	2,490	2,696	2,608	27,150	27,200	3,056	2,850	3,056	2,968
21,200	21,250	2,342	2,136	2,342	2,254	24,200	24,250	2,702	2,496	2,702	2,614	27,200	27,250	3,062	2,856	3,062	2,974
21,250	21,300	2,348	2,142	2,348	2,260	24,250	24,300	2,708	2,502	2,708	2,620	27,250	27,300	3,068	2,862	3,068	2,980
21,300	21,350	2,354	2,148	2,354	2,266	24,300	24,350	2,714	2,508	2,714	2,626	27,300	27,350	3,074	2,868	3,074	2,986
21,350	21,400	2,360	2,154	2,360	2,272	24,350	24,400	2,720	2,514	2,720	2,632	27,350	27,400	3,080	2,874	3,080	2,992
21,400	21,450	2,366	2,160	2,366	2,278	24,400	24,450	2,726	2,520	2,726	2,638	27,400	27,450	3,086	2,880	3,086	2,998
21,450	21,500	2,372	2,166	2,372	2,284	24,450	24,500	2,732	2,526	2,732	2,644	27,450	27,500	3,092	2,886	3,092	3,004
21,500	21,550	2,378	2,172	2,378	2,290	24,500	24,550	2,738	2,532	2,738	2,650	27,500	27,550	3,098	2,892	3,098	3,010
21,550	21,600	2,384	2,178	2,384	2,296	24,550	24,600	2,744	2,538	2,744	2,656	27,550	27,600	3,104	2,898	3,104	3,016
21,600	21,650	2,390	2,184	2,390	2,302	24,600	24,650	2,750	2,544	2,750	2,662	27,600	27,650	3,110	2,904	3,110	3,022
21,650	21,700	2,396	2,190	2,396	2,308	24,650	24,700	2,756	2,550	2,756	2,668	27,650	27,700	3,116	2,910	3,116	3,028
21,700	21,750	2,402	2,196	2,402	2,314	24,700	24,750	2,762	2,556	2,762	2,674	27,700	27,750	3,122	2,916	3,122	3,034
21,750	21,800	2,408	2,202	2,408	2,320	24,750	24,800	2,768	2,562	2,768	2,680	27,750	27,800	3,128	2,922	3,128	3,040
21,800	21,850	2,414	2,208	2,414	2,326	24,800	24,850	2,774	2,568	2,774	2,686	27,800	27,850	3,134	2,928	3,134	3,046
21,850	21,900	2,420	2,214	2,420	2,332	24,850	24,900	2,780	2,574	2,780	2,692	27,850	27,900	3,140	2,934	3,140	3,052
21,900	21,950	2,426	2,220	2,426	2,338	24,900	24,950	2,786	2,580	2,786	2,698	27,900	27,950	3,146	2,940	3,146	3,058
21,950	22,000	2,432	2,226	2,432	2,344	24,950	25,000	2,792	2,586	2,792	2,704	27,950	28,000	3,152	2,946	3,152	3,064
22,000						25,000						28,000					
22,000	22,050	2,438	2,232	2,438	2,350	25,000	25,050	2,798	2,592	2,798	2,710	28,000	28,050	3,158	2,952	3,158	3,070
22,050	22,100	2,444	2,238	2,444	2,356	25,050	25,100	2,804	2,598	2,804	2,716	28,050	28,100	3,164	2,958	3,164	3,076
22,100	22,150	2,450	2,244	2,450	2,362	25,100	25,150	2,810	2,604	2,810	2,722	28,100	28,150	3,170	2,964	3,170	3,082
22,150	22,200	2,456	2,250	2,456	2,368	25,150	25,200	2,816	2,610	2,816	2,728	28,150	28,200	3,176	2,970	3,176	3,088
22,200	22,250	2,462	2,256	2,462	2,374	25,200	25,250	2,822	2,616	2,822	2,734	28,200	28,250	3,182	2,976	3,182	3,094
22,250	22,300	2,468	2,262	2,468	2,380	25,250	25,300	2,828	2,622	2,828	2,740	28,250	28,300	3,188	2,982	3,188	3,100
22,300	22,350	2,474	2,268	2,474	2,386	25,300	25,350	2,834	2,628	2,834	2,746	28,300	28,350	3,194	2,988	3,194	3,106
22,350	22,400	2,480	2,274	2,480	2,392	25,350	25,400	2,840	2,634	2,840	2,752	28,350	28,400	3,200	2,994	3,200	3,112
22,400	22,450	2,486	2,280	2,486	2,398	25,400	25,450	2,846	2,640	2,846	2,758	28,400	28,450	3,206	3,000	3,206	3,118
22,450	22,500	2,492	2,286	2,492	2,404	25,450	25,500	2,852	2,646	2,852	2,764	28,450	28,500	3,212	3,006	3,212	3,124
22,500	22,550	2,498	2,292	2,498	2,410	25,500	25,550	2,858	2,652	2,858	2,770	28,500	28,550	3,218	3,012	3,218	3,130
22,550	22,600	2,504	2,298	2,504	2,416	25,550	25,600	2,864	2,658	2,864	2,776	28,550	28,600	3,224	3,018	3,224	3,136
22,600	22,650	2,510	2,304	2,510	2,422	25,600	25,650	2,870	2,664	2,870	2,782	28,600	28,650	3,230	3,024	3,230	3,142
22,650	22,700	2,516	2,310	2,516	2,428	25,650	25,700	2,876	2,670	2,876	2,788	28,650	28,700	3,236	3,030	3,236	3,148
22,700	22,750	2,522	2,316	2,522	2,434	25,700	25,750	2,882	2,676	2,882	2,794	28,700	28,750	3,242	3,036	3,242	3,154
22,750	22,800	2,528	2,322	2,528	2,440	25,750	25,800	2,888	2,682	2,888	2,800	28,750	28,800	3,248	3,042	3,248	3,160
22,800	22,850	2,534	2,328	2,534	2,446	25,800	25,850	2,894	2,688	2,894	2,806	28,800	28,850	3,254	3,048	3,254	3,166
22,850	22,900	2,540	2,334	2,540	2,452	25,850	25,900	2,900	2,694	2,900	2,812	28,850	28,900	3,260	3,054	3,260	3,172
22,900	22,950	2,546	2,340	2,546	2,458	25,900	25,950	2,906	2,700	2,906	2,818	28,900	28,950	3,266	3,060	3,266	3,178
22,950	23,000	2,552	2,346	2,552	2,464	25,950	26,000	2,912	2,706	2,912	2,824	28,950	29,000	3,272	3,066	3,272	3,184
23,000						26,000						29,000					
23,000	23,050	2,558	2,352	2,558	2,470	26,000	26,050	2,918	2,712	2,918	2,830	29,000	29,050	3,278	3,072	3,278	3,190
23,050	23,100	2,564	2,358	2,564	2,476	26,050	26,100	2,924	2,718	2,924	2,836	29,050	29,100	3,284	3,078	3,284	3,196
23,100	23,150	2,570	2,364	2,570	2,482	26,100	26,150	2,930	2,724	2,930	2,842	29,100	29,150	3,290	3,084	3,290	3,202
23,150	23,200	2,576	2,370	2,576	2,488	26,150	26,200	2,936	2,730	2,936	2,848	29,150	29,200	3,296	3,090	3,296	3,208
23,200	23,250	2,582	2,376	2,582	2,494	26,200	26,250	2,942	2,736	2,942	2,854	29,200	29,250	3,302	3,096	3,302	3,214
23,250	23,300	2,588	2,382	2,588	2,500	26,250	26,300	2,948	2,742	2,948	2,860	29,250	29,300	3,308	3,102	3,308	3,220
23,300	23,350	2,594	2,388	2,594	2,506	26,300	26,350	2,954	2,748	2,954	2,866	29,300	29,350	3,314	3,108	3,314	3,226
23,350	23,400	2,600	2,394	2,600	2,512	26,350	26,400	2,960	2,754	2,960	2,872	29,350	29,400	3,320	3,114	3,320	3,232
23,400	23,450	2,606	2,400	2,606	2,518	26,400	26,450	2,966	2,760	2,966	2,878	29,400	29,450	3,326	3,120	3,326	3,238
23,450	23,500	2,612	2,406	2,612	2,524	26,450	26,500	2,972	2,766	2,972	2,884	29,450	29,500	3,332	3,126	3,332	3,244
23,500	23,550	2,618	2,412	2,618	2,530	26,500	26,550	2,978	2,772	2,978	2,890	29,500	29,550	3,338	3,132	3,338	3,250
23,550	23,600	2,624	2,418	2,624	2,536	26,550	26,600	2,984	2,778	2,984	2,896	29,550	29,600	3,344	3,138	3,344	3,256
23,600	23,650	2,630	2,424	2,630	2,542	26,600	26,650	2,990	2,784	2,990	2,902	29,600	29,650	3,350	3,144	3,350	3,262
23,650	23,700	2,636	2,430	2,636	2,548	26,650	26,700	2,996	2,790	2,996	2,908	29,650	29,700	3,356	3,150	3,356	3,268
23,700	23,750	2,642	2,436	2,642	2,554	26,700	26,750	3,002	2,796	3,002	2,914	29,700	29,750	3,362	3,156	3,362	3,274
23,750	23,800	2,648	2,442	2,648	2,560	26,750	26,800	3,008	2,802	3,008	2,920	29,750	29,800	3,368	3,162	3,368	



## 2022 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	3,398	3,192	3,398	3,310	33,000	33,050	3,758	3,552	3,758	3,670	36,000	36,050	4,118	3,912	4,118	4,030
30,050	30,100	3,404	3,198	3,404	3,316	33,050	33,100	3,764	3,558	3,764	3,676	36,050	36,100	4,124	3,918	4,124	4,036
30,100	30,150	3,410	3,204	3,410	3,322	33,100	33,150	3,770	3,564	3,770	3,682	36,100	36,150	4,130	3,924	4,130	4,042
30,150	30,200	3,416	3,210	3,416	3,328	33,150	33,200	3,776	3,570	3,776	3,688	36,150	36,200	4,136	3,930	4,136	4,048
30,200	30,250	3,422	3,216	3,422	3,334	33,200	33,250	3,782	3,576	3,782	3,694	36,200	36,250	4,142	3,936	4,142	4,054
30,250	30,300	3,428	3,222	3,428	3,340	33,250	33,300	3,788	3,582	3,788	3,700	36,250	36,300	4,148	3,942	4,148	4,060
30,300	30,350	3,434	3,228	3,434	3,346	33,300	33,350	3,794	3,588	3,794	3,706	36,300	36,350	4,154	3,948	4,154	4,066
30,350	30,400	3,440	3,234	3,440	3,352	33,350	33,400	3,800	3,594	3,800	3,712	36,350	36,400	4,160	3,954	4,160	4,072
30,400	30,450	3,446	3,240	3,446	3,358	33,400	33,450	3,806	3,600	3,806	3,718	36,400	36,450	4,166	3,960	4,166	4,078
30,450	30,500	3,452	3,246	3,452	3,364	33,450	33,500	3,812	3,606	3,812	3,724	36,450	36,500	4,172	3,966	4,172	4,084
30,500	30,550	3,458	3,252	3,458	3,370	33,500	33,550	3,818	3,612	3,818	3,730	36,500	36,550	4,178	3,972	4,178	4,090
30,550	30,600	3,464	3,258	3,464	3,376	33,550	33,600	3,824	3,618	3,824	3,736	36,550	36,600	4,184	3,978	4,184	4,096
30,600	30,650	3,470	3,264	3,470	3,382	33,600	33,650	3,830	3,624	3,830	3,742	36,600	36,650	4,190	3,984	4,190	4,102
30,650	30,700	3,476	3,270	3,476	3,388	33,650	33,700	3,836	3,630	3,836	3,748	36,650	36,700	4,196	3,990	4,196	4,108
30,700	30,750	3,482	3,276	3,482	3,394	33,700	33,750	3,842	3,636	3,842	3,754	36,700	36,750	4,202	3,996	4,202	4,114
30,750	30,800	3,488	3,282	3,488	3,400	33,750	33,800	3,848	3,642	3,848	3,760	36,750	36,800	4,208	4,002	4,208	4,120
30,800	30,850	3,494	3,288	3,494	3,406	33,800	33,850	3,854	3,648	3,854	3,766	36,800	36,850	4,214	4,008	4,214	4,126
30,850	30,900	3,500	3,294	3,500	3,412	33,850	33,900	3,860	3,654	3,860	3,772	36,850	36,900	4,220	4,014	4,220	4,132
30,900	30,950	3,506	3,300	3,506	3,418	33,900	33,950	3,866	3,660	3,866	3,778	36,900	36,950	4,226	4,020	4,226	4,138
30,950	31,000	3,512	3,306	3,512	3,424	33,950	34,000	3,872	3,666	3,872	3,784	36,950	37,000	4,232	4,026	4,232	4,144
31,000						34,000						37,000					
31,000	31,050	3,518	3,312	3,518	3,430	34,000	34,050	3,878	3,672	3,878	3,790	37,000	37,050	4,238	4,032	4,238	4,150
31,050	31,100	3,524	3,318	3,524	3,436	34,050	34,100	3,884	3,678	3,884	3,796	37,050	37,100	4,244	4,038	4,244	4,156
31,100	31,150	3,530	3,324	3,530	3,442	34,100	34,150	3,890	3,684	3,890	3,802	37,100	37,150	4,250	4,044	4,250	4,162
31,150	31,200	3,536	3,330	3,536	3,448	34,150	34,200	3,896	3,690	3,896	3,808	37,150	37,200	4,256	4,050	4,256	4,168
31,200	31,250	3,542	3,336	3,542	3,454	34,200	34,250	3,902	3,696	3,902	3,814	37,200	37,250	4,262	4,056	4,262	4,174
31,250	31,300	3,548	3,342	3,548	3,460	34,250	34,300	3,908	3,702	3,908	3,820	37,250	37,300	4,268	4,062	4,268	4,180
31,300	31,350	3,554	3,348	3,554	3,466	34,300	34,350	3,914	3,708	3,914	3,826	37,300	37,350	4,274	4,068	4,274	4,186
31,350	31,400	3,560	3,354	3,560	3,472	34,350	34,400	3,920	3,714	3,920	3,832	37,350	37,400	4,280	4,074	4,280	4,192
31,400	31,450	3,566	3,360	3,566	3,478	34,400	34,450	3,926	3,720	3,926	3,838	37,400	37,450	4,286	4,080	4,286	4,198
31,450	31,500	3,572	3,366	3,572	3,484	34,450	34,500	3,932	3,726	3,932	3,844	37,450	37,500	4,292	4,086	4,292	4,204
31,500	31,550	3,578	3,372	3,578	3,490	34,500	34,550	3,938	3,732	3,938	3,850	37,500	37,550	4,298	4,092	4,298	4,210
31,550	31,600	3,584	3,378	3,584	3,496	34,550	34,600	3,944	3,738	3,944	3,856	37,550	37,600	4,304	4,098	4,304	4,216
31,600	31,650	3,590	3,384	3,590	3,502	34,600	34,650	3,950	3,744	3,950	3,862	37,600	37,650	4,310	4,104	4,310	4,222
31,650	31,700	3,596	3,390	3,596	3,508	34,650	34,700	3,956	3,750	3,956	3,868	37,650	37,700	4,316	4,110	4,316	4,228
31,700	31,750	3,602	3,396	3,602	3,514	34,700	34,750	3,962	3,756	3,962	3,874	37,700	37,750	4,322	4,116	4,322	4,234
31,750	31,800	3,608	3,402	3,608	3,520	34,750	34,800	3,968	3,762	3,968	3,880	37,750	37,800	4,328	4,122	4,328	4,240
31,800	31,850	3,614	3,408	3,614	3,526	34,800	34,850	3,974	3,768	3,974	3,886	37,800	37,850	4,334	4,128	4,334	4,246
31,850	31,900	3,620	3,414	3,620	3,532	34,850	34,900	3,980	3,774	3,980	3,892	37,850	37,900	4,340	4,134	4,340	4,252
31,900	31,950	3,626	3,420	3,626	3,538	34,900	34,950	3,986	3,780	3,986	3,898	37,900	37,950	4,346	4,140	4,346	4,258
31,950	32,000	3,632	3,426	3,632	3,544	34,950	35,000	3,992	3,786	3,992	3,904	37,950	38,000	4,352	4,146	4,352	4,264
32,000						35,000						38,000					
32,000	32,050	3,638	3,432	3,638	3,550	35,000	35,050	3,998	3,792	3,998	3,910	38,000	38,050	4,358	4,152	4,358	4,270
32,050	32,100	3,644	3,438	3,644	3,556	35,050	35,100	4,004	3,798	4,004	3,916	38,050	38,100	4,364	4,158	4,364	4,276
32,100	32,150	3,650	3,444	3,650	3,562	35,100	35,150	4,010	3,804	4,010	3,922	38,100	38,150	4,370	4,164	4,370	4,282
32,150	32,200	3,656	3,450	3,656	3,568	35,150	35,200	4,016	3,810	4,016	3,928	38,150	38,200	4,376	4,170	4,376	4,288
32,200	32,250	3,662	3,456	3,662	3,574	35,200	35,250	4,022	3,816	4,022	3,934	38,200	38,250	4,382	4,176	4,382	4,294
32,250	32,300	3,668	3,462	3,668	3,580	35,250	35,300	4,028	3,822	4,028	3,940	38,250	38,300	4,388	4,182	4,388	4,300
32,300	32,350	3,674	3,468	3,674	3,586	35,300	35,350	4,034	3,828	4,034	3,946	38,300	38,350	4,394	4,188	4,394	4,306
32,350	32,400	3,680	3,474	3,680	3,592	35,350	35,400	4,040	3,834	4,040	3,952	38,350	38,400	4,400	4,194	4,400	4,312
32,400	32,450	3,686	3,480	3,686	3,598	35,400	35,450	4,046	3,840	4,046	3,958	38,400	38,450	4,406	4,200	4,406	4,318
32,450	32,500	3,692	3,486	3,692	3,604	35,450	35,500	4,052	3,846	4,052	3,964	38,450	38,500	4,412	4,206	4,412	4,324
32,500	32,550	3,698	3,492	3,698	3,610	35,500	35,550	4,058	3,852	4,058	3,970	38,500	38,550	4,418	4,212	4,418	4,330
32,550	32,600	3,704	3,498	3,704	3,616	35,550	35,600	4,064	3,858	4,064	3,976	38,550	38,600	4,424	4,218	4,424	4,336
32,600	32,650	3,710	3,504	3,710	3,622	35,600	35,650	4,070	3,864	4,070	3,982	38,600	38,650	4,430	4,224	4,430	4,342
32,650	32,700	3,716	3,510	3,716	3,628	35,650	35,700	4,076	3,870	4,076	3,988	38,650	38,700	4,436	4,230	4,436	4,348
32,700	32,750	3,722	3,516	3,722	3,634	35,700	35,750	4,082	3,876	4,082	3,994	38,700	38,750	4,442	4,236	4,442	4,354
32,750	32,800	3,728	3,522	3,728	3,640	35,750	35,800	4,088	3,882	4,088	4,000	38,750	38,800	4,448	4,242	4,448	4,360
32,																	



## 2022 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	4,478	4,272	4,478	4,390	42,000	42,050	4,863	4,632	4,863	4,750	45,000	45,050	5,523	4,992	5,523	5,110
39,050	39,100	4,484	4,278	4,484	4,396	42,050	42,100	4,874	4,638	4,874	4,756	45,050	45,100	5,534	4,998	5,534	5,116
39,100	39,150	4,490	4,284	4,490	4,402	42,100	42,150	4,885	4,644	4,885	4,762	45,100	45,150	5,545	5,004	5,545	5,122
39,150	39,200	4,496	4,290	4,496	4,408	42,150	42,200	4,896	4,650	4,896	4,768	45,150	45,200	5,556	5,010	5,556	5,128
39,200	39,250	4,502	4,296	4,502	4,414	42,200	42,250	4,907	4,656	4,907	4,774	45,200	45,250	5,567	5,016	5,567	5,134
39,250	39,300	4,508	4,302	4,508	4,420	42,250	42,300	4,918	4,662	4,918	4,780	45,250	45,300	5,578	5,022	5,578	5,140
39,300	39,350	4,514	4,308	4,514	4,426	42,300	42,350	4,929	4,668	4,929	4,786	45,300	45,350	5,589	5,028	5,589	5,146
39,350	39,400	4,520	4,314	4,520	4,432	42,350	42,400	4,940	4,674	4,940	4,792	45,350	45,400	5,600	5,034	5,600	5,152
39,400	39,450	4,526	4,320	4,526	4,438	42,400	42,450	4,951	4,680	4,951	4,798	45,400	45,450	5,611	5,040	5,611	5,158
39,450	39,500	4,532	4,326	4,532	4,444	42,450	42,500	4,962	4,686	4,962	4,804	45,450	45,500	5,622	5,046	5,622	5,164
39,500	39,550	4,538	4,332	4,538	4,450	42,500	42,550	4,973	4,692	4,973	4,810	45,500	45,550	5,633	5,052	5,633	5,170
39,550	39,600	4,544	4,338	4,544	4,456	42,550	42,600	4,984	4,698	4,984	4,816	45,550	45,600	5,644	5,058	5,644	5,176
39,600	39,650	4,550	4,344	4,550	4,462	42,600	42,650	4,995	4,704	4,995	4,822	45,600	45,650	5,655	5,064	5,655	5,182
39,650	39,700	4,556	4,350	4,556	4,468	42,650	42,700	5,006	4,710	5,006	4,828	45,650	45,700	5,666	5,070	5,666	5,188
39,700	39,750	4,562	4,356	4,562	4,474	42,700	42,750	5,017	4,716	5,017	4,834	45,700	45,750	5,677	5,076	5,677	5,194
39,750	39,800	4,568	4,362	4,568	4,480	42,750	42,800	5,028	4,722	5,028	4,840	45,750	45,800	5,688	5,082	5,688	5,200
39,800	39,850	4,574	4,368	4,574	4,486	42,800	42,850	5,039	4,728	5,039	4,846	45,800	45,850	5,699	5,088	5,699	5,206
39,850	39,900	4,580	4,374	4,580	4,492	42,850	42,900	5,050	4,734	5,050	4,852	45,850	45,900	5,710	5,094	5,710	5,212
39,900	39,950	4,586	4,380	4,586	4,498	42,900	42,950	5,061	4,740	5,061	4,858	45,900	45,950	5,721	5,100	5,721	5,218
39,950	40,000	4,592	4,386	4,592	4,504	42,950	43,000	5,072	4,746	5,072	4,864	45,950	46,000	5,732	5,106	5,732	5,224
40,000						43,000						46,000					
40,000	40,050	4,598	4,392	4,598	4,510	43,000	43,050	5,083	4,752	5,083	4,870	46,000	46,050	5,743	5,112	5,743	5,230
40,050	40,100	4,604	4,398	4,604	4,516	43,050	43,100	5,094	4,758	5,094	4,876	46,050	46,100	5,754	5,118	5,754	5,236
40,100	40,150	4,610	4,404	4,610	4,522	43,100	43,150	5,105	4,764	5,105	4,882	46,100	46,150	5,765	5,124	5,765	5,242
40,150	40,200	4,616	4,410	4,616	4,528	43,150	43,200	5,116	4,770	5,116	4,888	46,150	46,200	5,776	5,130	5,776	5,248
40,200	40,250	4,622	4,416	4,622	4,534	43,200	43,250	5,127	4,776	5,127	4,894	46,200	46,250	5,787	5,136	5,787	5,254
40,250	40,300	4,628	4,422	4,628	4,540	43,250	43,300	5,138	4,782	5,138	4,900	46,250	46,300	5,798	5,142	5,798	5,260
40,300	40,350	4,634	4,428	4,634	4,546	43,300	43,350	5,149	4,788	5,149	4,906	46,300	46,350	5,809	5,148	5,809	5,266
40,350	40,400	4,640	4,434	4,640	4,552	43,350	43,400	5,160	4,794	5,160	4,912	46,350	46,400	5,820	5,154	5,820	5,272
40,400	40,450	4,646	4,440	4,646	4,558	43,400	43,450	5,171	4,800	5,171	4,918	46,400	46,450	5,831	5,160	5,831	5,278
40,450	40,500	4,652	4,446	4,652	4,564	43,450	43,500	5,182	4,806	5,182	4,924	46,450	46,500	5,842	5,166	5,842	5,284
40,500	40,550	4,658	4,452	4,658	4,570	43,500	43,550	5,193	4,812	5,193	4,930	46,500	46,550	5,853	5,172	5,853	5,290
40,550	40,600	4,664	4,458	4,664	4,576	43,550	43,600	5,204	4,818	5,204	4,936	46,550	46,600	5,864	5,178	5,864	5,296
40,600	40,650	4,670	4,464	4,670	4,582	43,600	43,650	5,215	4,824	5,215	4,942	46,600	46,650	5,875	5,184	5,875	5,302
40,650	40,700	4,676	4,470	4,676	4,588	43,650	43,700	5,226	4,830	5,226	4,948	46,650	46,700	5,886	5,190	5,886	5,308
40,700	40,750	4,682	4,476	4,682	4,594	43,700	43,750	5,237	4,836	5,237	4,954	46,700	46,750	5,897	5,196	5,897	5,314
40,750	40,800	4,688	4,482	4,688	4,600	43,750	43,800	5,248	4,842	5,248	4,960	46,750	46,800	5,908	5,202	5,908	5,320
40,800	40,850	4,694	4,488	4,694	4,606	43,800	43,850	5,259	4,848	5,259	4,966	46,800	46,850	5,919	5,208	5,919	5,326
40,850	40,900	4,700	4,494	4,700	4,612	43,850	43,900	5,270	4,854	5,270	4,972	46,850	46,900	5,930	5,214	5,930	5,332
40,900	40,950	4,706	4,500	4,706	4,618	43,900	43,950	5,281	4,860	5,281	4,978	46,900	46,950	5,941	5,220	5,941	5,338
40,950	41,000	4,712	4,506	4,712	4,624	43,950	44,000	5,292	4,866	5,292	4,984	46,950	47,000	5,952	5,226	5,952	5,344
41,000						44,000						47,000					
41,000	41,050	4,718	4,512	4,718	4,630	44,000	44,050	5,303	4,872	5,303	4,990	47,000	47,050	5,963	5,232	5,963	5,350
41,050	41,100	4,724	4,518	4,724	4,636	44,050	44,100	5,314	4,878	5,314	4,996	47,050	47,100	5,974	5,238	5,974	5,356
41,100	41,150	4,730	4,524	4,730	4,642	44,100	44,150	5,325	4,884	5,325	5,002	47,100	47,150	5,985	5,244	5,985	5,362
41,150	41,200	4,736	4,530	4,736	4,648	44,150	44,200	5,336	4,890	5,336	5,008	47,150	47,200	5,996	5,250	5,996	5,368
41,200	41,250	4,742	4,536	4,742	4,654	44,200	44,250	5,347	4,896	5,347	5,014	47,200	47,250	6,007	5,256	6,007	5,374
41,250	41,300	4,748	4,542	4,748	4,660	44,250	44,300	5,358	4,902	5,358	5,020	47,250	47,300	6,018	5,262	6,018	5,380
41,300	41,350	4,754	4,548	4,754	4,666	44,300	44,350	5,369	4,908	5,369	5,026	47,300	47,350	6,029	5,268	6,029	5,386
41,350	41,400	4,760	4,554	4,760	4,672	44,350	44,400	5,380	4,914	5,380	5,032	47,350	47,400	6,040	5,274	6,040	5,392
41,400	41,450	4,766	4,560	4,766	4,678	44,400	44,450	5,391	4,920	5,391	5,038	47,400	47,450	6,051	5,280	6,051	5,398
41,450	41,500	4,772	4,566	4,772	4,684	44,450	44,500	5,402	4,926	5,402	5,044	47,450	47,500	6,062	5,286	6,062	5,404
41,500	41,550	4,778	4,572	4,778	4,690	44,500	44,550	5,413	4,932	5,413	5,050	47,500	47,550	6,073	5,292	6,073	5,410
41,550	41,600	4,784	4,578	4,784	4,696	44,550	44,600	5,424	4,938	5,424	5,056	47,550	47,600	6,084	5,298	6,084	5,416
41,600	41,650	4,790	4,584	4,790	4,702	44,600	44,650	5,435	4,944	5,435	5,062	47,600	47,650	6,095	5,304	6,095	5,422
41,650	41,700	4,796	4,590	4,796	4,708	44,650	44,700	5,446	4,950	5,446	5,068	47,650	47,700	6,106	5,310	6,106	5,428
41,700	41,750	4,802	4,596	4,802	4,714	44,700	44,750	5,457	4,956	5,457	5,074	47,700	47,750	6,117	5,316	6,117	5,434
41,750	41,800	4,808	4,602	4,808	4,720	44,750	44,800	5,46									

## 2022 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	6,183	5,352	6,183	5,470	51,000	51,050	6,843	5,712	6,843	5,830	54,000	54,050	7,503	6,072	7,503	6,190
48,050	48,100	6,194	5,358	6,194	5,476	51,050	51,100	6,854	5,718	6,854	5,836	54,050	54,100	7,514	6,078	7,514	6,196
48,100	48,150	6,205	5,364	6,205	5,482	51,100	51,150	6,865	5,724	6,865	5,842	54,100	54,150	7,525	6,084	7,525	6,202
48,150	48,200	6,216	5,370	6,216	5,488	51,150	51,200	6,876	5,730	6,876	5,848	54,150	54,200	7,536	6,090	7,536	6,208
48,200	48,250	6,227	5,376	6,227	5,494	51,200	51,250	6,887	5,736	6,887	5,854	54,200	54,250	7,547	6,096	7,547	6,214
48,250	48,300	6,238	5,382	6,238	5,500	51,250	51,300	6,898	5,742	6,898	5,860	54,250	54,300	7,558	6,102	7,558	6,220
48,300	48,350	6,249	5,388	6,249	5,506	51,300	51,350	6,909	5,748	6,909	5,866	54,300	54,350	7,569	6,108	7,569	6,226
48,350	48,400	6,260	5,394	6,260	5,512	51,350	51,400	6,920	5,754	6,920	5,872	54,350	54,400	7,580	6,114	7,580	6,232
48,400	48,450	6,271	5,400	6,271	5,518	51,400	51,450	6,931	5,760	6,931	5,878	54,400	54,450	7,591	6,120	7,591	6,238
48,450	48,500	6,282	5,406	6,282	5,524	51,450	51,500	6,942	5,766	6,942	5,884	54,450	54,500	7,602	6,126	7,602	6,244
48,500	48,550	6,293	5,412	6,293	5,530	51,500	51,550	6,953	5,772	6,953	5,890	54,500	54,550	7,613	6,132	7,613	6,250
48,550	48,600	6,304	5,418	6,304	5,536	51,550	51,600	6,964	5,778	6,964	5,896	54,550	54,600	7,624	6,138	7,624	6,256
48,600	48,650	6,315	5,424	6,315	5,542	51,600	51,650	6,975	5,784	6,975	5,902	54,600	54,650	7,635	6,144	7,635	6,262
48,650	48,700	6,326	5,430	6,326	5,548	51,650	51,700	6,986	5,790	6,986	5,908	54,650	54,700	7,646	6,150	7,646	6,268
48,700	48,750	6,337	5,436	6,337	5,554	51,700	51,750	6,997	5,796	6,997	5,914	54,700	54,750	7,657	6,156	7,657	6,274
48,750	48,800	6,348	5,442	6,348	5,560	51,750	51,800	7,008	5,802	7,008	5,920	54,750	54,800	7,668	6,162	7,668	6,280
48,800	48,850	6,359	5,448	6,359	5,566	51,800	51,850	7,019	5,808	7,019	5,926	54,800	54,850	7,679	6,168	7,679	6,286
48,850	48,900	6,370	5,454	6,370	5,572	51,850	51,900	7,030	5,814	7,030	5,932	54,850	54,900	7,690	6,174	7,690	6,292
48,900	48,950	6,381	5,460	6,381	5,578	51,900	51,950	7,041	5,820	7,041	5,938	54,900	54,950	7,701	6,180	7,701	6,298
48,950	49,000	6,392	5,466	6,392	5,584	51,950	52,000	7,052	5,826	7,052	5,944	54,950	55,000	7,712	6,186	7,712	6,304
49,000						52,000						55,000					
49,000	49,050	6,403	5,472	6,403	5,590	52,000	52,050	7,063	5,832	7,063	5,950	55,000	55,050	7,723	6,192	7,723	6,310
49,050	49,100	6,414	5,478	6,414	5,596	52,050	52,100	7,074	5,838	7,074	5,956	55,050	55,100	7,734	6,198	7,734	6,316
49,100	49,150	6,425	5,484	6,425	5,602	52,100	52,150	7,085	5,844	7,085	5,962	55,100	55,150	7,745	6,204	7,745	6,322
49,150	49,200	6,436	5,490	6,436	5,608	52,150	52,200	7,096	5,850	7,096	5,968	55,150	55,200	7,756	6,210	7,756	6,328
49,200	49,250	6,447	5,496	6,447	5,614	52,200	52,250	7,107	5,856	7,107	5,974	55,200	55,250	7,767	6,216	7,767	6,334
49,250	49,300	6,458	5,502	6,458	5,620	52,250	52,300	7,118	5,862	7,118	5,980	55,250	55,300	7,778	6,222	7,778	6,340
49,300	49,350	6,469	5,508	6,469	5,626	52,300	52,350	7,129	5,868	7,129	5,986	55,300	55,350	7,789	6,228	7,789	6,346
49,350	49,400	6,480	5,514	6,480	5,632	52,350	52,400	7,140	5,874	7,140	5,992	55,350	55,400	7,800	6,234	7,800	6,352
49,400	49,450	6,491	5,520	6,491	5,638	52,400	52,450	7,151	5,880	7,151	5,998	55,400	55,450	7,811	6,240	7,811	6,358
49,450	49,500	6,502	5,526	6,502	5,644	52,450	52,500	7,162	5,886	7,162	6,004	55,450	55,500	7,822	6,246	7,822	6,364
49,500	49,550	6,513	5,532	6,513	5,650	52,500	52,550	7,173	5,892	7,173	6,010	55,500	55,550	7,833	6,252	7,833	6,370
49,550	49,600	6,524	5,538	6,524	5,656	52,550	52,600	7,184	5,898	7,184	6,016	55,550	55,600	7,844	6,258	7,844	6,376
49,600	49,650	6,535	5,544	6,535	5,662	52,600	52,650	7,195	5,904	7,195	6,022	55,600	55,650	7,855	6,264	7,855	6,382
49,650	49,700	6,546	5,550	6,546	5,668	52,650	52,700	7,206	5,910	7,206	6,028	55,650	55,700	7,866	6,270	7,866	6,388
49,700	49,750	6,557	5,556	6,557	5,674	52,700	52,750	7,217	5,916	7,217	6,034	55,700	55,750	7,877	6,276	7,877	6,394
49,750	49,800	6,568	5,562	6,568	5,680	52,750	52,800	7,228	5,922	7,228	6,040	55,750	55,800	7,888	6,282	7,888	6,400
49,800	49,850	6,579	5,568	6,579	5,686	52,800	52,850	7,239	5,928	7,239	6,046	55,800	55,850	7,899	6,288	7,899	6,406
49,850	49,900	6,590	5,574	6,590	5,692	52,850	52,900	7,250	5,934	7,250	6,052	55,850	55,900	7,910	6,294	7,910	6,412
49,900	49,950	6,601	5,580	6,601	5,698	52,900	52,950	7,261	5,940	7,261	6,058	55,900	55,950	7,921	6,300	7,921	6,421
49,950	50,000	6,612	5,586	6,612	5,704	52,950	53,000	7,272	5,946	7,272	6,064	55,950	56,000	7,932	6,306	7,932	6,432
50,000						53,000						56,000					
50,000	50,050	6,623	5,592	6,623	5,710	53,000	53,050	7,283	5,952	7,283	6,070	56,000	56,050	7,943	6,312	7,943	6,443
50,050	50,100	6,634	5,598	6,634	5,716	53,050	53,100	7,294	5,958	7,294	6,076	56,050	56,100	7,954	6,318	7,954	6,454
50,100	50,150	6,645	5,604	6,645	5,722	53,100	53,150	7,305	5,964	7,305	6,082	56,100	56,150	7,965	6,324	7,965	6,465
50,150	50,200	6,656	5,610	6,656	5,728	53,150	53,200	7,316	5,970	7,316	6,088	56,150	56,200	7,976	6,330	7,976	6,476
50,200	50,250	6,667	5,616	6,667	5,734	53,200	53,250	7,327	5,976	7,327	6,094	56,200	56,250	7,987	6,336	7,987	6,487
50,250	50,300	6,678	5,622	6,678	5,740	53,250	53,300	7,338	5,982	7,338	6,100	56,250	56,300	7,998	6,342	7,998	6,498
50,300	50,350	6,689	5,628	6,689	5,746	53,300	53,350	7,349	5,988	7,349	6,106	56,300	56,350	8,009	6,348	8,009	6,509
50,350	50,400	6,700	5,634	6,700	5,752	53,350	53,400	7,360	5,994	7,360	6,112	56,350	56,400	8,020	6,354	8,020	6,520
50,400	50,450	6,711	5,640	6,711	5,758	53,400	53,450	7,371	6,000	7,371	6,118	56,400	56,450	8,031	6,360	8,031	6,531
50,450	50,500	6,722	5,646	6,722	5,764	53,450	53,500	7,382	6,006	7,382	6,124	56,450	56,500	8,042	6,366	8,042	6,542
50,500	50,550	6,733	5,652	6,733	5,770	53,500	53,550	7,393	6,012	7,393	6,130	56,500	56,550	8,053	6,372	8,053	6,553
50,550	50,600	6,744	5,658	6,744	5,776	53,550	53,600	7,404	6,018	7,404	6,136	56,550	56,600	8,064	6,378	8,064	6,564
50,600	50,650	6,755	5,664	6,755	5,782	53,600	53,650	7,415	6,024	7,415	6,142	56,600	56,650	8,075	6,384	8,075	6,575
50,650	50,700	6,766	5,670	6,766	5,788	53,650	53,700	7,426	6,030	7,426	6,148	56,650	56,700	8,086	6,390	8,086	6,586
50,700	50,750	6,777	5,676	6,777	5,794	53,700	53,750	7,437	6,036	7,437	6,154	56,700	56,750	8,097	6,396	8,097	6,597
50,750	50,800	6,788	5,682	6,788	5,800	53,750	53,800	7,448	6,042	7,448	6,160	56,750	56,800	8,108	6,402	8,108	6,608
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## 2022 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—					
57,000						60,000						63,000					
57,000	57,050	8,163	6,432	8,163	6,663	60,000	60,050	8,823	6,792	8,823	7,323	63,000	63,050	9,483	7,152	9,483	7,983
57,050	57,100	8,174	6,438	8,174	6,674	60,050	60,100	8,834	6,798	8,834	7,334	63,050	63,100	9,494	7,158	9,494	7,994
57,100	57,150	8,185	6,444	8,185	6,685	60,100	60,150	8,845	6,804	8,845	7,345	63,100	63,150	9,505	7,164	9,505	8,005
57,150	57,200	8,196	6,450	8,196	6,696	60,150	60,200	8,856	6,810	8,856	7,356	63,150	63,200	9,516	7,170	9,516	8,016
57,200	57,250	8,207	6,456	8,207	6,707	60,200	60,250	8,867	6,816	8,867	7,367	63,200	63,250	9,527	7,176	9,527	8,027
57,250	57,300	8,218	6,462	8,218	6,718	60,250	60,300	8,878	6,822	8,878	7,378	63,250	63,300	9,538	7,182	9,538	8,038
57,300	57,350	8,229	6,468	8,229	6,729	60,300	60,350	8,889	6,828	8,889	7,389	63,300	63,350	9,549	7,188	9,549	8,049
57,350	57,400	8,240	6,474	8,240	6,740	60,350	60,400	8,900	6,834	8,900	7,400	63,350	63,400	9,560	7,194	9,560	8,060
57,400	57,450	8,251	6,480	8,251	6,751	60,400	60,450	8,911	6,840	8,911	7,411	63,400	63,450	9,571	7,200	9,571	8,071
57,450	57,500	8,262	6,486	8,262	6,762	60,450	60,500	8,922	6,846	8,922	7,422	63,450	63,500	9,582	7,206	9,582	8,082
57,500	57,550	8,273	6,492	8,273	6,773	60,500	60,550	8,933	6,852	8,933	7,433	63,500	63,550	9,593	7,212	9,593	8,093
57,550	57,600	8,284	6,498	8,284	6,784	60,550	60,600	8,944	6,858	8,944	7,444	63,550	63,600	9,604	7,218	9,604	8,104
57,600	57,650	8,295	6,504	8,295	6,795	60,600	60,650	8,955	6,864	8,955	7,455	63,600	63,650	9,615	7,224	9,615	8,115
57,650	57,700	8,306	6,510	8,306	6,806	60,650	60,700	8,966	6,870	8,966	7,466	63,650	63,700	9,626	7,230	9,626	8,126
57,700	57,750	8,317	6,516	8,317	6,817	60,700	60,750	8,977	6,876	8,977	7,477	63,700	63,750	9,637	7,236	9,637	8,137
57,750	57,800	8,328	6,522	8,328	6,828	60,750	60,800	8,988	6,882	8,988	7,488	63,750	63,800	9,648	7,242	9,648	8,148
57,800	57,850	8,339	6,528	8,339	6,839	60,800	60,850	8,999	6,888	8,999	7,499	63,800	63,850	9,659	7,248	9,659	8,159
57,850	57,900	8,350	6,534	8,350	6,850	60,850	60,900	9,010	6,894	9,010	7,510	63,850	63,900	9,670	7,254	9,670	8,170
57,900	57,950	8,361	6,540	8,361	6,861	60,900	60,950	9,021	6,900	9,021	7,521	63,900	63,950	9,681	7,260	9,681	8,181
57,950	58,000	8,372	6,546	8,372	6,872	60,950	61,000	9,032	6,906	9,032	7,532	63,950	64,000	9,692	7,266	9,692	8,192
58,000						61,000						64,000					
58,000	58,050	8,383	6,552	8,383	6,883	61,000	61,050	9,043	6,912	9,043	7,543	64,000	64,050	9,703	7,272	9,703	8,203
58,050	58,100	8,394	6,558	8,394	6,894	61,050	61,100	9,054	6,918	9,054	7,554	64,050	64,100	9,714	7,278	9,714	8,214
58,100	58,150	8,405	6,564	8,405	6,905	61,100	61,150	9,065	6,924	9,065	7,565	64,100	64,150	9,725	7,284	9,725	8,225
58,150	58,200	8,416	6,570	8,416	6,916	61,150	61,200	9,076	6,930	9,076	7,576	64,150	64,200	9,736	7,290	9,736	8,236
58,200	58,250	8,427	6,576	8,427	6,927	61,200	61,250	9,087	6,936	9,087	7,587	64,200	64,250	9,747	7,296	9,747	8,247
58,250	58,300	8,438	6,582	8,438	6,938	61,250	61,300	9,098	6,942	9,098	7,598	64,250	64,300	9,758	7,302	9,758	8,258
58,300	58,350	8,449	6,588	8,449	6,949	61,300	61,350	9,109	6,948	9,109	7,609	64,300	64,350	9,769	7,308	9,769	8,269
58,350	58,400	8,460	6,594	8,460	6,960	61,350	61,400	9,120	6,954	9,120	7,620	64,350	64,400	9,780	7,314	9,780	8,280
58,400	58,450	8,471	6,600	8,471	6,971	61,400	61,450	9,131	6,960	9,131	7,631	64,400	64,450	9,791	7,320	9,791	8,291
58,450	58,500	8,482	6,606	8,482	6,982	61,450	61,500	9,142	6,966	9,142	7,642	64,450	64,500	9,802	7,326	9,802	8,302
58,500	58,550	8,493	6,612	8,493	6,993	61,500	61,550	9,153	6,972	9,153	7,653	64,500	64,550	9,813	7,332	9,813	8,313
58,550	58,600	8,504	6,618	8,504	7,004	61,550	61,600	9,164	6,978	9,164	7,664	64,550	64,600	9,824	7,338	9,824	8,324
58,600	58,650	8,515	6,624	8,515	7,015	61,600	61,650	9,175	6,984	9,175	7,675	64,600	64,650	9,835	7,344	9,835	8,335
58,650	58,700	8,526	6,630	8,526	7,026	61,650	61,700	9,186	6,990	9,186	7,686	64,650	64,700	9,846	7,350	9,846	8,346
58,700	58,750	8,537	6,636	8,537	7,037	61,700	61,750	9,197	6,996	9,197	7,697	64,700	64,750	9,857	7,356	9,857	8,357
58,750	58,800	8,548	6,642	8,548	7,048	61,750	61,800	9,208	7,002	9,208	7,708	64,750	64,800	9,868	7,362	9,868	8,368
58,800	58,850	8,559	6,648	8,559	7,059	61,800	61,850	9,219	7,008	9,219	7,719	64,800	64,850	9,879	7,368	9,879	8,379
58,850	58,900	8,570	6,654	8,570	7,070	61,850	61,900	9,230	7,014	9,230	7,730	64,850	64,900	9,890	7,374	9,890	8,390
58,900	58,950	8,581	6,660	8,581	7,081	61,900	61,950	9,241	7,020	9,241	7,741	64,900	64,950	9,901	7,380	9,901	8,401
58,950	59,000	8,592	6,666	8,592	7,092	61,950	62,000	9,252	7,026	9,252	7,752	64,950	65,000	9,912	7,386	9,912	8,412
59,000						62,000						65,000					
59,000	59,050	8,603	6,672	8,603	7,103	62,000	62,050	9,263	7,032	9,263	7,763	65,000	65,050	9,923	7,392	9,923	8,423
59,050	59,100	8,614	6,678	8,614	7,114	62,050	62,100	9,274	7,038	9,274	7,774	65,050	65,100	9,934	7,398	9,934	8,434
59,100	59,150	8,625	6,684	8,625	7,125	62,100	62,150	9,285	7,044	9,285	7,785	65,100	65,150	9,945	7,404	9,945	8,445
59,150	59,200	8,636	6,690	8,636	7,136	62,150	62,200	9,296	7,050	9,296	7,796	65,150	65,200	9,956	7,410	9,956	8,456
59,200	59,250	8,647	6,696	8,647	7,147	62,200	62,250	9,307	7,056	9,307	7,807	65,200	65,250	9,967	7,416	9,967	8,467
59,250	59,300	8,658	6,702	8,658	7,158	62,250	62,300	9,318	7,062	9,318	7,818	65,250	65,300	9,978	7,422	9,978	8,478
59,300	59,350	8,669	6,708	8,669	7,169	62,300	62,350	9,329	7,068	9,329	7,829	65,300	65,350	9,989	7,428	9,989	8,489
59,350	59,400	8,680	6,714	8,680	7,180	62,350	62,400	9,340	7,074	9,340	7,840	65,350	65,400	10,000	7,434	10,000	8,500
59,400	59,450	8,691	6,720	8,691	7,191	62,400	62,450	9,351	7,080	9,351	7,851	65,400	65,450	10,011	7,440	10,011	8,511
59,450	59,500	8,702	6,726	8,702	7,202	62,450	62,500	9,362	7,086	9,362	7,862	65,450	65,500	10,022	7,446	10,022	8,522
59,500	59,550	8,713	6,732	8,713	7,213	62,500	62,550	9,373	7,092	9,373	7,873	65,500	65,550	10,033	7,452	10,033	8,533
59,550	59,600	8,724	6,738	8,724	7,224	62,550	62,600	9,384	7,098	9,384	7,884	65,550	65,600	10,044	7,458	10,044	8,544
59,600	59,650	8,735	6,744	8,735	7,235	62,600	62,650	9,395	7,104	9,395	7,895	65,600	65,650	10,055	7,464	10,055	8,555
59,650	59,700	8,746	6,750	8,746	7,246	62,650	62,700	9,406	7,110	9,406	7,906	65,650	65,700	10,066	7,470	10,066	8,566
59,700	59,750	8,757	6,756	8,757	7,257	62,700	62,750	9,417	7,116	9,417	7,917	65,700	65,750	10,077	7,476	10,077	8,577
59,750	59,800	8,768	6,762	8,768	7,268	62,750	62,800	9,428	7,122	9,428	7,928	65,750	65,800	10,088			

## 2022 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	10,143	7,512	10,143	8,643	69,000	69,050	10,803	7,872	10,803	9,303	72,000	72,050	11,463	8,232	11,463	9,963
66,050	66,100	10,154	7,518	10,154	8,654	69,050	69,100	10,814	7,878	10,814	9,314	72,050	72,100	11,474	8,238	11,474	9,974
66,100	66,150	10,165	7,524	10,165	8,665	69,100	69,150	10,825	7,884	10,825	9,325	72,100	72,150	11,485	8,244	11,485	9,985
66,150	66,200	10,176	7,530	10,176	8,676	69,150	69,200	10,836	7,890	10,836	9,336	72,150	72,200	11,496	8,250	11,496	9,996
66,200	66,250	10,187	7,536	10,187	8,687	69,200	69,250	10,847	7,896	10,847	9,347	72,200	72,250	11,507	8,256	11,507	10,007
66,250	66,300	10,198	7,542	10,198	8,698	69,250	69,300	10,858	7,902	10,858	9,358	72,250	72,300	11,518	8,262	11,518	10,018
66,300	66,350	10,209	7,548	10,209	8,709	69,300	69,350	10,869	7,908	10,869	9,369	72,300	72,350	11,529	8,268	11,529	10,029
66,350	66,400	10,220	7,554	10,220	8,720	69,350	69,400	10,880	7,914	10,880	9,380	72,350	72,400	11,540	8,274	11,540	10,040
66,400	66,450	10,231	7,560	10,231	8,731	69,400	69,450	10,891	7,920	10,891	9,391	72,400	72,450	11,551	8,280	11,551	10,051
66,450	66,500	10,242	7,566	10,242	8,742	69,450	69,500	10,902	7,926	10,902	9,402	72,450	72,500	11,562	8,286	11,562	10,062
66,500	66,550	10,253	7,572	10,253	8,753	69,500	69,550	10,913	7,932	10,913	9,413	72,500	72,550	11,573	8,292	11,573	10,073
66,550	66,600	10,264	7,578	10,264	8,764	69,550	69,600	10,924	7,938	10,924	9,424	72,550	72,600	11,584	8,298	11,584	10,084
66,600	66,650	10,275	7,584	10,275	8,775	69,600	69,650	10,935	7,944	10,935	9,435	72,600	72,650	11,595	8,304	11,595	10,095
66,650	66,700	10,286	7,590	10,286	8,786	69,650	69,700	10,946	7,950	10,946	9,446	72,650	72,700	11,606	8,310	11,606	10,106
66,700	66,750	10,297	7,596	10,297	8,797	69,700	69,750	10,957	7,956	10,957	9,457	72,700	72,750	11,617	8,316	11,617	10,117
66,750	66,800	10,308	7,602	10,308	8,808	69,750	69,800	10,968	7,962	10,968	9,468	72,750	72,800	11,628	8,322	11,628	10,128
66,800	66,850	10,319	7,608	10,319	8,819	69,800	69,850	10,979	7,968	10,979	9,479	72,800	72,850	11,639	8,328	11,639	10,139
66,850	66,900	10,330	7,614	10,330	8,830	69,850	69,900	10,990	7,974	10,990	9,490	72,850	72,900	11,650	8,334	11,650	10,150
66,900	66,950	10,341	7,620	10,341	8,841	69,900	69,950	11,001	7,980	11,001	9,501	72,900	72,950	11,661	8,340	11,661	10,161
66,950	67,000	10,352	7,626	10,352	8,852	69,950	70,000	11,012	7,986	11,012	9,512	72,950	73,000	11,672	8,346	11,672	10,172
67,000						70,000						73,000					
67,000	67,050	10,363	7,632	10,363	8,863	70,000	70,050	11,023	7,992	11,023	9,523	73,000	73,050	11,683	8,352	11,683	10,183
67,050	67,100	10,374	7,638	10,374	8,874	70,050	70,100	11,034	7,998	11,034	9,534	73,050	73,100	11,694	8,358	11,694	10,194
67,100	67,150	10,385	7,644	10,385	8,885	70,100	70,150	11,045	8,004	11,045	9,545	73,100	73,150	11,705	8,364	11,705	10,205
67,150	67,200	10,396	7,650	10,396	8,896	70,150	70,200	11,056	8,010	11,056	9,556	73,150	73,200	11,716	8,370	11,716	10,216
67,200	67,250	10,407	7,656	10,407	8,907	70,200	70,250	11,067	8,016	11,067	9,567	73,200	73,250	11,727	8,376	11,727	10,227
67,250	67,300	10,418	7,662	10,418	8,918	70,250	70,300	11,078	8,022	11,078	9,578	73,250	73,300	11,738	8,382	11,738	10,238
67,300	67,350	10,429	7,668	10,429	8,929	70,300	70,350	11,089	8,028	11,089	9,589	73,300	73,350	11,749	8,388	11,749	10,249
67,350	67,400	10,440	7,674	10,440	8,940	70,350	70,400	11,100	8,034	11,100	9,600	73,350	73,400	11,760	8,394	11,760	10,260
67,400	67,450	10,451	7,680	10,451	8,951	70,400	70,450	11,111	8,040	11,111	9,611	73,400	73,450	11,771	8,400	11,771	10,271
67,450	67,500	10,462	7,686	10,462	8,962	70,450	70,500	11,122	8,046	11,122	9,622	73,450	73,500	11,782	8,406	11,782	10,282
67,500	67,550	10,473	7,692	10,473	8,973	70,500	70,550	11,133	8,052	11,133	9,633	73,500	73,550	11,793	8,412	11,793	10,293
67,550	67,600	10,484	7,698	10,484	8,984	70,550	70,600	11,144	8,058	11,144	9,644	73,550	73,600	11,804	8,418	11,804	10,304
67,600	67,650	10,495	7,704	10,495	8,995	70,600	70,650	11,155	8,064	11,155	9,655	73,600	73,650	11,815	8,424	11,815	10,315
67,650	67,700	10,506	7,710	10,506	9,006	70,650	70,700	11,166	8,070	11,166	9,666	73,650	73,700	11,826	8,430	11,826	10,326
67,700	67,750	10,517	7,716	10,517	9,017	70,700	70,750	11,177	8,076	11,177	9,677	73,700	73,750	11,837	8,436	11,837	10,337
67,750	67,800	10,528	7,722	10,528	9,028	70,750	70,800	11,188	8,082	11,188	9,688	73,750	73,800	11,848	8,442	11,848	10,348
67,800	67,850	10,539	7,728	10,539	9,039	70,800	70,850	11,199	8,088	11,199	9,699	73,800	73,850	11,859	8,448	11,859	10,359
67,850	67,900	10,550	7,734	10,550	9,050	70,850	70,900	11,210	8,094	11,210	9,710	73,850	73,900	11,870	8,454	11,870	10,370
67,900	67,950	10,561	7,740	10,561	9,061	70,900	70,950	11,221	8,100	11,221	9,721	73,900	73,950	11,881	8,460	11,881	10,381
67,950	68,000	10,572	7,746	10,572	9,072	70,950	71,000	11,232	8,106	11,232	9,732	73,950	74,000	11,892	8,466	11,892	10,392
68,000						71,000						74,000					
68,000	68,050	10,583	7,752	10,583	9,083	71,000	71,050	11,243	8,112	11,243	9,743	74,000	74,050	11,903	8,472	11,903	10,403
68,050	68,100	10,594	7,758	10,594	9,094	71,050	71,100	11,254	8,118	11,254	9,754	74,050	74,100	11,914	8,478	11,914	10,414
68,100	68,150	10,605	7,764	10,605	9,105	71,100	71,150	11,265	8,124	11,265	9,765	74,100	74,150	11,925	8,484	11,925	10,425
68,150	68,200	10,616	7,770	10,616	9,116	71,150	71,200	11,276	8,130	11,276	9,776	74,150	74,200	11,936	8,490	11,936	10,436
68,200	68,250	10,627	7,776	10,627	9,127	71,200	71,250	11,287	8,136	11,287	9,787	74,200	74,250	11,947	8,496	11,947	10,447
68,250	68,300	10,638	7,782	10,638	9,138	71,250	71,300	11,298	8,142	11,298	9,798	74,250	74,300	11,958	8,502	11,958	10,458
68,300	68,350	10,649	7,788	10,649	9,149	71,300	71,350	11,309	8,148	11,309	9,809	74,300	74,350	11,969	8,508	11,969	10,469
68,350	68,400	10,660	7,794	10,660	9,160	71,350	71,400	11,320	8,154	11,320	9,820	74,350	74,400	11,980	8,514	11,980	10,480
68,400	68,450	10,671	7,800	10,671	9,171	71,400	71,450	11,331	8,160	11,331	9,831	74,400	74,450	11,991	8,520	11,991	10,491
68,450	68,500	10,682	7,806	10,682	9,182	71,450	71,500	11,342	8,166	11,342	9,842	74,450	74,500	12,002	8,526	12,002	10,502
68,500	68,550	10,693	7,812	10,693	9,193	71,500	71,550	11,353	8,172	11,353	9,853	74,500	74,550	12,013	8,532	12,013	10,513
68,550	68,600	10,704	7,818	10,704	9,204	71,550	71,600	11,364	8,178	11,364	9,864	74,550	74,600	12,024	8,538	12,024	10,524
68,600	68,650	10,715	7,824	10,715	9,215	71,600	71,650	11,375	8,184	11,375	9,875	74,600	74,650	12,035	8,544	12,035	10,535
68,650	68,700	10,726	7,830	10,726	9,226	71,650	71,700	11,386	8,190	11,386	9,886	74,650	74,700	12,046	8,550	12,046	10,546
68,700	68,750	10,737	7,836	10,737	9,237	71,700	71,750	11,397	8,196	11,397	9,897	74,700	74,750	12,057	8,556	12,057	10,557
68,750	68,800	10,748	7,842	10,748	9,248	71,750	71,800	11,408	8,202	11,408	9,908	74,750	74,800	12,068	8,562	12,068	10,568



## 2022 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—					
75,000						78,000						81,000					
75,000	75,050	12,123	8,592	12,123	10,623	78,000	78,050	12,783	8,952	12,783	11,283	81,000	81,050	13,443	9,312	13,443	11,943
75,050	75,100	12,134	8,598	12,134	10,634	78,050	78,100	12,794	8,958	12,794	11,294	81,050	81,100	13,454	9,318	13,454	11,954
75,100	75,150	12,145	8,604	12,145	10,645	78,100	78,150	12,805	8,964	12,805	11,305	81,100	81,150	13,465	9,324	13,465	11,965
75,150	75,200	12,156	8,610	12,156	10,656	78,150	78,200	12,816	8,970	12,816	11,316	81,150	81,200	13,476	9,330	13,476	11,976
75,200	75,250	12,167	8,616	12,167	10,667	78,200	78,250	12,827	8,976	12,827	11,327	81,200	81,250	13,487	9,336	13,487	11,987
75,250	75,300	12,178	8,622	12,178	10,678	78,250	78,300	12,838	8,982	12,838	11,338	81,250	81,300	13,498	9,342	13,498	11,998
75,300	75,350	12,189	8,628	12,189	10,689	78,300	78,350	12,849	8,988	12,849	11,349	81,300	81,350	13,509	9,348	13,509	12,009
75,350	75,400	12,200	8,634	12,200	10,700	78,350	78,400	12,860	8,994	12,860	11,360	81,350	81,400	13,520	9,354	13,520	12,020
75,400	75,450	12,211	8,640	12,211	10,711	78,400	78,450	12,871	9,000	12,871	11,371	81,400	81,450	13,531	9,360	13,531	12,031
75,450	75,500	12,222	8,646	12,222	10,722	78,450	78,500	12,882	9,006	12,882	11,382	81,450	81,500	13,542	9,366	13,542	12,042
75,500	75,550	12,233	8,652	12,233	10,733	78,500	78,550	12,893	9,012	12,893	11,393	81,500	81,550	13,553	9,372	13,553	12,053
75,550	75,600	12,244	8,658	12,244	10,744	78,550	78,600	12,904	9,018	12,904	11,404	81,550	81,600	13,564	9,378	13,564	12,064
75,600	75,650	12,255	8,664	12,255	10,755	78,600	78,650	12,915	9,024	12,915	11,415	81,600	81,650	13,575	9,384	13,575	12,075
75,650	75,700	12,266	8,670	12,266	10,766	78,650	78,700	12,926	9,030	12,926	11,426	81,650	81,700	13,586	9,390	13,586	12,086
75,700	75,750	12,277	8,676	12,277	10,777	78,700	78,750	12,937	9,036	12,937	11,437	81,700	81,750	13,597	9,396	13,597	12,097
75,750	75,800	12,288	8,682	12,288	10,788	78,750	78,800	12,948	9,042	12,948	11,448	81,750	81,800	13,608	9,402	13,608	12,108
75,800	75,850	12,299	8,688	12,299	10,799	78,800	78,850	12,959	9,048	12,959	11,459	81,800	81,850	13,619	9,408	13,619	12,119
75,850	75,900	12,310	8,694	12,310	10,810	78,850	78,900	12,970	9,054	12,970	11,470	81,850	81,900	13,630	9,414	13,630	12,130
75,900	75,950	12,321	8,700	12,321	10,821	78,900	78,950	12,981	9,060	12,981	11,481	81,900	81,950	13,641	9,420	13,641	12,141
75,950	76,000	12,332	8,706	12,332	10,832	78,950	79,000	12,992	9,066	12,992	11,492	81,950	82,000	13,652	9,426	13,652	12,152
76,000						79,000						82,000					
76,000	76,050	12,343	8,712	12,343	10,843	79,000	79,050	13,003	9,072	13,003	11,503	82,000	82,050	13,663	9,432	13,663	12,163
76,050	76,100	12,354	8,718	12,354	10,854	79,050	79,100	13,014	9,078	13,014	11,514	82,050	82,100	13,674	9,438	13,674	12,174
76,100	76,150	12,365	8,724	12,365	10,865	79,100	79,150	13,025	9,084	13,025	11,525	82,100	82,150	13,685	9,444	13,685	12,185
76,150	76,200	12,376	8,730	12,376	10,876	79,150	79,200	13,036	9,090	13,036	11,536	82,150	82,200	13,696	9,450	13,696	12,196
76,200	76,250	12,387	8,736	12,387	10,887	79,200	79,250	13,047	9,096	13,047	11,547	82,200	82,250	13,707	9,456	13,707	12,207
76,250	76,300	12,398	8,742	12,398	10,898	79,250	79,300	13,058	9,102	13,058	11,558	82,250	82,300	13,718	9,462	13,718	12,218
76,300	76,350	12,409	8,748	12,409	10,909	79,300	79,350	13,069	9,108	13,069	11,569	82,300	82,350	13,729	9,468	13,729	12,229
76,350	76,400	12,420	8,754	12,420	10,920	79,350	79,400	13,080	9,114	13,080	11,580	82,350	82,400	13,740	9,474	13,740	12,240
76,400	76,450	12,431	8,760	12,431	10,931	79,400	79,450	13,091	9,120	13,091	11,591	82,400	82,450	13,751	9,480	13,751	12,251
76,450	76,500	12,442	8,766	12,442	10,942	79,450	79,500	13,102	9,126	13,102	11,602	82,450	82,500	13,762	9,486	13,762	12,262
76,500	76,550	12,453	8,772	12,453	10,953	79,500	79,550	13,113	9,132	13,113	11,613	82,500	82,550	13,773	9,492	13,773	12,273
76,550	76,600	12,464	8,778	12,464	10,964	79,550	79,600	13,124	9,138	13,124	11,624	82,550	82,600	13,784	9,498	13,784	12,284
76,600	76,650	12,475	8,784	12,475	10,975	79,600	79,650	13,135	9,144	13,135	11,635	82,600	82,650	13,795	9,504	13,795	12,295
76,650	76,700	12,486	8,790	12,486	10,986	79,650	79,700	13,146	9,150	13,146	11,646	82,650	82,700	13,806	9,510	13,806	12,306
76,700	76,750	12,497	8,796	12,497	10,997	79,700	79,750	13,157	9,156	13,157	11,657	82,700	82,750	13,817	9,516	13,817	12,317
76,750	76,800	12,508	8,802	12,508	11,008	79,750	79,800	13,168	9,162	13,168	11,668	82,750	82,800	13,828	9,522	13,828	12,328
76,800	76,850	12,519	8,808	12,519	11,019	79,800	79,850	13,179	9,168	13,179	11,679	82,800	82,850	13,839	9,528	13,839	12,339
76,850	76,900	12,530	8,814	12,530	11,030	79,850	79,900	13,190	9,174	13,190	11,690	82,850	82,900	13,850	9,534	13,850	12,350
76,900	76,950	12,541	8,820	12,541	11,041	79,900	79,950	13,201	9,180	13,201	11,701	82,900	82,950	13,861	9,540	13,861	12,361
76,950	77,000	12,552	8,826	12,552	11,052	79,950	80,000	13,212	9,186	13,212	11,712	82,950	83,000	13,872	9,546	13,872	12,372
77,000						80,000						83,000					
77,000	77,050	12,563	8,832	12,563	11,063	80,000	80,050	13,223	9,192	13,223	11,723	83,000	83,050	13,883	9,552	13,883	12,383
77,050	77,100	12,574	8,838	12,574	11,074	80,050	80,100	13,234	9,198	13,234	11,734	83,050	83,100	13,894	9,558	13,894	12,394
77,100	77,150	12,585	8,844	12,585	11,085	80,100	80,150	13,245	9,204	13,245	11,745	83,100	83,150	13,905	9,564	13,905	12,405
77,150	77,200	12,596	8,850	12,596	11,096	80,150	80,200	13,256	9,210	13,256	11,756	83,150	83,200	13,916	9,570	13,916	12,416
77,200	77,250	12,607	8,856	12,607	11,107	80,200	80,250	13,267	9,216	13,267	11,767	83,200	83,250	13,927	9,576	13,927	12,427
77,250	77,300	12,618	8,862	12,618	11,118	80,250	80,300	13,278	9,222	13,278	11,778	83,250	83,300	13,938	9,582	13,938	12,438
77,300	77,350	12,629	8,868	12,629	11,129	80,300	80,350	13,289	9,228	13,289	11,789	83,300	83,350	13,949	9,588	13,949	12,449
77,350	77,400	12,640	8,874	12,640	11,140	80,350	80,400	13,300	9,234	13,300	11,800	83,350	83,400	13,960	9,594	13,960	12,460
77,400	77,450	12,651	8,880	12,651	11,151	80,400	80,450	13,311	9,240	13,311	11,811	83,400	83,450	13,971	9,600	13,971	12,471
77,450	77,500	12,662	8,886	12,662	11,162	80,450	80,500	13,322	9,246	13,322	11,822	83,450	83,500	13,982	9,606	13,982	12,482
77,500	77,550	12,673	8,892	12,673	11,173	80,500	80,550	13,333	9,252	13,333	11,833	83,500	83,550	13,993	9,612	13,993	12,493
77,550	77,600	12,684	8,898	12,684	11,184	80,550	80,600	13,344	9,258	13,344	11,844	83,550	83,600	14,004	9,621	14,004	12,504
77,600	77,650	12,695	8,904	12,695	11,195	80,600	80,650	13,355	9,264	13,355	11,855	83,600	83,650	14,015	9,632	14,015	12,515
77,650	77,700	12,706	8,910	12,706	11,206	80,650	80,700	13									

## 2022 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	14,103	9,720	14,103	12,603	87,000	87,050	14,763	10,380	14,763	13,263	90,000	90,050	15,442	11,040	15,442	13,942
84,050	84,100	14,114	9,731	14,114	12,614	87,050	87,100	14,774	10,391	14,774	13,274	90,050	90,100	15,454	11,051	15,454	13,954
84,100	84,150	14,125	9,742	14,125	12,625	87,100	87,150	14,785	10,402	14,785	13,285	90,100	90,150	15,466	11,062	15,466	13,966
84,150	84,200	14,136	9,753	14,136	12,636	87,150	87,200	14,796	10,413	14,796	13,296	90,150	90,200	15,478	11,073	15,478	13,978
84,200	84,250	14,147	9,764	14,147	12,647	87,200	87,250	14,807	10,424	14,807	13,307	90,200	90,250	15,490	11,084	15,490	13,990
84,250	84,300	14,158	9,775	14,158	12,658	87,250	87,300	14,818	10,435	14,818	13,318	90,250	90,300	15,502	11,095	15,502	14,002
84,300	84,350	14,169	9,786	14,169	12,669	87,300	87,350	14,829	10,446	14,829	13,329	90,300	90,350	15,514	11,106	15,514	14,014
84,350	84,400	14,180	9,797	14,180	12,680	87,350	87,400	14,840	10,457	14,840	13,340	90,350	90,400	15,526	11,117	15,526	14,026
84,400	84,450	14,191	9,808	14,191	12,691	87,400	87,450	14,851	10,468	14,851	13,351	90,400	90,450	15,538	11,128	15,538	14,038
84,450	84,500	14,202	9,819	14,202	12,702	87,450	87,500	14,862	10,479	14,862	13,362	90,450	90,500	15,550	11,139	15,550	14,050
84,500	84,550	14,213	9,830	14,213	12,713	87,500	87,550	14,873	10,490	14,873	13,373	90,500	90,550	15,562	11,150	15,562	14,062
84,550	84,600	14,224	9,841	14,224	12,724	87,550	87,600	14,884	10,501	14,884	13,384	90,550	90,600	15,574	11,161	15,574	14,074
84,600	84,650	14,235	9,852	14,235	12,735	87,600	87,650	14,895	10,512	14,895	13,395	90,600	90,650	15,586	11,172	15,586	14,086
84,650	84,700	14,246	9,863	14,246	12,746	87,650	87,700	14,906	10,523	14,906	13,406	90,650	90,700	15,598	11,183	15,598	14,098
84,700	84,750	14,257	9,874	14,257	12,757	87,700	87,750	14,917	10,534	14,917	13,417	90,700	90,750	15,610	11,194	15,610	14,110
84,750	84,800	14,268	9,885	14,268	12,768	87,750	87,800	14,928	10,545	14,928	13,428	90,750	90,800	15,622	11,205	15,622	14,122
84,800	84,850	14,279	9,896	14,279	12,779	87,800	87,850	14,939	10,556	14,939	13,439	90,800	90,850	15,634	11,216	15,634	14,134
84,850	84,900	14,290	9,907	14,290	12,790	87,850	87,900	14,950	10,567	14,950	13,450	90,850	90,900	15,646	11,227	15,646	14,146
84,900	84,950	14,301	9,918	14,301	12,801	87,900	87,950	14,961	10,578	14,961	13,461	90,900	90,950	15,658	11,238	15,658	14,158
84,950	85,000	14,312	9,929	14,312	12,812	87,950	88,000	14,972	10,589	14,972	13,472	90,950	91,000	15,670	11,249	15,670	14,170
85,000						88,000						91,000					
85,000	85,050	14,323	9,940	14,323	12,823	88,000	88,050	14,983	10,600	14,983	13,483	91,000	91,050	15,682	11,260	15,682	14,182
85,050	85,100	14,334	9,951	14,334	12,834	88,050	88,100	14,994	10,611	14,994	13,494	91,050	91,100	15,694	11,271	15,694	14,194
85,100	85,150	14,345	9,962	14,345	12,845	88,100	88,150	15,005	10,622	15,005	13,505	91,100	91,150	15,706	11,282	15,706	14,206
85,150	85,200	14,356	9,973	14,356	12,856	88,150	88,200	15,016	10,633	15,016	13,516	91,150	91,200	15,718	11,293	15,718	14,218
85,200	85,250	14,367	9,984	14,367	12,867	88,200	88,250	15,027	10,644	15,027	13,527	91,200	91,250	15,730	11,304	15,730	14,230
85,250	85,300	14,378	9,995	14,378	12,878	88,250	88,300	15,038	10,655	15,038	13,538	91,250	91,300	15,742	11,315	15,742	14,242
85,300	85,350	14,389	10,006	14,389	12,889	88,300	88,350	15,049	10,666	15,049	13,549	91,300	91,350	15,754	11,326	15,754	14,254
85,350	85,400	14,400	10,017	14,400	12,900	88,350	88,400	15,060	10,677	15,060	13,560	91,350	91,400	15,766	11,337	15,766	14,266
85,400	85,450	14,411	10,028	14,411	12,911	88,400	88,450	15,071	10,688	15,071	13,571	91,400	91,450	15,778	11,348	15,778	14,278
85,450	85,500	14,422	10,039	14,422	12,922	88,450	88,500	15,082	10,699	15,082	13,582	91,450	91,500	15,790	11,359	15,790	14,290
85,500	85,550	14,433	10,050	14,433	12,933	88,500	88,550	15,093	10,710	15,093	13,593	91,500	91,550	15,802	11,370	15,802	14,302
85,550	85,600	14,444	10,061	14,444	12,944	88,550	88,600	15,104	10,721	15,104	13,604	91,550	91,600	15,814	11,381	15,814	14,314
85,600	85,650	14,455	10,072	14,455	12,955	88,600	88,650	15,115	10,732	15,115	13,615	91,600	91,650	15,826	11,392	15,826	14,326
85,650	85,700	14,466	10,083	14,466	12,966	88,650	88,700	15,126	10,743	15,126	13,626	91,650	91,700	15,838	11,403	15,838	14,338
85,700	85,750	14,477	10,094	14,477	12,977	88,700	88,750	15,137	10,754	15,137	13,637	91,700	91,750	15,850	11,414	15,850	14,350
85,750	85,800	14,488	10,105	14,488	12,988	88,750	88,800	15,148	10,765	15,148	13,648	91,750	91,800	15,862	11,425	15,862	14,362
85,800	85,850	14,499	10,116	14,499	12,999	88,800	88,850	15,159	10,776	15,159	13,659	91,800	91,850	15,874	11,436	15,874	14,374
85,850	85,900	14,510	10,127	14,510	13,010	88,850	88,900	15,170	10,787	15,170	13,670	91,850	91,900	15,886	11,447	15,886	14,386
85,900	85,950	14,521	10,138	14,521	13,021	88,900	88,950	15,181	10,798	15,181	13,681	91,900	91,950	15,898	11,458	15,898	14,398
85,950	86,000	14,532	10,149	14,532	13,032	88,950	89,000	15,192	10,809	15,192	13,692	91,950	92,000	15,910	11,469	15,910	14,410
86,000						89,000						92,000					
86,000	86,050	14,543	10,160	14,543	13,043	89,000	89,050	15,203	10,820	15,203	13,703	92,000	92,050	15,922	11,480	15,922	14,422
86,050	86,100	14,554	10,171	14,554	13,054	89,050	89,100	15,214	10,831	15,214	13,714	92,050	92,100	15,934	11,491	15,934	14,434
86,100	86,150	14,565	10,182	14,565	13,065	89,100	89,150	15,226	10,842	15,226	13,726	92,100	92,150	15,946	11,502	15,946	14,446
86,150	86,200	14,576	10,193	14,576	13,076	89,150	89,200	15,238	10,853	15,238	13,738	92,150	92,200	15,958	11,513	15,958	14,458
86,200	86,250	14,587	10,204	14,587	13,087	89,200	89,250	15,250	10,864	15,250	13,750	92,200	92,250	15,970	11,524	15,970	14,470
86,250	86,300	14,598	10,215	14,598	13,098	89,250	89,300	15,262	10,875	15,262	13,762	92,250	92,300	15,982	11,535	15,982	14,482
86,300	86,350	14,609	10,226	14,609	13,109	89,300	89,350	15,274	10,886	15,274	13,774	92,300	92,350	15,994	11,546	15,994	14,494
86,350	86,400	14,620	10,237	14,620	13,120	89,350	89,400	15,286	10,897	15,286	13,786	92,350	92,400	16,006	11,557	16,006	14,506
86,400	86,450	14,631	10,248	14,631	13,131	89,400	89,450	15,298	10,908	15,298	13,798	92,400	92,450	16,018	11,568	16,018	14,518
86,450	86,500	14,642	10,259	14,642	13,142	89,450	89,500	15,310	10,919	15,310	13,810	92,450	92,500	16,030	11,579	16,030	14,530
86,500	86,550	14,653	10,270	14,653	13,153	89,500	89,550	15,322	10,930	15,322	13,822	92,500	92,550	16,042	11,590	16,042	14,542
86,550	86,600	14,664	10,281	14,664	13,164	89,550	89,600	15,334	10,941	15,334	13,834	92,550	92,600	16,054	11,601	16,054	14,554
86,600	86,650	14,675	10,292	14,675	13,175	89,600	89,650	15,346	10,952	15,346	13,846	92,600	92,650	16,066			

## 2022 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—					
93,000						96,000						99,000					
93,000	93,050	16,162	11,700	16,162	14,662	96,000	96,050	16,882	12,360	16,882	15,382	99,000	99,050	17,602	13,020	17,602	16,102
93,050	93,100	16,174	11,711	16,174	14,674	96,050	96,100	16,894	12,371	16,894	15,394	99,050	99,100	17,614	13,031	17,614	16,114
93,100	93,150	16,186	11,722	16,186	14,686	96,100	96,150	16,906	12,382	16,906	15,406	99,100	99,150	17,626	13,042	17,626	16,126
93,150	93,200	16,198	11,733	16,198	14,698	96,150	96,200	16,918	12,393	16,918	15,418	99,150	99,200	17,638	13,053	17,638	16,138
93,200	93,250	16,210	11,744	16,210	14,710	96,200	96,250	16,930	12,404	16,930	15,430	99,200	99,250	17,650	13,064	17,650	16,150
93,250	93,300	16,222	11,755	16,222	14,722	96,250	96,300	16,942	12,415	16,942	15,442	99,250	99,300	17,662	13,075	17,662	16,162
93,300	93,350	16,234	11,766	16,234	14,734	96,300	96,350	16,954	12,426	16,954	15,454	99,300	99,350	17,674	13,086	17,674	16,174
93,350	93,400	16,246	11,777	16,246	14,746	96,350	96,400	16,966	12,437	16,966	15,466	99,350	99,400	17,686	13,097	17,686	16,186
93,400	93,450	16,258	11,788	16,258	14,758	96,400	96,450	16,978	12,448	16,978	15,478	99,400	99,450	17,698	13,108	17,698	16,198
93,450	93,500	16,270	11,799	16,270	14,770	96,450	96,500	16,990	12,459	16,990	15,490	99,450	99,500	17,710	13,119	17,710	16,210
93,500	93,550	16,282	11,810	16,282	14,782	96,500	96,550	17,002	12,470	17,002	15,502	99,500	99,550	17,722	13,130	17,722	16,222
93,550	93,600	16,294	11,821	16,294	14,794	96,550	96,600	17,014	12,481	17,014	15,514	99,550	99,600	17,734	13,141	17,734	16,234
93,600	93,650	16,306	11,832	16,306	14,806	96,600	96,650	17,026	12,492	17,026	15,526	99,600	99,650	17,746	13,152	17,746	16,246
93,650	93,700	16,318	11,843	16,318	14,818	96,650	96,700	17,038	12,503	17,038	15,538	99,650	99,700	17,758	13,163	17,758	16,258
93,700	93,750	16,330	11,854	16,330	14,830	96,700	96,750	17,050	12,514	17,050	15,550	99,700	99,750	17,770	13,174	17,770	16,270
93,750	93,800	16,342	11,865	16,342	14,842	96,750	96,800	17,062	12,525	17,062	15,562	99,750	99,800	17,782	13,185	17,782	16,282
93,800	93,850	16,354	11,876	16,354	14,854	96,800	96,850	17,074	12,536	17,074	15,574	99,800	99,850	17,794	13,196	17,794	16,294
93,850	93,900	16,366	11,887	16,366	14,866	96,850	96,900	17,086	12,547	17,086	15,586	99,850	99,900	17,806	13,207	17,806	16,306
93,900	93,950	16,378	11,898	16,378	14,878	96,900	96,950	17,098	12,558	17,098	15,598	99,900	99,950	17,818	13,218	17,818	16,318
93,950	94,000	16,390	11,909	16,390	14,890	96,950	97,000	17,110	12,569	17,110	15,610	99,950	100,000	17,830	13,229	17,830	16,330
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	16,402	11,920	16,402	14,902	97,000	97,050	17,122	12,580	17,122	15,622						
94,050	94,100	16,414	11,931	16,414	14,914	97,050	97,100	17,134	12,591	17,134	15,634						
94,100	94,150	16,426	11,942	16,426	14,926	97,100	97,150	17,146	12,602	17,146	15,646						
94,150	94,200	16,438	11,953	16,438	14,938	97,150	97,200	17,158	12,613	17,158	15,658						
94,200	94,250	16,450	11,964	16,450	14,950	97,200	97,250	17,170	12,624	17,170	15,670						
94,250	94,300	16,462	11,975	16,462	14,962	97,250	97,300	17,182	12,635	17,182	15,682						
94,300	94,350	16,474	11,986	16,474	14,974	97,300	97,350	17,194	12,646	17,194	15,694						
94,350	94,400	16,486	11,997	16,486	14,986	97,350	97,400	17,206	12,657	17,206	15,706						
94,400	94,450	16,498	12,008	16,498	14,998	97,400	97,450	17,218	12,668	17,218	15,718						
94,450	94,500	16,510	12,019	16,510	15,010	97,450	97,500	17,230	12,679	17,230	15,730						
94,500	94,550	16,522	12,030	16,522	15,022	97,500	97,550	17,242	12,690	17,242	15,742						
94,550	94,600	16,534	12,041	16,534	15,034	97,550	97,600	17,254	12,701	17,254	15,754						
94,600	94,650	16,546	12,052	16,546	15,046	97,600	97,650	17,266	12,712	17,266	15,766						
94,650	94,700	16,558	12,063	16,558	15,058	97,650	97,700	17,278	12,723	17,278	15,778						
94,700	94,750	16,570	12,074	16,570	15,070	97,700	97,750	17,290	12,734	17,290	15,790						
94,750	94,800	16,582	12,085	16,582	15,082	97,750	97,800	17,302	12,745	17,302	15,802						
94,800	94,850	16,594	12,096	16,594	15,094	97,800	97,850	17,314	12,756	17,314	15,814						
94,850	94,900	16,606	12,107	16,606	15,106	97,850	97,900	17,326	12,767	17,326	15,826						
94,900	94,950	16,618	12,118	16,618	15,118	97,900	97,950	17,338	12,778	17,338	15,838						
94,950	95,000	16,630	12,129	16,630	15,130	97,950	98,000	17,350	12,789	17,350	15,850						
95,000						98,000											
95,000	95,050	16,642	12,140	16,642	15,142	98,000	98,050	17,362	12,800	17,362	15,862						
95,050	95,100	16,654	12,151	16,654	15,154	98,050	98,100	17,374	12,811	17,374	15,874						
95,100	95,150	16,666	12,162	16,666	15,166	98,100	98,150	17,386	12,822	17,386	15,886						
95,150	95,200	16,678	12,173	16,678	15,178	98,150	98,200	17,398	12,833	17,398	15,898						
95,200	95,250	16,690	12,184	16,690	15,190	98,200	98,250	17,410	12,844	17,410	15,910						
95,250	95,300	16,702	12,195	16,702	15,202	98,250	98,300	17,422	12,855	17,422	15,922						
95,300	95,350	16,714	12,206	16,714	15,214	98,300	98,350	17,434	12,866	17,434	15,934						
95,350	95,400	16,726	12,217	16,726	15,226	98,350	98,400	17,446	12,877	17,446	15,946						
95,400	95,450	16,738	12,228	16,738	15,238	98,400	98,450	17,458	12,888	17,458	15,958						
95,450	95,500	16,750	12,239	16,750	15,250	98,450	98,500	17,470	12,899	17,470	15,970						
95,500	95,550	16,762	12,250	16,762	15,262	98,500	98,550	17,482	12,910	17,482	15,982						
95,550	95,600	16,774	12,261	16,774	15,274	98,550	98,600	17,494	12,921	17,494	15,994						
95,600	95,650	16,786	12,272	16,786	15,286	98,600	98,650	17,506	12,932	17,506	16,006						
95,650	95,700	16,798	12,283	16,798	15,298	98,650	98,700	17,518	12,943	17,518	16,018						
95,700	95,750	16,810	12,294	16,810	15,310	98,700	98,750	17,530	12,954	17,530	16,030						
95,750	95,800	16,822	12,305	16,822	15,322	98,750	98,800	17,542	12,965	17,542	16,042						
95,800	95,850	16,834	12,316	16,834	15,334	98,800	98,850	17,554	12,976	17,554	16,054						
95,850	95,900	16,846	12,327	16,846	15,346	98,850	98,900	17,566	12,987	17,566	16,066						
95,900	95,950	16,858	12,338	16,858	15,358	98,900	98,950	17,578	12,998	17,578	16,078						
95,950	96,000	16,870	12,349	16,870	15,370	98,950	99,000	17,590	13,009	17,590	16,090						



## 2022 Tax Computation Worksheet—Line 16



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

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

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

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

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

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

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

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

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

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

# 2022 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 who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

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

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying surviving spouse and the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
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 surviving spouse* 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

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

(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—							
		Single, head of household, or qualifying surviving spouse* 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—			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296
7,350	7,400	560	2,508	2,950	3,319	560	2,508	2,950	3,319
7,400	7,450	560	2,525	2,970	3,341	560	2,525	2,970	3,341
7,450	7,500	560	2,542	2,990	3,364	560	2,542	2,990	3,364
7,500	7,550	560	2,559	3,010	3,386	560	2,559	3,010	3,386
7,550	7,600	560	2,576	3,030	3,409	560	2,576	3,030	3,409
7,600	7,650	560	2,593	3,050	3,431	560	2,593	3,050	3,431
7,650	7,700	560	2,610	3,070	3,454	560	2,610	3,070	3,454
7,700	7,750	560	2,627	3,090	3,476	560	2,627	3,090	3,476
7,750	7,800	560	2,644	3,110	3,499	560	2,644	3,110	3,499
7,800	7,850	560	2,661	3,130	3,521	560	2,661	3,130	3,521
7,850	7,900	560	2,678	3,150	3,544	560	2,678	3,150	3,544
7,900	7,950	560	2,695	3,170	3,566	560	2,695	3,170	3,566
7,950	8,000	560	2,712	3,190	3,589	560	2,712	3,190	3,589
8,000	8,050	560	2,729	3,210	3,611	560	2,729	3,210	3,611
8,050	8,100	560	2,746	3,230	3,634	560	2,746	3,230	3,634
8,100	8,150	560	2,763	3,250	3,656	560	2,763	3,250	3,656
8,150	8,200	560	2,780	3,270	3,679	560	2,780	3,270	3,679
8,200	8,250	560	2,797	3,290	3,701	560	2,797	3,290	3,701
8,250	8,300	560	2,814	3,310	3,724	560	2,814	3,310	3,724
8,300	8,350	560	2,831	3,330	3,746	560	2,831	3,330	3,746
8,350	8,400	560	2,848	3,350	3,769	560	2,848	3,350	3,769
8,400	8,450	560	2,865	3,370	3,791	560	2,865	3,370	3,791
8,450	8,500	560	2,882	3,390	3,814	560	2,882	3,390	3,814
8,500	8,550	560	2,899	3,410	3,836	560	2,899	3,410	3,836
8,550	8,600	560	2,916	3,430	3,859	560	2,916	3,430	3,859
8,600	8,650	560	2,933	3,450	3,881	560	2,933	3,450	3,881
8,650	8,700	560	2,950	3,470	3,904	560	2,950	3,470	3,904
8,700	8,750	560	2,967	3,490	3,926	560	2,967	3,490	3,926
8,750	8,800	560	2,984	3,510	3,949	560	2,984	3,510	3,949

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

(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—							
		Single, head of household, or qualifying surviving spouse* 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—			
12,000	12,050	341	3,733	4,810	5,411	560	3,733	4,810	5,411
12,050	12,100	337	3,733	4,830	5,434	560	3,733	4,830	5,434
12,100	12,150	333	3,733	4,850	5,456	560	3,733	4,850	5,456
12,150	12,200	329	3,733	4,870	5,479	560	3,733	4,870	5,479
12,200	12,250	326	3,733	4,890	5,501	560	3,733	4,890	5,501
12,250	12,300	322	3,733	4,910	5,524	560	3,733	4,910	5,524
12,300	12,350	318	3,733	4,930	5,546	560	3,733	4,930	5,546
12,350	12,400	314	3,733	4,950	5,569	560	3,733	4,950	5,569
12,400	12,450	310	3,733	4,970	5,591	560	3,733	4,970	5,591
12,450	12,500	306	3,733	4,990	5,614	560	3,733	4,990	5,614
12,500	12,550	303	3,733	5,010	5,636	560	3,733	5,010	5,636
12,550	12,600	299	3,733	5,030	5,659	560	3,733	5,030	5,659
12,600	12,650	295	3,733	5,050	5,681	560	3,733	5,050	5,681
12,650	12,700	291	3,733	5,070	5,704	560	3,733	5,070	5,704
12,700	12,750	287	3,733	5,090	5,726	560	3,733	5,090	5,726
12,750	12,800	283	3,733	5,110	5,749	560	3,733	5,110	5,749
12,800	12,850	280	3,733	5,130	5,771	560	3,733	5,130	5,771
12,850	12,900	276	3,733	5,150	5,794	560	3,733	5,150	5,794
12,900	12,950	272	3,733	5,170	5,816	560	3,733	5,170	5,816
12,950	13,000	268	3,733	5,190	5,839	560	3,733	5,190	5,839
13,000	13,050	264	3,733	5,210	5,861	560	3,733	5,210	5,861
13,050	13,100	260	3,733	5,230	5,884	560	3,733	5,230	5,884
13,100	13,150	257	3,733	5,250	5,906	560	3,733	5,250	5,906
13,150	13,200	253	3,733	5,270	5,929	560	3,733	5,270	5,929
13,200	13,250	249	3,733	5,290	5,951	560	3,733	5,290	5,951
13,250	13,300	245	3,733	5,310	5,974	560	3,733	5,310	5,974
13,300	13,350	241	3,733	5,330	5,996	560	3,733	5,330	5,996
13,350	13,400	238	3,733	5,350	6,019	560	3,733	5,350	6,019
13,400	13,450	234	3,733	5,370	6,041	560	3,733	5,370	6,041
13,450	13,500	230	3,733	5,390	6,064	560	3,733	5,390	6,064
13,500	13,550	226	3,733	5,410	6,086	560	3,733	5,410	6,086
13,550	13,600	222	3,733	5,430	6,109	560	3,733	5,430	6,109
13,600	13,650	218	3,733	5,450	6,131	560	3,733	5,450	6,131
13,650	13,700	215	3,733	5,470	6,154	560	3,733	5,470	6,154
13,700	13,750	211	3,733	5,490	6,176	560	3,733	5,490	6,176
13,750	13,800	207	3,733	5,510	6,199	560	3,733	5,510	6,199
13,800	13,850	203	3,733	5,530	6,221	560	3,733	5,530	6,221
13,850	13,900	199	3,733	5,550	6,244	560	3,733	5,550	6,244
13,900	13,950	195	3,733	5,570	6,266	560	3,733	5,570	6,266
13,950	14,000	192	3,733	5,590	6,289	560	3,733	5,590	6,289
14,000	14,050	188	3,733	5,610	6,311	560	3,733	5,610	6,311
14,050	14,100	184	3,733	5,630	6,334	560	3,733	5,630	6,334
14,100	14,150	180	3,733	5,650	6,356	560	3,733	5,650	6,356
14,150	14,200	176	3,733	5,670	6,379	560	3,733	5,670	6,379
14,200	14,250	173	3,733	5,690	6,401	560	3,733	5,690	6,401
14,250	14,300	169	3,733	5,710	6,424	560	3,733	5,710	6,424
14,300	14,350	165	3,733	5,730	6,446	560	3,733	5,730	6,446
14,350	14,400	161	3,733	5,750	6,469	560	3,733	5,750	6,469
14,400	14,450	157	3,733	5,770	6,491	560	3,733	5,770	6,491
14,450	14,500	153	3,733	5,790	6,514	560	3,733	5,790	6,514
14,500	14,550	150	3,733	5,810	6,536	560	3,733	5,810	6,536
14,550	14,600	146	3,733	5,830	6,559	560	3,733	5,830	6,559
14,600	14,650	142	3,733	5,850	6,581	560	3,733	5,850	6,581
14,650	14,700	138	3,733	5,870	6,604	560	3,733	5,870	6,604
14,700	14,750	134	3,733	5,890	6,626	560	3,733	5,890	6,626
14,750	14,800	130	3,733	5,910	6,649	560	3,733	5,910	6,649
14,800	14,850	127	3,733	5,930	6,671	560	3,733	5,930	6,671
14,850	14,900	123	3,733	5,950	6,694	560	3,733	5,950	6,694
14,900	14,950	119	3,733	5,970	6,716	560	3,733	5,970	6,716
14,950	15,000	115	3,733	5,990	6,739	560	3,733	5,990	6,739
15,000	15,050	111	3,733	6,010	6,761	560	3,733	6,010	6,761
15,050	15,100	107	3,733	6,030	6,784	560	3,733	6,030	6,784
15,100	15,150	104	3,733	6,050	6,806	560	3,733	6,050	6,806
15,150	15,200	100	3,733	6,070	6,829	560	3,733	6,070	6,829

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

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

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

(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 surviving spouse* and you have—				Married filing jointly and you have—						Single, head of household, or qualifying surviving spouse* 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—			
18,400	18,450	0	3,733	6,164	6,935	320	3,733	6,164	6,935	21,600	21,650	0	3,494	5,849	6,620	75	3,733	6,164	6,935
18,450	18,500	0	3,733	6,164	6,935	316	3,733	6,164	6,935	21,650	21,700	0	3,486	5,839	6,609	72	3,733	6,164	6,935
18,500	18,550	0	3,733	6,164	6,935	313	3,733	6,164	6,935	21,700	21,750	0	3,478	5,828	6,599	68	3,733	6,164	6,935
18,550	18,600	0	3,733	6,164	6,935	309	3,733	6,164	6,935	21,750	21,800	0	3,470	5,818	6,588	64	3,733	6,164	6,935
18,600	18,650	0	3,733	6,164	6,935	305	3,733	6,164	6,935	21,800	21,850	0	3,462	5,807	6,578	60	3,733	6,164	6,935
18,650	18,700	0	3,733	6,164	6,935	301	3,733	6,164	6,935	21,850	21,900	0	3,454	5,797	6,567	56	3,733	6,164	6,935
18,700	18,750	0	3,733	6,164	6,935	297	3,733	6,164	6,935	21,900	21,950	0	3,446	5,786	6,556	52	3,733	6,164	6,935
18,750	18,800	0	3,733	6,164	6,935	293	3,733	6,164	6,935	21,950	22,000	0	3,438	5,775	6,546	49	3,733	6,164	6,935
18,800	18,850	0	3,733	6,164	6,935	290	3,733	6,164	6,935	22,000	22,050	0	3,430	5,765	6,535	45	3,733	6,164	6,935
18,850	18,900	0	3,733	6,164	6,935	286	3,733	6,164	6,935	22,050	22,100	0	3,422	5,754	6,525	41	3,733	6,164	6,935
18,900	18,950	0	3,733	6,164	6,935	282	3,733	6,164	6,935	22,100	22,150	0	3,414	5,744	6,514	37	3,733	6,164	6,935
18,950	19,000	0	3,733	6,164	6,935	278	3,733	6,164	6,935	22,150	22,200	0	3,406	5,733	6,504	33	3,733	6,164	6,935
19,000	19,050	0	3,733	6,164	6,935	274	3,733	6,164	6,935	22,200	22,250	0	3,398	5,723	6,493	29	3,733	6,164	6,935
19,050	19,100	0	3,733	6,164	6,935	270	3,733	6,164	6,935	22,250	22,300	0	3,390	5,712	6,483	26	3,733	6,164	6,935
19,100	19,150	0	3,733	6,164	6,935	267	3,733	6,164	6,935	22,300	22,350	0	3,382	5,702	6,472	22	3,733	6,164	6,935
19,150	19,200	0	3,733	6,164	6,935	263	3,733	6,164	6,935	22,350	22,400	0	3,374	5,691	6,462	18	3,733	6,164	6,935
19,200	19,250	0	3,733	6,164	6,935	259	3,733	6,164	6,935	22,400	22,450	0	3,366	5,681	6,451	14	3,733	6,164	6,935
19,250	19,300	0	3,733	6,164	6,935	255	3,733	6,164	6,935	22,450	22,500	0	3,358	5,670	6,441	10	3,733	6,164	6,935
19,300	19,350	0	3,733	6,164	6,935	251	3,733	6,164	6,935	22,500	22,550	0	3,350	5,660	6,430	7	3,733	6,164	6,935
19,350	19,400	0	3,733	6,164	6,935	247	3,733	6,164	6,935	22,550	22,600	0	3,342	5,649	6,420	3	3,733	6,164	6,935
19,400	19,450	0	3,733	6,164	6,935	244	3,733	6,164	6,935	22,600	22,650	0	3,334	5,639	6,409	*	3,733	6,164	6,935
19,450	19,500	0	3,733	6,164	6,935	240	3,733	6,164	6,935	22,650	22,700	0	3,327	5,628	6,399	0	3,733	6,164	6,935
19,500	19,550	0	3,733	6,164	6,935	236	3,733	6,164	6,935	22,700	22,750	0	3,319	5,617	6,388	0	3,733	6,164	6,935
19,550	19,600	0	3,733	6,164	6,935	232	3,733	6,164	6,935	22,750	22,800	0	3,311	5,607	6,377	0	3,733	6,164	6,935
19,600	19,650	0	3,733	6,164	6,935	228	3,733	6,164	6,935	22,800	22,850	0	3,303	5,596	6,367	0	3,733	6,164	6,935
19,650	19,700	0	3,733	6,164	6,935	225	3,733	6,164	6,935	22,850	22,900	0	3,295	5,586	6,356	0	3,733	6,164	6,935
19,700	19,750	0	3,733	6,164	6,935	221	3,733	6,164	6,935	22,900	22,950	0	3,287	5,575	6,346	0	3,733	6,164	6,935
19,750	19,800	0	3,733	6,164	6,935	217	3,733	6,164	6,935	22,950	23,000	0	3,279	5,565	6,335	0	3,733	6,164	6,935
19,800	19,850	0	3,733	6,164	6,935	213	3,733	6,164	6,935	23,000	23,050	0	3,271	5,554	6,325	0	3,733	6,164	6,935
19,850	19,900	0	3,733	6,164	6,935	209	3,733	6,164	6,935	23,050	23,100	0	3,263	5,544	6,314	0	3,733	6,164	6,935
19,900	19,950	0	3,733	6,164	6,935	205	3,733	6,164	6,935	23,100	23,150	0	3,255	5,533	6,304	0	3,733	6,164	6,935
19,950	20,000	0	3,733	6,164	6,935	202	3,733	6,164	6,935	23,150	23,200	0	3,247	5,523	6,293	0	3,733	6,164	6,935
20,000	20,050	0	3,733	6,164	6,935	198	3,733	6,164	6,935	23,200	23,250	0	3,239	5,512	6,283	0	3,733	6,164	6,935
20,050	20,100	0	3,733	6,164	6,935	194	3,733	6,164	6,935	23,250	23,300	0	3,231	5,502	6,272	0	3,733	6,164	6,935
20,100	20,150	0	3,733	6,164	6,935	190	3,733	6,164	6,935	23,300	23,350	0	3,223	5,491	6,262	0	3,733	6,164	6,935
20,150	20,200	0	3,726	6,155	6,925	186	3,733	6,164	6,935	23,350	23,400	0	3,215	5,481	6,251	0	3,733	6,164	6,935
20,200	20,250	0	3,718	6,144	6,914	182	3,733	6,164	6,935	23,400	23,450	0	3,207	5,470	6,241	0	3,733	6,164	6,935
20,250	20,300	0	3,710	6,133	6,904	179	3,733	6,164	6,935	23,450	23,500	0	3,199	5,460	6,230	0	3,733	6,164	6,935
20,300	20,350	0	3,702	6,123	6,893	175	3,733	6,164	6,935	23,500	23,550	0	3,191	5,449	6,220	0	3,733	6,164	6,935
20,350	20,400	0	3,694	6,112	6,														



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 surviving spouse* 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–			
24,800	24,850	0	2,983	5,175	5,946	0	3,733	6,164	6,935
24,850	24,900	0	2,975	5,165	5,935	0	3,733	6,164	6,935
24,900	24,950	0	2,967	5,154	5,925	0	3,733	6,164	6,935
24,950	25,000	0	2,959	5,144	5,914	0	3,733	6,164	6,935
25,000	25,050	0	2,951	5,133	5,904	0	3,733	6,164	6,935
25,050	25,100	0	2,943	5,123	5,893	0	3,733	6,164	6,935
25,100	25,150	0	2,935	5,112	5,883	0	3,733	6,164	6,935
25,150	25,200	0	2,927	5,102	5,872	0	3,733	6,164	6,935
25,200	25,250	0	2,919	5,091	5,861	0	3,733	6,164	6,935
25,250	25,300	0	2,911	5,080	5,851	0	3,733	6,164	6,935
25,300	25,350	0	2,903	5,070	5,840	0	3,733	6,164	6,935
25,350	25,400	0	2,895	5,059	5,830	0	3,733	6,164	6,935
25,400	25,450	0	2,887	5,049	5,819	0	3,733	6,164	6,935
25,450	25,500	0	2,879	5,038	5,809	0	3,733	6,164	6,935
25,500	25,550	0	2,871	5,028	5,798	0	3,733	6,164	6,935
25,550	25,600	0	2,863	5,017	5,788	0	3,733	6,164	6,935
25,600	25,650	0	2,855	5,007	5,777	0	3,733	6,164	6,935
25,650	25,700	0	2,847	4,996	5,767	0	3,733	6,164	6,935
25,700	25,750	0	2,839	4,986	5,756	0	3,733	6,164	6,935
25,750	25,800	0	2,831	4,975	5,746	0	3,733	6,164	6,935
25,800	25,850	0	2,823	4,965	5,735	0	3,733	6,164	6,935
25,850	25,900	0	2,815	4,954	5,725	0	3,733	6,164	6,935
25,900	25,950	0	2,807	4,944	5,714	0	3,733	6,164	6,935
25,950	26,000	0	2,799	4,933	5,704	0	3,733	6,164	6,935
26,000	26,050	0	2,791	4,923	5,693	0	3,733	6,164	6,935
26,050	26,100	0	2,783	4,912	5,682	0	3,733	6,164	6,935
26,100	26,150	0	2,775	4,901	5,672	0	3,733	6,164	6,935
26,150	26,200	0	2,767	4,891	5,661	0	3,733	6,164	6,935
26,200	26,250	0	2,759	4,880	5,651	0	3,733	6,164	6,935
26,250	26,300	0	2,751	4,870	5,640	0	3,733	6,164	6,935
26,300	26,350	0	2,743	4,859	5,630	0	3,723	6,150	6,921
26,350	26,400	0	2,735	4,849	5,619	0	3,715	6,140	6,910
26,400	26,450	0	2,727	4,838	5,609	0	3,707	6,129	6,900
26,450	26,500	0	2,719	4,828	5,598	0	3,699	6,119	6,889
26,500	26,550	0	2,711	4,817	5,588	0	3,691	6,108	6,879
26,550	26,600	0	2,703	4,807	5,577	0	3,683	6,098	6,868
26,600	26,650	0	2,695	4,796	5,567	0	3,675	6,087	6,858
26,650	26,700	0	2,687	4,786	5,556	0	3,667	6,077	6,847
26,700	26,750	0	2,679	4,775	5,546	0	3,659	6,066	6,837
26,750	26,800	0	2,671	4,765	5,535	0	3,651	6,056	6,826
26,800	26,850	0	2,663	4,754	5,525	0	3,643	6,045	6,816
26,850	26,900	0	2,655	4,744	5,514	0	3,635	6,034	6,805
26,900	26,950	0	2,647	4,733	5,503	0	3,627	6,024	6,794
26,950	27,000	0	2,639	4,722	5,493	0	3,619	6,013	6,784
27,000	27,050	0	2,631	4,712	5,482	0	3,611	6,003	6,773
27,050	27,100	0	2,623	4,701	5,472	0	3,603	5,992	6,763
27,100	27,150	0	2,615	4,691	5,461	0	3,595	5,982	6,752
27,150	27,200	0	2,607	4,680	5,451	0	3,587	5,971	6,742
27,200	27,250	0	2,599	4,670	5,440	0	3,579	5,961	6,731
27,250	27,300	0	2,591	4,659	5,430	0	3,571	5,950	6,721
27,300	27,350	0	2,583	4,649	5,419	0	3,563	5,940	6,710
27,350	27,400	0	2,575	4,638	5,409	0	3,555	5,929	6,700
27,400	27,450	0	2,567	4,628	5,398	0	3,547	5,919	6,689
27,450	27,500	0	2,559	4,617	5,388	0	3,539	5,908	6,679
27,500	27,550	0	2,551	4,607	5,377	0	3,531	5,898	6,668
27,550	27,600	0	2,543	4,596	5,367	0	3,523	5,887	6,658
27,600	27,650	0	2,535	4,586	5,356	0	3,515	5,877	6,647
27,650	27,700	0	2,528	4,575	5,346	0	3,507	5,866	6,637
27,700	27,750	0	2,520	4,564	5,335	0	3,499	5,855	6,62

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 surviving spouse* 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—			
31,200	31,250	0	1,960	3,827	4,598	0	2,940	5,118	5,889
31,250	31,300	0	1,952	3,817	4,587	0	2,932	5,108	5,878
31,300	31,350	0	1,944	3,806	4,577	0	2,924	5,097	5,868
31,350	31,400	0	1,936	3,796	4,566	0	2,916	5,087	5,857
31,400	31,450	0	1,928	3,785	4,556	0	2,908	5,076	5,847
31,450	31,500	0	1,920	3,775	4,545	0	2,900	5,066	5,836
31,500	31,550	0	1,912	3,764	4,535	0	2,892	5,055	5,826
31,550	31,600	0	1,904	3,754	4,524	0	2,884	5,045	5,815
31,600	31,650	0	1,896	3,743	4,514	0	2,876	5,034	5,805
31,650	31,700	0	1,888	3,733	4,503	0	2,868	5,024	5,794
31,700	31,750	0	1,880	3,722	4,493	0	2,860	5,013	5,784
31,750	31,800	0	1,872	3,712	4,482	0	2,852	5,003	5,773
31,800	31,850	0	1,864	3,701	4,472	0	2,844	4,992	5,763
31,850	31,900	0	1,856	3,691	4,461	0	2,836	4,981	5,752
31,900	31,950	0	1,848	3,680	4,450	0	2,828	4,971	5,741
31,950	32,000	0	1,840	3,669	4,440	0	2,820	4,960	5,731
32,000	32,050	0	1,832	3,659	4,429	0	2,812	4,950	5,720
32,050	32,100	0	1,824	3,648	4,419	0	2,804	4,939	5,710
32,100	32,150	0	1,816	3,638	4,408	0	2,796	4,929	5,699
32,150	32,200	0	1,808	3,627	4,398	0	2,788	4,918	5,689
32,200	32,250	0	1,800	3,617	4,387	0	2,780	4,908	5,678
32,250	32,300	0	1,792	3,606	4,377	0	2,772	4,897	5,668
32,300	32,350	0	1,784	3,596	4,366	0	2,764	4,887	5,657
32,350	32,400	0	1,776	3,585	4,356	0	2,756	4,876	5,647
32,400	32,450	0	1,768	3,575	4,345	0	2,748	4,866	5,636
32,450	32,500	0	1,760	3,564	4,335	0	2,740	4,855	5,626
32,500	32,550	0	1,752	3,554	4,324	0	2,732	4,845	5,615
32,550	32,600	0	1,744	3,543	4,314	0	2,724	4,834	5,605
32,600	32,650	0	1,736	3,533	4,303	0	2,716	4,824	5,594
32,650	32,700	0	1,729	3,522	4,293	0	2,708	4,813	5,584
32,700	32,750	0	1,721	3,511	4,282	0	2,700	4,802	5,573
32,750	32,800	0	1,713	3,501	4,271	0	2,692	4,792	5,562
32,800	32,850	0	1,705	3,490	4,261	0	2,684	4,781	5,552
32,850	32,900	0	1,697	3,480	4,250	0	2,676	4,771	5,541
32,900	32,950	0	1,689	3,469	4,240	0	2,668	4,760	5,531
32,950	33,000	0	1,681	3,459	4,229	0	2,660	4,750	5,520
33,000	33,050	0	1,673	3,448	4,219	0	2,652	4,739	5,510
33,050	33,100	0	1,665	3,438	4,208	0	2,644	4,729	5,499
33,100	33,150	0	1,657	3,427	4,198	0	2,636	4,718	5,489
33,150	33,200	0	1,649	3,417	4,187	0	2,628	4,708	5,478
33,200	33,250	0	1,641	3,406	4,177	0	2,620	4,697	5,468
33,250	33,300	0	1,633	3,396	4,166	0	2,612	4,687	5,457
33,300	33,350	0	1,625	3,385	4,156	0	2,604	4,676	5,447
33,350	33,400	0	1,617	3,375	4,145	0	2,596	4,666	5,436
33,400	33,450	0	1,609	3,364	4,135	0	2,588	4,655	5,426
33,450	33,500	0	1,601	3,354	4,124	0	2,580	4,645	5,415
33,500	33,550	0	1,593	3,343	4,114	0	2,572	4,634	5,404
33,550	33,600	0	1,585	3,332	4,103	0	2,564	4,623	5,394
33,600	33,650	0	1,577	3,322	4,092	0	2,556	4,613	5,383
33,650	33,700	0	1,569	3,311	4,082	0	2,548	4,602	5,373
33,700	33,750	0	1,561	3,301	4,071	0	2,540	4,592	5,362
33,750	33,800	0	1,553	3,290	4,061	0	2,532	4,581	5,352
33,800	33,850	0	1,545	3,280	4,050	0	2,524	4,571	5,341
33,850	33,900	0	1,537	3,269	4,040	0	2,516	4,560	5,331
33,900	33,950	0	1,529	3,259	4,029	0	2,508	4,550	5,320
33,950	34,000	0	1,521	3,248	4,019	0	2,500	4,539	5,310
34,000	34,050	0	1,513	3,238	4,008	0	2,492	4,529	5,299
34,050	34,100	0	1,505	3,227	3,998	0	2,484	4,518	5,289
34,100	34,150	0	1,497	3,217	3,987	0	2,476	4,508	5,278
34,150	34,200	0	1,489	3,206	3,977	0	2,468	4,497	5,268
34,200	34,250	0	1,481	3,196	3,966	0	2,460	4,487	5,257
34,250	34,300	0	1,473	3,185	3,956	0	2,452	4,476	5,247
34,300	34,350	0	1,465	3,175	3,945	0	2,444	4,466	5,236
34,350	34,400	0	1,457	3,164	3,935	0	2,436	4,455	5,225

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

(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—							
		Single, head of household, or qualifying surviving spouse* 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—			
37,600	37,650	0	937	2,480	3,250	0	1,917	3,771	4,541
37,650	37,700	0	930	2,469	3,240	0	1,909	3,760	4,531
37,700	37,750	0	922	2,458	3,229	0	1,901	3,749	4,520
37,750	37,800	0	914	2,448	3,218	0	1,893	3,739	4,509
37,800	37,850	0	906	2,437	3,208	0	1,885	3,728	4,499
37,850	37,900	0	898	2,427	3,197	0	1,877	3,718	4,488
37,900	37,950	0	890	2,416	3,187	0	1,869	3,707	4,478
37,950	38,000	0	882	2,406	3,176	0	1,861	3,697	4,467
38,000	38,050	0	874	2,395	3,166	0	1,853	3,686	4,457
38,050	38,100	0	866	2,385	3,155	0	1,845	3,676	4,446
38,100	38,150	0	858	2,374	3,145	0	1,837	3,665	4,436
38,150	38,200	0	850	2,364	3,134	0	1,829	3,655	4,425
38,200	38,250	0	842	2,353	3,124	0	1,821	3,644	4,415
38,250	38,300	0	834	2,343	3,113	0	1,813	3,634	4,404
38,300	38,350	0	826	2,332	3,103	0	1,805	3,623	4,394
38,350	38,400	0	818	2,322	3,092	0	1,797	3,613	4,383
38,400	38,450	0	810	2,311	3,082	0	1,789	3,602	4,373
38,450	38,500	0	802	2,301	3,071	0	1,781	3,592	4,362
38,500	38,550	0	794	2,290	3,061	0	1,773	3,581	4,351
38,550	38,600	0	786	2,279	3,050	0	1,765	3,570	4,341
38,600	38,650	0	778	2,269	3,039	0	1,757	3,560	4,330
38,650	38,700	0	770	2,258	3,029	0	1,749	3,549	4,320
38,700	38,750	0	762	2,248	3,018	0	1,741	3,539	4,309
38,750	38,800	0	754	2,237	3,008	0	1,733	3,528	4,299
38,800	38,850	0	746	2,227	2,997	0	1,725	3,518	4,288
38,850	38,900	0	738	2,216	2,987	0	1,717	3,507	4,278
38,900	38,950	0	730	2,206	2,976	0	1,709	3,497	4,267
38,950	39,000	0	722	2,195	2,966	0	1,701	3,486	4,257
39,000	39,050	0	714	2,185	2,955	0	1,693	3,476	4,246
39,050	39,100	0	706	2,174	2,945	0	1,685	3,465	4,236
39,100	39,150	0	698	2,164	2,934	0	1,677	3,455	4,225
39,150	39,200	0	690	2,153	2,924	0	1,669	3,444	4,215
39,200	39,250	0	682	2,143	2,913	0	1,661	3,434	4,204
39,250	39,300	0	674	2,132	2,903	0	1,653	3,423	4,194
39,300	39,350	0	666	2,122	2,892	0	1,645	3,413	4,183
39,350	39,400	0	658	2,111	2,882	0	1,637	3,402	4,172
39,400	39,450	0	650	2,100	2,871	0	1,629	3,391	4,162
39,450	39,500	0	642	2,090	2,860	0	1,621	3,381	4,151
39,500	39,550	0	634	2,079	2,850	0	1,613	3,370	4,141
39,550	39,600	0	626	2,069	2,839	0	1,605	3,360	4,130
39,600	39,650	0	618	2,058	2,829	0	1,597	3,349	4,120
39,650	39,700	0	610	2,048	2,818	0	1,589	3,339	4,109
39,700	39,750	0	602	2,037	2,808	0	1,581	3,328	4,099
39,750	39,800	0	594	2,027	2,797	0	1,574	3,318	4,088
39,800	39,850	0	586	2,016	2,787	0	1,566	3,307	4,078
39,850	39,900	0	578	2,006	2,776	0	1,558	3,297	4,067
39,900	39,950	0	570	1,995	2,766	0	1,550	3,286	4,057
39,950	40,000	0	562	1,985	2,755	0	1,542	3,276	4,046
40,000	40,050	0	554	1,974	2,745	0	1,534	3,265	4,036
40,050	40,100	0	546	1,964	2,734	0	1,526	3,255	4,025
40,100	40,150	0	538	1,953	2,724	0	1,518	3,244	4,015
40,150	40,200	0	530	1,943	2,713	0	1,510	3,234	4,004
40,200	40,250	0	522	1,932	2,702	0	1,502	3,223	3,993
40,250	40,300	0	514	1,921	2,692	0	1,494	3,212	3,983
40,300	40,350	0	506	1,911	2,681	0	1,486	3,202	3,972
40,350	40,400	0	498	1,900	2,671	0	1,478	3,191	3,962
40,400	40,450	0	490	1,890	2,660	0	1,470	3,181	3,951
40,450	40,500	0	482	1,879	2,650	0	1,462	3,170	3,941
40,500	40,550	0	474	1,869	2,639	0	1,454	3,160	3,930
40,550	40,600	0	466	1,858	2,629	0	1,446	3,149	3,920
40,600	40,650	0	458	1,848	2,618	0	1,438	3,139	3,909
40,650	40,700	0	450	1,837	2,608	0	1,430	3,128	3,899
40,700	40,750	0	442	1,827	2,597	0	1,422	3,118	3,888
40,750	40,800	0	434	1,816	2,587	0	1,414	3,107	3,878

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

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

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

(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—							
		Single, head of household, or qualifying surviving spouse★ 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—			
44,000	44,050	0	0	1,132	1,902	0	894	2,423	3,193
44,050	44,100	0	0	1,121	1,892	0	886	2,412	3,183
44,100	44,150	0	0	1,111	1,881	0	878	2,402	3,172
44,150	44,200	0	0	1,100	1,871	0	870	2,391	3,162
44,200	44,250	0	0	1,090	1,860	0	862	2,381	3,151
44,250	44,300	0	0	1,079	1,850	0	854	2,370	3,141
44,300	44,350	0	0	1,069	1,839	0	846	2,360	3,130
44,350	44,400	0	0	1,058	1,829	0	838	2,349	3,119
44,400	44,450	0	0	1,047	1,818	0	830	2,338	3,109
44,450	44,500	0	0	1,037	1,807	0	822	2,328	3,098
44,500	44,550	0	0	1,026	1,797	0	814	2,317	3,088
44,550	44,600	0	0	1,016	1,786	0	806	2,307	3,077
44,600	44,650	0	0	1,005	1,776	0	798	2,296	3,067
44,650	44,700	0	0	995	1,765	0	790	2,286	3,056
44,700	44,750	0	0	984	1,755	0	782	2,275	3,046
44,750	44,800	0	0	974	1,744	0	775	2,265	3,035
44,800	44,850	0	0	963	1,734	0	767	2,254	3,025
44,850	44,900	0	0	953	1,723	0	759	2,244	3,014
44,900	44,950	0	0	942	1,713	0	751	2,233	3,004
44,950	45,000	0	0	932	1,702	0	743	2,223	2,993
45,000	45,050	0	0	921	1,692	0	735	2,212	2,983
45,050	45,100	0	0	911	1,681	0	727	2,202	2,972
45,100	45,150	0	0	900	1,671	0	719	2,191	2,962
45,150	45,200	0	0	890	1,660	0	711	2,181	2,951
45,200	45,250	0	0	879	1,649	0	703	2,170	2,940
45,250	45,300	0	0	868	1,639	0	695	2,159	2,930
45,300	45,350	0	0	858	1,628	0	687	2,149	2,919
45,350	45,400	0	0	847	1,618	0	679	2,138	2,909
45,400	45,450	0	0	837	1,607	0	671	2,128	2,898
45,450	45,500	0	0	826	1,597	0	663	2,117	2,888
45,500	45,550	0	0	816	1,586	0	655	2,107	2,877
45,550	45,600	0	0	805	1,576	0	647	2,096	2,867
45,600	45,650	0	0	795	1,565	0	639	2,086	2,856
45,650	45,700	0	0	784	1,555	0	631	2,075	2,846
45,700	45,750	0	0	774	1,544	0	623	2,065	2,835
45,750	45,800	0	0	763	1,534	0	615	2,054	2,825
45,800	45,850	0	0	753	1,523	0	607	2,044	2,814
45,850	45,900	0	0	742	1,513	0	599	2,033	2,804
45,900	45,950	0	0	732	1,502	0	591	2,023	2,793
45,950	46,000	0	0	721	1,492	0	583	2,012	2,783
46,000	46,050	0	0	711	1,481	0	575	2,001	2,772
46,050	46,100	0	0	700	1,470	0	567	1,991	2,761
46,100	46,150	0	0	689	1,460	0	559	1,980	2,751
46,150	46,200	0	0	679	1,449	0	551	1,970	2,740
46,200	46,250	0	0	668	1,439	0	543	1,959	2,730
46,250	46,300	0	0	658	1,428	0	535	1,949	2,719
46,300	46,350	0	0	647	1,418	0	527	1,938	2,709
46,350	46,400	0	0	637	1,407	0	519	1,928	2,698
46,400	46,450	0	0	626	1,397	0	511	1,917	2,688
46,450	46,500	0	0	616	1,386	0	503	1,907	2,677
46,500	46,550	0	0	605	1,376	0	495	1,896	2,667
46,550	46,600	0	0	595	1,365	0	487	1,886	2,656
46,600	46,650	0	0	584	1,355	0	479	1,875	2,646
46,650	46,700	0	0	574	1,344	0	471	1,865	2,635
46,700	46,750	0	0	563	1,334	0	463	1,854	2,625
46,750	46,800	0	0	553	1,323	0	455	1,844	2,614

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

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

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

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

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

\* If the amount you are looking up from the worksheet is at least \$49,600 but less than \$49,622, and you have one qualifying child who has a valid SSN, your credit is \$2.

If the amount you are looking up from the worksheet is \$49,622 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$53,050 but less than \$53,057, and you have three qualifying children who have valid SSNs, your credit is \$1.

If the amount you are looking up from the worksheet is \$53,057 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

(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—							
		Single, head of household, or qualifying surviving spouse★ 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	232	1,003
54,450	54,500	0	0	0	0	0	0	222	992
54,500	54,550	0	0	0	0	0	0	211	982
54,550	54,600	0	0	0	0	0	0	201	971
54,600	54,650	0	0	0	0	0	0	190	961
54,650	54,700	0	0	0	0	0	0	180	950
54,700	54,750	0	0	0	0	0	0	169	940
54,750	54,800	0	0	0	0	0	0	159	929
54,800	54,850	0	0	0	0	0	0	148	919
54,850	54,900	0	0	0	0	0	0	138	908
54,900	54,950	0	0	0	0	0	0	127	898
54,950	55,000	0	0	0	0	0	0	117	887
55,000	55,050	0	0	0	0	0	0	106	877
55,050	55,100	0	0	0	0	0	0	96	866
55,100	55,150	0	0	0	0	0	0	85	856
55,150	55,200	0	0	0	0	0	0	75	845
55,200	55,250	0	0	0	0	0	0	64	834
55,250	55,300	0	0	0	0	0	0	53	824
55,300	55,350	0	0	0	0	0	0	43	813
55,350	55,400	0	0	0	0	0	0	32	803
55,400	55,450	0	0	0	0	0	0	22	792
55,450	55,500	0	0	0	0	0	0	11	782
55,500	55,550	0	0	0	0	0	0	*	771
55,550	55,600	0	0	0	0	0	0	0	761
55,600	55,650	0	0	0	0	0	0	0	750
55,650	55,700	0	0	0	0	0	0	0	740
55,700	55,750	0	0	0	0	0	0	0	729
55,750	55,800	0	0	0	0	0	0	0	719
55,800	55,850	0	0	0	0	0	0	0	708
55,850	55,900	0	0	0	0	0	0	0	698
55,900	55,950	0	0	0	0	0	0	0	687
55,950	56,000	0	0	0	0	0	0	0	677
56,000	56,050	0	0	0	0	0	0	0	666
56,050	56,100	0	0	0	0	0	0	0	655
56,100	56,150	0	0	0	0	0	0	0	645
56,150	56,200	0	0	0	0	0	0	0	634
56,200	56,250	0	0	0	0	0	0	0	624
56,250	56,300	0	0	0	0	0	0	0	613
56,300	56,350	0	0	0	0	0	0	0	603
56,350	56,400	0	0	0	0	0	0	0	592
56,400	56,450	0	0	0	0	0	0	0	582
56,450	56,500	0	0	0	0	0	0	0	571
56,500	56,550	0	0	0	0	0	0	0	561
56,550	56,600	0	0	0	0	0	0	0	550
56,600	56,650	0	0	0	0	0	0	0	540
56,650	56,700	0	0	0	0	0	0	0	529
56,700	56,750	0	0	0	0	0	0	0	519
56,750	56,800	0	0	0	0	0	0	0	508
56,800	56,850	0	0	0	0	0	0	0	498
56,850	56,900	0	0	0	0	0	0	0	487
56,900	56,950	0	0	0	0	0	0	0	476
56,950	57,000	0	0	0	0	0	0	0	466
57,000	57,050	0	0	0	0	0	0	0	455
57,050	57,100	0	0	0	0	0	0	0	445
57,100	57,150	0	0	0	0	0	0	0	434
57,150	57,200	0	0	0	0	0	0	0	424
57,200	57,250	0	0	0	0	0	0	0	413
57,250	57,300	0	0	0	0	0	0	0	403
57,300	57,350	0	0	0	0	0	0	0	392
57,350	57,400	0	0	0	0	0	0	0	382
57,400	57,450	0	0	0	0	0	0	0	371
57,450	57,500	0	0	0	0	0	0	0	361
57,500	57,550	0	0	0	0	0	0	0	350
57,550	57,600	0	0	0	0	0	0	0	340
57,600	57,650	0	0	0	0	0	0	0	329
57,650	57,700	0	0	0	0	0	0	0	319
57,700	57,750	0	0	0	0	0	0	0	308
57,750	57,800	0	0	0	0	0	0	0	297
57,800	57,850	0	0	0	0	0	0	0	287
57,850	57,900	0	0	0	0	0	0	0	276
57,900	57,950	0	0	0	0	0	0	0	266
57,950	58,000	0	0	0	0	0	0	0	255
58,000	58,050	0	0	0	0	0	0	0	245
58,050	58,100	0	0	0	0	0	0	0	234
58,100	58,150	0	0	0	0	0	0	0	224
58,150	58,200	0	0	0	0	0	0	0	213
58,200	58,250	0	0	0	0	0	0	0	203
58,250	58,300	0	0	0	0	0	0	0	192
58,300	58,350	0	0	0	0	0	0	0	182
58,350	58,400	0	0	0	0	0	0	0	171
58,400	58,450	0	0	0	0	0	0	0	161
58,450	58,500	0	0	0	0	0	0	0	150
58,500	58,550	0	0	0	0	0	0	0	139
58,550	58,600	0	0	0	0	0	0	0	129
58,600	58,650	0	0	0	0	0	0	0	118
58,650	58,700	0	0	0	0	0	0	0	108
58,700	58,750	0	0	0	0	0	0	0	97
58,750	58,800	0	0	0	0	0	0	0	87
58,800	58,850	0	0	0	0	0	0	0	76
58,850	58,900	0	0	0	0	0	0	0	66
58,900	58,950	0	0	0	0	0	0	0	55
58,950	59,000	0	0	0	0	0	0	0	45
59,000	59,050	0	0	0	0	0	0	0	34
59,050	59,100	0	0	0	0	0	0	0	24
59,100	59,150	0	0	0	0	0	0	0	13
59,150	59,187	0	0	0	0	0	0	0	**

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

\* If the amount you are looking up from the worksheet is at least \$55,500 but less than \$55,529, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$55,529 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$59,150 but less than \$59,187, and you have three qualifying children who have valid SSNs, your credit is \$4.

If the amount you are looking up from the worksheet is \$59,187 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

## 2022 Optional State Sales Tax Tables

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	Over 5									
At least	But less than	Alabama					1	4.0000%					Arizona	2	5.6000%					Arkansas	2	6.5000%				
\$0	\$20,000	310	372	415	448	476	515	321	367	397	419	438	464	385	440	476	504	526	557							
\$20,000	\$30,000	422	507	564	609	647	700	457	522	565	597	624	661	555	634	686	726	758	803							
\$30,000	\$40,000	477	572	637	688	730	790	525	600	649	687	717	759	640	732	793	838	876	927							
\$40,000	\$50,000	523	627	698	753	800	865	583	666	721	762	796	843	713	816	883	934	975	1033							
\$50,000	\$60,000	563	674	751	810	860	930	634	724	783	829	865	916	777	889	962	1018	1063	1125							
\$60,000	\$70,000	598	716	797	860	913	988	679	776	839	888	927	982	834	955	1033	1093	1141	1208							
\$70,000	\$80,000	630	754	839	906	961	1039	720	823	890	941	983	1041	887	1014	1098	1161	1213	1284							
\$80,000	\$90,000	659	789	878	947	1005	1087	758	866	937	991	1035	1096	935	1070	1158	1224	1279	1354							
\$90,000	\$100,000	686	821	913	986	1046	1131	794	907	981	1037	1083	1147	980	1121	1213	1283	1341	1420							
\$100,000	\$120,000	721	863	960	1036	1099	1189	840	960	1039	1098	1147	1215	1040	1189	1287	1362	1422	1506							
\$120,000	\$140,000	767	917	1020	1100	1168	1262	900	1029	1113	1177	1229	1301	1116	1277	1382	1462	1528	1618							
\$140,000	\$160,000	808	966	1075	1159	1230	1330	956	1092	1181	1249	1305	1381	1187	1358	1470	1555	1625	1720							
\$160,000	\$180,000	846	1011	1124	1213	1286	1391	1006	1150	1244	1315	1374	1454	1252	1433	1551	1640	1713	1815							
\$180,000	\$200,000	880	1053	1170	1262	1339	1447	1054	1204	1302	1377	1438	1523	1313	1502	1626	1720	1797	1903							
\$200,000	\$225,000	916	1096	1218	1313	1393	1506	1103	1260	1363	1441	1505	1594	1376	1574	1704	1803	1883	1994							
\$225,000	\$250,000	954	1141	1268	1367	1450	1568	1155	1319	1427	1509	1576	1669	1443	1651	1787	1891	1975	2092							
\$250,000	\$275,000	990	1183	1315	1418	1504	1625	1203	1375	1487	1573	1643	1739	1506	1723	1865	1973	2061	2183							
\$275,000	\$300,000	1023	1223	1359	1465	1554	1679	1249	1428	1544	1633	1706	1806	1565	1791	1939	2051	2143	2270							
\$300,000	or more	1215	1450	1611	1736	1841	1989	1517	1734	1875	1983	2071	2193	1913	2189	2370	2507	2619	2774							
Income		California					3	7.2500%					Colorado	2	2.9000%					Connecticut	4	6.3500%				
\$0	\$20,000	402	459	496	524	547	578	163	187	202	214	224	237	318	355	379	397	411	431							
\$20,000	\$30,000	565	645	697	736	768	813	231	264	286	303	317	336	446	498	532	557	577	605							
\$30,000	\$40,000	647	738	797	842	878	929	265	303	329	348	364	386	509	569	607	636	659	691							
\$40,000	\$50,000	715	815	881	930	971	1027	293	336	364	386	403	428	563	629	671	703	729	764							
\$50,000	\$60,000	775	884	954	1008	1052	1113	319	365	396	419	438	464	610	681	727	761	789	827							
\$60,000	\$70,000	828	944	1020	1077	1124	1189	341	391	423	448	469	497	651	728	777	813	843	883							
\$70,000	\$80,000	877	999	1079	1140	1190	1258	361	414	449	475	497	526</													



Income  At least  But less than		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
		Indiana				4	7.0000%	Iowa				1	6.0000%	Kansas				1	6.5000%
\$0	\$20,000	398	457	496	525	550	583	368	419	453	478	499	528	506	609	680	735	781	847
\$20,000	\$30,000	565	649	703	745	780	827	524	598	646	682	712	752	695	836	932	1007	1071	1160
\$30,000	\$40,000	648	744	807	855	895	949	603	687	742	784	818	865	787	946	1055	1141	1212	1313
\$40,000	\$50,000	719	825	895	948	992	1052	669	763	824	870	908	960	864	1039	1158	1252	1330	1440
\$50,000	\$60,000	780	896	972	1030	1077	1142	727	830	896	946	987	1044	931	1119	1248	1348	1432	1551
\$60,000	\$70,000	835	959	1040	1102	1153	1223	779	889	960	1014	1058	1119	990	1190	1327	1434	1523	1649
\$70,000	\$80,000	885	1017	1103	1168	1222	1296	827	943	1018	1076	1122	1187	1044	1254	1398	1511	1605	1738
\$80,000	\$90,000	932	1070	1160	1229	1285	1364	870	993	1072	1132	1182	1250	1093	1313	1464	1582	1680	1819
\$90,000	\$100,000	974	1119	1213	1286	1345	1426	911	1039	1122	1185	1237	1308	1139	1368	1525	1647	1750	1895
\$100,000	\$120,000	1031	1184	1284	1360	1423	1509	965	1100	1188	1255	1310	1385	1199	1440	1604	1734	1841	1999
\$120,000	\$140,000	1104	1267	1375	1456	1523	1616	1034	1179	1273	1345	1404	1484	1275	1532	1707	1844	1958	2120
\$140,000	\$160,000	1171	1344	1458	1545	1616	1714	1097	1252	1352	1428	1490	1576	1345	1615	1800	1944	2065	2235
\$160,000	\$180,000	1232	1415	1534	1625	1700	1803	1155	1318	1423	1504	1569	1659	1409	1692	1885	2036	2162	2340
\$180,000	\$200,000	1289	1480	1605	1701	1779	1887	1210	1380	1491	1575	1643	1738	1468	1763	1964	2121	2253	2438
\$200,000	\$225,000	1348	1548	1679	1779	1861	1974	1266	1444	1560	1648	1720	1818	1529	1836	2045	2209	2346	2539
\$225,000	\$250,000	1411	1620	1757	1862	1947	2066	1326	1512	1634	1726	1801	1904	1594	1913	2131	2302	2444	2645
\$250,000	\$275,000	1470	1688	1831	1939	2028	2152	1382	1576	1703	1799	1877	1985	1654	1985	2211	2388	2536	2745
\$275,000	\$300,000	1526	1752	1900	2013	2105	2233	1435	1637	1768	1868	1949	2061	1711	2053	2287	2470	2622	2838
\$300,000	or more	1848	2122	2302	2438	2550	2705	1743	1988	2148	2269	2368	2504	2037	2443	2720	2937	3118	3374
Income		Kentucky				4	6.0000%	Louisiana				2	4.4500%	Maine				4	5.5000%
\$0	\$20,000	355	401	431	454	473	498	258	291	313	329	343	361	273	313	339	359	376	399
\$20,000	\$30,000	512	579	623	655	682	719	370	418	449	473	492	518	376	431	468	495	518	549
\$30,000	\$40,000	591	669	719	758	789	831	426	482	518	545	567	597	427	490	531	562	588	623
\$40,000	\$50,000	659	746	802	844	879	926	474	536	576	606	631	664	470	539	583	618	646	685
\$50,000	\$60,000	718	813	874	920	958	1010	516	584	627	660	687	723	507	581	629	666	697	739
\$60,000	\$70,000	771	873	939	989	1029	1085	554	626	673	708	737	776	540	619	670	709	742	786
\$70,000	\$80,000	820	928	998	1051	1094	1153	588	665	714	752	782	824	570	653	707	748	782	829
\$80,000	\$90,000	865	979	1053	1109	1154	1217	620	701	753	792	825	869	598	684	741	784	820	869
\$90,000	\$100,000	907	1026	1104	1162	1210	1276	649	734	789	830	864	910	623	713	772	817	854	906
\$100,000	\$120,000	962	1089	1171	1233	1284	1354	688	778	836	880	916	965	657	751	814	861	900	954
\$120,000	\$140,000	1034	1170	1258	1325	1379	1454	738	835	897	944	983	1035	699	800	866	917	958	1016
\$140,000	\$160,000	1100	1245	1339	1410	1468	1547	785	887	953	1004	1044	1100	739	845	915	968	1012	1072
\$160,000	\$180,000	1160	1313	1412	1487	1548	1632	827	935	1005	1058	1101	1160	774	886	959	1015	1060	1124
\$180,000	\$200,000	1217	1377	1481	1560	1624	1712	867	980	1053	1109	1154	1216	808	924	1000	1058	1106	1172
\$200,000	\$225,000	1275	1444	1553	1635	1702	1795	908	1026	1103	1161	1208	1273	842	963	1042	1103	1152	1221
\$225,000	\$250,000	1338	1514	1629	1715	1786	1883	951	1076	1156	1217	1267	1335	878	1004	1087	1150	1202	1273
\$250,000	\$275,000	1396	1581	1700	1791	1864	1965	992	1122	1206	1270	1321	1392	912	1043	1129	1194	1248	1322
\$275,000	\$300,000	1452	1644	1768	1862	1938	2044	1031	1166	1253	1319	1373	1447	944	1080	1168	1236	1291	1368
\$300,000	or more	1776	2011	2163	2278	2371	2500	1257	1422	1528	1609	1674	1764	1128	1289	1395	1475	1541	1633
Income		Maryland				4	6.0000%	Massachusetts				4	6.2500%	Michigan				4	6.0000%
\$0	\$20,000	308	361	397	425	448	481	307	345	370	389	404	425	330	377	408	432	451	478
\$20,000	\$30,000	432	506	556	595	627	673	433	487	522	549	570	599	468	535	579	613	640	678
\$30,000	\$40,000	494	578	635	680	716	768	496	558	598	628	653	687	537	614	665	703	735	778
\$40,000	\$50,000	545	639	702	750	791	848	549	617	662	695	723	760	595	681	737	779	814	862
\$50,000	\$60,000	591	692	760	812	856	917	595	670	718	754	784	824	646	739	800	846	884	936
\$60,000	\$70,000	631	739	811	868	914	979	636	716	768	807	838	881	692	791	856	906	946	1002
\$70,000	\$80,000	668	782	858	918	967	1036	674	758	813	854	887	933	733	838	907	960	1003	1062
\$80,000	\$90,000	702	821	901	964	1015	1088	709	797	855	898	933	981	771	882	955	1010	1055	1118
\$90,000	\$100,000	733	857	941	1006	1060	1136	741	834	893	939	975	1026	807	923	999	1056	1104	1169
\$100,000	\$120,000	774	906	994	1063	1120	1199	783	881	945	992	1031	1084	854	976	1057	1118	1168	1237
\$120,000	\$140,000	827	967	1062	1135	1196	1281	838	943	1010	1061	1103	1160	914	1045	1131	1197	1250	1324
\$140,000	\$160,000	876	1024	1124	1201	1265	1355	888	999	1071	1125	1169	1229	969	1109	1200	1269	1326	1405
\$160,000																			

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			
		Nebraska			1	5.5000%			Nevada			5	6.8500%			New Jersey			4	6.6250%		
\$0	\$20,000	320	361	388	408	425	447	382	436	471	498	520	550	365	403	427	445	460	479			
\$20,000	\$30,000	461	521	560	589	613	645	539	615	664	702	732	775	529	584	619	645	666	694			
\$30,000	\$40,000	533	602	647	681	708	746	617	704	760	803	839	887	612	676	716	746	770	803			
\$40,000	\$50,000	594	671	721	758	789	831	683	779	841	889	928	981	682	753	798	832	859	895			
\$50,000	\$60,000	647	732	786	827	860	906	740	844	912	964	1006	1064	744	822	871	908	937	977			
\$60,000	\$70,000	695	786	844	888	924	973	791	903	975	1030	1075	1138	800	883	936	975	1007	1050			
\$70,000	\$80,000	739	835	897	944	982	1034	838	956	1033	1091	1139	1205	851	939	996	1037	1071	1117			
\$80,000	\$90,000	779	881	946	996	1036	1091	881	1005	1085	1147	1197	1266	898	991	1051	1095	1130	1178			
\$90,000	\$100,000	817	923	992	1044	1086	1144	921	1050	1134	1199	1251	1323	942	1040	1102	1148	1185	1236			
\$100,000	\$120,000	867	980	1053	1108	1152	1214	973	1110	1199	1267	1322	1399	1000	1104	1170	1219	1258	1312			
\$120,000	\$140,000	931	1053	1131	1190	1238	1304	1041	1187	1282	1355	1414	1496	1075	1187	1257	1310	1353	1411			
\$140,000	\$160,000	991	1120	1203	1266	1317	1387	1103	1258	1359	1435	1498	1585	1144	1263	1338	1395	1440	1501			
\$160,000	\$180,000	1045	1181	1269	1336	1390	1464	1160	1322	1428	1509	1575	1666	1207	1333	1412	1472	1520	1584			
\$180,000	\$200,000	1096	1239	1331	1401	1457	1535	1213	1383	1494	1578	1647	1742	1267	1399	1482	1544	1594	1663			
\$200,000	\$225,000	1149	1299	1395	1469	1528	1609	1267	1445	1561	1649	1721	1820	1328	1467	1554	1620	1672	1744			
\$225,000	\$250,000	1205	1362	1464	1541	1603	1688	1325	1511	1632	1724	1800	1904	1394	1539	1631	1700	1755	1830			
\$250,000	\$275,000	1258	1422	1528	1608	1673	1762	1380	1573	1699	1795	1873	1981	1455	1607	1703	1775	1832	1911			
\$275,000	\$300,000	1308	1479	1589	1672	1740	1833	1431	1632	1762	1862	1943	2055	1514	1672	1772	1846	1906	1987			
\$300,000	or more	1600	1809	1944	2046	2128	2242	1728	1970	2128	2248	2346	2481	1855	2048	2171	2262	2335	2435			
Income		New Mexico			1	5.0620%			New York			2	4.0000%			North Carolina			2	4.7500%		
\$0	\$20,000	346	379	400	416	428	445	220	244	260	272	281	294	310	365	401	429	452	485			
\$20,000	\$30,000	508	556	587	610	628	653	318	354	376	393	407	426	434	510	561	600	632	678			
\$30,000	\$40,000	590	647	683	710	731	760	368	409	435	455	471	493	495	582	640	684	722	774			
\$40,000	\$50,000	661	725	765	795	818	851	410	456	485	507	525	549	547	642	706	755	796	854			
\$50,000	\$60,000	724	793	837	870	896	931	447	498	530	554	573	599	592	695	764	818	862	924			
\$60,000	\$70,000	780	855	902	937	965	1004	481	535	569	595	616	644	632	742	816	873	920	986			
\$70,000	\$80,000	831	911	962	999	1029	1070	511	569	605	633	655	685	668	784	862	923	973	1042			
\$80,000	\$90,000	879	964	1017	1056	1088	1131	539	600	639	668	691	723	702	824	905	969	1021	1094			
\$90,000	\$100,000	924	1013	1068	1110	1143	1189	566	629	670	700	725	758	733	860	945	1011	1066	1143			
\$100,000	\$120,000	983	1077	1137	1181	1217	1265	600	668	711	743	769	805	774	908	998	1068	1125	1206			
\$120,000	\$140,000	1059	1161	1225	1273	1311	1363	645	718	764	799	827	865	826	969	1065	1140	1201	1288			
\$140,000	\$160,000	1130	1239	1307	1358	1399	1454	687	764	814	851	880	921	874	1026	1127	1206	1271	1362			
\$160,000	\$180,000	1195	1310	1383	1436	1479	1538	725	807	859	898	929	972	918	1077	1184	1266	1335	1430			
\$180,000	\$200,000	1257	1377	1453	1510	1555	1617	760	846	901	942	975	1020	959	1125	1237	1323	1394	1494			
\$200,000	\$225,000	1320	1447	1527	1586	1634	1698	797	887	945	988	1022	1070	1001	1175	1291	1381	1455	1560			
\$225,000	\$250,000	1388	1521	1605	1668	1718	1786	837	931	991	1036	1073	1122	1046	1227	1349	1443	1520	1629			
\$250,000	\$275,000	1452	1591	1679	1744	1797	1868	874	972	1035	1082	1120	1172	1088	1276	1402	1500	1581	1694			
\$275,000	\$300,000	1512	1658	1749	1817	1872	1946	909	1011	1077	1126	1165	1219	1127	1322	1453	1555	1638	1756			
\$300,000	or more	1868	2047	2160	2244	2311	2402	1113	1239	1319	1379	1428	1494	1355	1590	1747	1868	1969	2110			
Income		North Dakota			1	5.0000%			Ohio			1	5.7500%			Oklahoma			1	4.5000%		
\$0	\$20,000	268	309	336	357	374	398	341	385	413	435	452	476	341	405	449	483	511	551			
\$20,000	\$30,000	380	438	477	506	530	564	487	549	590	620	645	679	472	560	621	668	707	762			
\$30,000	\$40,000	437	503	547	581	609	647	560	632	678	714	742	781	537	637	705	759	803	865			
\$40,000	\$50,000	484	558	607	644	675	718	622	702	753	792	824	867	591	701	776	835	883	952			
\$50,000	\$60,000	526	606	659	699	733	779	676	763	819	862	896	943	638	757	838	901	953	1027			
\$60,000	\$70,000	563	648	705	749	784	834	725	818	878	924	960	1011	680	807	893	960	1016	1094			
\$70,000	\$80,000	597	687	747	793	831	884	769	868	932	980	1019	1073	718	851	942	1013	1072	1155			
\$80,000	\$90,000	628	723	786	835	875	930	810	914	981	1032	1073	1130	753	893	988	1062	1124	1210			
\$90,000	\$100,000	657	756	823	873	915	973	848	957	1027	1080	1123	1183	785	931	1030	1107	1172	1262			
\$100,000	\$120,000	695	801	870	924	968	1030	898	1013	1088	1144	1190	1253	827	981	1086	1167	1235	1330			
\$120,000	\$140,000	744	857	932	989	1037	1102	962	1086	1166	1226	1275	1343	882	1046	1157	1243	1315	1417			
\$140,000	\$160,000	789	909	988	1049	1099	1169	1022	1153	1238	1302	1354	1426	932	1105	1222	1313	1389	1496			
\$160,000	\$180,000	831																				



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										
		South Dakota					1	Tennessee					2	7.0000%					Texas					1	6.2500%				
\$0	\$20,000	374	440	484	519	547	586	481	561	614	655	689	736	369	423	458	484	506	536										
\$20,000	\$30,000	527	620	683	731	770	826	676	788	863	921	969	1035	526	602	652	690	721	764										
\$30,000	\$40,000	604	710	782	836	882	945	773	902	987	1053	1108	1184	605	693	750	794	830	879										
\$40,000	\$50,000	668	786	865	925	976	1046	855	997	1091	1164	1224	1308	672	769	833	881	921	976										
\$50,000	\$60,000	724	852	937	1003	1058	1134	926	1080	1183	1262	1327	1418	730	836	905	958	1001	1061										
\$60,000	\$70,000	775	911	1002	1073	1131	1212	990	1154	1264	1348	1418	1515	782	896	970	1027	1073	1137										
\$70,000	\$80,000	820	964	1061	1136	1197	1283	1048	1222	1338	1427	1501	1603	830	950	1029	1089	1138	1206										
\$80,000	\$90,000	862	1014	1115	1194	1258	1349	1101	1284	1406	1499	1577	1684	874	1001	1083	1147	1198	1269										
\$90,000	\$100,000	901	1060	1166	1248	1315	1410	1150	1341	1469	1567	1647	1760	914	1047	1134	1200	1254	1329										
\$100,000	\$120,000	952	1120	1232	1319	1390	1490	1215	1417	1552	1655	1741	1860	968	1109	1201	1271	1328	1407										
\$120,000	\$140,000	1018	1198	1317	1410	1486	1593	1299	1515	1658	1769	1860	1987	1038	1189	1287	1362	1423	1508										
\$140,000	\$160,000	1079	1269	1396	1494	1575	1688	1376	1604	1756	1874	1970	2105	1102	1262	1366	1446	1511	1601										
\$160,000	\$180,000	1134	1334	1467	1570	1655	1774	1446	1686	1846	1969	2070	2212	1160	1329	1439	1523	1591	1686										
\$180,000	\$200,000	1186	1395	1534	1642	1731	1855	1511	1762	1929	2058	2164	2312	1215	1391	1507	1595	1666	1766										
\$200,000	\$225,000	1240	1458	1603	1716	1809	1939	1579	1841	2016	2150	2261	2415	1271	1456	1577	1669	1744	1848										
\$225,000	\$250,000	1296	1524	1677	1794	1891	2027	1651	1925	2107	2247	2363	2525	1331	1525	1651	1748	1826	1935										
\$250,000	\$275,000	1349	1587	1745	1867	1969	2110	1718	2003	2193	2339	2459	2627	1387	1589	1721	1822	1904	2017										
\$275,000	\$300,000	1400	1646	1810	1937	2042	2188	1781	2077	2273	2425	2550	2724	1441	1650	1787	1892	1977	2095										
\$300,000	or more	1690	1986	2185	2338	2464	2641	2148	2504	2741	2923	3074	3283	1750	2005	2171	2298	2402	2545										
Income		Utah					2	Vermont					1	6.0000%					Virginia					2	4.3000%				
\$0	\$20,000	342	397	435	463	487	519	253	275	289	300	308	319	251	295	324	346	365	391										
\$20,000	\$30,000	481	560	612	652	685	731	354	385	404	419	430	446	355	416	457	489	515	552										
\$30,000	\$40,000	550	640	700	746	783	836	404	439	462	478	491	509	407	477	524	560	590	632										
\$40,000	\$50,000	609	708	774	825	866	925	446	485	510	528	542	562	450	528	580	620	653	700										
\$50,000	\$60,000	660	768	839	894	939	1002	482	525	551	571	587	608	489	573	629	673	709	759										
\$60,000	\$70,000	705	820	897	955	1004	1071	515	560	589	610	627	649	523	612	673	719	758	812										
\$70,000	\$80,000	747	868	949	1011	1062	1134	544	592	623	645	663	687	554	649	712	762	803	860										
\$80,000	\$90,000	785	913	998	1063	1117	1191	572	622	654	677	696	721	582	682	749	801	844	904										
\$90,000	\$100,000	820	954	1042	1111	1167	1245	597	650	682	707	726	753	609	713	783	837	882	945										
\$100,000	\$120,000	867	1008	1102	1174	1233	1316	630	686	721	746	767	795	644	754	828	885	933	999										
\$120,000	\$140,000	927	1077	1178	1255	1318	1406	673	732	769	797	819	849	689	807	886	947	998	1068										
\$140,000	\$160,000	981	1141	1247	1329	1396	1490	712	775	814	843	867	898	730	855	939	1004	1057	1132										
\$160,000	\$180,000	1032	1200	1311	1397	1467	1566	748	814	855	885	910	943	768	899	987	1055	1112	1191										
\$180,000	\$200,000	1079	1254	1371	1460	1534	1637	781	850	893	925	951	985	803	940	1033	1104	1163	1245										
\$200,000	\$225,000	1127	1310	1432	1526	1603	1710	815	887	932	966	992	1029	839	983	1079	1154	1215	1301										
\$225,000	\$250,000	1178	1370	1497	1595	1676	1788	852	927	974	1009	1037	1075	878	1028	1129	1207	1271	1361										
\$250,000	\$275,000	1226	1426	1558	1660	1744	1861	886	964	1013	1049	1078	1118	914	1071	1175	1256	1323	1417										
\$275,000	\$300,000	1272	1479	1616	1722	1809	1930	918	999	1050	1087	1118	1158	949	1111	1219	1303	1373	1470										
\$300,000	or more	1534	1784	1950	2077	2182	2328	1103	1201	1262	1307	1344	1393	1147	1343	1474	1575	1659	1776										
Income		Washington					1	West Virginia					1	6.0000%					Wisconsin					1	5.0000%				
\$0	\$20,000	397	452	487	514	536	566	351	399	430	453	472	498	304	346	373	393	410	433										
\$20,000	\$30,000	569	647	698	736	768	811	513	583	628	662	690	729	436	495	534	564	587	620										
\$30,000	\$40,000	656	746	804	848	885	934	596	677	730	769	802	847	502	571	616	649	677	715										
\$40,000	\$50,000	729	829	894	943	983	1039	666	757	816	861	897	947	558	635	684	722	753	795										
\$50,000	\$60,000	793	902	973	1026	1070	1130	729	828	892	941	981	1036	608	691	745	786	819	865										
\$60,000	\$70,000	850	967	1043	1100	1147	1212	784	891	961	1014	1056	1115	652	741	799	843	879	928										
\$70,000	\$80,000	903	1027	1107	1168	1218	1287	836	950	1024	1080	1125	1188	692	787	848	895	933	985										
\$80,000	\$90,000	951	1082	1166	1231	1283	1356	883	1004	1082	1141	1189	1256	729	829	894	943	983	1038										
\$90,000	\$100,000	996	1133	1222	1289	1344	1420	927	1054	1136	1199	1249	1319	764	868	936	988	1030	1088										
\$100,000	\$120,000	1055	1200	1295	1366	1424	1504	986	1121	1208	1275	1329	1403	809	920	993	1047	1092	1153										
\$120,000	\$140,000	1132	1287	1388	1465	1528	1614	1062	1207	1302	1373	1431	1511	868	987	1065	1123	1171	1237										
\$140,000	\$160,000	1202	1368	1475	1556	1623	1714	1132	1287	1388	1464	1526	1611	923	1049	1131	1194	1244	1314										
\$160,000	\$180,000	1267	1441	1554	1640	1710	1806	1197	1360	1467	1547	1613	1703	972	1106	1192	1258	1311	1385										
\$180,000	\$200,000	1327	1510	1628	1718	1792	1893	1257	1429	1541	1626	1695	1790	1019	1159	1249	1318	1374	1451										
\$200,000	\$225,000	1390	1581	1705	1799	1876	1982	1320	1501	1618	1707	1780	1879	1067	1213	1308	1380	1439	1520										
\$225,000	\$250,000	1456	1657	1787	1885	1966	2077	1387	1577	1701	1794	1870	1975	1118	1272	1371	1447	1508	1593										
\$250,000	\$275,000	1519	1728	1863	1966	2050	2165	1450	1649	1778	1876	1955	2065	1166	1326	1430	1509	1573	1661										
\$275,000	\$300,000	1578	1795	1936	2043	2130	2250	1510	1717	1851	1953	2036	2150	1212	1378	1486	1568	1634	1726										
\$300,000	or more	1921	2185	2357	2487	2593	2739	1860	2116	2282	2407	2510	2651	1476	1679	1810	1910	1991	2103										
Income		Wyoming					1	Note: Residents of Alaska do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount.																					
\$0	\$20,000	239	270	289	304	316	333	1.																					

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	Tempe	C
	Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, 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, 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
	Arapahoe County, Arvada, Aurora, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	B
Georgia	Dekalb County (excluding Atlanta)	B
	Any other locality that imposes a local sales tax	C
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Palatine, Peoria, Schaumburg, Skokie, Springfield or any other locality that imposes a local sales tax	A
	Aurora, Elgin, Joliet, Waukegan	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	C
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, 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, Ogdensburg, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	B
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	B
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, Edgefield County, Florence County, Jasper County, Kershaw County, Lancaster County, Laurens County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, Sumter County and Williamsburg County	B
	Abbeville County, Berkeley County, Clarendon County, Dorchester County, Fairfield County, Hampton 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	C
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	C

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

2022 Optional Local Sales Tax Tables

Income		Family Size						Family Size						Family Size						Family Size						
							Over 5						Over 5						Over 5							
At least	But less than	1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5	1	2
		Local Table A						Local Table B						Local Table C						Local Table D						
\$0	\$20,000	54	61	66	70	73	78	63	74	81	86	91	98	79	94	104	112	118	127	55	61	65	68	70	74	
20,000	30,000	76	87	94	99	103	110	88	103	113	121	127	136	110	130	144	155	164	176	80	89	94	98	102	107	
30,000	40,000	87	99	107	114	119	126	100	117	129	138	145	155	125	148	164	176	186	200	92	102	109	114	118	123	
40,000	50,000	96	110	119	126	131	139	111	130	142	152	160	171	138	163	180	194	205	220	103	114	121	127	131	137	
50,000	60,000	104	119	129	136	142	151	120	140	154	165	173	186	149	176	195	209	221	238	112	125	133	139	143	150	
60,000	70,000	112	128	138	146	152	161	128	150	164	176	185	198	158	188	207	223	235	253	120	134	142	149	154	161	
70,000	80,000	118	135	146	155	161	171	135	158	174	186	195	209	167	198	219	235	248	267	128	142	151	158	164	171	
80,000	90,000	124	142	154	163	170	180	142	166	182	195	205	220	175	208	229	246	260	280	135	150	160	167	173	181	
90,000	100,000	130	149	161	170	178	188	148	174	190	203	214	229	183	216	239	257	271	292	142	157	168	175	181	190	
100,000	120,000	138	157	170	180	188	199	157	183	201	215	226	242	193	228	252	271	286	308	150	167	178	186	192	201	
120,000	140,000	147	168	182	192	201	213	167	196	215	229	241	258	205	243	269	288	305	328	161	180	191	200	207	216	
140,000	160,000	156	178	193	204	213	226	177	207	227	243	255	273	217	257	284	305	322	346	172	191	204	213	220	230	
160,000	180,000	164	187	203	214	224	237	186	217	238	255	268	287	227	269	297	319	337	363	181	202	215	225	232	243	
180,000	200,000	172	196	212	224	234	248	194	227	249	266	280	300	237	281	310	333	352	378	190	212	225	236	244	255	
200,000	225,000	179	205	222	235	245	259	203	237	260	278	292	313	247	293	323	347	367	395	199	222	236	247	256	268	
225,000	250,000	188	215	232	245	256	271	212	248	272	290	305	327	258	305	337	362	383	412	209	233	248	259	268	281	
250,000	275,000	196	223	242	255	267	283	220	257	282	302	318	340	268	317	350	376	397	427	219	243	259	271	280	293	
275,000	300,000	203	232	251	265	277	293	228	267	293	313	329	352	278	328	363	389	411	442	227	253	269	282	291	305	
300,000	or more	245	280	303	321	335	354	274	321	352	376	395	423	332	393	434	465	492	529	278	310	330	345	357	374	



