

# **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 2024*.)

### FILING REMINDERS FOR 2023

Here are some filing reminders that may affect reporting on your 2023 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 2023 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 2023, 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.

**Guidance on qualified clean vehicle credits (page 530).** Before purchasing a vehicle, taxpayer should be aware of the vehicle’s eligibility and determine the seller is registered and able to provide the required information to tax the clean vehicle credits. The

\*This Supplement to *J.K. Lasser's Your Income Tax 2024* reflects tax developments as of February 29, 2024. Please revisit us at [jklasser.com](http://jklasser.com) for further updates.

Department of Energy is a host maintaining an updated version of eligible clean vehicles according to the IRS at [FuelEconomy.gov](https://www.fueleconomy.gov). The seller must provide the vehicle buyer with a report confirming eligibility of the credit at the time of sale. The seller must provide the following information on the report:

- Name and Tax ID number of the Seller.
- Name and Tax ID number of the taxpayer. Only one taxpayer should be listed even if there are multiple owners.
- Maximum Credit allowed for the vehicle purchased.
- Vehicle Identification Number, unless vehicle does not have one.
- Battery capacity.
- Date of sale.
- Sale price.
- Verification that buyer is original user (for new vehicles).

Clean vehicle dealers and sellers must register with the IRS to submit time of sale reports. Vehicle dealers and sellers must register with the IRS and use the portal once registered to report clean vehicle sales at the time of sale as of January 1, 2024. When clean vehicle sellers report sales, the IRS portal will generate a report the purchasing taxpayer must use when filing their federal tax return to claim or report the credit. Publication 5866 and Publication 5866-A provide checklists available to taxpayers who would like to qualify for the New Clean Vehicle Tax Credit.

**Home Energy Audits (pages 528–529).** IRS Notice 2023-59 provides additional guidance for home energy audits allowed under the energy efficient home improvement credit. IRS Notice 2023-59 clarifies the process for home energy audits starting January 1, 2024, which must be conducted by a Qualified Home Energy Auditor who is certified by one of the Qualified

Certification Programs at the time of the audit or under the supervision of a Qualified Home Energy Auditor. The written report must be prepared and signed by a Qualified Home Energy Auditor and be consistent with best practices. The report must document the Qualified Home Energy Auditor's name and EIN or TIN, an attestation that the auditor is certified by a qualified program, and the name of the qualifying program. For audits prior to January 1, 2024, the auditor is not required to be a Qualified Home Energy Auditor, and as long as the home energy audit meets requirements taxpayers may qualify for the credit.

**Potential filing deadline extension for disaster relief areas (page 427).** If you reside in the following states, you may be eligible for a filing extension for 2023 taxes until June 17, 2024. Those who reside in Michigan, West Virginia, Maine, Rhode Island, and Connecticut have areas with federally declared disaster areas. To determine if your area qualifies you for a filing extension, check the [IRS-Newsroom](https://www.irs.gov/newsroom) for the most up to date extensions. The extent of the filing extensions varies by the circumstances of the federally declared disaster.

**Potential Legislation: Tax Relief for American Families and Workers Act of 2024.** Our goal at the J.K. Lasser Institute is to bring readers relevant, up-to-date tax information. As such, we delayed the publication of the *Supplement to J.K. Lasser's Your Income Tax 2024* in anticipation of the Tax Relief for American Families and Workers Act of 2024. At the time of this publication, this legislation passed the House but appears stalled in the Senate. The current bill has some retroactive components which may affect your 2023 tax return, along with impacts to your 2024 tax return. We will monitor the legislation and provide additional updates through our website at [jklasser.com](https://jklasser.com).

## Estimating Your 2024 Taxes

**Note:** The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2024*. Page references within the items themselves (after the headings) are to the pages of this Supplement unless otherwise noted.

In estimating your 2024 tax liability, take into account relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2024 tax rate tables (*see* page 11), the deductible standard mileage rates for 2024 (*see* page 7), and the Social Security, Medicare, and self-employment (*see* page 10) tax limits for 2024.

### Retirement Plan Cost-of-Living Adjustments for 2024

**Traditional IRA and Roth IRA contributions for 2024 (pages 209–234, 251–261).** The basic contribution limit for traditional and Roth IRAs is \$7,000, which is \$500 more than in 2023. The \$7,000 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2024.

For traditional IRAs, the \$7,000 or \$8,000 (age 50 or older) contribution limit is also the deductible limit except for active participants in employer retirement plans with modified adjusted gross income (MAGI) above the phaseout threshold. For active participants who are married filing jointly or qualifying surviving spouses, the phaseout for 2024 deductible contributions to traditional IRAs begins at MAGI of \$123,000 (from \$116,000), with the phaseout complete when MAGI is \$143,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$77,000 (from \$73,000); the phaseout is complete when MAGI is \$87,000 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 \$230,000 (from \$218,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$240,000 or more.

For Roth IRAs, the \$7,000 or \$8,000 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly

and qualifying surviving spouse with 2024 MAGI exceeding \$230,000, up from \$218,000, and the phaseout will be complete if 2024 MAGI is \$240,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$146,000 from \$138,000; the phaseout will be complete if 2024 MAGI is \$161,000 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 2024 (pages 191–193, 196–198, 722).** The basic limit for elective deferrals in 2024 is \$23,000, up from \$22,500 in 2023. The \$23,000 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 2024, the catch-up contribution is \$7,500, unchanged from 2023.

For a SIMPLE IRA, the deferral limit is \$16,000 in 2024 (up from \$15,500 in 2023) with a catch-up contribution limit of \$3,500 for those age 50 or over by the end of 2024, unchanged from 2023.

**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 \$69,000 (up from

\$66,000 in 2023). The general limitation on the annual benefit from a defined benefit pension plan in 2024 is \$275,000 (up from \$265,000 in 2023).

**Compensation limit (pages 192, 724–725).** The maximum amount of 2024 compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$345,000 (up from \$330,000 in 2023).

**SEP eligibility (page 248).** Employees meeting the age and service requirements must be covered by a SEP if they have 2024 compensation exceeding \$750, unchanged from 2023.

**Definition of key employee or highly compensated employee (page 79, 192).** The 2024 earnings threshold for determining “highly compensated employees” under the nondiscrimination rules is \$155,000 (up from \$150,000 in 2023). The 2024 threshold for treating officers as key employees under the top-heavy plan rules is \$220,000 (up from \$215,000 in 2023).

**Saver’s credit (page 525–526).** The first \$2,000 of eligible contributions (including ABLE 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 2024 AGI does not exceed \$46,000, the 20% credit rate applies if AGI does not exceed \$50,000, and the 10% credit applies if AGI does not exceed \$76,500.

For a head of household, the 50% credit applies if 2024 AGI does not exceed \$34,500, the 20% credit rate applies if AGI does not exceed \$37,500, and the 10% credit applies if AGI does not exceed \$57,375.

For single individuals, married persons filing separately, and qualifying surviving spouses, the 50% credit applies if 2024 AGI does not exceed \$23,000, the 20% credit rate applies if AGI does not exceed \$25,000, and the 10% credit applies if AGI does not exceed \$38,250.

## Non-Retirement Cost-of-Living Adjustments for 2024

**Standard deduction amounts (pages 345–351).** The basic standard deduction amounts for 2024 have increased to \$29,200 for married couples filing jointly and surviving spouses, \$21,900 for heads of households, and \$14,600 for singles and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2024*, pages 349 - 350) at the end of 2024 is \$1,950 for single taxpayers and heads of households (up from \$1,850 in 2023) and \$1,550 for married persons (whether filing jointly or separately) and surviving spouses (up from \$1,500 in 2023). See the table on page 10 of this Supplement for 2023-2024 standard deductions.

For a person who meets the definition of a dependent for 2024, the basic standard deduction (*Your Income Tax 2024*, page 351) is the greater of (1) \$1,300 or (2) the dependent’s earned income plus \$450 (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 2024. The breakpoint between the 0% rate and the 15% rate is: \$94,050 if married filing jointly or a qualifying surviving spouse, \$63,000 if a head of household, or \$47,025 if single or married filing separately. There is no tax (0% rate applies) on 2024 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 \$583,750 if married filing jointly or a qualifying surviving spouse, \$551,350 if a head of household, \$518,900 if single, or \$291,850 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.

#### **Mileage rates for 2024 (page 344, 358, 752–753).**

The table below shows the changes to mileage rates for 2024.

<b>2024 Standard Mileage Rates</b>		
<b>Per mile rates for various uses</b>	<b>2023</b>	<b>2024</b>
Miles driven for business use	\$0.655	\$0.67
Miles driven for medical or moving purposes for qualified active-duty members of the Armed Forces	0.22	0.21
Miles driven for service to an organization as a charitable contribution	0.14	0.14

#### **CONUS per diem reimbursement rates (page 458, 472).**

The updated per diem reimbursement rates effective October 1, 2023, through September 30, 2024, are \$107 for lodging. Meals and incidental expense per diem tiers for 2024 are unchanged and M&IE rates are unchanged at \$59.

**First-year expensing (pages 736–738).** For 2024, the expensing limit increases to \$1,220,000 and the limit is phased out when qualifying purchases exceed \$3,050,000. Thus, no expensing will be allowed if purchases are \$4,270,000 or more.

**Qualified business income (QBI) deduction (pages 605, 720).** For 2024, the taxable income threshold above which the QBI deduction may be reduced or eliminated is \$383,900 if married filing jointly and \$191,950 for all other filers.

**Kiddie tax (pages 504–509).** For 2024, a child's investment income over \$2,600 (up from \$2,500 in 2023) 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 2024 are increased to \$133,300 for married couples filing jointly and qualifying surviving spouses, \$85,700 for singles and heads of households, and \$66,650 for married persons filing separately. The 26% AMT rate applies to the first \$232,600 of 2024 taxable income (AMTI minus exemption), or \$116,300 if married filing separately, and the 28% rate applies to the excess over \$232,600/\$116,300.

**Adoption credit and employer adoption assistance (pages 57, 67–68).** The maximum adoption credit for 2024 is \$16,810. The credit will phase out if MAGI exceeds \$252,150, and the phaseout is complete if MAGI is \$292,150 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 512–514).** The maximum child tax credit that is refundable in 2024 is \$1,700 per qualifying child.

The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is \$5,500 (up from \$4,700 in 2023).

**Health FSA salary reduction (pages 77–79).** The 2024 limit on salary-reduction contributions to a health flexible spending arrangement is \$3,200 (up from \$3,050 in 2023). The maximum carryover amount from 2024 to 2025 is \$640 (up from \$610 for 2023 to 2024).

**Educator expenses (page 341).** The maximum above-the-line deduction for educator expenses is \$300 (\$600 if married filing jointly and both spouses are eligible) for 2024 (the same as for 2023).

**Exclusion for interest on savings bonds used for tuition (pages 616–618).** 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 \$145,200, and the phaseout is complete if MAGI is \$175,200 or more. For single taxpayers, heads of households, and qualifying surviving spouses, the phaseout begins when MAGI exceeds \$96,800 and is complete at MAGI of \$111,800 or more. Married persons filing separately are not eligible for the exclusion.

**Premiums for long-term-care policies (page 424–425).** 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 2024 limit is \$470 for taxpayers age 40 or younger, \$880 for those over age 40 but not over 50, \$1,760 for those over age 50 but not over 60, \$4,710 for those over age 60 but not over 70, and \$5,880 for those over age 70.

**Per diem payments from long-term-care policies (page 424).** Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2024 up to \$410 per day without regard to actual expenses incurred (down from \$420 in 2023).

**Foreign earned income and housing exclusions (pages 658–667).** The maximum foreign earned income exclusion for 2024 is \$126,500 (up from \$120,000 in 2023).

Based on a maximum earned income exclusion of \$126,500, the base foreign housing amount is \$20,240 ( $16\% \times \$126,500$  for the full year), or \$55.45 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 \$126,500 the 2024 limit on housing expenses will generally be \$37,950 ( $30\% \times \$126,500$ ) for the full year, or \$103.97 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

**Earned income credit (pages 519–522).** For 2024, the maximum credit is \$4,213 for one child, \$6,960 for two children, \$7,830 for three or more children, and \$632 if there are no children.

For taxpayers with children, the 2024 credit will begin to phase out if either earned income or AGI is at least \$22,720 if single, head of household, or qualifying surviving spouse, or at least \$26,640 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$10,330, or \$17,250 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$49,084 or more, \$56,004 or more if married filing jointly. For two children, the credit is completely phased out if either earned income or AGI is at least \$55,768 or \$62,688 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 \$59,899 or \$66,819 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$18,591 or \$25,511 if married filing jointly. The limit on investment income for 2024 is \$11,600 (up from \$11,000 in 2023).

**Student loan interest deduction (pages 628–630).** The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2024, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$165,000 and \$195,000 for married couples filing jointly, or between \$80,000 and \$95,000 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 622–624).** 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; 677).** The 2024 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 \$315 per month (up from \$300 in 2023).

**Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (pages 680–687).** The annual exclusion for gifts made in 2024 is \$18,000 per individual donee (up from \$17,000 in 2023). Married couples can agree to “split” one spouse’s gifts, doubling the 2024 exclusion for each donee to \$36,000. 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 2024 is \$185,000.

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 2024, the exemption amount is \$13.61 million (up from \$12.92 million in 2023).

If you consider a longer outlook, the lifetime estate and gift tax exclusion is currently scheduled to be cut in half (though still adjusted for inflation) in 2026. Thus, utilizing the higher lifetime thresholds now may produce greater tax savings.

**Attorney fee awards (page 809–810).** The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$240 per hour for fees incurred in 2024 (up from \$230 per hour in 2023); a court may increase the \$240 limit in special cases.

**Reduced 2024 tax breaks: Bonus depreciation (pages xxxiii, 750).** Bonus depreciation continues its scheduled decrease to 60% in 2024 (down from 80% in 2023).

### 2022 MAGI and Filing Status Determine 2024 Medicare Premiums and Surcharges

Single, head of household, or qualifying surviving spouse in 2022, and married filing separately if lived apart for all of 2022, with MAGI of:	Married filing jointly for 2022, with MAGI of:	Married filing separately if lived with spouse at any time in 2022, with MAGI of:	Monthly Part B premium for 2024-based on 2022 filing status and MAGI (columns at left)	Surcharge added to monthly Part D premium for 2024
\$103,000 or less	\$206,000 or less	\$103,000 or less	\$174.70 standard premium (no surcharge)	NONE
\$103,001 through \$129,000	\$206,001 through \$258,000	See below	\$244.60 (includes \$69.90 surcharge)	\$12.90
\$129,001 through \$161,000	\$258,001 through \$322,000	See below	\$349.40 (includes \$174.70 surcharge)	\$33.30
\$161,001 through \$193,000	\$322,001 through \$386,000	See below	\$454.20 (includes \$279.50 surcharge)	\$53.80
\$193,001 through \$499,999	\$386,001 through \$749,999	\$103,001 through \$397,000	\$559.00 (includes \$384.30 surcharge)	\$74.20
\$500,000 or more	\$750,000 or more	\$397,001 or more	\$594.00 (includes \$419.30 surcharge)	\$81.00

**Standard deductions for 2024.** The table below shows the changes to the standard deduction for 2024, for various

filing statuses. See page 6 of this Supplement for more detail, including standard deductions for dependents.

Standard Deductions		
Filing Status	2023	2024
Single	\$13,850	\$14,600
Married Filing Jointly	\$27,700	\$29,200
Married Filing Separately	\$13,850	\$14,600
Head of Household	\$20,800	\$21,900
Qualifying Surviving Spouse	\$27,700	\$29,200
NOTE: If you are 65 or older, or blind, you are eligible for an additional standard deduction. For 2024, the additional standard deduction amounts are \$1,850 for single filers or heads of households, and \$1,500 for married filers or a qualifying surviving spouse.		

**Social Security and Medicare tax limits / floors for 2024.** The table below shows the taxable income limit (in the case of Social Security) or income threshold (floor) beyond which additional tax is withheld (for Medicare

benefits). Basic Medicare coverage has no income limit or floor, but Additional Medicare coverage (Parts B, D) has an income floor, at which point an additional Medicare tax is applied.

Tax Base Limits or Floor		
Tax Type	2023	2024
Social Security	\$160,200 Limit	\$168,600 Limit
Medicare	No Limit, No Floor	No Limit, No Floor
Additional Medicare	\$200,000 Floor	\$200,000 Floor
NOTE: Self-employment tax includes both the employer and employee share of the above taxes, as applicable.		

## 2024 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 \$23,200	10% of the taxable income
Over \$23,200 but not over \$94,300	\$2,230 plus 12% of the excess over \$23,200
Over \$94,300 but not over \$201,050	\$10,852 plus 22% of the excess over \$94,300
Over \$201,050 but not over \$383,900	\$34,337 plus 24% of the excess over \$201,050
Over \$383,900 but not over \$487,450	\$78,221 plus 32% of the excess over \$383,900
Over \$487,450 but not over \$731,200	\$111,357 plus 35% of the excess over \$487,450
Over \$731,200	\$196,669.50 plus 37% of the excess over \$731,200

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

If Taxable Income Is—	The Tax Is—
Not over \$16,550	10% of the taxable income
Over \$16,550 but not over \$63,100	\$1,655 plus 12% of the excess over \$16,550
Over \$63,100 but not over \$100,500	\$7,241 plus 22% of the excess over \$63,100
Over \$100,500 but not over \$191,950	\$15,469 plus 24% of the excess over \$100,500
Over \$191,950 but not over \$243,700	\$37,417 plus 32% of the excess over \$191,950
Over \$243,700 but not over \$609,350	\$53,977 plus 35% of the excess over \$243,700
Over \$609,350	\$181,954.50 plus 37% of the excess over \$609,350

**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 \$11,600	10% of the taxable income
Over \$11,600 but not over \$47,150	\$1,160 plus 12% of the excess over \$11,600
Over \$47,150 but not over \$100,525	\$5,426 plus 22% of the excess over \$47,150
Over \$100,525 but not over \$191,950	\$17,168.50 plus 24% of the excess over \$100,525
Over \$191,950 but not over \$243,725	\$39,110.50 plus 32% of the excess over \$191,950
Over \$243,725 but not over \$609,350	\$55,678.50 plus 35% of the excess over \$243,725
Over \$609,350	\$183,647.25 plus 37% of the excess over \$609,350

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

If Taxable Income Is—	The Tax Is—
Not over \$11,600	10% of the taxable income
Over \$11,600 but not over \$47,150	\$1,160 plus 12% of the excess over \$11,600
Over \$47,150 but not over \$100,525	\$5,426 plus 22% of the excess over \$47,150
Over \$100,525 but not over \$191,950	\$17,168.50 plus 24% of the excess over \$100,525
Over \$191,950 but not over \$243,725	\$39,110.50 plus 32% of the excess over \$191,950
Over \$243,725 but not over \$365,600	\$55,678.50 plus 35% of the excess over \$243,725
Over \$365,600	\$98,334.75 plus 37% of the excess over \$365,600

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

If Taxable Income Is—	The Tax Is—
Not over \$3,100	10% of the taxable income
Over \$3,100 but not over \$11,150	\$310 plus 24% of the excess over \$3,100
Over \$11,150 but not over \$15,200	\$2,242 plus 35% of the excess over \$11,150
Over \$15,200	\$3,659.50 plus 37% of the excess over \$15,200

## Updates, Additions, and Corrections to the Text of *Your Income Tax 2024*

**Note to our readers:** If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2024*, 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 2024*. Page references within the items themselves (after the headings) are also to the text of *Your Income Tax 2024* 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 our website at [jklasser.com](http://jklasser.com)

**Filing Deadlines for Farmers and Fishermen (page 6).** This section should read as follows: File your single 2023 estimated tax payment by January 16, 2024. If you do not, you may still avoid an estimated tax penalty by filing a final tax return and paying the full tax by March 1, 2024.

**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: [Treasurydirect.gov/BC/SBCPrice](http://Treasurydirect.gov/BC/SBCPrice).

## Forms, Tables, Worksheets for 2023

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets for 2023, all of which are current as of February 29, 2024.

The 2023 Optional State Sales Tax tables on pages 93–97 are from the Schedule A instructions.

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





For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____			See separate instructions.
Your first name and middle initial	Last name		<b>Your social security number</b> _____ _____
If joint return, spouse's first name and middle initial	Last name		<b>Spouse's social security number</b> _____ _____
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	<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"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b>
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>Filing Status</b>  Check only one box.	<input type="checkbox"/> Single	<input type="checkbox"/> Head of household (HOH)
	<input type="checkbox"/> Married filing jointly (even if only one had income)	
	<input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> 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:

<b>Digital Assets</b>	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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**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, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

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

<b>Income</b>	<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 Sch. B if required.	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b>	Taxable interest . . . . .	<b>2b</b>		
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>		<b>b</b>	Ordinary dividends . . . . .	<b>3b</b>		
<b>Standard Deduction for—</b> Single or Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>4a</b>	IRA distributions . . . . .	<b>4a</b>		<b>b</b>	Taxable amount . . . . .	<b>4b</b>		
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>		<b>b</b>	Taxable amount . . . . .	<b>5b</b>		
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>		<b>b</b>	Taxable amount . . . . .	<b>6b</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 . . . . .						<input type="checkbox"/>	<b>7</b>
	<b>8</b>	Additional 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>	

Form 1040 (2023)										Page <b>2</b>	
<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> <span style="border: 1px solid black; padding: 0 10px;"> </span>							<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>	2023 estimated tax payments and amount applied from 2022 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>Refund</b>	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>							<b>33</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>		
	<b>b</b>	Routing number <span style="border: 1px solid black; padding: 0 20px;"> </span>					<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b>	Account number <span style="border: 1px solid black; padding: 0 20px;"> </span>									
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 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 <span style="border: 1px solid black; padding: 0 20px;"> </span>		Phone no. <span style="border: 1px solid black; padding: 0 20px;"> </span>		Personal identification number (PIN) <span style="border: 1px solid black; padding: 0 10px;"> </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.										
	Your signature			Date		Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <span style="border: 1px solid black; padding: 0 10px;"> </span>			
	Spouse's signature. If a joint return, <b>both</b> must sign.			Date		Spouse's occupation		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <span style="border: 1px solid black; padding: 0 10px;"> </span>			
	Phone no. <span style="border: 1px solid black; padding: 0 20px;"> </span>			Email address <span style="border: 1px solid black; padding: 0 20px;"> </span>							
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature			Date		PTIN			
								Check if: <input type="checkbox"/> Self-employed			
	Firm's name						Phone no.				
	Firm's address						Firm's EIN				
Go to <a href="http://www.irs.gov/Form1040">www.irs.gov/Form1040</a> for instructions and the latest information.											

Form **1040-SR** Department of the Treasury—Internal Revenue Service **2023** U.S. Tax Return for Seniors OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____			See separate instructions.
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.			<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"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b>
City, town, or post office. If you have a foreign address, also complete spaces below.		State	
Foreign country name		Foreign province/state/county	
ZIP code		Foreign postal code	

**Filing Status**   ☐ Single   ☐ Married filing jointly (even if only one had income)   ☐ 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: \_\_\_\_\_

**Digital Assets**   At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959   ☐ Are blind  
**Spouse:**   ☐ Was born before January 2, 1959   ☐ 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
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>

<b>Income</b>  <b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  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>b</b> Taxable interest . . . . .	<b>2b</b>	
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends . . . . .	<b>3b</b>	
<b>4a</b>	IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .	<b>4b</b>		
<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .	<b>5b</b>		
<b>6a</b>	Social security benefits . . . . .	<b>6a</b>		<b>b</b> Taxable amount . . . . .	<b>6b</b>		
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>							

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

Cat. No. 71930F

Form **1040-SR** (2023)

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

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	Additional 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> 2023 estimated tax payments and amount applied from 2022 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** (2023)



<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: 150px;"></span>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2024 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 <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Phone no. <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	Personal identification number (PIN) <span style="border-bottom: 1px solid black; display: inline-block; width: 40px;"></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.		
	Your signature <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Date <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	Your occupation <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Date <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	Spouse's occupation <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>
	Phone no. <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	Email address <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>	
<b>Paid Preparer Use Only</b>	Preparer's name <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Preparer's signature <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>	Date <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>
	Firm's name <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Phone no. <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>	Firm's EIN <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>	

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.Form **1040-SR** (2023)

Standard Deduction Chart\*

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

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850

\* 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.



**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.**

<b>1</b>	Do you have one or more qualifying children under age 17 with the required social security number? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Go to line 2.		
<b>2</b>	Number of qualifying children under age 17 with the required social security number: _____ x \$1,600. Enter the result . . . . .		<b>2</b>
<b>3</b>	Enter your modified adjusted gross income . . . . .	<b>3</b>	
<b>4</b>	Enter the amount shown below for your filing status . . . . . • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	<b>4</b>	
<b>5</b>	Is the amount on line 3 more than the amount on line 4? <input type="checkbox"/> <b>No.</b> Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) . . . . .	<b>5</b>	
<b>6</b>	Multiply the amount on line 5 by 5% (0.05). Enter the result . . . . .		<b>6</b>
<b>7</b>	Number of qualifying children from line 2 x \$2,000. Enter the result . . . . .	<b>7</b>	
<b>8</b>	Number of other dependents, including children who are not under age 17: _____ x \$500. Enter the result. See instructions . . . . .	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	
<b>10</b>	Is the amount on line 9 more than the amount on line 6? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 9. Enter the result . . . . .		<b>10</b>
<b>11</b>	Enter the <b>smaller</b> of line 2 or line 10 . . . . .		<b>11</b>
<b>12a</b>	Enter one-half of self-employment tax from Part I, line 3 . . . . .	<b>12a</b>	
<b>b</b>	Enter one-half of the Additional Medicare Tax you paid on self-employment income (Form 8959, line 13) . . . . .	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b. . . . .	<b>12c</b>	
<b>13a</b>	Enter the amount, if any, of 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>13a</b>	
<b>b</b>	Enter the amount, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137 and shown on the dotted line next to Part I, line 6 . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount, if any, of uncollected employee social security and Medicare tax on wages from Form 8919 shown on the dotted line next to Part I, line 6 . . . . .	<b>13c</b>	
<b>d</b>	Enter the amount, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance (see instructions for Part I, line 6) shown on the dotted line next to Part I, line 6 . . . . .	<b>13d</b>	
<b>e</b>	Enter the amount, if any, of Additional Medicare Tax on Medicare wages (Form 8959, line 7) . . . . .	<b>13e</b>	
<b>f</b>	Add lines 13a through 13e . . . . .	<b>13f</b>	
<b>14</b>	Add lines 12c and 13f. Enter the result . . . . .	<b>14</b>	
<b>15</b>	Enter the amount, if any, of Additional Medicare Tax withheld (Form 8959, line 22) . . . . .	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14. Enter the result . . . . .	<b>16</b>	
<b>17</b>	Enter the amount, if any, from Part I, line 8 . . . . .	<b>17</b>	
<b>18</b>	Is the amount on line 16 more than the amount on line 17? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16. Enter the result . . . . .		<b>18</b>
<b>19</b>	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part I, line 9 . . . . .		<b>19</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

**2023**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. This is your <b>additional income</b> . 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) 2023



**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, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	

Schedule 1 (Form 1040) 2023

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

OMB No. 1545-0074

**2023**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) 2023

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

Schedule 2 (Form 1040) 2023

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

OMB No. 1545-0074

**2023**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>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</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>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean 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>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</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 4, 5a, 5b, 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) 2023

**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 repayment of amounts included in income from earlier years . . . . .	<b>13b</b>	
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .	<b>13c</b>	
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</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) 2023



**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **07**

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

Your social security number

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) . . . . . **1**
- 2** Enter amount from Form 1040 or 1040-SR, line 11 **2**
- 3** Multiply line 2 by 7.5% (0.075) . . . . . **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid**

- 5** State and local taxes.
- a** State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐
- 5a**
- b** State and local real estate taxes (see instructions) . . . . . **5b**
- c** State and local personal property taxes . . . . . **5c**
- d** Add lines 5a through 5c . . . . . **5d**
- e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) . . . . . **5e**
- 6** Other taxes. List type and amount: . . . . . **6**
- 7** Add lines 5e and 6 . . . . . **7**

**Interest  
You Paid****Caution:** 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 ☐
- a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited . . . . . **8a**
- b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . **8b**
- c** Points not reported to you on Form 1098. See instructions for special rules . . . . . **8c**
- d** Reserved for future use . . . . . **8d**
- e** Add lines 8a through 8c . . . . . **8e**
- 9** Investment interest. Attach Form 4952 if required. See instructions . . . . . **9**
- 10** Add lines 8e and 9 . . . . . **10**

**Gifts to  
Charity****Caution:** 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 . . . . . **11**
- 12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 . . . . . **12**
- 13** Carryover from prior year . . . . . **13**
- 14** Add lines 11 through 13 . . . . . **14**

**Casualty and  
Theft Losses**

- 15** Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . . **15**

**Other  
Itemized  
Deductions**

- 16** Other—from list in instructions. List type and amount: . . . . . **16**

**Total  
Itemized  
Deductions**

- 17** Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 . . . . . **17**
- 18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Cat. No. 17145C

Schedule A (Form 1040) 2023



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

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

<b>Name of proprietor</b> _____	<b>Social security number (SSN)</b> _____
<b>A</b> Principal business or profession, including product or service (see instructions) _____	<b>B</b> Enter code from instructions <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>
<b>C</b> Business name. If no separate business name, leave blank. _____	<b>D</b> Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>
<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 2023? 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 2023, check here . . . . . <input type="checkbox"/>	
<b>I</b> Did you make any payments in 2023 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>8</b>	<b>18</b> Office expense (see instructions) . . . . . <b>18</b>	<b>18</b>
<b>9</b> Car and truck expenses (see instructions) . . . . . <b>9</b>	<b>9</b>	<b>19</b> Pension and profit-sharing plans . . . . . <b>19</b>	<b>19</b>
<b>10</b> Commissions and fees . . . . . <b>10</b>	<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>11</b>	<b>a</b> Vehicles, machinery, and equipment . . . . . <b>20a</b>	<b>20a</b>
<b>12</b> Depletion . . . . . <b>12</b>	<b>12</b>	<b>b</b> Other business property . . . . . <b>20b</b>	<b>20b</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . . <b>13</b>	<b>13</b>	<b>21</b> Repairs and maintenance . . . . . <b>21</b>	<b>21</b>
<b>14</b> Employee benefit programs (other than on line 19) . . . . . <b>14</b>	<b>14</b>	<b>22</b> Supplies (not included in Part III) . . . . . <b>22</b>	<b>22</b>
<b>15</b> Insurance (other than health) . . . . . <b>15</b>	<b>15</b>	<b>23</b> Taxes and licenses . . . . . <b>23</b>	<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>16a</b>	<b>a</b> Travel . . . . . <b>24a</b>	<b>24a</b>
<b>b</b> Other . . . . . <b>16b</b>	<b>16b</b>	<b>b</b> Deductible meals (see instructions) . . . . . <b>24b</b>	<b>24b</b>
<b>17</b> Legal and professional services . . . . . <b>17</b>	<b>17</b>	<b>25</b> Utilities . . . . . <b>25</b>	<b>25</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . . <b>28</b>	<b>28</b>	<b>26</b> Wages (less employment credits) . . . . . <b>26</b>	<b>26</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . . <b>29</b>	<b>29</b>	<b>27a</b> Other expenses (from line 48) . . . . . <b>27a</b>	<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>30</b>	<b>30</b>	<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . . . . . <b>27b</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>31</b>	<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.	
<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>32</b>		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2023

## Schedule C (Form 1040) 2023

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

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

OMB No. 1545-0074

**2023**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) 2023

**Part III** Summary

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <p>• 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.</p> <p>• 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.</p> <p>• 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.</p> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><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?</p> <p><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.</p> <p><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:</p> <p>• The loss on line 16; or</p> <p>• (\$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?</p> <p><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.</p> <p><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) 2023

## 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>• \$44,625 if single or married filing separately;</li> <li>• \$89,250 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$59,750 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>• \$182,100 if single or married filing separately;</li> <li>• \$364,200 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$182,100 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>• \$492,300 if single;</li> <li>• \$276,900 if married filing separately;</li> <li>• \$553,850 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$523,050 if head of household.</li> </ul>	26.	<input type="text"/>
27.	Enter the smaller of line 1 or line 26	27.	<input type="text"/>
28.	Add lines 21 and 22	28.	<input type="text"/>
29.	Subtract line 28 from line 27. If zero or less, enter -0-	29.	<input type="text"/>
30.	Enter the <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.	
2. Enter the amount from Form 1040 or 1040-SR, line 3a* .....	2.	
3. Are you filing Schedule D?*		
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	3.	
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3 .....	4.	
5. Subtract line 4 from line 1. If zero or less, enter -0- .....	5.	
6. Enter:		
\$44,625 if single or married filing separately,	6.	
\$89,250 if married filing jointly or qualifying surviving spouse,		
\$59,750 if head of household.		
7. Enter the smaller of line 1 or line 6 .....	7.	
8. Enter the smaller of line 5 or line 7 .....	8.	
9. Subtract line 8 from line 7. This amount is taxed at 0% .....	9.	
10. Enter the smaller of line 1 or line 4 .....	10.	
11. Enter the amount from line 9 .....	11.	
12. Subtract line 11 from line 10 .....	12.	
13. Enter:		
\$492,300 if single,	13.	
\$276,900 if married filing separately,		
\$553,850 if married filing jointly or qualifying surviving spouse,		
\$523,050 if head of household.		
14. Enter the smaller of line 1 or line 13 .....	14.	
15. Add lines 5 and 9 .....	15.	
16. Subtract line 15 from line 14. If zero or less, enter -0- .....	16.	
17. Enter the smaller of line 12 or line 16 .....	17.	
18. Multiply line 17 by 15% (0.15) .....	18.	
19. Add lines 9 and 17 .....	19.	
20. Subtract line 19 from line 10 .....	20.	
21. Multiply line 20 by 20% (0.20) .....	21.	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet .....	22.	
23. Add lines 18, 21, and 22 .....	23.	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet .....	24.	
25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet .....	25.	

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

**SCHEDULE 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

**2023**  
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 2023 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.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<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) _____ |

<b>Income:</b>		<b>Properties:</b>		
		<b>A</b>	<b>B</b>	<b>C</b>
<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, and 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) 2023

Schedule E (Form 1040) 2023

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

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

Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

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

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

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<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	(k) Nonpassive income from Schedule K-1
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>29a Totals</b>				
<b>b Totals</b>				
<b>30</b> Add columns (h) and (k) of line 29a . . . . .			<b>30</b>	
<b>31</b> Add columns (g), (i), and (j) of line 29b . . . . .			<b>31</b> ( )	
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .			<b>32</b>	

**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>			
<b>35</b> Add columns (d) and (f) of line 34a . . . . .			<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b . . . . .			<b>36</b> ( )
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .			<b>37</b>

**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>					
<b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b>	

**Part V Summary**

<b>40</b> Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b> <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .	<b>41</b>	
<b>42</b> <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> 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 AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	
<b>43</b> <b>Reconciliation for real estate professionals.</b> 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 . . . . .	<b>43</b>	

Schedule E (Form 1040) 2023

**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, 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 AQ . . . . .

**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 2023 . . . . .

**7**

160,200

- 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 \$160,200 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**
- , or
- Form 1040-SS, Part I, line 3**
- . . . . .

**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**

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2023

Schedule SE (Form 1040) 2023

Page **2****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 \$9,840, **or (b)** your net farm profits<sup>2</sup> were less than \$7,103.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	6,560
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,560. Also, include this amount on line 4b above . . . . .	<b>15</b>	

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,103 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.

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	<b>17</b>	

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

Schedule SE (Form 1040) 2023

**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](http://www.irs.gov/ScheduleEIC) for the latest information.**

OMB No. 1545-0074

**2023**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. See also Pub. 596.
- 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 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 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 2004 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 2004 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 2004 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 2023, 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 2023?	<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 2023</b> • If the child lived with you for more than half of 2023 but less than 7 months, enter "7." • If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive during 2023, 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) 2023



## 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 2023, and either of the following applies.

- You lived apart from your spouse for the last 6 months of 2023, 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 2023.

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 2023 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2023, 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 2023  
or is filing a joint return for 2023 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 2023.



*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

**2023**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 <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . . <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	<b>14</b>	

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) 2023

Schedule 8812 (Form 1040) 2023

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 \$1,600. 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 \$4,800 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, or if you are a bona fide resident of Puerto Rico, 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) 2023

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

**2023**  
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 2023 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 2023? 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 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. 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 2023 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 . **7**

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

If line 7 is:

Over But not over Decimal amount is

\$0—15,000 .35

15,000—17,000 .34

17,000—19,000 .33

19,000—21,000 .32

21,000—23,000 .31

23,000—25,000 .30

If line 7 is:

Over But not over Decimal amount is

\$25,000—27,000 .29

27,000—29,000 .28

29,000—31,000 .27

31,000—33,000 .26

33,000—35,000 .25

35,000—37,000 .24

If line 7 is:

Over But not over Decimal amount is

\$37,000—39,000 .23

39,000—41,000 .22

41,000—43,000 .21

43,000—No limit .20

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

**b** If you paid 2022 expenses in 2023, 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 **10**

**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 . **11**

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

Cat. No. 11862M

Form **2441** (2023)

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2023. 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 2022 and used in 2023 during the grace period. See instructions . . . . .	<b>13</b>	
<b>14</b>	If you forfeited or carried over to 2024 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 2023 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). However, don't enter more than the maximum amount allowed under your dependent care plan. 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 line 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 2022 expenses in 2023, 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

## Casualties and Thefts

Attach to your tax return.  
Use a separate Form 4684 for each casualty or theft.  
Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.

OMB No. 1545-0177

**2023**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

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** (2023)

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 <b>Note</b> 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 <b>Note</b> 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 <b>Note</b> 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**

<b>40</b> Initial investment . . . . .	<b>40</b>		
<b>41</b> Subsequent investments (see instructions) . . . . .	<b>41</b>		
<b>42</b> Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>		
<b>43</b> Add lines 40, 41, and 42 . . . . .	<b>43</b>		
<b>44</b> Withdrawals for all years (see instructions) . . . . .	<b>44</b>		
<b>45</b> Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>		
<b>46</b> Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>	.	
<b>47</b> Multiply line 46 by line 45 . . . . .	<b>47</b>		
<b>48</b> Actual recovery . . . . .	<b>48</b>		
<b>49</b> Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>		
<b>50</b> Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>		
<b>51</b> 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 . . . . .	<b>51</b>		

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

OMB No. 1545-0074

**2023**  
 Attachment  
 Sequence No. **75**

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 2022**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b.  
 For more than one home, see instructions.

Number and street	Unit no.	City or town	State	ZIP code
<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>5a</b> Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology . . . . .			<b>5a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> If you checked the "Yes" box, enter the qualified battery technology costs . . . . .			<b>5b</b>	
<b>6a</b> Add lines 1 through 5b . . . . .			<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 <b>main home</b> located in the United States? (See instructions.) . . . . . If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.			<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Enter the complete address of the main home where you installed the fuel cell property.				
Number and street	Unit no.	City or town	State	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 2022. Enter the amount, if any, from your 2022 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 5a . . . . .			<b>15</b>	
<b>16</b> Credit carryforward to 2024. 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** (2023)

**Part II Energy Efficient Home Improvement Credit****Section A—Qualified Energy Efficiency Improvements**

<b>17a</b>	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) . . . . .	<b>17a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Are you the original user of the qualified energy efficiency improvements? . . . . .	<b>17b</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b>	Are the components reasonably expected to remain in use for at least 5 years? . . . . . If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.	<b>17c</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>d</b>	Enter 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. (See instructions.)		
	Number and street . . . . . Unit no. . . . . City or town . . . . . State . . . . . ZIP code . . . . .		
<b>e</b>	Were any of these improvements related to the construction of this main home? . . . . . 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>17e</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>18</b>	Insulation or air sealing material or system.		
<b>a</b>	Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . . .	<b>18a</b>	
<b>b</b>	Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200 . . . . .	<b>18b</b>	
<b>19</b>	Exterior doors that meet the applicable Energy Star requirements.		
<b>a</b>	Enter the cost of the most expensive door you bought . . . . .	<b>19a</b>	
<b>b</b>	Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250 . . . . .	<b>19b</b>	
<b>c</b>	Enter the cost of all other qualifying exterior doors . . . . .	<b>19c</b>	
<b>d</b>	Multiply line 19c by 30% (0.30) . . . . .	<b>19d</b>	
<b>e</b>	Add lines 19b and 19d. Do <b>not</b> enter more than \$500 . . . . .	<b>19e</b>	
<b>20</b>	Windows and skylights that meet the Energy Star certification requirements.		
<b>a</b>	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) . . . . .	<b>20a</b>	
<b>b</b>	Multiply line 20a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>20b</b>	

**Section B—Residential Energy Property Expenditures**

<b>21a</b>	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . .	<b>21a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Was the qualified energy property originally placed into service by you? . . . . . If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.	<b>21b</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b>	Enter the complete address of each home where you installed qualified energy property.		
	Number and street . . . . . Unit no. . . . . City or town . . . . . State . . . . . ZIP code . . . . .		
<b>22</b>	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)		
<b>a</b>	Enter the cost of central air conditioners . . . . .	<b>22a</b>	
<b>b</b>	Multiply line 22a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>22b</b>	
<b>23a</b>	Enter the cost of natural gas, propane, or oil water heaters . . . . .	<b>23a</b>	
<b>b</b>	Multiply line 23a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>23b</b>	
<b>24a</b>	Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . . . .	<b>24a</b>	
<b>b</b>	Multiply line 24a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>24b</b>	

**Section B—Residential Energy Property Expenditures** *(continued)*

<b>25a</b>	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . .	<b>25a</b>		
<b>b</b>	Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>25b</b>		
<b>26</b>	Home energy audits.			
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	<b>26a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>		
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .	<b>26c</b>		
<b>27</b>	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . .	<b>27</b>		
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .	<b>28</b>		
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
<b>a</b>	Enter the cost of electric or natural gas heat pumps . . . . .	<b>29a</b>		
<b>b</b>	Enter the cost of electric or natural gas heat pump water heaters . . . . .	<b>29b</b>		
<b>c</b>	Enter the cost of biomass stoves and biomass boilers . . . . .	<b>29c</b>		
<b>d</b>	Add lines 29a, 29b, and 29c . . . . .	<b>29d</b>		
<b>e</b>	Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .	<b>29e</b>		
<b>30</b>	Add lines 28 and 29e . . . . .	<b>30</b>		
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .	<b>31</b>		
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .	<b>32</b>		

Form **5695** (2023)

**Form 8915-F**  
(Rev. January 2024)  
Department of the Treasury  
Internal Revenue Service

# Qualified Disaster Retirement Plan Distributions and Repayments

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

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):**

- Use Form 8915-F for 2021 and later disasters. Also, use it after 2020 for coronavirus-related and other 2020 disasters instead of Form 8915-E.
- Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the only qualified disasters and their FEMA numbers for item C.
- "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.

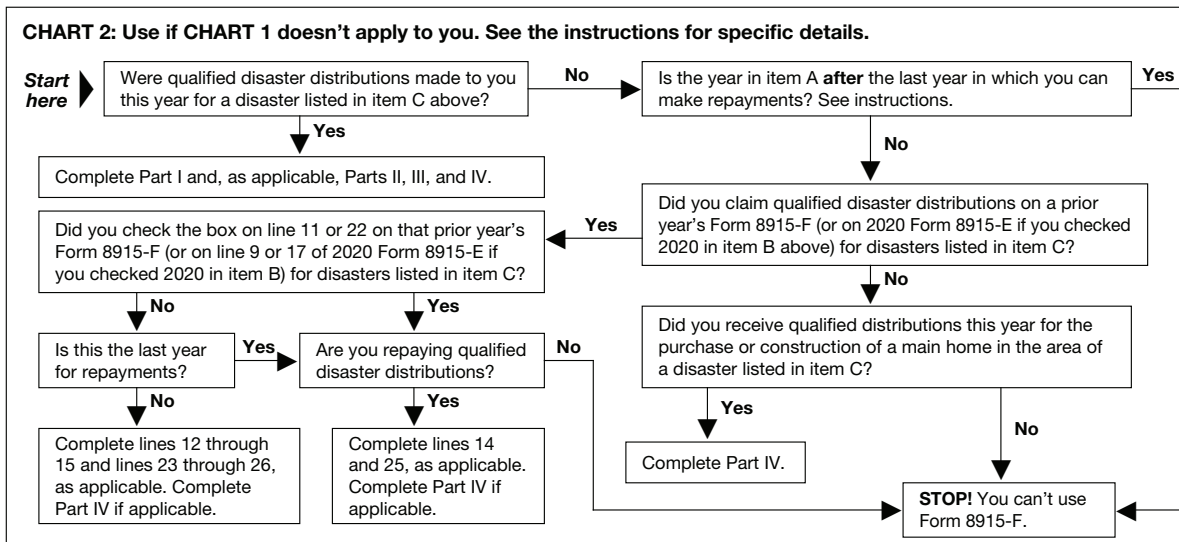
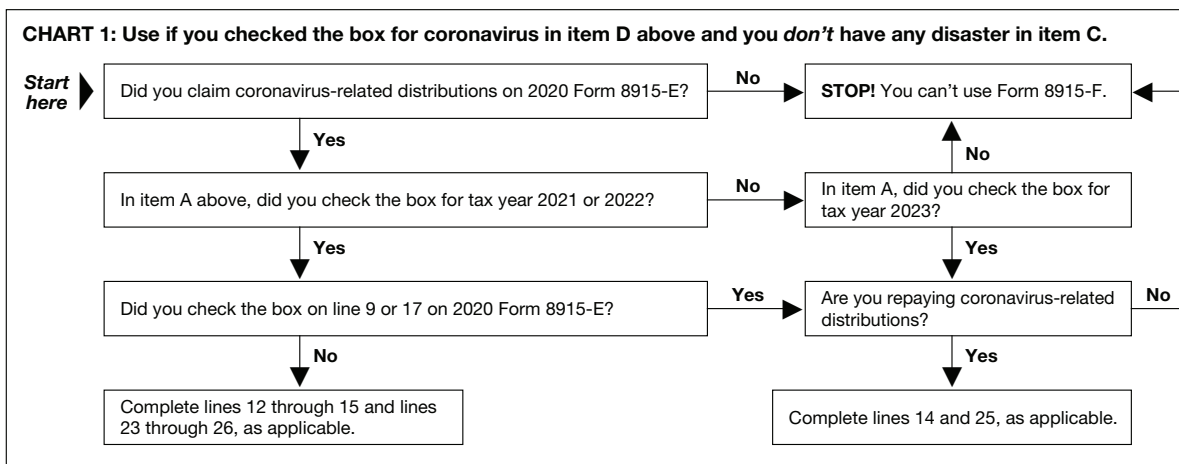
Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

**A Tax year for which you are filing form** (check only one box): ☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ Other \_\_\_\_\_**B Calendar year in which qualified disaster(s) began** (check only one box): ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023 ☐ Other \_\_\_\_\_**C FEMA number for each of your qualified 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 only disaster, or one of your disasters, 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.



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

Cat. No. 75585Y

Form **8915-F** (Rev. 1-2024)

<b>Part I</b>	<b>Total Distributions From All Retirement Plans (Including IRAs)</b> (see instructions)
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**Caution:** Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.

**Part I Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in the Part I Disaster Table. If more than two disasters, see instructions and check this box ☐

Date(s) of distribution(s) made this year

If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see *Part I* in the instructions to figure the amount for lines 2, 3, and 4 in column (a).

Date(s) of distribution(s) made this year		(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in the Part I Disaster Table (see instructions)
1	See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a. However, you can always choose to use Worksheet 1B.		
a	<p>(i) If you checked 2021 in item A and 2020 in item B, do one of the following.</p> <ul style="list-style-type: none"> <li>If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table.</li> <li>Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus.</li> </ul> <p>(ii) If you checked 2021 or later in both item A and item B, do one of the following. (For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.)</p> <ul style="list-style-type: none"> <li>If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there.</li> <li>If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a.</li> <li>If all of the distributions for this year occurred within the qualified disaster distribution period (see <i>Qualified disaster distribution period</i> in instructions) for each of the disasters listed in the Part I Disaster Table, complete lines 1a through 1e, entering on line 1a \$22,000 times the number of disasters you entered in the Part I Disaster Table that were also entered in item C on a prior year's Form 8915-F.</li> <li>Otherwise, for lines 1a through 5, you must use Worksheet 1B in the instructions.</li> </ul>	1a	
b	Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See <i>Part I</i> in the instructions.	1b	
c	Subtract line 1b from line 1a.	1c	
d	Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter 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.	1d	
e	<b>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</b> , complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table.	1e	
2	Enter, in column (a), distributions from retirement plans (other than IRAs) made this year.	2	
3	Enter, in column (a), distributions from traditional, traditional SEP, and traditional SIMPLE IRAs made this year.	3	
4	Enter, in column (a), distributions from Roth, Roth SEP, and Roth SIMPLE IRAs made this year.	4	
5	Do (1) through (3) below in the order indicated.		
	(1) 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.		
	(2) Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e.		
	(3) 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).	5	
6	<b>Total qualified disaster distributions.</b> Enter the amount from line 5, column (b). The additional tax for early withdrawals is waived for this amount (see instructions). See Parts II and III, later, for the tax on this amount.		6
7	<b>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.		7

Form **8915-F** (Rev. 1-2024)

**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>

**Part III Qualified Disaster Distributions From IRAs for the Coronavirus and Disaster(s) Listed in Item C**

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

<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 an 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>



Part IV

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

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

**Caution:** Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see *Qualified distribution repayment period* in the instructions). If you are allowed to 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.

**Part IV Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

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

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster declaration date, Disaster beginning date, and Disaster ending date for the disaster(s) listed in the Part IV Disaster Table.

Date(s) of qualified distribution(s) received this year \_\_\_\_\_

27	Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from an IRA and that is required to be reported on this year's Form 8606? <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. <input type="checkbox"/> <b>No.</b> Go to line 28.	
28	Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. 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 . . . . .	28
29	Enter the applicable cost of distributions, if any. See instructions . . . . .	29
30	Subtract line 29 from line 28 . . . . .	30
31	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 . . . . .	31
32	<b>Taxable amount.</b> Subtract line 31 from line 30. If the distribution is: • From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. • 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. <b>Note:</b> You may be subject to an additional tax on the amount on line 32. See instructions.	32

Form **8936**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Clean Vehicle Credits**

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

**2023**  
Attachment  
Sequence No. **69**

Identifying number

**Notes:**

- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
- Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

<b>1a</b>	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>1b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>1c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>1d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>1e</b>		
<b>2</b>	Add lines 1a through 1e			<b>2</b>
<b>3a</b>	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>3b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>3c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>3d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>3e</b>		
<b>4</b>	Add lines 3a through 3e			<b>4</b>
<b>5</b>	Enter the <b>smaller</b> of line 2 or line 4			<b>5</b>

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>	
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>	
<b>8</b>	<b>Business/investment use part of credit.</b> Add lines 6 and 7. 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>8</b>	

**Part III Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>9</b>	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>	
<b>10</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>	
<b>11</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	<b>12</b>	
<b>13</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	<b>13</b>	

**Part IV Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

<b>14</b>	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	<b>14</b>	
<b>15</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>15</b>	
<b>16</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>16</b>	
<b>17</b>	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	<b>17</b>	
<b>18</b>	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	<b>18</b>	

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b>	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>	
<b>20</b>	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>	
<b>21</b>	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	<b>21</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (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, or 1040-SS.

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

OMB No. 1545-0074

**2023**  
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- . . . . .	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-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-SS filers, see instructions) . . . . .			24

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

Cat. No. 59475X

Form **8959** (2023)

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

**2023**  
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, trades or businesses, 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 charitable deductions (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** (2023)

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

**2023**  
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** (2023)



**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

**2023**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 \$182,100 (\$364,200 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	Enter your net capital gain, if any, increased by any qualified dividends (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** (2023)

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

**2023**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 \$182,100 (\$364,200 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
<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"/>

**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 \$182,100 or less (\$364,200 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** (2023)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 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 \$182,100 (\$364,200 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>	Enter your net capital gain, if any, increased by any qualified dividends (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>	( )	

# 2023 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	2,807	2,587	2,807	2,713
25,250	25,300	2,813	2,593	2,813	2,719
25,300	25,350	2,819	2,599	2,819	2,725
25,350	25,400	2,825	2,605	2,825	2,731

**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 \$2,599. 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)

2023 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	1,217	1,198	1,217	1,198

(Continued)

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

## 2023 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	1,223	1,203	1,223	1,203	15,000	15,050	1,583	1,503	1,583	1,503	18,000	18,050	1,943	1,803	1,943	1,849
12,050	12,100	1,229	1,208	1,229	1,208	15,050	15,100	1,589	1,508	1,589	1,508	18,050	18,100	1,949	1,808	1,949	1,855
12,100	12,150	1,235	1,213	1,235	1,213	15,100	15,150	1,595	1,513	1,595	1,513	18,100	18,150	1,955	1,813	1,955	1,861
12,150	12,200	1,241	1,218	1,241	1,218	15,150	15,200	1,601	1,518	1,601	1,518	18,150	18,200	1,961	1,818	1,961	1,867
12,200	12,250	1,247	1,223	1,247	1,223	15,200	15,250	1,607	1,523	1,607	1,523	18,200	18,250	1,967	1,823	1,967	1,873
12,250	12,300	1,253	1,228	1,253	1,228	15,250	15,300	1,613	1,528	1,613	1,528	18,250	18,300	1,973	1,828	1,973	1,879
12,300	12,350	1,259	1,233	1,259	1,233	15,300	15,350	1,619	1,533	1,619	1,533	18,300	18,350	1,979	1,833	1,979	1,885
12,350	12,400	1,265	1,238	1,265	1,238	15,350	15,400	1,625	1,538	1,625	1,538	18,350	18,400	1,985	1,838	1,985	1,891
12,400	12,450	1,271	1,243	1,271	1,243	15,400	15,450	1,631	1,543	1,631	1,543	18,400	18,450	1,991	1,843	1,991	1,897
12,450	12,500	1,277	1,248	1,277	1,248	15,450	15,500	1,637	1,548	1,637	1,548	18,450	18,500	1,997	1,848	1,997	1,903
12,500	12,550	1,283	1,253	1,283	1,253	15,500	15,550	1,643	1,553	1,643	1,553	18,500	18,550	2,003	1,853	2,003	1,909
12,550	12,600	1,289	1,258	1,289	1,258	15,550	15,600	1,649	1,558	1,649	1,558	18,550	18,600	2,009	1,858	2,009	1,915
12,600	12,650	1,295	1,263	1,295	1,263	15,600	15,650	1,655	1,563	1,655	1,563	18,600	18,650	2,015	1,863	2,015	1,921
12,650	12,700	1,301	1,268	1,301	1,268	15,650	15,700	1,661	1,568	1,661	1,568	18,650	18,700	2,021	1,868	2,021	1,927
12,700	12,750	1,307	1,273	1,307	1,273	15,700	15,750	1,667	1,573	1,667	1,573	18,700	18,750	2,027	1,873	2,027	1,933
12,750	12,800	1,313	1,278	1,313	1,278	15,750	15,800	1,673	1,578	1,673	1,579	18,750	18,800	2,033	1,878	2,033	1,939
12,800	12,850	1,319	1,283	1,319	1,283	15,800	15,850	1,679	1,583	1,679	1,585	18,800	18,850	2,039	1,883	2,039	1,945
12,850	12,900	1,325	1,288	1,325	1,288	15,850	15,900	1,685	1,588	1,685	1,591	18,850	18,900	2,045	1,888	2,045	1,951
12,900	12,950	1,331	1,293	1,331	1,293	15,900	15,950	1,691	1,593	1,691	1,597	18,900	18,950	2,051	1,893	2,051	1,957
12,950	13,000	1,337	1,298	1,337	1,298	15,950	16,000	1,697	1,598	1,697	1,603	18,950	19,000	2,057	1,898	2,057	1,963
13,000						16,000						19,000					
13,000	13,050	1,343	1,303	1,343	1,303	16,000	16,050	1,703	1,603	1,703	1,609	19,000	19,050	2,063	1,903	2,063	1,969
13,050	13,100	1,349	1,308	1,349	1,308	16,050	16,100	1,709	1,608	1,709	1,615	19,050	19,100	2,069	1,908	2,069	1,975
13,100	13,150	1,355	1,313	1,355	1,313	16,100	16,150	1,715	1,613	1,715	1,621	19,100	19,150	2,075	1,913	2,075	1,981
13,150	13,200	1,361	1,318	1,361	1,318	16,150	16,200	1,721	1,618	1,721	1,627	19,150	19,200	2,081	1,918	2,081	1,987
13,200	13,250	1,367	1,323	1,367	1,323	16,200	16,250	1,727	1,623	1,727	1,633	19,200	19,250	2,087	1,923	2,087	1,993
13,250	13,300	1,373	1,328	1,373	1,328	16,250	16,300	1,733	1,628	1,733	1,639	19,250	19,300	2,093	1,928	2,093	1,999
13,300	13,350	1,379	1,333	1,379	1,333	16,300	16,350	1,739	1,633	1,739	1,645	19,300	19,350	2,099	1,933	2,099	2,005
13,350	13,400	1,385	1,338	1,385	1,338	16,350	16,400	1,745	1,638	1,745	1,651	19,350	19,400	2,105	1,938	2,105	2,011
13,400	13,450	1,391	1,343	1,391	1,343	16,400	16,450	1,751	1,643	1,751	1,657	19,400	19,450	2,111	1,943	2,111	2,017
13,450	13,500	1,397	1,348	1,397	1,348	16,450	16,500	1,757	1,648	1,757	1,663	19,450	19,500	2,117	1,948	2,117	2,023
13,500	13,550	1,403	1,353	1,403	1,353	16,500	16,550	1,763	1,653	1,763	1,669	19,500	19,550	2,123	1,953	2,123	2,029
13,550	13,600	1,409	1,358	1,409	1,358	16,550	16,600	1,769	1,658	1,769	1,675	19,550	19,600	2,129	1,958	2,129	2,035
13,600	13,650	1,415	1,363	1,415	1,363	16,600	16,650	1,775	1,663	1,775	1,681	19,600	19,650	2,135	1,963	2,135	2,041
13,650	13,700	1,421	1,368	1,421	1,368	16,650	16,700	1,781	1,668	1,781	1,687	19,650	19,700	2,141	1,968	2,141	2,047
13,700	13,750	1,427	1,373	1,427	1,373	16,700	16,750	1,787	1,673	1,787	1,693	19,700	19,750	2,147	1,973	2,147	2,053
13,750	13,800	1,433	1,378	1,433	1,378	16,750	16,800	1,793	1,678	1,793	1,699	19,750	19,800	2,153	1,978	2,153	2,059
13,800	13,850	1,439	1,383	1,439	1,383	16,800	16,850	1,799	1,683	1,799	1,705	19,800	19,850	2,159	1,983	2,159	2,065
13,850	13,900	1,445	1,388	1,445	1,388	16,850	16,900	1,805	1,688	1,805	1,711	19,850	19,900	2,165	1,988	2,165	2,071
13,900	13,950	1,451	1,393	1,451	1,393	16,900	16,950	1,811	1,693	1,811	1,717	19,900	19,950	2,171	1,993	2,171	2,077
13,950	14,000	1,457	1,398	1,457	1,398	16,950	17,000	1,817	1,698	1,817	1,723	19,950	20,000	2,177	1,998	2,177	2,083
14,000						17,000						20,000					
14,000	14,050	1,463	1,403	1,463	1,403	17,000	17,050	1,823	1,703	1,823	1,729	20,000	20,050	2,183	2,003	2,183	2,089
14,050	14,100	1,469	1,408	1,469	1,408	17,050	17,100	1,829	1,708	1,829	1,735	20,050	20,100	2,189	2,008	2,189	2,095
14,100	14,150	1,475	1,413	1,475	1,413	17,100	17,150	1,835	1,713	1,835	1,741	20,100	20,150	2,195	2,013	2,195	2,101
14,150	14,200	1,481	1,418	1,481	1,418	17,150	17,200	1,841	1,718	1,841	1,747	20,150	20,200	2,201	2,018	2,201	2,107
14,200	14,250	1,487	1,423	1,487	1,423	17,200	17,250	1,847	1,723	1,847	1,753	20,200	20,250	2,207	2,023	2,207	2,113
14,250	14,300	1,493	1,428	1,493	1,428	17,250	17,300	1,853	1,728	1,853	1,759	20,250	20,300	2,213	2,028	2,213	2,119
14,300	14,350	1,499	1,433	1,499	1,433	17,300	17,350	1,859	1,733	1,859	1,765	20,300	20,350	2,219	2,033	2,219	2,125
14,350	14,400	1,505	1,438	1,505	1,438	17,350	17,400	1,865	1,738	1,865	1,771	20,350	20,400	2,225	2,038	2,225	2,131
14,400	14,450	1,511	1,443	1,511	1,443	17,400	17,450	1,871	1,743	1,871	1,777	20,400	20,450	2,231	2,043	2,231	2,137
14,450	14,500	1,517	1,448	1,517	1,448	17,450	17,500	1,877	1,748	1,877	1,783	20,450	20,500	2,237	2,048	2,237	2,143
14,500	14,550	1,523	1,453	1,523	1,453	17,500	17,550	1,883	1,753	1,883	1,789	20,500	20,550	2,243	2,053	2,243	2,149
14,550	14,600	1,529	1,458	1,529	1,458	17,550	17,600	1,889	1,758	1,889	1,795	20,550	20,600	2,249	2,058	2,249	2,155
14,600	14,650	1,535	1,463	1,535	1,463	17,600	17,650	1,895	1,763	1,895	1,801	20,600	20,650	2,255	2,063	2,255	2,161
14,650	14,700	1,541	1,468	1,541	1,468	17,650	17,700	1,901	1,768	1,901	1,807	20,650	20,700	2,261	2,068	2,261	2,167
14,700	14,750	1,547	1,473	1,547	1,473	17,700	17,750	1,907	1,773	1,907	1,813	20,700	20,750	2,267	2,073	2,267	2,173
14,750	14,800	1,553	1,478	1,553	1,478	17,750	17,800	1,913	1,778	1,913	1,819	20,750	20,800	2,273	2,078	2,273	2,179
14,																	



2023 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	2,303	2,103	2,303	2,209	24,000	24,050	2,663	2,443	2,663	2,569	27,000	27,050	3,023	2,803	3,023	2,929
21,050	21,100	2,309	2,108	2,309	2,215	24,050	24,100	2,669	2,449	2,669	2,575	27,050	27,100	3,029	2,809	3,029	2,935
21,100	21,150	2,315	2,113	2,315	2,221	24,100	24,150	2,675	2,455	2,675	2,581	27,100	27,150	3,035	2,815	3,035	2,941
21,150	21,200	2,321	2,118	2,321	2,227	24,150	24,200	2,681	2,461	2,681	2,587	27,150	27,200	3,041	2,821	3,041	2,947
21,200	21,250	2,327	2,123	2,327	2,233	24,200	24,250	2,687	2,467	2,687	2,593	27,200	27,250	3,047	2,827	3,047	2,953
21,250	21,300	2,333	2,128	2,333	2,239	24,250	24,300	2,693	2,473	2,693	2,599	27,250	27,300	3,053	2,833	3,053	2,959
21,300	21,350	2,339	2,133	2,339	2,245	24,300	24,350	2,699	2,479	2,699	2,605	27,300	27,350	3,059	2,839	3,059	2,965
21,350	21,400	2,345	2,138	2,345	2,251	24,350	24,400	2,705	2,485	2,705	2,611	27,350	27,400	3,065	2,845	3,065	2,971
21,400	21,450	2,351	2,143	2,351	2,257	24,400	24,450	2,711	2,491	2,711	2,617	27,400	27,450	3,071	2,851	3,071	2,977
21,450	21,500	2,357	2,148	2,357	2,263	24,450	24,500	2,717	2,497	2,717	2,623	27,450	27,500	3,077	2,857	3,077	2,983
21,500	21,550	2,363	2,153	2,363	2,269	24,500	24,550	2,723	2,503	2,723	2,629	27,500	27,550	3,083	2,863	3,083	2,989
21,550	21,600	2,369	2,158	2,369	2,275	24,550	24,600	2,729	2,509	2,729	2,635	27,550	27,600	3,089	2,869	3,089	2,995
21,600	21,650	2,375	2,163	2,375	2,281	24,600	24,650	2,735	2,515	2,735	2,641	27,600	27,650	3,095	2,875	3,095	3,001
21,650	21,700	2,381	2,168	2,381	2,287	24,650	24,700	2,741	2,521	2,741	2,647	27,650	27,700	3,101	2,881	3,101	3,007
21,700	21,750	2,387	2,173	2,387	2,293	24,700	24,750	2,747	2,527	2,747	2,653	27,700	27,750	3,107	2,887	3,107	3,013
21,750	21,800	2,393	2,178	2,393	2,299	24,750	24,800	2,753	2,533	2,753	2,659	27,750	27,800	3,113	2,893	3,113	3,019
21,800	21,850	2,399	2,183	2,399	2,305	24,800	24,850	2,759	2,539	2,759	2,665	27,800	27,850	3,119	2,899	3,119	3,025
21,850	21,900	2,405	2,188	2,405	2,311	24,850	24,900	2,765	2,545	2,765	2,671	27,850	27,900	3,125	2,905	3,125	3,031
21,900	21,950	2,411	2,193	2,411	2,317	24,900	24,950	2,771	2,551	2,771	2,677	27,900	27,950	3,131	2,911	3,131	3,037
21,950	22,000	2,417	2,198	2,417	2,323	24,950	25,000	2,777	2,557	2,777	2,683	27,950	28,000	3,137	2,917	3,137	3,043
22,000						25,000						28,000					
22,000	22,050	2,423	2,203	2,423	2,329	25,000	25,050	2,783	2,563	2,783	2,689	28,000	28,050	3,143	2,923	3,143	3,049
22,050	22,100	2,429	2,209	2,429	2,335	25,050	25,100	2,789	2,569	2,789	2,695	28,050	28,100	3,149	2,929	3,149	3,055
22,100	22,150	2,435	2,215	2,435	2,341	25,100	25,150	2,795	2,575	2,795	2,701	28,100	28,150	3,155	2,935	3,155	3,061
22,150	22,200	2,441	2,221	2,441	2,347	25,150	25,200	2,801	2,581	2,801	2,707	28,150	28,200	3,161	2,941	3,161	3,067
22,200	22,250	2,447	2,227	2,447	2,353	25,200	25,250	2,807	2,587	2,807	2,713	28,200	28,250	3,167	2,947	3,167	3,073
22,250	22,300	2,453	2,233	2,453	2,359	25,250	25,300	2,813	2,593	2,813	2,719	28,250	28,300	3,173	2,953	3,173	3,079
22,300	22,350	2,459	2,239	2,459	2,365	25,300	25,350	2,819	2,599	2,819	2,725	28,300	28,350	3,179	2,959	3,179	3,085
22,350	22,400	2,465	2,245	2,465	2,371	25,350	25,400	2,825	2,605	2,825	2,731	28,350	28,400	3,185	2,965	3,185	3,091
22,400	22,450	2,471	2,251	2,471	2,377	25,400	25,450	2,831	2,611	2,831	2,737	28,400	28,450	3,191	2,971	3,191	3,097
22,450	22,500	2,477	2,257	2,477	2,383	25,450	25,500	2,837	2,617	2,837	2,743	28,450	28,500	3,197	2,977	3,197	3,103
22,500	22,550	2,483	2,263	2,483	2,389	25,500	25,550	2,843	2,623	2,843	2,749	28,500	28,550	3,203	2,983	3,203	3,109
22,550	22,600	2,489	2,269	2,489	2,395	25,550	25,600	2,849	2,629	2,849	2,755	28,550	28,600	3,209	2,989	3,209	3,115
22,600	22,650	2,495	2,275	2,495	2,401	25,600	25,650	2,855	2,635	2,855	2,761	28,600	28,650	3,215	2,995	3,215	3,121
22,650	22,700	2,501	2,281	2,501	2,407	25,650	25,700	2,861	2,641	2,861	2,767	28,650	28,700	3,221	3,001	3,221	3,127
22,700	22,750	2,507	2,287	2,507	2,413	25,700	25,750	2,867	2,647	2,867	2,773	28,700	28,750	3,227	3,007	3,227	3,133
22,750	22,800	2,513	2,293	2,513	2,419	25,750	25,800	2,873	2,653	2,873	2,779	28,750	28,800	3,233	3,013	3,233	3,139
22,800	22,850	2,519	2,299	2,519	2,425	25,800	25,850	2,879	2,659	2,879	2,785	28,800	28,850	3,239	3,019	3,239	3,145
22,850	22,900	2,525	2,305	2,525	2,431	25,850	25,900	2,885	2,665	2,885	2,791	28,850	28,900	3,245	3,025	3,245	3,151
22,900	22,950	2,531	2,311	2,531	2,437	25,900	25,950	2,891	2,671	2,891	2,797	28,900	28,950	3,251	3,031	3,251	3,157
22,950	23,000	2,537	2,317	2,537	2,443	25,950	26,000	2,897	2,677	2,897	2,803	28,950	29,000	3,257	3,037	3,257	3,163
23,000						26,000						29,000					
23,000	23,050	2,543	2,323	2,543	2,449	26,000	26,050	2,903	2,683	2,903	2,809	29,000	29,050	3,263	3,043	3,263	3,169
23,050	23,100	2,549	2,329	2,549	2,455	26,050	26,100	2,909	2,689	2,909	2,815	29,050	29,100	3,269	3,049	3,269	3,175
23,100	23,150	2,555	2,335	2,555	2,461	26,100	26,150	2,915	2,695	2,915	2,821	29,100	29,150	3,275	3,055	3,275	3,181
23,150	23,200	2,561	2,341	2,561	2,467	26,150	26,200	2,921	2,701	2,921	2,827	29,150	29,200	3,281	3,061	3,281	3,187
23,200	23,250	2,567	2,347	2,567	2,473	26,200	26,250	2,927	2,707	2,927	2,833	29,200	29,250	3,287	3,067	3,287	3,193
23,250	23,300	2,573	2,353	2,573	2,479	26,250	26,300	2,933	2,713	2,933	2,839	29,250	29,300	3,293	3,073	3,293	3,199
23,300	23,350	2,579	2,359	2,579	2,485	26,300	26,350	2,939	2,719	2,939	2,845	29,300	29,350	3,299	3,079	3,299	3,205
23,350	23,400	2,585	2,365	2,585	2,491	26,350	26,400	2,945	2,725	2,945	2,851	29,350	29,400	3,305	3,085	3,305	3,211
23,400	23,450	2,591	2,371	2,591	2,497	26,400	26,450	2,951	2,731	2,951	2,857	29,400	29,450	3,311	3,091	3,311	3,217
23,450	23,500	2,597	2,377	2,597	2,503	26,450	26,500	2,957	2,737	2,957	2,863	29,450	29,500	3,317	3,097	3,317	3,223
23,500	23,550	2,603	2,383	2,603	2,509	26,500	26,550	2,963	2,743	2,963	2,869	29,500	29,550	3,323	3,103	3,323	3,229
23,550	23,600	2,609	2,389	2,609	2,515	26,550	26,600	2,969	2,749	2,969	2,875	29,550	29,600	3,329	3,109	3,329	3,235
23,600	23,650	2,615	2,395	2,615	2,521	26,600	26,650	2,975	2,755	2,975	2,881	29,600	29,650	3,335	3,115	3,335	3,241
23,650	23,700	2,621	2,401	2,621	2,527	26,650	26,700	2,981	2,761	2,981	2,887	29,650	29,700	3,341	3,121	3,341	3,247
23,700	23,750	2,627	2,407	2,627	2,533	26,700	26,750	2,987	2,767	2,987	2,893	29,700	29,750	3,347	3,127	3,347	3,253
23,750	23,800	2,633	2,413	2,633	2,539	26,750	26,800	2,993	2,773	2,993	2,899	29,750	29,800	3,353	3,133	3,353	3,259
23,80																	

## 2023 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	3,383	3,163	3,383	3,289	33,000	33,050	3,743	3,523	3,743	3,649	36,000	36,050	4,103	3,883	4,103	4,009
30,050	30,100	3,389	3,169	3,389	3,295	33,050	33,100	3,749	3,529	3,749	3,655	36,050	36,100	4,109	3,889	4,109	4,015
30,100	30,150	3,395	3,175	3,395	3,301	33,100	33,150	3,755	3,535	3,755	3,661	36,100	36,150	4,115	3,895	4,115	4,021
30,150	30,200	3,401	3,181	3,401	3,307	33,150	33,200	3,761	3,541	3,761	3,667	36,150	36,200	4,121	3,901	4,121	4,027
30,200	30,250	3,407	3,187	3,407	3,313	33,200	33,250	3,767	3,547	3,767	3,673	36,200	36,250	4,127	3,907	4,127	4,033
30,250	30,300	3,413	3,193	3,413	3,319	33,250	33,300	3,773	3,553	3,773	3,679	36,250	36,300	4,133	3,913	4,133	4,039
30,300	30,350	3,419	3,199	3,419	3,325	33,300	33,350	3,779	3,559	3,779	3,685	36,300	36,350	4,139	3,919	4,139	4,045
30,350	30,400	3,425	3,205	3,425	3,331	33,350	33,400	3,785	3,565	3,785	3,691	36,350	36,400	4,145	3,925	4,145	4,051
30,400	30,450	3,431	3,211	3,431	3,337	33,400	33,450	3,791	3,571	3,791	3,697	36,400	36,450	4,151	3,931	4,151	4,057
30,450	30,500	3,437	3,217	3,437	3,343	33,450	33,500	3,797	3,577	3,797	3,703	36,450	36,500	4,157	3,937	4,157	4,063
30,500	30,550	3,443	3,223	3,443	3,349	33,500	33,550	3,803	3,583	3,803	3,709	36,500	36,550	4,163	3,943	4,163	4,069
30,550	30,600	3,449	3,229	3,449	3,355	33,550	33,600	3,809	3,589	3,809	3,715	36,550	36,600	4,169	3,949	4,169	4,075
30,600	30,650	3,455	3,235	3,455	3,361	33,600	33,650	3,815	3,595	3,815	3,721	36,600	36,650	4,175	3,955	4,175	4,081
30,650	30,700	3,461	3,241	3,461	3,367	33,650	33,700	3,821	3,601	3,821	3,727	36,650	36,700	4,181	3,961	4,181	4,087
30,700	30,750	3,467	3,247	3,467	3,373	33,700	33,750	3,827	3,607	3,827	3,733	36,700	36,750	4,187	3,967	4,187	4,093
30,750	30,800	3,473	3,253	3,473	3,379	33,750	33,800	3,833	3,613	3,833	3,739	36,750	36,800	4,193	3,973	4,193	4,099
30,800	30,850	3,479	3,259	3,479	3,385	33,800	33,850	3,839	3,619	3,839	3,745	36,800	36,850	4,199	3,979	4,199	4,105
30,850	30,900	3,485	3,265	3,485	3,391	33,850	33,900	3,845	3,625	3,845	3,751	36,850	36,900	4,205	3,985	4,205	4,111
30,900	30,950	3,491	3,271	3,491	3,397	33,900	33,950	3,851	3,631	3,851	3,757	36,900	36,950	4,211	3,991	4,211	4,117
30,950	31,000	3,497	3,277	3,497	3,403	33,950	34,000	3,857	3,637	3,857	3,763	36,950	37,000	4,217	3,997	4,217	4,123
31,000						34,000						37,000					
31,000	31,050	3,503	3,283	3,503	3,409	34,000	34,050	3,863	3,643	3,863	3,769	37,000	37,050	4,223	4,003	4,223	4,129
31,050	31,100	3,509	3,289	3,509	3,415	34,050	34,100	3,869	3,649	3,869	3,775	37,050	37,100	4,229	4,009	4,229	4,135
31,100	31,150	3,515	3,295	3,515	3,421	34,100	34,150	3,875	3,655	3,875	3,781	37,100	37,150	4,235	4,015	4,235	4,141
31,150	31,200	3,521	3,301	3,521	3,427	34,150	34,200	3,881	3,661	3,881	3,787	37,150	37,200	4,241	4,021	4,241	4,147
31,200	31,250	3,527	3,307	3,527	3,433	34,200	34,250	3,887	3,667	3,887	3,793	37,200	37,250	4,247	4,027	4,247	4,153
31,250	31,300	3,533	3,313	3,533	3,439	34,250	34,300	3,893	3,673	3,893	3,799	37,250	37,300	4,253	4,033	4,253	4,159
31,300	31,350	3,539	3,319	3,539	3,445	34,300	34,350	3,899	3,679	3,899	3,805	37,300	37,350	4,259	4,039	4,259	4,165
31,350	31,400	3,545	3,325	3,545	3,451	34,350	34,400	3,905	3,685	3,905	3,811	37,350	37,400	4,265	4,045	4,265	4,171
31,400	31,450	3,551	3,331	3,551	3,457	34,400	34,450	3,911	3,691	3,911	3,817	37,400	37,450	4,271	4,051	4,271	4,177
31,450	31,500	3,557	3,337	3,557	3,463	34,450	34,500	3,917	3,697	3,917	3,823	37,450	37,500	4,277	4,057	4,277	4,183
31,500	31,550	3,563	3,343	3,563	3,469	34,500	34,550	3,923	3,703	3,923	3,829	37,500	37,550	4,283	4,063	4,283	4,189
31,550	31,600	3,569	3,349	3,569	3,475	34,550	34,600	3,929	3,709	3,929	3,835	37,550	37,600	4,289	4,069	4,289	4,195
31,600	31,650	3,575	3,355	3,575	3,481	34,600	34,650	3,935	3,715	3,935	3,841	37,600	37,650	4,295	4,075	4,295	4,201
31,650	31,700	3,581	3,361	3,581	3,487	34,650	34,700	3,941	3,721	3,941	3,847	37,650	37,700	4,301	4,081	4,301	4,207
31,700	31,750	3,587	3,367	3,587	3,493	34,700	34,750	3,947	3,727	3,947	3,853	37,700	37,750	4,307	4,087	4,307	4,213
31,750	31,800	3,593	3,373	3,593	3,499	34,750	34,800	3,953	3,733	3,953	3,859	37,750	37,800	4,313	4,093	4,313	4,219
31,800	31,850	3,599	3,379	3,599	3,505	34,800	34,850	3,959	3,739	3,959	3,865	37,800	37,850	4,319	4,099	4,319	4,225
31,850	31,900	3,605	3,385	3,605	3,511	34,850	34,900	3,965	3,745	3,965	3,871	37,850	37,900	4,325	4,105	4,325	4,231
31,900	31,950	3,611	3,391	3,611	3,517	34,900	34,950	3,971	3,751	3,971	3,877	37,900	37,950	4,331	4,111	4,331	4,237
31,950	32,000	3,617	3,397	3,617	3,523	34,950	35,000	3,977	3,757	3,977	3,883	37,950	38,000	4,337	4,117	4,337	4,243
32,000						35,000						38,000					
32,000	32,050	3,623	3,403	3,623	3,529	35,000	35,050	3,983	3,763	3,983	3,889	38,000	38,050	4,343	4,123	4,343	4,249
32,050	32,100	3,629	3,409	3,629	3,535	35,050	35,100	3,989	3,769	3,989	3,895	38,050	38,100	4,349	4,129	4,349	4,255
32,100	32,150	3,635	3,415	3,635	3,541	35,100	35,150	3,995	3,775	3,995	3,901	38,100	38,150	4,355	4,135	4,355	4,261
32,150	32,200	3,641	3,421	3,641	3,547	35,150	35,200	4,001	3,781	4,001	3,907	38,150	38,200	4,361	4,141	4,361	4,267
32,200	32,250	3,647	3,427	3,647	3,553	35,200	35,250	4,007	3,787	4,007	3,913	38,200	38,250	4,367	4,147	4,367	4,273
32,250	32,300	3,653	3,433	3,653	3,559	35,250	35,300	4,013	3,793	4,013	3,919	38,250	38,300	4,373	4,153	4,373	4,279
32,300	32,350	3,659	3,439	3,659	3,565	35,300	35,350	4,019	3,799	4,019	3,925	38,300	38,350	4,379	4,159	4,379	4,285
32,350	32,400	3,665	3,445	3,665	3,571	35,350	35,400	4,025	3,805	4,025	3,931	38,350	38,400	4,385	4,165	4,385	4,291
32,400	32,450	3,671	3,451	3,671	3,577	35,400	35,450	4,031	3,811	4,031	3,937	38,400	38,450	4,391	4,171	4,391	4,297
32,450	32,500	3,677	3,457	3,677	3,583	35,450	35,500	4,037	3,817	4,037	3,943	38,450	38,500	4,397	4,177	4,397	4,303
32,500	32,550	3,683	3,463	3,683	3,589	35,500	35,550	4,043	3,823	4,043	3,949	38,500	38,550	4,403	4,183	4,403	4,309
32,550	32,600	3,689	3,469	3,689	3,595	35,550	35,600	4,049	3,829	4,049	3,955	38,550	38,600	4,409	4,189	4,409	4,315
32,600	32,650	3,695	3,475	3,695	3,601	35,600	35,650	4,055	3,835	4,055	3,961	38,600	38,650	4,415	4,195	4,415	4,321
32,650	32,700	3,701	3,481	3,701	3,607	35,650	35,700	4,061	3,841	4,061	3,967	38,650	38,700	4,421	4,201	4,421	4,327
32,700	32,750	3,707	3,487	3,707	3,613	35,700	35,750	4,067	3,847	4,067	3,973	38,700	38,750	4,427	4,207	4,427	4,333
32,750	32,800	3,713	3,493	3,713	3,619	35,750	35,800	4,073	3,853	4,073	3,979	38,750	38,800	4,433	4,213	4,433	



## 2023 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—					
39,000						42,000						45,000					
39,000	39,050	4,463	4,243	4,463	4,369	42,000	42,050	4,823	4,603	4,823	4,729	45,000	45,050	5,213	4,963	5,213	5,089
39,050	39,100	4,469	4,249	4,469	4,375	42,050	42,100	4,829	4,609	4,829	4,735	45,050	45,100	5,224	4,969	5,224	5,095
39,100	39,150	4,475	4,255	4,475	4,381	42,100	42,150	4,835	4,615	4,835	4,741	45,100	45,150	5,235	4,975	5,235	5,101
39,150	39,200	4,481	4,261	4,481	4,387	42,150	42,200	4,841	4,621	4,841	4,747	45,150	45,200	5,246	4,981	5,246	5,107
39,200	39,250	4,487	4,267	4,487	4,393	42,200	42,250	4,847	4,627	4,847	4,753	45,200	45,250	5,257	4,987	5,257	5,113
39,250	39,300	4,493	4,273	4,493	4,399	42,250	42,300	4,853	4,633	4,853	4,759	45,250	45,300	5,268	4,993	5,268	5,119
39,300	39,350	4,499	4,279	4,499	4,405	42,300	42,350	4,859	4,639	4,859	4,765	45,300	45,350	5,279	4,999	5,279	5,125
39,350	39,400	4,505	4,285	4,505	4,411	42,350	42,400	4,865	4,645	4,865	4,771	45,350	45,400	5,290	5,005	5,290	5,131
39,400	39,450	4,511	4,291	4,511	4,417	42,400	42,450	4,871	4,651	4,871	4,777	45,400	45,450	5,301	5,011	5,301	5,137
39,450	39,500	4,517	4,297	4,517	4,423	42,450	42,500	4,877	4,657	4,877	4,783	45,450	45,500	5,312	5,017	5,312	5,143
39,500	39,550	4,523	4,303	4,523	4,429	42,500	42,550	4,883	4,663	4,883	4,789	45,500	45,550	5,323	5,023	5,323	5,149
39,550	39,600	4,529	4,309	4,529	4,435	42,550	42,600	4,889	4,669	4,889	4,795	45,550	45,600	5,334	5,029	5,334	5,155
39,600	39,650	4,535	4,315	4,535	4,441	42,600	42,650	4,895	4,675	4,895	4,801	45,600	45,650	5,345	5,035	5,345	5,161
39,650	39,700	4,541	4,321	4,541	4,447	42,650	42,700	4,901	4,681	4,901	4,807	45,650	45,700	5,356	5,041	5,356	5,167
39,700	39,750	4,547	4,327	4,547	4,453	42,700	42,750	4,907	4,687	4,907	4,813	45,700	45,750	5,367	5,047	5,367	5,173
39,750	39,800	4,553	4,333	4,553	4,459	42,750	42,800	4,913	4,693	4,913	4,819	45,750	45,800	5,378	5,053	5,378	5,179
39,800	39,850	4,559	4,339	4,559	4,465	42,800	42,850	4,919	4,699	4,919	4,825	45,800	45,850	5,389	5,059	5,389	5,185
39,850	39,900	4,565	4,345	4,565	4,471	42,850	42,900	4,925	4,705	4,925	4,831	45,850	45,900	5,400	5,065	5,400	5,191
39,900	39,950	4,571	4,351	4,571	4,477	42,900	42,950	4,931	4,711	4,931	4,837	45,900	45,950	5,411	5,071	5,411	5,197
39,950	40,000	4,577	4,357	4,577	4,483	42,950	43,000	4,937	4,717	4,937	4,843	45,950	46,000	5,422	5,077	5,422	5,203
40,000						43,000						46,000					
40,000	40,050	4,583	4,363	4,583	4,489	43,000	43,050	4,943	4,723	4,943	4,849	46,000	46,050	5,433	5,083	5,433	5,209
40,050	40,100	4,589	4,369	4,589	4,495	43,050	43,100	4,949	4,729	4,949	4,855	46,050	46,100	5,444	5,089	5,444	5,215
40,100	40,150	4,595	4,375	4,595	4,501	43,100	43,150	4,955	4,735	4,955	4,861	46,100	46,150	5,455	5,095	5,455	5,221
40,150	40,200	4,601	4,381	4,601	4,507	43,150	43,200	4,961	4,741	4,961	4,867	46,150	46,200	5,466	5,101	5,466	5,227
40,200	40,250	4,607	4,387	4,607	4,513	43,200	43,250	4,967	4,747	4,967	4,873	46,200	46,250	5,477	5,107	5,477	5,233
40,250	40,300	4,613	4,393	4,613	4,519	43,250	43,300	4,973	4,753	4,973	4,879	46,250	46,300	5,488	5,113	5,488	5,239
40,300	40,350	4,619	4,399	4,619	4,525	43,300	43,350	4,979	4,759	4,979	4,885	46,300	46,350	5,499	5,119	5,499	5,245
40,350	40,400	4,625	4,405	4,625	4,531	43,350	43,400	4,985	4,765	4,985	4,891	46,350	46,400	5,510	5,125	5,510	5,251
40,400	40,450	4,631	4,411	4,631	4,537	43,400	43,450	4,991	4,771	4,991	4,897	46,400	46,450	5,521	5,131	5,521	5,257
40,450	40,500	4,637	4,417	4,637	4,543	43,450	43,500	4,997	4,777	4,997	4,903	46,450	46,500	5,532	5,137	5,532	5,263
40,500	40,550	4,643	4,423	4,643	4,549	43,500	43,550	5,003	4,783	5,003	4,909	46,500	46,550	5,543	5,143	5,543	5,269
40,550	40,600	4,649	4,429	4,649	4,555	43,550	43,600	5,009	4,789	5,009	4,915	46,550	46,600	5,554	5,149	5,554	5,275
40,600	40,650	4,655	4,435	4,655	4,561	43,600	43,650	5,015	4,795	5,015	4,921	46,600	46,650	5,565	5,155	5,565	5,281
40,650	40,700	4,661	4,441	4,661	4,567	43,650	43,700	5,021	4,801	5,021	4,927	46,650	46,700	5,576	5,161	5,576	5,287
40,700	40,750	4,667	4,447	4,667	4,573	43,700	43,750	5,027	4,807	5,027	4,933	46,700	46,750	5,587	5,167	5,587	5,293
40,750	40,800	4,673	4,453	4,673	4,579	43,750	43,800	5,033	4,813	5,033	4,939	46,750	46,800	5,598	5,173	5,598	5,299
40,800	40,850	4,679	4,459	4,679	4,585	43,800	43,850	5,039	4,819	5,039	4,945	46,800	46,850	5,609	5,179	5,609	5,305
40,850	40,900	4,685	4,465	4,685	4,591	43,850	43,900	5,045	4,825	5,045	4,951	46,850	46,900	5,620	5,185	5,620	5,311
40,900	40,950	4,691	4,471	4,691	4,597	43,900	43,950	5,051	4,831	5,051	4,957	46,900	46,950	5,631	5,191	5,631	5,317
40,950	41,000	4,697	4,477	4,697	4,603	43,950	44,000	5,057	4,837	5,057	4,963	46,950	47,000	5,642	5,197	5,642	5,323
41,000						44,000						47,000					
41,000	41,050	4,703	4,483	4,703	4,609	44,000	44,050	5,063	4,843	5,063	4,969	47,000	47,050	5,653	5,203	5,653	5,329
41,050	41,100	4,709	4,489	4,709	4,615	44,050	44,100	5,069	4,849	5,069	4,975	47,050	47,100	5,664	5,209	5,664	5,335
41,100	41,150	4,715	4,495	4,715	4,621	44,100	44,150	5,075	4,855	5,075	4,981	47,100	47,150	5,675	5,215	5,675	5,341
41,150	41,200	4,721	4,501	4,721	4,627	44,150	44,200	5,081	4,861	5,081	4,987	47,150	47,200	5,686	5,221	5,686	5,347
41,200	41,250	4,727	4,507	4,727	4,633	44,200	44,250	5,087	4,867	5,087	4,993	47,200	47,250	5,697	5,227	5,697	5,353
41,250	41,300	4,733	4,513	4,733	4,639	44,250	44,300	5,093	4,873	5,093	4,999	47,250	47,300	5,708	5,233	5,708	5,359
41,300	41,350	4,739	4,519	4,739	4,645	44,300	44,350	5,099	4,879	5,099	5,005	47,300	47,350	5,719	5,239	5,719	5,365
41,350	41,400	4,745	4,525	4,745	4,651	44,350	44,400	5,105	4,885	5,105	5,011	47,350	47,400	5,730	5,245	5,730	5,371
41,400	41,450	4,751	4,531	4,751	4,657	44,400	44,450	5,111	4,891	5,111	5,017	47,400	47,450	5,741	5,251	5,741	5,377
41,450	41,500	4,757	4,537	4,757	4,663	44,450	44,500	5,117	4,897	5,117	5,023	47,450	47,500	5,752	5,257	5,752	5,383
41,500	41,550	4,763	4,543	4,763	4,669	44,500	44,550	5,123	4,903	5,123	5,029	47,500	47,550	5,763	5,263	5,763	5,389
41,550	41,600	4,769	4,549	4,769	4,675	44,550	44,600	5,129	4,909	5,129	5,035	47,550	47,600	5,774	5,269	5,774	5,395
41,600	41,650	4,775	4,555	4,775	4,681	44,600	44,650	5,135	4,915	5,135	5,041	47,600	47,650	5,785	5,275	5,785	5,401
41,650	41,700	4,781	4,561	4,781	4,687	44,650	44,700	5,141	4,921	5,141	5,047	47,650	47,700	5,796	5,281	5,796	5,407
41,700	41,750	4,787	4,567	4,787	4,693	44,700	44,750	5,147	4,927	5,147	5,053	47,700	47,750	5,807	5,287	5,807	5,413
41,750	41,800	4,793	4,573	4,793	4,699	44,750	44,800	5,158	4,933	5,158	5,059	47,750	47,800	5,818	5,293	5,818	

## 2023 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	5,873	5,323	5,873	5,449	51,000	51,050	6,533	5,683	6,533	5,809	54,000	54,050	7,193	6,043	7,193	6,169
48,050	48,100	5,884	5,329	5,884	5,455	51,050	51,100	6,544	5,689	6,544	5,815	54,050	54,100	7,204	6,049	7,204	6,175
48,100	48,150	5,895	5,335	5,895	5,461	51,100	51,150	6,555	5,695	6,555	5,821	54,100	54,150	7,215	6,055	7,215	6,181
48,150	48,200	5,906	5,341	5,906	5,467	51,150	51,200	6,566	5,701	6,566	5,827	54,150	54,200	7,226	6,061	7,226	6,187
48,200	48,250	5,917	5,347	5,917	5,473	51,200	51,250	6,577	5,707	6,577	5,833	54,200	54,250	7,237	6,067	7,237	6,193
48,250	48,300	5,928	5,353	5,928	5,479	51,250	51,300	6,588	5,713	6,588	5,839	54,250	54,300	7,248	6,073	7,248	6,199
48,300	48,350	5,939	5,359	5,939	5,485	51,300	51,350	6,599	5,719	6,599	5,845	54,300	54,350	7,259	6,079	7,259	6,205
48,350	48,400	5,950	5,365	5,950	5,491	51,350	51,400	6,610	5,725	6,610	5,851	54,350	54,400	7,270	6,085	7,270	6,211
48,400	48,450	5,961	5,371	5,961	5,497	51,400	51,450	6,621	5,731	6,621	5,857	54,400	54,450	7,281	6,091	7,281	6,217
48,450	48,500	5,972	5,377	5,972	5,503	51,450	51,500	6,632	5,737	6,632	5,863	54,450	54,500	7,292	6,097	7,292	6,223
48,500	48,550	5,983	5,383	5,983	5,509	51,500	51,550	6,643	5,743	6,643	5,869	54,500	54,550	7,303	6,103	7,303	6,229
48,550	48,600	5,994	5,389	5,994	5,515	51,550	51,600	6,654	5,749	6,654	5,875	54,550	54,600	7,314	6,109	7,314	6,235
48,600	48,650	6,005	5,395	6,005	5,521	51,600	51,650	6,665	5,755	6,665	5,881	54,600	54,650	7,325	6,115	7,325	6,241
48,650	48,700	6,016	5,401	6,016	5,527	51,650	51,700	6,676	5,761	6,676	5,887	54,650	54,700	7,336	6,121	7,336	6,247
48,700	48,750	6,027	5,407	6,027	5,533	51,700	51,750	6,687	5,767	6,687	5,893	54,700	54,750	7,347	6,127	7,347	6,253
48,750	48,800	6,038	5,413	6,038	5,539	51,750	51,800	6,698	5,773	6,698	5,899	54,750	54,800	7,358	6,133	7,358	6,259
48,800	48,850	6,049	5,419	6,049	5,545	51,800	51,850	6,709	5,779	6,709	5,905	54,800	54,850	7,369	6,139	7,369	6,265
48,850	48,900	6,060	5,425	6,060	5,551	51,850	51,900	6,720	5,785	6,720	5,911	54,850	54,900	7,380	6,145	7,380	6,271
48,900	48,950	6,071	5,431	6,071	5,557	51,900	51,950	6,731	5,791	6,731	5,917	54,900	54,950	7,391	6,151	7,391	6,277
48,950	49,000	6,082	5,437	6,082	5,563	51,950	52,000	6,742	5,797	6,742	5,923	54,950	55,000	7,402	6,157	7,402	6,283
49,000						52,000						55,000					
49,000	49,050	6,093	5,443	6,093	5,569	52,000	52,050	6,753	5,803	6,753	5,929	55,000	55,050	7,413	6,163	7,413	6,289
49,050	49,100	6,104	5,449	6,104	5,575	52,050	52,100	6,764	5,809	6,764	5,935	55,050	55,100	7,424	6,169	7,424	6,295
49,100	49,150	6,115	5,455	6,115	5,581	52,100	52,150	6,775	5,815	6,775	5,941	55,100	55,150	7,435	6,175	7,435	6,301
49,150	49,200	6,126	5,461	6,126	5,587	52,150	52,200	6,786	5,821	6,786	5,947	55,150	55,200	7,446	6,181	7,446	6,307
49,200	49,250	6,137	5,467	6,137	5,593	52,200	52,250	6,797	5,827	6,797	5,953	55,200	55,250	7,457	6,187	7,457	6,313
49,250	49,300	6,148	5,473	6,148	5,599	52,250	52,300	6,808	5,833	6,808	5,959	55,250	55,300	7,468	6,193	7,468	6,319
49,300	49,350	6,159	5,479	6,159	5,605	52,300	52,350	6,819	5,839	6,819	5,965	55,300	55,350	7,479	6,199	7,479	6,325
49,350	49,400	6,170	5,485	6,170	5,611	52,350	52,400	6,830	5,845	6,830	5,971	55,350	55,400	7,490	6,205	7,490	6,331
49,400	49,450	6,181	5,491	6,181	5,617	52,400	52,450	6,841	5,851	6,841	5,977	55,400	55,450	7,501	6,211	7,501	6,337
49,450	49,500	6,192	5,497	6,192	5,623	52,450	52,500	6,852	5,857	6,852	5,983	55,450	55,500	7,512	6,217	7,512	6,343
49,500	49,550	6,203	5,503	6,203	5,629	52,500	52,550	6,863	5,863	6,863	5,989	55,500	55,550	7,523	6,223	7,523	6,349
49,550	49,600	6,214	5,509	6,214	5,635	52,550	52,600	6,874	5,869	6,874	5,995	55,550	55,600	7,534	6,229	7,534	6,355
49,600	49,650	6,225	5,515	6,225	5,641	52,600	52,650	6,885	5,875	6,885	6,001	55,600	55,650	7,545	6,235	7,545	6,361
49,650	49,700	6,236	5,521	6,236	5,647	52,650	52,700	6,896	5,881	6,896	6,007	55,650	55,700	7,556	6,241	7,556	6,367
49,700	49,750	6,247	5,527	6,247	5,653	52,700	52,750	6,907	5,887	6,907	6,013	55,700	55,750	7,567	6,247	7,567	6,373
49,750	49,800	6,258	5,533	6,258	5,659	52,750	52,800	6,918	5,893	6,918	6,019	55,750	55,800	7,578	6,253	7,578	6,379
49,800	49,850	6,269	5,539	6,269	5,665	52,800	52,850	6,929	5,899	6,929	6,025	55,800	55,850	7,589	6,259	7,589	6,385
49,850	49,900	6,280	5,545	6,280	5,671	52,850	52,900	6,940	5,905	6,940	6,031	55,850	55,900	7,600	6,265	7,600	6,391
49,900	49,950	6,291	5,551	6,291	5,677	52,900	52,950	6,951	5,911	6,951	6,037	55,900	55,950	7,611	6,271	7,611	6,397
49,950	50,000	6,302	5,557	6,302	5,683	52,950	53,000	6,962	5,917	6,962	6,043	55,950	56,000	7,622	6,277	7,622	6,403
50,000						53,000						56,000					
50,000	50,050	6,313	5,563	6,313	5,689	53,000	53,050	6,973	5,923	6,973	6,049	56,000	56,050	7,633	6,283	7,633	6,409
50,050	50,100	6,324	5,569	6,324	5,695	53,050	53,100	6,984	5,929	6,984	6,055	56,050	56,100	7,644	6,289	7,644	6,415
50,100	50,150	6,335	5,575	6,335	5,701	53,100	53,150	6,995	5,935	6,995	6,061	56,100	56,150	7,655	6,295	7,655	6,421
50,150	50,200	6,346	5,581	6,346	5,707	53,150	53,200	7,006	5,941	7,006	6,067	56,150	56,200	7,666	6,301	7,666	6,427
50,200	50,250	6,357	5,587	6,357	5,713	53,200	53,250	7,017	5,947	7,017	6,073	56,200	56,250	7,677	6,307	7,677	6,433
50,250	50,300	6,368	5,593	6,368	5,719	53,250	53,300	7,028	5,953	7,028	6,079	56,250	56,300	7,688	6,313	7,688	6,439
50,300	50,350	6,379	5,599	6,379	5,725	53,300	53,350	7,039	5,959	7,039	6,085	56,300	56,350	7,699	6,319	7,699	6,445
50,350	50,400	6,390	5,605	6,390	5,731	53,350	53,400	7,050	5,965	7,050	6,091	56,350	56,400	7,710	6,325	7,710	6,451
50,400	50,450	6,401	5,611	6,401	5,737	53,400	53,450	7,061	5,971	7,061	6,097	56,400	56,450	7,721	6,331	7,721	6,457
50,450	50,500	6,412	5,617	6,412	5,743	53,450	53,500	7,072	5,977	7,072	6,103	56,450	56,500	7,732	6,337	7,732	6,463
50,500	50,550	6,423	5,623	6,423	5,749	53,500	53,550	7,083	5,983	7,083	6,109	56,500	56,550	7,743	6,343	7,743	6,469
50,550	50,600	6,434	5,629	6,434	5,755	53,550	53,600	7,094	5,989	7,094	6,115	56,550	56,600	7,754	6,349	7,754	6,475
50,600	50,650	6,445	5,635	6,445	5,761	53,600	53,650	7,105	5,995	7,105	6,121	56,600	56,650	7,765	6,355	7,765	6,481
50,650	50,700	6,456	5,641	6,456	5,767	53,650	53,700	7,116	6,001	7,116	6,127	56,650	56,700	7,776	6,361	7,776	6,487
50,700	50,750	6,467	5,647	6,467	5,773	53,700	53,750	7,127	6,007	7,127	6,133	56,700	56,750	7,787	6,367	7,787	6,493
50,750	50,800	6,478	5,653	6,478	5,779	53,750	53,800	7,138	6,013	7,138	6,139	56,750	56,800	7,798	6,373	7,798	

## 2023 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	7,853	6,403	7,853	6,529	60,000	60,050	8,513	6,763	8,513	6,907	63,000	63,050	9,173	7,123	9,173	7,567
57,050	57,100	7,864	6,409	7,864	6,535	60,050	60,100	8,524	6,769	8,524	6,918	63,050	63,100	9,184	7,129	9,184	7,578
57,100	57,150	7,875	6,415	7,875	6,541	60,100	60,150	8,535	6,775	8,535	6,929	63,100	63,150	9,195	7,135	9,195	7,589
57,150	57,200	7,886	6,421	7,886	6,547	60,150	60,200	8,546	6,781	8,546	6,940	63,150	63,200	9,206	7,141	9,206	7,600
57,200	57,250	7,897	6,427	7,897	6,553	60,200	60,250	8,557	6,787	8,557	6,951	63,200	63,250	9,217	7,147	9,217	7,611
57,250	57,300	7,908	6,433	7,908	6,559	60,250	60,300	8,568	6,793	8,568	6,962	63,250	63,300	9,228	7,153	9,228	7,622
57,300	57,350	7,919	6,439	7,919	6,565	60,300	60,350	8,579	6,799	8,579	6,973	63,300	63,350	9,239	7,159	9,239	7,633
57,350	57,400	7,930	6,445	7,930	6,571	60,350	60,400	8,590	6,805	8,590	6,984	63,350	63,400	9,250	7,165	9,250	7,644
57,400	57,450	7,941	6,451	7,941	6,577	60,400	60,450	8,601	6,811	8,601	6,995	63,400	63,450	9,261	7,171	9,261	7,655
57,450	57,500	7,952	6,457	7,952	6,583	60,450	60,500	8,612	6,817	8,612	7,006	63,450	63,500	9,272	7,177	9,272	7,666
57,500	57,550	7,963	6,463	7,963	6,589	60,500	60,550	8,623	6,823	8,623	7,017	63,500	63,550	9,283	7,183	9,283	7,677
57,550	57,600	7,974	6,469	7,974	6,595	60,550	60,600	8,634	6,829	8,634	7,028	63,550	63,600	9,294	7,189	9,294	7,688
57,600	57,650	7,985	6,475	7,985	6,601	60,600	60,650	8,645	6,835	8,645	7,039	63,600	63,650	9,305	7,195	9,305	7,699
57,650	57,700	7,996	6,481	7,996	6,607	60,650	60,700	8,656	6,841	8,656	7,050	63,650	63,700	9,316	7,201	9,316	7,710
57,700	57,750	8,007	6,487	8,007	6,613	60,700	60,750	8,667	6,847	8,667	7,061	63,700	63,750	9,327	7,207	9,327	7,721
57,750	57,800	8,018	6,493	8,018	6,619	60,750	60,800	8,678	6,853	8,678	7,072	63,750	63,800	9,338	7,213	9,338	7,732
57,800	57,850	8,029	6,499	8,029	6,625	60,800	60,850	8,689	6,859	8,689	7,083	63,800	63,850	9,349	7,219	9,349	7,743
57,850	57,900	8,040	6,505	8,040	6,631	60,850	60,900	8,700	6,865	8,700	7,094	63,850	63,900	9,360	7,225	9,360	7,754
57,900	57,950	8,051	6,511	8,051	6,637	60,900	60,950	8,711	6,871	8,711	7,105	63,900	63,950	9,371	7,231	9,371	7,765
57,950	58,000	8,062	6,517	8,062	6,643	60,950	61,000	8,722	6,877	8,722	7,116	63,950	64,000	9,382	7,237	9,382	7,776
58,000						61,000						64,000					
58,000	58,050	8,073	6,523	8,073	6,649	61,000	61,050	8,733	6,883	8,733	7,127	64,000	64,050	9,393	7,243	9,393	7,787
58,050	58,100	8,084	6,529	8,084	6,655	61,050	61,100	8,744	6,889	8,744	7,138	64,050	64,100	9,404	7,249	9,404	7,798
58,100	58,150	8,095	6,535	8,095	6,661	61,100	61,150	8,755	6,895	8,755	7,149	64,100	64,150	9,415	7,255	9,415	7,809
58,150	58,200	8,106	6,541	8,106	6,667	61,150	61,200	8,766	6,901	8,766	7,160	64,150	64,200	9,426	7,261	9,426	7,820
58,200	58,250	8,117	6,547	8,117	6,673	61,200	61,250	8,777	6,907	8,777	7,171	64,200	64,250	9,437	7,267	9,437	7,831
58,250	58,300	8,128	6,553	8,128	6,679	61,250	61,300	8,788	6,913	8,788	7,182	64,250	64,300	9,448	7,273	9,448	7,842
58,300	58,350	8,139	6,559	8,139	6,685	61,300	61,350	8,799	6,919	8,799	7,193	64,300	64,350	9,459	7,279	9,459	7,853
58,350	58,400	8,150	6,565	8,150	6,691	61,350	61,400	8,810	6,925	8,810	7,204	64,350	64,400	9,470	7,285	9,470	7,864
58,400	58,450	8,161	6,571	8,161	6,697	61,400	61,450	8,821	6,931	8,821	7,215	64,400	64,450	9,481	7,291	9,481	7,875
58,450	58,500	8,172	6,577	8,172	6,703	61,450	61,500	8,832	6,937	8,832	7,226	64,450	64,500	9,492	7,297	9,492	7,886
58,500	58,550	8,183	6,583	8,183	6,709	61,500	61,550	8,843	6,943	8,843	7,237	64,500	64,550	9,503	7,303	9,503	7,897
58,550	58,600	8,194	6,589	8,194	6,715	61,550	61,600	8,854	6,949	8,854	7,248	64,550	64,600	9,514	7,309	9,514	7,908
58,600	58,650	8,205	6,595	8,205	6,721	61,600	61,650	8,865	6,955	8,865	7,259	64,600	64,650	9,525	7,315	9,525	7,919
58,650	58,700	8,216	6,601	8,216	6,727	61,650	61,700	8,876	6,961	8,876	7,270	64,650	64,700	9,536	7,321	9,536	7,930
58,700	58,750	8,227	6,607	8,227	6,733	61,700	61,750	8,887	6,967	8,887	7,281	64,700	64,750	9,547	7,327	9,547	7,941
58,750	58,800	8,238	6,613	8,238	6,739	61,750	61,800	8,898	6,973	8,898	7,292	64,750	64,800	9,558	7,333	9,558	7,952
58,800	58,850	8,249	6,619	8,249	6,745	61,800	61,850	8,909	6,979	8,909	7,303	64,800	64,850	9,569	7,339	9,569	7,963
58,850	58,900	8,260	6,625	8,260	6,751	61,850	61,900	8,920	6,985	8,920	7,314	64,850	64,900	9,580	7,345	9,580	7,974
58,900	58,950	8,271	6,631	8,271	6,757	61,900	61,950	8,931	6,991	8,931	7,325	64,900	64,950	9,591	7,351	9,591	7,985
58,950	59,000	8,282	6,637	8,282	6,763	61,950	62,000	8,942	6,997	8,942	7,336	64,950	65,000	9,602	7,357	9,602	7,996
59,000						62,000						65,000					
59,000	59,050	8,293	6,643	8,293	6,769	62,000	62,050	8,953	7,003	8,953	7,347	65,000	65,050	9,613	7,363	9,613	8,007
59,050	59,100	8,304	6,649	8,304	6,775	62,050	62,100	8,964	7,009	8,964	7,358	65,050	65,100	9,624	7,369	9,624	8,018
59,100	59,150	8,315	6,655	8,315	6,781	62,100	62,150	8,975	7,015	8,975	7,369	65,100	65,150	9,635	7,375	9,635	8,029
59,150	59,200	8,326	6,661	8,326	6,787	62,150	62,200	8,986	7,021	8,986	7,380	65,150	65,200	9,646	7,381	9,646	8,040
59,200	59,250	8,337	6,667	8,337	6,793	62,200	62,250	8,997	7,027	8,997	7,391	65,200	65,250	9,657	7,387	9,657	8,051
59,250	59,300	8,348	6,673	8,348	6,799	62,250	62,300	9,008	7,033	9,008	7,402	65,250	65,300	9,668	7,393	9,668	8,062
59,300	59,350	8,359	6,679	8,359	6,805	62,300	62,350	9,019	7,039	9,019	7,413	65,300	65,350	9,679	7,399	9,679	8,073
59,350	59,400	8,370	6,685	8,370	6,811	62,350	62,400	9,030	7,045	9,030	7,424	65,350	65,400	9,690	7,405	9,690	8,084
59,400	59,450	8,381	6,691	8,381	6,817	62,400	62,450	9,041	7,051	9,041	7,435	65,400	65,450	9,701	7,411	9,701	8,095
59,450	59,500	8,392	6,697	8,392	6,823	62,450	62,500	9,052	7,057	9,052	7,446	65,450	65,500	9,712	7,417	9,712	8,106
59,500	59,550	8,403	6,703	8,403	6,829	62,500	62,550	9,063	7,063	9,063	7,457	65,500	65,550	9,723	7,423	9,723	8,117
59,550	59,600	8,414	6,709	8,414	6,835	62,550	62,600	9,074	7,069	9,074	7,468	65,550	65,600	9,734	7,429	9,734	8,128
59,600	59,650	8,425	6,715	8,425	6,841	62,600	62,650	9,085	7,075	9,085	7,479	65,600	65,650	9,745	7,435	9,745	8,139
59,650	59,700	8,436	6,721	8,436	6,847	62,650	62,700	9,096	7,081	9,096	7,490	65,650	65,700	9,756	7,441	9,756	8,150
59,700	59,750	8,447	6,727	8,447	6,853	62,700	62,750	9,107	7,087	9,107	7,501	65,700	65,750	9,767	7,447	9,767	8,161
59,750	59,800	8,458	6,733	8,458	6,859	62,750	62,800	9,118	7,093	9,118	7,512	65,750	65,800	9,778	7,453	9,778	8,172
59,																	

## 2023 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	9,833	7,483	9,833	8,227	69,000	69,050	10,493	7,843	10,493	8,887	72,000	72,050	11,153	8,203	11,153	9,547
66,050	66,100	9,844	7,489	9,844	8,238	69,050	69,100	10,504	7,849	10,504	8,898	72,050	72,100	11,164	8,209	11,164	9,558
66,100	66,150	9,855	7,495	9,855	8,249	69,100	69,150	10,515	7,855	10,515	8,909	72,100	72,150	11,175	8,215	11,175	9,569
66,150	66,200	9,866	7,501	9,866	8,260	69,150	69,200	10,526	7,861	10,526	8,920	72,150	72,200	11,186	8,221	11,186	9,580
66,200	66,250	9,877	7,507	9,877	8,271	69,200	69,250	10,537	7,867	10,537	8,931	72,200	72,250	11,197	8,227	11,197	9,591
66,250	66,300	9,888	7,513	9,888	8,282	69,250	69,300	10,548	7,873	10,548	8,942	72,250	72,300	11,208	8,233	11,208	9,602
66,300	66,350	9,899	7,519	9,899	8,293	69,300	69,350	10,559	7,879	10,559	8,953	72,300	72,350	11,219	8,239	11,219	9,613
66,350	66,400	9,910	7,525	9,910	8,304	69,350	69,400	10,570	7,885	10,570	8,964	72,350	72,400	11,230	8,245	11,230	9,624
66,400	66,450	9,921	7,531	9,921	8,315	69,400	69,450	10,581	7,891	10,581	8,975	72,400	72,450	11,241	8,251	11,241	9,635
66,450	66,500	9,932	7,537	9,932	8,326	69,450	69,500	10,592	7,897	10,592	8,986	72,450	72,500	11,252	8,257	11,252	9,646
66,500	66,550	9,943	7,543	9,943	8,337	69,500	69,550	10,603	7,903	10,603	8,997	72,500	72,550	11,263	8,263	11,263	9,657
66,550	66,600	9,954	7,549	9,954	8,348	69,550	69,600	10,614	7,909	10,614	9,008	72,550	72,600	11,274	8,269	11,274	9,668
66,600	66,650	9,965	7,555	9,965	8,359	69,600	69,650	10,625	7,915	10,625	9,019	72,600	72,650	11,285	8,275	11,285	9,679
66,650	66,700	9,976	7,561	9,976	8,370	69,650	69,700	10,636	7,921	10,636	9,030	72,650	72,700	11,296	8,281	11,296	9,690
66,700	66,750	9,987	7,567	9,987	8,381	69,700	69,750	10,647	7,927	10,647	9,041	72,700	72,750	11,307	8,287	11,307	9,701
66,750	66,800	9,998	7,573	9,998	8,392	69,750	69,800	10,658	7,933	10,658	9,052	72,750	72,800	11,318	8,293	11,318	9,712
66,800	66,850	10,009	7,579	10,009	8,403	69,800	69,850	10,669	7,939	10,669	9,063	72,800	72,850	11,329	8,299	11,329	9,723
66,850	66,900	10,020	7,585	10,020	8,414	69,850	69,900	10,680	7,945	10,680	9,074	72,850	72,900	11,340	8,305	11,340	9,734
66,900	66,950	10,031	7,591	10,031	8,425	69,900	69,950	10,691	7,951	10,691	9,085	72,900	72,950	11,351	8,311	11,351	9,745
66,950	67,000	10,042	7,597	10,042	8,436	69,950	70,000	10,702	7,957	10,702	9,096	72,950	73,000	11,362	8,317	11,362	9,756
67,000						70,000						73,000					
67,000	67,050	10,053	7,603	10,053	8,447	70,000	70,050	10,713	7,963	10,713	9,107	73,000	73,050	11,373	8,323	11,373	9,767
67,050	67,100	10,064	7,609	10,064	8,458	70,050	70,100	10,724	7,969	10,724	9,118	73,050	73,100	11,384	8,329	11,384	9,778
67,100	67,150	10,075	7,615	10,075	8,469	70,100	70,150	10,735	7,975	10,735	9,129	73,100	73,150	11,395	8,335	11,395	9,789
67,150	67,200	10,086	7,621	10,086	8,480	70,150	70,200	10,746	7,981	10,746	9,140	73,150	73,200	11,406	8,341	11,406	9,800
67,200	67,250	10,097	7,627	10,097	8,491	70,200	70,250	10,757	7,987	10,757	9,151	73,200	73,250	11,417	8,347	11,417	9,811
67,250	67,300	10,108	7,633	10,108	8,502	70,250	70,300	10,768	7,993	10,768	9,162	73,250	73,300	11,428	8,353	11,428	9,822
67,300	67,350	10,119	7,639	10,119	8,513	70,300	70,350	10,779	7,999	10,779	9,173	73,300	73,350	11,439	8,359	11,439	9,833
67,350	67,400	10,130	7,645	10,130	8,524	70,350	70,400	10,790	8,005	10,790	9,184	73,350	73,400	11,450	8,365	11,450	9,844
67,400	67,450	10,141	7,651	10,141	8,535	70,400	70,450	10,801	8,011	10,801	9,195	73,400	73,450	11,461	8,371	11,461	9,855
67,450	67,500	10,152	7,657	10,152	8,546	70,450	70,500	10,812	8,017	10,812	9,206	73,450	73,500	11,472	8,377	11,472	9,866
67,500	67,550	10,163	7,663	10,163	8,557	70,500	70,550	10,823	8,023	10,823	9,217	73,500	73,550	11,483	8,383	11,483	9,877
67,550	67,600	10,174	7,669	10,174	8,568	70,550	70,600	10,834	8,029	10,834	9,228	73,550	73,600	11,494	8,389	11,494	9,888
67,600	67,650	10,185	7,675	10,185	8,579	70,600	70,650	10,845	8,035	10,845	9,239	73,600	73,650	11,505	8,395	11,505	9,899
67,650	67,700	10,196	7,681	10,196	8,590	70,650	70,700	10,856	8,041	10,856	9,250	73,650	73,700	11,516	8,401	11,516	9,910
67,700	67,750	10,207	7,687	10,207	8,601	70,700	70,750	10,867	8,047	10,867	9,261	73,700	73,750	11,527	8,407	11,527	9,921
67,750	67,800	10,218	7,693	10,218	8,612	70,750	70,800	10,878	8,053	10,878	9,272	73,750	73,800	11,538	8,413	11,538	9,932
67,800	67,850	10,229	7,699	10,229	8,623	70,800	70,850	10,889	8,059	10,889	9,283	73,800	73,850	11,549	8,419	11,549	9,943
67,850	67,900	10,240	7,705	10,240	8,634	70,850	70,900	10,900	8,065	10,900	9,294	73,850	73,900	11,560	8,425	11,560	9,954
67,900	67,950	10,251	7,711	10,251	8,645	70,900	70,950	10,911	8,071	10,911	9,305	73,900	73,950	11,571	8,431	11,571	9,965
67,950	68,000	10,262	7,717	10,262	8,656	70,950	71,000	10,922	8,077	10,922	9,316	73,950	74,000	11,582	8,437	11,582	9,976
68,000						71,000						74,000					
68,000	68,050	10,273	7,723	10,273	8,667	71,000	71,050	10,933	8,083	10,933	9,327	74,000	74,050	11,593	8,443	11,593	9,987
68,050	68,100	10,284	7,729	10,284	8,678	71,050	71,100	10,944	8,089	10,944	9,338	74,050	74,100	11,604	8,449	11,604	9,998
68,100	68,150	10,295	7,735	10,295	8,689	71,100	71,150	10,955	8,095	10,955	9,349	74,100	74,150	11,615	8,455	11,615	10,009
68,150	68,200	10,306	7,741	10,306	8,700	71,150	71,200	10,966	8,101	10,966	9,360	74,150	74,200	11,626	8,461	11,626	10,020
68,200	68,250	10,317	7,747	10,317	8,711	71,200	71,250	10,977	8,107	10,977	9,371	74,200	74,250	11,637	8,467	11,637	10,031
68,250	68,300	10,328	7,753	10,328	8,722	71,250	71,300	10,988	8,113	10,988	9,382	74,250	74,300	11,648	8,473	11,648	10,042
68,300	68,350	10,339	7,759	10,339	8,733	71,300	71,350	10,999	8,119	10,999	9,393	74,300	74,350	11,659	8,479	11,659	10,053
68,350	68,400	10,350	7,765	10,350	8,744	71,350	71,400	11,010	8,125	11,010	9,404	74,350	74,400	11,670	8,485	11,670	10,064
68,400	68,450	10,361	7,771	10,361	8,755	71,400	71,450	11,021	8,131	11,021	9,415	74,400	74,450	11,681	8,491	11,681	10,075
68,450	68,500	10,372	7,777	10,372	8,766	71,450	71,500	11,032	8,137	11,032	9,426	74,450	74,500	11,692	8,497	11,692	10,086
68,500	68,550	10,383	7,783	10,383	8,777	71,500	71,550	11,043	8,143	11,043	9,437	74,500	74,550	11,703	8,503	11,703	10,097
68,550	68,600	10,394	7,789	10,394	8,788	71,550	71,600	11,054	8,149	11,054	9,448	74,550	74,600	11,714	8,509	11,714	10,108
68,600	68,650	10,405	7,795	10,405	8,799	71,600	71,650	11,065	8,155	11,065	9,459	74,600	74,650	11,725	8,515	11,725	10,119
68,650	68,700	10,416	7,801	10,416	8,810	71,650	71,700	11,076	8,161	11,076	9,470	74,650	74,700	11,736	8,521	11,736	10,130
68,700	68,750	10,427	7,807	10,427	8,821	7											



2023 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	11,813	8,563	11,813	10,207	78,000	78,050	12,473	8,923	12,473	10,867	81,000	81,050	13,133	9,283	13,133	11,527
75,050	75,100	11,824	8,569	11,824	10,218	78,050	78,100	12,484	8,929	12,484	10,878	81,050	81,100	13,144	9,289	13,144	11,538
75,100	75,150	11,835	8,575	11,835	10,229	78,100	78,150	12,495	8,935	12,495	10,889	81,100	81,150	13,155	9,295	13,155	11,549
75,150	75,200	11,846	8,581	11,846	10,240	78,150	78,200	12,506	8,941	12,506	10,900	81,150	81,200	13,166	9,301	13,166	11,560
75,200	75,250	11,857	8,587	11,857	10,251	78,200	78,250	12,517	8,947	12,517	10,911	81,200	81,250	13,177	9,307	13,177	11,571
75,250	75,300	11,868	8,593	11,868	10,262	78,250	78,300	12,528	8,953	12,528	10,922	81,250	81,300	13,188	9,313	13,188	11,582
75,300	75,350	11,879	8,599	11,879	10,273	78,300	78,350	12,539	8,959	12,539	10,933	81,300	81,350	13,199	9,319	13,199	11,593
75,350	75,400	11,890	8,605	11,890	10,284	78,350	78,400	12,550	8,965	12,550	10,944	81,350	81,400	13,210	9,325	13,210	11,604
75,400	75,450	11,901	8,611	11,901	10,295	78,400	78,450	12,561	8,971	12,561	10,955	81,400	81,450	13,221	9,331	13,221	11,615
75,450	75,500	11,912	8,617	11,912	10,306	78,450	78,500	12,572	8,977	12,572	10,966	81,450	81,500	13,232	9,337	13,232	11,626
75,500	75,550	11,923	8,623	11,923	10,317	78,500	78,550	12,583	8,983	12,583	10,977	81,500	81,550	13,243	9,343	13,243	11,637
75,550	75,600	11,934	8,629	11,934	10,328	78,550	78,600	12,594	8,989	12,594	10,988	81,550	81,600	13,254	9,349	13,254	11,648
75,600	75,650	11,945	8,635	11,945	10,339	78,600	78,650	12,605	8,995	12,605	10,999	81,600	81,650	13,265	9,355	13,265	11,659
75,650	75,700	11,956	8,641	11,956	10,350	78,650	78,700	12,616	9,001	12,616	11,010	81,650	81,700	13,276	9,361	13,276	11,670
75,700	75,750	11,967	8,647	11,967	10,361	78,700	78,750	12,627	9,007	12,627	11,021	81,700	81,750	13,287	9,367	13,287	11,681
75,750	75,800	11,978	8,653	11,978	10,372	78,750	78,800	12,638	9,013	12,638	11,032	81,750	81,800	13,298	9,373	13,298	11,692
75,800	75,850	11,989	8,659	11,989	10,383	78,800	78,850	12,649	9,019	12,649	11,043	81,800	81,850	13,309	9,379	13,309	11,703
75,850	75,900	12,000	8,665	12,000	10,394	78,850	78,900	12,660	9,025	12,660	11,054	81,850	81,900	13,320	9,385	13,320	11,714
75,900	75,950	12,011	8,671	12,011	10,405	78,900	78,950	12,671	9,031	12,671	11,065	81,900	81,950	13,331	9,391	13,331	11,725
75,950	76,000	12,022	8,677	12,022	10,416	78,950	79,000	12,682	9,037	12,682	11,076	81,950	82,000	13,342	9,397	13,342	11,736
76,000						79,000						82,000					
76,000	76,050	12,033	8,683	12,033	10,427	79,000	79,050	12,693	9,043	12,693	11,087	82,000	82,050	13,353	9,403	13,353	11,747
76,050	76,100	12,044	8,689	12,044	10,438	79,050	79,100	12,704	9,049	12,704	11,098	82,050	82,100	13,364	9,409	13,364	11,758
76,100	76,150	12,055	8,695	12,055	10,449	79,100	79,150	12,715	9,055	12,715	11,109	82,100	82,150	13,375	9,415	13,375	11,769
76,150	76,200	12,066	8,701	12,066	10,460	79,150	79,200	12,726	9,061	12,726	11,120	82,150	82,200	13,386	9,421	13,386	11,780
76,200	76,250	12,077	8,707	12,077	10,471	79,200	79,250	12,737	9,067	12,737	11,131	82,200	82,250	13,397	9,427	13,397	11,791
76,250	76,300	12,088	8,713	12,088	10,482	79,250	79,300	12,748	9,073	12,748	11,142	82,250	82,300	13,408	9,433	13,408	11,802
76,300	76,350	12,099	8,719	12,099	10,493	79,300	79,350	12,759	9,079	12,759	11,153	82,300	82,350	13,419	9,439	13,419	11,813
76,350	76,400	12,110	8,725	12,110	10,504	79,350	79,400	12,770	9,085	12,770	11,164	82,350	82,400	13,430	9,445	13,430	11,824
76,400	76,450	12,121	8,731	12,121	10,515	79,400	79,450	12,781	9,091	12,781	11,175	82,400	82,450	13,441	9,451	13,441	11,835
76,450	76,500	12,132	8,737	12,132	10,526	79,450	79,500	12,792	9,097	12,792	11,186	82,450	82,500	13,452	9,457	13,452	11,846
76,500	76,550	12,143	8,743	12,143	10,537	79,500	79,550	12,803	9,103	12,803	11,197	82,500	82,550	13,463	9,463	13,463	11,857
76,550	76,600	12,154	8,749	12,154	10,548	79,550	79,600	12,814	9,109	12,814	11,208	82,550	82,600	13,474	9,469	13,474	11,868
76,600	76,650	12,165	8,755	12,165	10,559	79,600	79,650	12,825	9,115	12,825	11,219	82,600	82,650	13,485	9,475	13,485	11,879
76,650	76,700	12,176	8,761	12,176	10,570	79,650	79,700	12,836	9,121	12,836	11,230	82,650	82,700	13,496	9,481	13,496	11,890
76,700	76,750	12,187	8,767	12,187	10,581	79,700	79,750	12,847	9,127	12,847	11,241	82,700	82,750	13,507	9,487	13,507	11,901
76,750	76,800	12,198	8,773	12,198	10,592	79,750	79,800	12,858	9,133	12,858	11,252	82,750	82,800	13,518	9,493	13,518	11,912
76,800	76,850	12,209	8,779	12,209	10,603	79,800	79,850	12,869	9,139	12,869	11,263	82,800	82,850	13,529	9,499	13,529	11,923
76,850	76,900	12,220	8,785	12,220	10,614	79,850	79,900	12,880	9,145	12,880	11,274	82,850	82,900	13,540	9,505	13,540	11,934
76,900	76,950	12,231	8,791	12,231	10,625	79,900	79,950	12,891	9,151	12,891	11,285	82,900	82,950	13,551	9,511	13,551	11,945
76,950	77,000	12,242	8,797	12,242	10,636	79,950	80,000	12,902	9,157	12,902	11,296	82,950	83,000	13,562	9,517	13,562	11,956
77,000						80,000						83,000					
77,000	77,050	12,253	8,803	12,253	10,647	80,000	80,050	12,913	9,163	12,913	11,307	83,000	83,050	13,573	9,523	13,573	11,967
77,050	77,100	12,264	8,809	12,264	10,658	80,050	80,100	12,924	9,169	12,924	11,318	83,050	83,100	13,584	9,529	13,584	11,978
77,100	77,150	12,275	8,815	12,275	10,669	80,100	80,150	12,935	9,175	12,935	11,329	83,100	83,150	13,595	9,535	13,595	11,989
77,150	77,200	12,286	8,821	12,286	10,680	80,150	80,200	12,946	9,181	12,946	11,340	83,150	83,200	13,606	9,541	13,606	12,000
77,200	77,250	12,297	8,827	12,297	10,691	80,200	80,250	12,957	9,187	12,957	11,351	83,200	83,250	13,617	9,547	13,617	12,011
77,250	77,300	12,308	8,833	12,308	10,702	80,250	80,300	12,968	9,193	12,968	11,362	83,250	83,300	13,628	9,553	13,628	12,022
77,300	77,350	12,319	8,839	12,319	10,713	80,300	80,350	12,979	9,199	12,979	11,373	83,300	83,350	13,639	9,559	13,639	12,033
77,350	77,400	12,330	8,845	12,330	10,724	80,350	80,400	12,990	9,205	12,990	11,384	83,350	83,400	13,650	9,565	13,650	12,044
77,400	77,450	12,341	8,851	12,341	10,735	80,400	80,450	13,001	9,211	13,001	11,395	83,400	83,450	13,661	9,571	13,661	12,055
77,450	77,500	12,352	8,857	12,352	10,746	80,450	80,500	13,012	9,217	13,012	11,406	83,450	83,500	13,672	9,577	13,672	12,066
77,500	77,550	12,363	8,863	12,363	10,757	80,500	80,550	13,023	9,223	13,023	11,417	83,500	83,550	13,683	9,583	13,683	12,077
77,550	77,600	12,374	8,869	12,374	10,768	80,550	80,600	13,034	9,229	13,034	11,428	83,550	83,600	13,694	9,589	13,694	12,088
77,600	77,650	12,385	8,875	12,385	10,779	80,600	80,650	13,045	9,235	13,045	11,439	83,600	83,650	13,705	9,595	13,705	12,099
77,650	77,700	12,396	8,881	12,396	10,790	80,650	80,700	13,056									

## 2023 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—					
84,000						87,000						90,000					
84,000	84,050	13,793	9,643	13,793	12,187	87,000	87,050	14,453	10,003	14,453	12,847	90,000	90,050	15,113	10,421	15,113	13,507
84,050	84,100	13,804	9,649	13,804	12,198	87,050	87,100	14,464	10,009	14,464	12,858	90,050	90,100	15,124	10,432	15,124	13,518
84,100	84,150	13,815	9,655	13,815	12,209	87,100	87,150	14,475	10,015	14,475	12,869	90,100	90,150	15,135	10,443	15,135	13,529
84,150	84,200	13,826	9,661	13,826	12,220	87,150	87,200	14,486	10,021	14,486	12,880	90,150	90,200	15,146	10,454	15,146	13,540
84,200	84,250	13,837	9,667	13,837	12,231	87,200	87,250	14,497	10,027	14,497	12,891	90,200	90,250	15,157	10,465	15,157	13,551
84,250	84,300	13,848	9,673	13,848	12,242	87,250	87,300	14,508	10,033	14,508	12,902	90,250	90,300	15,168	10,476	15,168	13,562
84,300	84,350	13,859	9,679	13,859	12,253	87,300	87,350	14,519	10,039	14,519	12,913	90,300	90,350	15,179	10,487	15,179	13,573
84,350	84,400	13,870	9,685	13,870	12,264	87,350	87,400	14,530	10,045	14,530	12,924	90,350	90,400	15,190	10,498	15,190	13,584
84,400	84,450	13,881	9,691	13,881	12,275	87,400	87,450	14,541	10,051	14,541	12,935	90,400	90,450	15,201	10,509	15,201	13,595
84,450	84,500	13,892	9,697	13,892	12,286	87,450	87,500	14,552	10,057	14,552	12,946	90,450	90,500	15,212	10,520	15,212	13,606
84,500	84,550	13,903	9,703	13,903	12,297	87,500	87,550	14,563	10,063	14,563	12,957	90,500	90,550	15,223	10,531	15,223	13,617
84,550	84,600	13,914	9,709	13,914	12,308	87,550	87,600	14,574	10,069	14,574	12,968	90,550	90,600	15,234	10,542	15,234	13,628
84,600	84,650	13,925	9,715	13,925	12,319	87,600	87,650	14,585	10,075	14,585	12,979	90,600	90,650	15,245	10,553	15,245	13,639
84,650	84,700	13,936	9,721	13,936	12,330	87,650	87,700	14,596	10,081	14,596	12,990	90,650	90,700	15,256	10,564	15,256	13,650
84,700	84,750	13,947	9,727	13,947	12,341	87,700	87,750	14,607	10,087	14,607	13,001	90,700	90,750	15,267	10,575	15,267	13,661
84,750	84,800	13,958	9,733	13,958	12,352	87,750	87,800	14,618	10,093	14,618	13,012	90,750	90,800	15,278	10,586	15,278	13,672
84,800	84,850	13,969	9,739	13,969	12,363	87,800	87,850	14,629	10,099	14,629	13,023	90,800	90,850	15,289	10,597	15,289	13,683
84,850	84,900	13,980	9,745	13,980	12,374	87,850	87,900	14,640	10,105	14,640	13,034	90,850	90,900	15,300	10,608	15,300	13,694
84,900	84,950	13,991	9,751	13,991	12,385	87,900	87,950	14,651	10,111	14,651	13,045	90,900	90,950	15,311	10,619	15,311	13,705
84,950	85,000	14,002	9,757	14,002	12,396	87,950	88,000	14,662	10,117	14,662	13,056	90,950	91,000	15,322	10,630	15,322	13,716
85,000						88,000						91,000					
85,000	85,050	14,013	9,763	14,013	12,407	88,000	88,050	14,673	10,123	14,673	13,067	91,000	91,050	15,333	10,641	15,333	13,727
85,050	85,100	14,024	9,769	14,024	12,418	88,050	88,100	14,684	10,129	14,684	13,078	91,050	91,100	15,344	10,652	15,344	13,738
85,100	85,150	14,035	9,775	14,035	12,429	88,100	88,150	14,695	10,135	14,695	13,089	91,100	91,150	15,355	10,663	15,355	13,749
85,150	85,200	14,046	9,781	14,046	12,440	88,150	88,200	14,706	10,141	14,706	13,100	91,150	91,200	15,366	10,674	15,366	13,760
85,200	85,250	14,057	9,787	14,057	12,451	88,200	88,250	14,717	10,147	14,717	13,111	91,200	91,250	15,377	10,685	15,377	13,771
85,250	85,300	14,068	9,793	14,068	12,462	88,250	88,300	14,728	10,153	14,728	13,122	91,250	91,300	15,388	10,696	15,388	13,782
85,300	85,350	14,079	9,799	14,079	12,473	88,300	88,350	14,739	10,159	14,739	13,133	91,300	91,350	15,399	10,707	15,399	13,793
85,350	85,400	14,090	9,805	14,090	12,484	88,350	88,400	14,750	10,165	14,750	13,144	91,350	91,400	15,410	10,718	15,410	13,804
85,400	85,450	14,101	9,811	14,101	12,495	88,400	88,450	14,761	10,171	14,761	13,155	91,400	91,450	15,421	10,729	15,421	13,815
85,450	85,500	14,112	9,817	14,112	12,506	88,450	88,500	14,772	10,177	14,772	13,166	91,450	91,500	15,432	10,740	15,432	13,826
85,500	85,550	14,123	9,823	14,123	12,517	88,500	88,550	14,783	10,183	14,783	13,177	91,500	91,550	15,443	10,751	15,443	13,837
85,550	85,600	14,134	9,829	14,134	12,528	88,550	88,600	14,794	10,189	14,794	13,188	91,550	91,600	15,454	10,762	15,454	13,848
85,600	85,650	14,145	9,835	14,145	12,539	88,600	88,650	14,805	10,195	14,805	13,199	91,600	91,650	15,465	10,773	15,465	13,859
85,650	85,700	14,156	9,841	14,156	12,550	88,650	88,700	14,816	10,201	14,816	13,210	91,650	91,700	15,476	10,784	15,476	13,870
85,700	85,750	14,167	9,847	14,167	12,561	88,700	88,750	14,827	10,207	14,827	13,221	91,700	91,750	15,487	10,795	15,487	13,881
85,750	85,800	14,178	9,853	14,178	12,572	88,750	88,800	14,838	10,213	14,838	13,232	91,750	91,800	15,498	10,806	15,498	13,892
85,800	85,850	14,189	9,859	14,189	12,583	88,800	88,850	14,849	10,219	14,849	13,243	91,800	91,850	15,509	10,817	15,509	13,903
85,850	85,900	14,200	9,865	14,200	12,594	88,850	88,900	14,860	10,225	14,860	13,254	91,850	91,900	15,520	10,828	15,520	13,914
85,900	85,950	14,211	9,871	14,211	12,605	88,900	88,950	14,871	10,231	14,871	13,265	91,900	91,950	15,531	10,839	15,531	13,925
85,950	86,000	14,222	9,877	14,222	12,616	88,950	89,000	14,882	10,237	14,882	13,276	91,950	92,000	15,542	10,850	15,542	13,936
86,000						89,000						92,000					
86,000	86,050	14,233	9,883	14,233	12,627	89,000	89,050	14,893	10,243	14,893	13,287	92,000	92,050	15,553	10,861	15,553	13,947
86,050	86,100	14,244	9,889	14,244	12,638	89,050	89,100	14,904	10,249	14,904	13,298	92,050	92,100	15,564	10,872	15,564	13,958
86,100	86,150	14,255	9,895	14,255	12,649	89,100	89,150	14,915	10,255	14,915	13,309	92,100	92,150	15,575	10,883	15,575	13,969
86,150	86,200	14,266	9,901	14,266	12,660	89,150	89,200	14,926	10,261	14,926	13,320	92,150	92,200	15,586	10,894	15,586	13,980
86,200	86,250	14,277	9,907	14,277	12,671	89,200	89,250	14,937	10,267	14,937	13,331	92,200	92,250	15,597	10,905	15,597	13,991
86,250	86,300	14,288	9,913	14,288	12,682	89,250	89,300	14,948	10,273	14,948	13,342	92,250	92,300	15,608	10,916	15,608	14,002
86,300	86,350	14,299	9,919	14,299	12,693	89,300	89,350	14,959	10,279	14,959	13,353	92,300	92,350	15,619	10,927	15,619	14,013
86,350	86,400	14,310	9,925	14,310	12,704	89,350	89,400	14,970	10,285	14,970	13,364	92,350	92,400	15,630	10,938	15,630	14,024
86,400	86,450	14,321	9,931	14,321	12,715	89,400	89,450	14,981	10,291	14,981	13,375	92,400	92,450	15,641	10,949	15,641	14,035
86,450	86,500	14,332	9,937	14,332	12,726	89,450	89,500	14,992	10,300	14,992	13,386	92,450	92,500	15,652	10,960	15,652	14,046
86,500	86,550	14,343	9,943	14,343	12,737	89,500	89,550	15,003	10,311	15,003	13,397	92,500	92,550	15,663	10,971	15,663	14,057
86,550	86,600	14,354	9,949	14,354	12,748	89,550	89,600	15,014	10,322	15,014	13,408	92,550	92,600	15,674	10,982	15,674	14,068
86,600	86,650	14,365	9,955	14,365	12,759	89,600	89,650										

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	15,773	11,081	15,773	14,167	96,000	96,050	16,446	11,741	16,446	14,840	99,000	99,050	17,166	12,401	17,166	15,560	93,050	93,100	15,784	11,092	15,784	14,178	96,050	96,100	16,458	11,752	16,458	14,852	99,050	99,100	17,178	12,412	17,178	15,572
93,100	93,150	15,795	11,103	15,795	14,189	96,100	96,150	16,470	11,763	16,470	14,864	99,100	99,150	17,190	12,423	17,190	15,584	93,150	93,200	15,806	11,114	15,806	14,200	96,150	96,200	16,482	11,774	16,482	14,876	99,150	99,200	17,202	12,434	17,202	15,596
93,200	93,250	15,817	11,125	15,817	14,211	96,200	96,250	16,494	11,785	16,494	14,888	99,200	99,250	17,214	12,445	17,214	15,608	93,250	93,300	15,828	11,136	15,828	14,222	96,250	96,300	16,506	11,796	16,506	14,900	99,250	99,300	17,226	12,456	17,226	15,620
93,300	93,350	15,839	11,147	15,839	14,233	96,300	96,350	16,518	11,807	16,518	14,912	99,300	99,350	17,238	12,467	17,238	15,632	93,350	93,400	15,850	11,158	15,850	14,244	96,350	96,400	16,530	11,818	16,530	14,924	99,350	99,400	17,250	12,478	17,250	15,644
93,400	93,450	15,861	11,169	15,861	14,255	96,400	96,450	16,542	11,829	16,542	14,936	99,400	99,450	17,262	12,489	17,262	15,656	93,450	93,500	15,872	11,180	15,872	14,266	96,450	96,500	16,554	11,840	16,554	14,948	99,450	99,500	17,274	12,500	17,274	15,668
93,500	93,550	15,883	11,191	15,883	14,277	96,500	96,550	16,566	11,851	16,566	14,960	99,500	99,550	17,286	12,511	17,286	15,680	93,550	93,600	15,894	11,202	15,894	14,288	96,550	96,600	16,578	11,862	16,578	14,972	99,550	99,600	17,298	12,522	17,298	15,692
93,600	93,650	15,905	11,213	15,905	14,299	96,600	96,650	16,590	11,873	16,590	14,984	99,600	99,650	17,310	12,533	17,310	15,704	93,650	93,700	15,916	11,224	15,916	14,310	96,650	96,700	16,602	11,884	16,602	14,996	99,650	99,700	17,322	12,544	17,322	15,716
93,700	93,750	15,927	11,235	15,927	14,321	96,700	96,750	16,614	11,895	16,614	15,008	99,700	99,750	17,334	12,555	17,334	15,728	93,750	93,800	15,938	11,246	15,938	14,332	96,750	96,800	16,626	11,906	16,626	15,020	99,750	99,800	17,346	12,566	17,346	15,740
93,800	93,850	15,949	11,257	15,949	14,343	96,800	96,850	16,638	11,917	16,638	15,032	99,800	99,850	17,358	12,577	17,358	15,752	93,850	93,900	15,960	11,268	15,960	14,354	96,850	96,900	16,650	11,928	16,650	15,044	99,850	99,900	17,370	12,588	17,370	15,764
93,900	93,950	15,971	11,279	15,971	14,365	96,900	96,950	16,662	11,939	16,662	15,056	99,900	99,950	17,382	12,599	17,382	15,776	93,950	94,000	15,982	11,290	15,982	14,376	96,950	97,000	16,674	11,950	16,674	15,068	99,950	100,000	17,394	12,610	17,394	15,788
94,000								97,000								<div>\$100,000 or over use the Tax Computation Worksheet</div>																			
94,000	94,050	15,993	11,301	15,993	14,387	97,000	97,050	16,686	11,961	16,686	15,080	99,950	100,000	17,394	12,610									17,394	15,788										
94,050	94,100	16,004	11,312	16,004	14,398	97,050	97,100	16,698	11,972	16,698	15,092																								
94,100	94,150	16,015	11,323	16,015	14,409	97,100	97,150	16,710	11,983	16,710	15,104																								
94,150	94,200	16,026	11,334	16,026	14,420	97,150	97,200	16,722	11,994	16,722	15,116																								
94,200	94,250	16,037	11,345	16,037	14,431	97,200	97,250	16,734	12,005	16,734	15,128																								
94,250	94,300	16,048	11,356	16,048	14,442	97,250	97,300	16,746	12,016	16,746	15,140																								
94,300	94,350	16,059	11,367	16,059	14,453	97,300	97,350	16,758	12,027	16,758	15,152																								
94,350	94,400	16,070	11,378	16,070	14,464	97,350	97,400	16,770	12,038	16,770	15,164																								
94,400	94,450	16,081	11,389	16,081	14,475	97,400	97,450	16,782	12,049	16,782	15,176																								
94,450	94,500	16,092	11,400	16,092	14,486	97,450	97,500	16,794	12,060	16,794	15,188																								
94,500	94,550	16,103	11,411	16,103	14,497	97,500	97,550	16,806	12,071	16,806	15,200																								
94,550	94,600	16,114	11,422	16,114	14,508	97,550	97,600	16,818	12,082	16,818	15,212																								
94,600	94,650	16,125	11,433	16,125	14,519	97,600	97,650	16,830	12,093	16,830	15,224																								
94,650	94,700	16,136	11,444	16,136	14,530	97,650	97,700	16,842	12,104	16,842	15,236																								
94,700	94,750	16,147	11,455	16,147	14,541	97,700	97,750	16,854	12,115	16,854	15,248																								
94,750	94,800	16,158	11,466	16,158	14,552	97,750	97,800	16,866	12,126	16,866	15,260																								
94,800	94,850	16,169	11,477	16,169	14,563	97,800	97,850	16,878	12,137	16,878	15,272																								
94,850	94,900	16,180	11,488	16,180	14,574	97,850	97,900	16,890	12,148	16,890	15,284																								
94,900	94,950	16,191	11,499	16,191	14,585	97,900	97,950	16,902	12,159	16,902	15,296																								
94,950	95,000	16,202	11,510	16,202	14,596	97,950	98,000	16,914	12,170	16,914	15,308																								
95,000								98,000																											
95,000	95,050	16,213	11,521	16,213	14,607	98,000	98,050	16,926	12,181	16,926	15,320																								
95,050	95,100	16,224	11,532	16,224	14,618	98,050	98,100	16,938	12,192	16,938	15,332																								
95,100	95,150	16,235	11,543	16,235	14,629	98,100	98,150	16,950	12,203	16,950	15,344																								
95,150	95,200	16,246	11,554	16,246	14,640	98,150	98,200	16,962	12,214	16,962	15,356																								
95,200	95,250	16,257	11,565	16,257	14,651	98,200	98,250	16,974	12,225	16,974	15,368																								
95,250	95,300	16,268	11,576	16,268	14,662	98,250	98,300	16,986	12,236	16,986	15,380																								
95,300	95,350	16,279	11,587	16,279	14,673	98,300	98,350	16,998	12,247	16,998	15,392																								
95,350	95,400	16,290	11,598	16,290	14,684	98,350	98,400	17,010	12,258	17,010	15,404																								
95,400	95,450	16,302	11,609	16,302	14,696	98,400	98,450	17,022	12,269	17,022	15,416																								
95,450	95,500	16,314	11,620	16,314	14,708	98,450	98,500	17,034	12,280	17,034	15,428																								
95,500	95,550	16,326	11,631	16,326	14,720	98,500	98,550	17,046	12,291	17,046	15,440																								
95,550	95,600	16,338	11,642	16,338	14,732	98,550	98,600	17,058	12,302	17,058	15,452																								
95,600	95,650	16,350	11,653	16,350	14,744	98,600	98,650	17,070	12,313	17,070	15,464																								
95,650	95,700	16,362	11,664	16,362	14,756	98,650	98,700	17,082	12,324	17,082	15,476																								
95,700	95,750	16,374	11,675	16,374	14,768	98,700	98,750	17,094	12,335	17,094	15,488																								
95,750	95,800	16,386	11,686	16,386	14,780	98,750	98,800	17,106	12,346	17,106	15,500																								
95,800	95,850	16,398	11,697	16,398	14,792	98,800	98,850	17,118	12,357	17,118	15,512																								
95,850	95,900	16,410	11,708	16,410	14,804	98,850	98,900	17,130	12,368	17,130	15,524																								
95,900	95,950	16,422	11,719	16,422	14,816	98,900	98,950	17,142	12,379	17,142	15,536																								
95,950	96,000	16,434	11,730	16,434	14,828	98,950	99,000	17,154	12,390	17,154	15,548																								

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

## 2023 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 \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$578,125	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$578,125	\$	× 37% (0.37)	\$	\$ 39,668.00	\$

**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 \$190,750	\$	× 22% (0.22)	\$	\$ 9,385.00	\$
Over \$190,750 but not over \$364,200	\$	× 24% (0.24)	\$	\$ 13,200.00	\$
Over \$364,200 but not over \$462,500	\$	× 32% (0.32)	\$	\$ 42,336.00	\$
Over \$462,500 but not over \$693,750	\$	× 35% (0.35)	\$	\$ 56,211.00	\$
Over \$693,750	\$	× 37% (0.37)	\$	\$ 70,086.00	\$

**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 \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$346,875	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$346,875	\$	× 37% (0.37)	\$	\$ 35,043.00	\$

**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 \$182,100	\$	× 24% (0.24)	\$	\$ 8,206.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 22,774.00	\$
Over \$231,250 but not over \$578,100	\$	× 35% (0.35)	\$	\$ 29,711.50	\$
Over \$578,100	\$	× 37% (0.37)	\$	\$ 41,273.50	\$



2023 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

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—			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

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

(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–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,800	8,850	600	3,001	3,530	3,971	600	3,001	3,530	3,971
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,850	8,900	600	3,018	3,550	3,994	600	3,018	3,550	3,994
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,900	8,950	600	3,035	3,570	4,016	600	3,035	3,570	4,016
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,950	9,000	600	3,052	3,590	4,039	600	3,052	3,590	4,039
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,000	9,050	600	3,069	3,610	4,061	600	3,069	3,610	4,061
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,050	9,100	600	3,086	3,630	4,084	600	3,086	3,630	4,084
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,100	9,150	600	3,103	3,650	4,106	600	3,103	3,650	4,106
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,150	9,200	600	3,120	3,670	4,129	600	3,120	3,670	4,129
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,200	9,250	600	3,137	3,690	4,151	600	3,137	3,690	4,151
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,250	9,300	600	3,154	3,710	4,174	600	3,154	3,710	4,174
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,300	9,350	600	3,171	3,730	4,196	600	3,171	3,730	4,196
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,350	9,400	600	3,188	3,750	4,219	600	3,188	3,750	4,219
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,400	9,450	600	3,205	3,770	4,241	600	3,205	3,770	4,241
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,450	9,500	600	3,222	3,790	4,264	600	3,222	3,790	4,264
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,500	9,550	600	3,239	3,810	4,286	600	3,239	3,810	4,286
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,550	9,600	600	3,256	3,830	4,309	600	3,256	3,830	4,309
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	9,600	9,650	600	3,273	3,850	4,331	600	3,273	3,850	4,331
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	9,650	9,700	600	3,290	3,870	4,354	600	3,290	3,870	4,354
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	9,700	9,750	600	3,307	3,890	4,376	600	3,307	3,890	4,376
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	9,750	9,800	600	3,324	3,910	4,399	600	3,324	3,910	4,399
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	9,800	9,850	598	3,341	3,930	4,421	600	3,341	3,930	4,421
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	9,850	9,900	594	3,358	3,950	4,444	600	3,358	3,950	4,444
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	9,900	9,950	590	3,375	3,970	4,466	600	3,375	3,970	4,466
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	9,950	10,000	586	3,392	3,990	4,489	600	3,392	3,990	4,489
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,000	10,050	583	3,409	4,010	4,511	600	3,409	4,010	4,511
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,050	10,100	579	3,426	4,030	4,534	600	3,426	4,030	4,534
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,100	10,150	575	3,443	4,050	4,556	600	3,443	4,050	4,556
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,150	10,200	571	3,460	4,070	4,579	600	3,460	4,070	4,579
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161	10,200	10,250	567	3,477	4,090	4,601	600	3,477	4,090	4,601
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184	10,250	10,300	563	3,494	4,110	4,624	600	3,494	4,110	4,624
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206	10,300	10,350	560	3,511	4,130	4,646	600	3,511	4,130	4,646
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229	10,350	10,400	556	3,528	4,150	4,669	600	3,528	4,150	4,669
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251	10,400	10,450	552	3,545	4,170	4,691	600	3,545	4,170	4,691
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274	10,450	10,500	548	3,562	4,190	4,714	600	3,562	4,190	4,714
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296	10,500	10,550	544	3,579	4,210	4,736	600	3,579	4,210	4,736
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319	10,550	10,600	540	3,596	4,230	4,759	600	3,596	4,230	4,759
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341	10,600	10,650	537	3,613	4,250	4,781	600	3,613	4,250	4,781
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364	10,650	10,700	533	3,630	4,270	4,804	600	3,630	4,270	4,804
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386	10,700	10,750	529	3,647	4,290	4,826	600	3,647	4,290	4,826
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409	10,750	10,800	525	3,664	4,310	4,849	600	3,664	4,310	4,849
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431	10,800	10,850	521	3,681	4,330	4,871	600	3,681	4,330	4,871
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454	10,850	10,900	518	3,698	4,350	4,894	600	3,698	4,350	4,894
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476	10,900	10,950	514	3,715	4,370	4,916	600	3,715	4,370	4,916
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499	10,950	11,000	510	3,732	4,390	4,939	600	3,732	4,390	4,939
7,800	7,850	600	2,661	3,130	3,521	600	2,661	3,130	3,521	11,000	11,050	506	3,749	4,410	4,961	600	3,749	4,410	4,961
7,850	7,900	600	2,678	3,150	3,544	600	2,678	3,150	3,544	11,050	11,100	502	3,766	4,430	4,984	600	3,766	4,430	4,984
7,900	7,950	600	2,695	3,170	3,566	600	2,695	3,170	3,566	11,100	11,150	498	3,783	4,450	5,006	600	3,783	4,450	5,006
7,950	8,000	600	2,712	3,190	3,589	600	2,712	3,190	3,589	11,150	11,200	495	3,800	4,470	5,029	600	3,800	4,470	5,029
8,000	8,050	600	2,729	3,210	3,611	600	2,729	3,210	3,611	11,200	11,250	491	3,817	4,490	5,051	600	3,817	4,490	5,051
8,050	8,100	600	2,746	3,230	3,634	600	2,746	3,230	3,634	11,250	11,300	487	3,834	4,510	5,074	600	3,834	4,510	5,074
8,100	8,150	600	2,763	3,250	3,656	600	2,763	3,250	3,656	11,300	11,350	483	3,851	4,530	5,096	600	3,851	4,530	5,096
8,150	8,200	600	2,780	3,270	3,679	600	2,780	3,270	3,679	11,350	11,400	479	3,868	4,550	5,119	600	3,868	4,550	5,119
8,200	8,250	600	2,797	3,290	3,701	600	2,797	3,290	3,701	11,400	11,450	475	3,885	4,570	5,141	600	3,885	4,570	5,141
8,250	8,300	600	2,814	3,310	3,724	600	2,814	3,310	3,724	11,450	11,500	472	3,902	4,590	5,164	600	3,902	4,590	5,164
8,300	8,350	600	2,831	3,330	3,746	600	2,831	3,330	3,746	11,500	11,550	468							

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–			
12,000	12,050	430	3,995	4,810	5,411	600	3,995	4,810	5,411	15,200	15,250	185	3,995	6,090	6,851	600	3,995	6,090	6,851
12,050	12,100	426	3,995	4,830	5,434	600	3,995	4,830	5,434	15,250	15,300	181	3,995	6,110	6,874	600	3,995	6,110	6,874
12,100	12,150	422	3,995	4,850	5,456	600	3,995	4,850	5,456	15,300	15,350	177	3,995	6,130	6,896	600	3,995	6,130	6,896
12,150	12,200	418	3,995	4,870	5,479	600	3,995	4,870	5,479	15,350	15,400	173	3,995	6,150	6,919	600	3,995	6,150	6,919
12,200	12,250	414	3,995	4,890	5,501	600	3,995	4,890	5,501	15,400	15,450	169	3,995	6,170	6,941	600	3,995	6,170	6,941
12,250	12,300	410	3,995	4,910	5,524	600	3,995	4,910	5,524	15,450	15,500	166	3,995	6,190	6,964	600	3,995	6,190	6,964
12,300	12,350	407	3,995	4,930	5,546	600	3,995	4,930	5,546	15,500	15,550	162	3,995	6,210	6,986	600	3,995	6,210	6,986
12,350	12,400	403	3,995	4,950	5,569	600	3,995	4,950	5,569	15,550	15,600	158	3,995	6,230	7,009	600	3,995	6,230	7,009
12,400	12,450	399	3,995	4,970	5,591	600	3,995	4,970	5,591	15,600	15,650	154	3,995	6,250	7,031	600	3,995	6,250	7,031
12,450	12,500	395	3,995	4,990	5,614	600	3,995	4,990	5,614	15,650	15,700	150	3,995	6,270	7,054	600	3,995	6,270	7,054
12,500	12,550	391	3,995	5,010	5,636	600	3,995	5,010	5,636	15,700	15,750	146	3,995	6,290	7,076	600	3,995	6,290	7,076
12,550	12,600	387	3,995	5,030	5,659	600	3,995	5,030	5,659	15,750	15,800	143	3,995	6,310	7,099	600	3,995	6,310	7,099
12,600	12,650	384	3,995	5,050	5,681	600	3,995	5,050	5,681	15,800	15,850	139	3,995	6,330	7,121	600	3,995	6,330	7,121
12,650	12,700	380	3,995	5,070	5,704	600	3,995	5,070	5,704	15,850	15,900	135	3,995	6,350	7,144	600	3,995	6,350	7,144
12,700	12,750	376	3,995	5,090	5,726	600	3,995	5,090	5,726	15,900	15,950	131	3,995	6,370	7,166	600	3,995	6,370	7,166
12,750	12,800	372	3,995	5,110	5,749	600	3,995	5,110	5,749	15,950	16,000	127	3,995	6,390	7,189	600	3,995	6,390	7,189
12,800	12,850	368	3,995	5,130	5,771	600	3,995	5,130	5,771	16,000	16,050	124	3,995	6,410	7,211	600	3,995	6,410	7,211
12,850	12,900	365	3,995	5,150	5,794	600	3,995	5,150	5,794	16,050	16,100	120	3,995	6,430	7,234	600	3,995	6,430	7,234
12,900	12,950	361	3,995	5,170	5,816	600	3,995	5,170	5,816	16,100	16,150	116	3,995	6,450	7,256	600	3,995	6,450	7,256
12,950	13,000	357	3,995	5,190	5,839	600	3,995	5,190	5,839	16,150	16,200	112	3,995	6,470	7,279	600	3,995	6,470	7,279
13,000	13,050	353	3,995	5,210	5,861	600	3,995	5,210	5,861	16,200	16,250	108	3,995	6,490	7,301	600	3,995	6,490	7,301
13,050	13,100	349	3,995	5,230	5,884	600	3,995	5,230	5,884	16,250	16,300	104	3,995	6,510	7,324	600	3,995	6,510	7,324
13,100	13,150	345	3,995	5,250	5,906	600	3,995	5,250	5,906	16,300	16,350	101	3,995	6,530	7,346	600	3,995	6,530	7,346
13,150	13,200	342	3,995	5,270	5,929	600	3,995	5,270	5,929	16,350	16,400	97	3,995	6,550	7,369	600	3,995	6,550	7,369
13,200	13,250	338	3,995	5,290	5,951	600	3,995	5,290	5,951	16,400	16,450	93	3,995	6,570	7,391	596	3,995	6,570	7,391
13,250	13,300	334	3,995	5,310	5,974	600	3,995	5,310	5,974	16,450	16,500	89	3,995	6,590	7,414	592	3,995	6,590	7,414
13,300	13,350	330	3,995	5,330	5,996	600	3,995	5,330	5,996	16,500	16,550	85	3,995	6,604	7,430	588	3,995	6,604	7,430
13,350	13,400	326	3,995	5,350	6,019	600	3,995	5,350	6,019	16,550	16,600	81	3,995	6,604	7,430	584	3,995	6,604	7,430
13,400	13,450	322	3,995	5,370	6,041	600	3,995	5,370	6,041	16,600	16,650	78	3,995	6,604	7,430	580	3,995	6,604	7,430
13,450	13,500	319	3,995	5,390	6,064	600	3,995	5,390	6,064	16,650	16,700	74	3,995	6,604	7,430	576	3,995	6,604	7,430
13,500	13,550	315	3,995	5,410	6,086	600	3,995	5,410	6,086	16,700	16,750	70	3,995	6,604	7,430	573	3,995	6,604	7,430
13,550	13,600	311	3,995	5,430	6,109	600	3,995	5,430	6,109	16,750	16,800	66	3,995	6,604	7,430	569	3,995	6,604	7,430
13,600	13,650	307	3,995	5,450	6,131	600	3,995	5,450	6,131	16,800	16,850	62	3,995	6,604	7,430	565	3,995	6,604	7,430
13,650	13,700	303	3,995	5,470	6,154	600	3,995	5,470	6,154	16,850	16,900	59	3,995	6,604	7,430	561	3,995	6,604	7,430
13,700	13,750	299	3,995	5,490	6,176	600	3,995	5,490	6,176	16,900	16,950	55	3,995	6,604	7,430	557	3,995	6,604	7,430
13,750	13,800	296	3,995	5,510	6,199	600	3,995	5,510	6,199	16,950	17,000	51	3,995	6,604	7,430	553	3,995	6,604	7,430
13,800	13,850	292	3,995	5,530	6,221	600	3,995	5,530	6,221	17,000	17,050	47	3,995	6,604	7,430	550	3,995	6,604	7,430
13,850	13,900	288	3,995	5,550	6,244	600	3,995	5,550	6,244	17,050	17,100	43	3,995	6,604	7,430	546	3,995	6,604	7,430
13,900	13,950	284	3,995	5,570	6,266	600	3,995	5,570	6,266	17,100	17,150	39	3,995	6,604	7,430	542	3,995	6,604	7,430
13,950	14,000	280	3,995	5,590	6,289	600	3,995	5,590	6,289	17,150	17,200	36	3,995	6,604	7,430	538	3,995	6,604	7,430
14,000	14,050	277	3,995	5,610	6,311	600	3,995	5,610	6,311	17,200	17,250	32	3,995	6,604	7,430	534	3,995	6,604	7,430
14,050	14,100	273	3,995	5,630	6,334	600	3,995	5,630	6,334	17,250	17,300	28	3,995	6,604	7,430	531	3,995	6,604	7,430
14,100	14,150	269	3,995	5,650	6,356	600	3,995	5,650	6,356	17,300	17,350	24	3,995	6,604	7,430	527	3,995	6,604	7,430
14,150	14,200	265	3,995	5,670	6,379	600	3,995	5,670	6,379	17,350	17,400	20	3,995	6,604	7,430	523	3,995	6,604	7,430
14,200	14,250	261	3,995	5,690	6,401	600	3,995	5,690	6,401	17,400	17,450	16	3,995	6,604	7,430	519	3,995	6,604	7,430
14,250	14,300	257	3,995	5,710	6,424	600	3,995	5,710	6,424	17,450	17,500	13	3,995	6,604	7,430	515	3,995	6,604	7,430
14,300	14,350	254	3,995	5,730	6,446	600	3,995	5,730	6,446	17,500	17,550	9	3,995	6,604	7,430	511	3,995	6,604	7,430
14,350	14,400	250	3,995	5,750	6,469	600	3,995	5,750	6,469	17,550	17,600	5	3,995	6,604	7,430	508	3,995	6,604	7,430
14,400	14,450	246	3,995	5,770	6,491	600	3,995	5,770	6,491	17,600	17,650	*	3,995	6,604	7,430	504	3,995	6,604	7,430
14,450	14,500	242	3,995	5,790	6,514	600	3,995	5,790	6,514	17,650	17,700	0	3,995	6,604	7,430	500	3,995	6,604	7,430
14,500	14,550	238	3,995	5,810	6,536	600	3,995	5,810	6,536	17,700	17,750	0	3,995	6,604	7,430	496	3,995	6,604	7,430
14,550	14,600	234	3,995	5,830	6,559	600	3,995	5,830	6,559	17,750	17,800	0	3,995	6,604	7,430	492	3,995	6,604	7,430
14,600	14,650	231	3,995	5,850	6,581	600	3,995	5,850	6,581	17,800	17,850	0	3,995	6,604	7,430	488	3,995		

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	3,995	6,604	7,430	443	3,995	6,604	7,430	21,600	21,650	0	3,985	6,590	7,416	198	3,995	6,604	7,430
18,450	18,500	0	3,995	6,604	7,430	439	3,995	6,604	7,430	21,650	21,700	0	3,977	6,580	7,405	194	3,995	6,604	7,430
18,500	18,550	0	3,995	6,604	7,430	435	3,995	6,604	7,430	21,700	21,750	0	3,969	6,569	7,395	190	3,995	6,604	7,430
18,550	18,600	0	3,995	6,604	7,430	431	3,995	6,604	7,430	21,750	21,800	0	3,961	6,559	7,384	186	3,995	6,604	7,430
18,600	18,650	0	3,995	6,604	7,430	427	3,995	6,604	7,430	21,800	21,850	0	3,953	6,548	7,374	182	3,995	6,604	7,430
18,650	18,700	0	3,995	6,604	7,430	423	3,995	6,604	7,430	21,850	21,900	0	3,945	6,538	7,363	179	3,995	6,604	7,430
18,700	18,750	0	3,995	6,604	7,430	420	3,995	6,604	7,430	21,900	21,950	0	3,937	6,527	7,353	175	3,995	6,604	7,430
18,750	18,800	0	3,995	6,604	7,430	416	3,995	6,604	7,430	21,950	22,000	0	3,929	6,517	7,342	171	3,995	6,604	7,430
18,800	18,850	0	3,995	6,604	7,430	412	3,995	6,604	7,430	22,000	22,050	0	3,921	6,506	7,332	167	3,995	6,604	7,430
18,850	18,900	0	3,995	6,604	7,430	408	3,995	6,604	7,430	22,050	22,100	0	3,913	6,496	7,321	163	3,995	6,604	7,430
18,900	18,950	0	3,995	6,604	7,430	404	3,995	6,604	7,430	22,100	22,150	0	3,905	6,485	7,311	160	3,995	6,604	7,430
18,950	19,000	0	3,995	6,604	7,430	400	3,995	6,604	7,430	22,150	22,200	0	3,897	6,474	7,300	156	3,995	6,604	7,430
19,000	19,050	0	3,995	6,604	7,430	397	3,995	6,604	7,430	22,200	22,250	0	3,889	6,464	7,289	152	3,995	6,604	7,430
19,050	19,100	0	3,995	6,604	7,430	393	3,995	6,604	7,430	22,250	22,300	0	3,881	6,453	7,279	148	3,995	6,604	7,430
19,100	19,150	0	3,995	6,604	7,430	389	3,995	6,604	7,430	22,300	22,350	0	3,873	6,443	7,268	144	3,995	6,604	7,430
19,150	19,200	0	3,995	6,604	7,430	385	3,995	6,604	7,430	22,350	22,400	0	3,865	6,432	7,258	140	3,995	6,604	7,430
19,200	19,250	0	3,995	6,604	7,430	381	3,995	6,604	7,430	22,400	22,450	0	3,857	6,422	7,247	137	3,995	6,604	7,430
19,250	19,300	0	3,995	6,604	7,430	378	3,995	6,604	7,430	22,450	22,500	0	3,849	6,411	7,237	133	3,995	6,604	7,430
19,300	19,350	0	3,995	6,604	7,430	374	3,995	6,604	7,430	22,500	22,550	0	3,841	6,401	7,226	129	3,995	6,604	7,430
19,350	19,400	0	3,995	6,604	7,430	370	3,995	6,604	7,430	22,550	22,600	0	3,833	6,390	7,216	125	3,995	6,604	7,430
19,400	19,450	0	3,995	6,604	7,430	366	3,995	6,604	7,430	22,600	22,650	0	3,825	6,380	7,205	121	3,995	6,604	7,430
19,450	19,500	0	3,995	6,604	7,430	362	3,995	6,604	7,430	22,650	22,700	0	3,817	6,369	7,195	117	3,995	6,604	7,430
19,500	19,550	0	3,995	6,604	7,430	358	3,995	6,604	7,430	22,700	22,750	0	3,809	6,359	7,184	114	3,995	6,604	7,430
19,550	19,600	0	3,995	6,604	7,430	355	3,995	6,604	7,430	22,750	22,800	0	3,801	6,348	7,174	110	3,995	6,604	7,430
19,600	19,650	0	3,995	6,604	7,430	351	3,995	6,604	7,430	22,800	22,850	0	3,793	6,338	7,163	106	3,995	6,604	7,430
19,650	19,700	0	3,995	6,604	7,430	347	3,995	6,604	7,430	22,850	22,900	0	3,785	6,327	7,153	102	3,995	6,604	7,430
19,700	19,750	0	3,995	6,604	7,430	343	3,995	6,604	7,430	22,900	22,950	0	3,777	6,317	7,142	98	3,995	6,604	7,430
19,750	19,800	0	3,995	6,604	7,430	339	3,995	6,604	7,430	22,950	23,000	0	3,769	6,306	7,132	94	3,995	6,604	7,430
19,800	19,850	0	3,995	6,604	7,430	335	3,995	6,604	7,430	23,000	23,050	0	3,761	6,295	7,121	91	3,995	6,604	7,430
19,850	19,900	0	3,995	6,604	7,430	332	3,995	6,604	7,430	23,050	23,100	0	3,753	6,285	7,110	87	3,995	6,604	7,430
19,900	19,950	0	3,995	6,604	7,430	328	3,995	6,604	7,430	23,100	23,150	0	3,745	6,274	7,100	83	3,995	6,604	7,430
19,950	20,000	0	3,995	6,604	7,430	324	3,995	6,604	7,430	23,150	23,200	0	3,737	6,264	7,089	79	3,995	6,604	7,430
20,000	20,050	0	3,995	6,604	7,430	320	3,995	6,604	7,430	23,200	23,250	0	3,729	6,253	7,079	75	3,995	6,604	7,430
20,050	20,100	0	3,995	6,604	7,430	316	3,995	6,604	7,430	23,250	23,300	0	3,721	6,243	7,068	72	3,995	6,604	7,430
20,100	20,150	0	3,995	6,604	7,430	313	3,995	6,604	7,430	23,300	23,350	0	3,713	6,232	7,058	68	3,995	6,604	7,430
20,150	20,200	0	3,995	6,604	7,430	309	3,995	6,604	7,430	23,350	23,400	0	3,705	6,222	7,047	64	3,995	6,604	7,430
20,200	20,250	0	3,995	6,604	7,430	305	3,995	6,604	7,430	23,400	23,450	0	3,697	6,211	7,037	60	3,995	6,604	7,430
20,250	20,300	0	3,995	6,604	7,430	301	3,995	6,604	7,430	23,450	23,500	0	3,689	6,201	7,026	56	3,995	6,604	7,430
20,300	20,350	0	3,995	6,604	7,430	297	3,995	6,604	7,430	23,500	23,550	0	3,681	6,190	7,016	52	3,995	6,604	7,430
20,350	20,400	0	3,995	6,604	7,430	293	3,995	6,604	7,430	23,550	23,600	0	3,673	6,180	7,005	49	3,995	6,604	7,430
20,400	20,450	0	3,995	6,604	7,430	290	3,995	6,604	7,430	23,600	23,650	0	3,665	6,169	6,995	45	3,995	6,604	7,430
20,450	20,500	0	3,995	6,604	7,430	286	3,995	6,604	7,430	23,650	23,700	0	3,657	6,159	6,984	41	3,995	6,604	7,430
20,500	20,550	0	3,995	6,604	7,430	282	3,995	6,604	7,430	23,700	23,750	0	3,649	6,148	6,974	37	3,995	6,604	7,430
20,550	20,600	0	3,995	6,604	7,430	278	3,995	6,604	7,430	23,750	23,800	0	3,641	6,138	6,963	33	3,995	6,604	7,430
20,600	20,650	0	3,995	6,604	7,430	274	3,995	6,604	7,430	23,800	23,850	0	3,633	6,127	6,952	29	3,995	6,604	7,430
20,650	20,700	0	3,995	6,604	7,430	270	3,995	6,604	7,430	23,850	23,900	0	3,625	6,116	6,942	26	3,995	6,604	7,430
20,700	20,750	0	3,995	6,604	7,430	267	3,995	6,604	7,430	23,900	23,950	0	3,617	6,106	6,931	22	3,995	6,604	7,430
20,750	20,800	0	3,995	6,604	7,430	263	3,995	6,604	7,430	23,950	24,000	0	3,609	6,095	6,921	18	3,995	6,604	7,430
20,800	20,850	0	3,995	6,604	7,430	259	3,995	6,604	7,430	24,000	24,050	0	3,601	6,085	6,910	14	3,995	6,604	7,430
20,850	20,900	0	3,995	6,604	7,430	255	3,995	6,604	7,430	24,050	24,100	0	3,593	6,074	6,900	10	3,995	6,604	7,430
20,900	20,950	0	3,995	6,604	7,430	251	3,995	6,604	7,430	24,100	24,150	0	3,585	6,064	6,889	7	3,995	6,604	7,430
20,950	21,000	0	3,995	6,604	7,430	247	3,995	6,604	7,430	24,150	24,200	0	3,577	6,053	6,879	3	3,995	6,604	7,430
21,000	21,050	0	3,995	6,604	7,430	244	3,995	6,604	7,430	24,200	24,250	0	3,569	6,043	6,868	*	3,995	6,604	7,430
21,050	21,100	0	3,995	6,604	7,430	240	3,995	6,604	7,430	24,250	24,300	0	3,561	6,032	6,858	0	3,995	6,604	7,430
21,100	21,150	0	3,995	6,604	7,430	236	3,995	6,604	7,430	24,300	24,350	0	3,553	6,022	6,847	0	3,995	6,604	7,430
21,150	21,200	0																	

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	3,473	5,916	6,742	0	3,995	6,604	7,430
24,850	24,900	0	3,465	5,906	6,731	0	3,995	6,604	7,430
24,900	24,950	0	3,457	5,895	6,721	0	3,995	6,604	7,430
24,950	25,000	0	3,449	5,885	6,710	0	3,995	6,604	7,430
25,000	25,050	0	3,441	5,874	6,700	0	3,995	6,604	7,430
25,050	25,100	0	3,433	5,864	6,689	0	3,995	6,604	7,430
25,100	25,150	0	3,425	5,853	6,679	0	3,995	6,604	7,430
25,150	25,200	0	3,417	5,843	6,668	0	3,995	6,604	7,430
25,200	25,250	0	3,409	5,832	6,658	0	3,995	6,604	7,430
25,250	25,300	0	3,401	5,822	6,647	0	3,995	6,604	7,430
25,300	25,350	0	3,393	5,811	6,637	0	3,995	6,604	7,430
25,350	25,400	0	3,385	5,801	6,626	0	3,995	6,604	7,430
25,400	25,450	0	3,377	5,790	6,616	0	3,995	6,604	7,430
25,450	25,500	0	3,369	5,780	6,605	0	3,995	6,604	7,430
25,500	25,550	0	3,361	5,769	6,594	0	3,995	6,604	7,430
25,550	25,600	0	3,353	5,758	6,584	0	3,995	6,604	7,430
25,600	25,650	0	3,345	5,748	6,573	0	3,995	6,604	7,430
25,650	25,700	0	3,337	5,737	6,563	0	3,995	6,604	7,430
25,700	25,750	0	3,329	5,727	6,552	0	3,995	6,604	7,430
25,750	25,800	0	3,321	5,716	6,542	0	3,995	6,604	7,430
25,800	25,850	0	3,313	5,706	6,531	0	3,995	6,604	7,430
25,850	25,900	0	3,305	5,695	6,521	0	3,995	6,604	7,430
25,900	25,950	0	3,297	5,685	6,510	0	3,995	6,604	7,430
25,950	26,000	0	3,289	5,674	6,500	0	3,995	6,604	7,430
26,000	26,050	0	3,281	5,664	6,489	0	3,995	6,604	7,430
26,050	26,100	0	3,274	5,653	6,479	0	3,995	6,604	7,430
26,100	26,150	0	3,266	5,643	6,468	0	3,995	6,604	7,430
26,150	26,200	0	3,258	5,632	6,458	0	3,995	6,604	7,430
26,200	26,250	0	3,250	5,622	6,447	0	3,995	6,604	7,430
26,250	26,300	0	3,242	5,611	6,437	0	3,995	6,604	7,430
26,300	26,350	0	3,234	5,600	6,426	0	3,995	6,604	7,430
26,350	26,400	0	3,226	5,590	6,415	0	3,995	6,604	7,430
26,400	26,450	0	3,218	5,579	6,405	0	3,995	6,604	7,430
26,450	26,500	0	3,210	5,569	6,394	0	3,995	6,604	7,430
26,500	26,550	0	3,202	5,558	6,384	0	3,995	6,604	7,430
26,550	26,600	0	3,194	5,548	6,373	0	3,995	6,604	7,430
26,600	26,650	0	3,186	5,537	6,363	0	3,995	6,604	7,430
26,650	26,700	0	3,178	5,527	6,352	0	3,995	6,604	7,430
26,700	26,750	0	3,170	5,516	6,342	0	3,995	6,604	7,430
26,750	26,800	0	3,162	5,506	6,331	0	3,995	6,604	7,430
26,800	26,850	0	3,154	5,495	6,321	0	3,995	6,604	7,430
26,850	26,900	0	3,146	5,485	6,310	0	3,995	6,604	7,430
26,900	26,950	0	3,138	5,474	6,300	0	3,995	6,604	7,430
26,950	27,000	0	3,130	5,464	6,289	0	3,995	6,604	7,430
27,000	27,050	0	3,122	5,453	6,279	0	3,995	6,604	7,430
27,050	27,100	0	3,114	5,443	6,268	0	3,995	6,604	7,430
27,100	27,150	0	3,106	5,432	6,258	0	3,995	6,604	7,430
27,150	27,200	0	3,098	5,421	6,247	0	3,995	6,604	7,430
27,200	27,250	0	3,090	5,411	6,236	0	3,995	6,604	7,430
27,250	27,300	0	3,082	5,400	6,226	0	3,995	6,604	7,430
27,300	27,350	0	3,074	5,390	6,215	0	3,995	6,604	7,430
27,350	27,400	0	3,066	5,379	6,205	0	3,995	6,604	7,430
27,400	27,450	0	3,058	5,369	6,194	0	3,995	6,604	7,430
27,450	27,500	0	3,050	5,358	6,184	0	3,995	6,604	7,430
27,500	27,550	0	3,042	5,348	6,173	0	3,995	6,604	7,430
27,550	27,600	0	3,034	5,337	6,163	0	3,995	6,604	7,430
27,600	27,650	0	3,026	5,327	6,152	0	3,995	6,604	7,430
27,650	27,700	0	3,018	5,316	6,142	0	3,995	6,604	7,430
27,700	27,750	0	3,010	5,306	6,131	0	3,995	6,604	7,430
27,750	27,800	0	3,002	5,295	6,121	0	3,995	6,604	7,430
27,800	27,850	0	2,994	5,285	6,110	0	3,995	6,604	7,430
27,850	27,900	0	2,986	5,274	6,100	0	3,995	6,604	7,430
27,900	27,950	0	2,978	5,264	6,089	0	3,995	6,604	7,430
27,950	28,000	0	2,970	5,253	6,079	0	3,995	6,604	7,430
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–			
28,000	28,050	0	2,962	5,242	6,068	0	3,995	6,604	7,430
28,050	28,100	0	2,954	5,232	6,057	0	3,995	6,604	7,430
28,100	28,150	0	2,946	5,221	6,047	0	3,995	6,604	7,430
28,150	28,200	0	2,938	5,211	6,036	0	3,986	6,592	7,418
28,200	28,250	0	2,930	5,200	6,026	0	3,978	6,582	7,407
28,250	28,300	0	2,922	5,190	6,015	0	3,970	6,571	7,397
28,300	28,350	0	2,914	5,179	6,005	0	3,962	6,561	7,386
28,350	28,400	0	2,906	5,169	5,994	0	3,954	6,550	7,376
28,400	28,450	0	2,898	5,158	5,984	0	3,946	6,540	7,365
28,450	28,500	0	2,890	5,148	5,973	0	3,938	6,529	7,355
28,500	28,550	0	2,882	5,137	5,963	0	3,930	6,519	7,344
28,550	28,600	0	2,874	5,127	5,952	0	3,922	6,508	7,334
28,600	28,650	0	2,866	5,116	5,942	0	3,914	6,498	7,323
28,650	28,700	0	2,858	5,106	5,931	0	3,906	6,487	7,313
28,700	28,750	0	2,850	5,095	5,921	0	3,898	6,477	7,302
28,750	28,800	0	2,842	5,085	5,910	0	3,890	6,466	7,292
28,800	28,850	0	2,834	5,074	5,899	0	3,882	6,456	7,281
28,850	28,900	0	2,826	5,063	5,889	0	3,874	6,445	7,270
28,900	28,950	0	2,818	5,053	5,878	0	3,866	6,434	7,260
28,950	29,000	0	2,810	5,042	5,868	0	3,858	6,424	7,249
29,000	29,050	0	2,802	5,032	5,857	0	3,850	6,413	7,239
29,050	29,100	0	2,794	5,021	5,847	0	3,842	6,403	7,228
29,100	29,150	0	2,786	5,011	5,836	0	3,834	6,392	7,218
29,150	29,200	0	2,778	5,000	5,826	0	3,826	6,382	7,207
29,200	29,250	0	2,770	4,990	5,815	0	3,818	6,371	7,197
29,250	29,300	0	2,762	4,979	5,805	0	3,810	6,361	7,186
29,300	29,350	0	2,754	4,969	5,794	0	3,802	6,350	7,176
29,350	29,400	0	2,746	4,958	5,784	0	3,794	6,340	7,165
29,400	29,450	0	2,738	4,948	5,773	0	3,786	6,329	7,155
29,450	29,500	0	2,730	4,937	5,763	0	3,778	6,319	7,144
29,500	29,550	0	2,722	4,927	5,752	0	3,770	6,308	7,134
29,550	29,600	0	2,714	4,916	5,742	0	3,762	6,298	7,123
29,600	29,650	0	2,706	4,906	5,731	0	3,755	6,287	7,113
29,650	29,700	0	2,698	4,895	5,720	0	3,747	6,277	7,102
29,700	29,750	0	2,690	4,884	5,710	0	3,739	6,266	7,091
29,750	29,800	0	2,682	4,874	5,699	0	3,731	6,255	7,081
29,800	29,850	0	2,674	4,863	5,689	0	3,723	6,245	7,070
29,850	29,900	0	2,666	4,853	5,678	0	3,715	6,234	7,060
29,900	29,950	0	2,658	4,842	5,668	0	3,707	6,224	7,049
29,950	30,000	0	2,650	4,832	5,657	0	3,699	6,213	7,039
30,000	30,050	0	2,642	4,821	5,647	0	3,691	6,203	7,028
30,050	30,100	0	2,634	4,811	5,636	0	3,683	6,192	7,018
30,100	30,150	0	2,626	4,800	5,626	0	3,675	6,182	7,007
30,150	30,200	0	2,618	4,790	5,615	0	3,667	6,171	6,997
30,200	30,250	0	2,610	4,779	5,605	0	3,659	6,161	6,986
30,250	30,300	0	2,602	4,769	5,594	0	3,6		



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—								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—			
31,200	31,250	0	2,451	4,569	5,394	0	3,499	5,950	6,776	34,400	34,450	0	1,939	3,895	4,720	0	2,987	5,276	6,102
31,250	31,300	0	2,443	4,558	5,384	0	3,491	5,940	6,765	34,450	34,500	0	1,931	3,884	4,710	0	2,979	5,266	6,091
31,300	31,350	0	2,435	4,547	5,373	0	3,483	5,929	6,755	34,500	34,550	0	1,923	3,874	4,699	0	2,971	5,255	6,081
31,350	31,400	0	2,427	4,537	5,362	0	3,475	5,918	6,744	34,550	34,600	0	1,915	3,863	4,689	0	2,963	5,245	6,070
31,400	31,450	0	2,419	4,526	5,352	0	3,467	5,908	6,733	34,600	34,650	0	1,907	3,853	4,678	0	2,956	5,234	6,060
31,450	31,500	0	2,411	4,516	5,341	0	3,459	5,897	6,723	34,650	34,700	0	1,899	3,842	4,667	0	2,948	5,224	6,049
31,500	31,550	0	2,403	4,505	5,331	0	3,451	5,887	6,712	34,700	34,750	0	1,891	3,831	4,657	0	2,940	5,213	6,038
31,550	31,600	0	2,395	4,495	5,320	0	3,443	5,876	6,702	34,750	34,800	0	1,883	3,821	4,646	0	2,932	5,202	6,028
31,600	31,650	0	2,387	4,484	5,310	0	3,435	5,866	6,691	34,800	34,850	0	1,875	3,810	4,636	0	2,924	5,192	6,017
31,650	31,700	0	2,379	4,474	5,299	0	3,427	5,855	6,681	34,850	34,900	0	1,867	3,800	4,625	0	2,916	5,181	6,007
31,700	31,750	0	2,371	4,463	5,289	0	3,419	5,845	6,670	34,900	34,950	0	1,859	3,789	4,615	0	2,908	5,171	5,996
31,750	31,800	0	2,363	4,453	5,278	0	3,411	5,834	6,660	34,950	35,000	0	1,851	3,779	4,604	0	2,900	5,160	5,986
31,800	31,850	0	2,355	4,442	5,268	0	3,403	5,824	6,649	35,000	35,050	0	1,843	3,768	4,594	0	2,892	5,150	5,975
31,850	31,900	0	2,347	4,432	5,257	0	3,395	5,813	6,639	35,050	35,100	0	1,835	3,758	4,583	0	2,884	5,139	5,965
31,900	31,950	0	2,339	4,421	5,247	0	3,387	5,803	6,628	35,100	35,150	0	1,827	3,747	4,573	0	2,876	5,129	5,954
31,950	32,000	0	2,331	4,411	5,236	0	3,379	5,792	6,618	35,150	35,200	0	1,819	3,737	4,562	0	2,868	5,118	5,944
32,000	32,050	0	2,323	4,400	5,226	0	3,371	5,782	6,607	35,200	35,250	0	1,811	3,726	4,552	0	2,860	5,108	5,933
32,050	32,100	0	2,315	4,390	5,215	0	3,363	5,771	6,597	35,250	35,300	0	1,803	3,716	4,541	0	2,852	5,097	5,923
32,100	32,150	0	2,307	4,379	5,205	0	3,355	5,761	6,586	35,300	35,350	0	1,795	3,705	4,531	0	2,844	5,087	5,912
32,150	32,200	0	2,299	4,368	5,194	0	3,347	5,750	6,576	35,350	35,400	0	1,787	3,695	4,520	0	2,836	5,076	5,902
32,200	32,250	0	2,291	4,358	5,183	0	3,339	5,739	6,565	35,400	35,450	0	1,779	3,684	4,510	0	2,828	5,066	5,891
32,250	32,300	0	2,283	4,347	5,173	0	3,331	5,729	6,554	35,450	35,500	0	1,771	3,674	4,499	0	2,820	5,055	5,881
32,300	32,350	0	2,275	4,337	5,162	0	3,323	5,718	6,544	35,500	35,550	0	1,763	3,663	4,488	0	2,812	5,045	5,870
32,350	32,400	0	2,267	4,326	5,152	0	3,315	5,708	6,533	35,550	35,600	0	1,755	3,652	4,478	0	2,804	5,034	5,859
32,400	32,450	0	2,259	4,316	5,141	0	3,307	5,697	6,523	35,600	35,650	0	1,747	3,642	4,467	0	2,796	5,023	5,849
32,450	32,500	0	2,251	4,305	5,131	0	3,299	5,687	6,512	35,650	35,700	0	1,739	3,631	4,457	0	2,788	5,013	5,838
32,500	32,550	0	2,243	4,295	5,120	0	3,291	5,676	6,502	35,700	35,750	0	1,731	3,621	4,446	0	2,780	5,002	5,828
32,550	32,600	0	2,235	4,284	5,110	0	3,283	5,666	6,491	35,750	35,800	0	1,723	3,610	4,436	0	2,772	4,992	5,817
32,600	32,650	0	2,227	4,274	5,099	0	3,275	5,655	6,481	35,800	35,850	0	1,715	3,600	4,425	0	2,764	4,981	5,807
32,650	32,700	0	2,219	4,263	5,089	0	3,267	5,645	6,470	35,850	35,900	0	1,707	3,589	4,415	0	2,756	4,971	5,796
32,700	32,750	0	2,211	4,253	5,078	0	3,259	5,634	6,460	35,900	35,950	0	1,699	3,579	4,404	0	2,748	4,960	5,786
32,750	32,800	0	2,203	4,242	5,068	0	3,251	5,624	6,449	35,950	36,000	0	1,691	3,568	4,394	0	2,740	4,950	5,775
32,800	32,850	0	2,195	4,232	5,057	0	3,243	5,613	6,439	36,000	36,050	0	1,683	3,558	4,383	0	2,732	4,939	5,765
32,850	32,900	0	2,187	4,221	5,047	0	3,235	5,603	6,428	36,050	36,100	0	1,675	3,547	4,373	0	2,724	4,929	5,754
32,900	32,950	0	2,179	4,211	5,036	0	3,227	5,592	6,418	36,100	36,150	0	1,668	3,537	4,362	0	2,716	4,918	5,744
32,950	33,000	0	2,171	4,200	5,026	0	3,219	5,582	6,407	36,150	36,200	0	1,660	3,526	4,352	0	2,708	4,908	5,733
33,000	33,050	0	2,163	4,189	5,015	0	3,211	5,571	6,397	36,200	36,250	0	1,652	3,516	4,341	0	2,700	4,897	5,723
33,050	33,100	0	2,155	4,179	5,004	0	3,203	5,560	6,386	36,250	36,300	0	1,644	3,505	4,331	0	2,692	4,887	5,712
33,100	33,150	0	2,147	4,168	4,994	0	3,195	5,550	6,375	36,300	36,350	0	1,636	3,494	4,320	0	2,684	4,876	5,702
33,150	33,200	0	2,139	4,158	4,983	0	3,187	5,539	6,365	36,350	36,400	0	1,628	3,484	4,309	0	2,676	4,865	5,691
33,200	33,250	0	2,131	4,147	4,973	0	3,179	5,529	6,354	36,400	36,450	0	1,620	3,473	4,299	0	2,668	4,855	5,680
33,250	33,300	0	2,123	4,137	4,962	0	3,171	5,518	6,344	36,450	36,500	0	1,612	3,463	4,288	0	2,660	4,844	5,670
33,300	33,350	0	2,115	4,126	4,952	0	3,163	5,508	6,333	36,500	36,550	0	1,604	3,452	4,278	0	2,652	4,834	5,659
33,350	33,400	0	2,107	4,116	4,941	0	3,155	5,497	6,323	36,550	36,600	0	1,596	3,442	4,267	0	2,644	4,823	5,649
33,400	33,450	0	2,099	4,105	4,931	0	3,147	5,487	6,312	36,600	36,650	0	1,588	3,431	4,257	0	2,636	4,813	5,638
33,450	33,500	0	2,091	4,095	4,920	0	3,139	5,476	6,302	36,650	36,700	0	1,580	3,421	4,246	0	2,628	4,802	5,628
33,500	33,550	0	2,083	4,084	4,910	0	3,131	5,466	6,291	36,700	36,750	0	1,572	3,410	4,236	0	2,620	4,792	5,617
33,550	33,600	0	2,075	4,074	4,899	0	3,123	5,455	6,281	36,750	36,800	0	1,564	3,400	4,225	0	2,612	4,781	5,607
33,600	33,650	0	2,067	4,063	4,889	0	3,115	5,445	6,270	36,800	36,850	0	1,556	3,389	4,215	0	2,604	4,771	5,596
33,650	33,700	0	2,059	4,053	4,878	0	3,107	5,434	6,260	36,850	36,900	0	1,548	3,379	4,204	0	2,596	4,760	5,586
33,700	33,750	0	2,051	4,042	4,868	0	3,099	5,424	6,249	36,900	36,950	0	1,540	3,368	4,194	0	2,588	4,750	5,575
33,750	33,800	0	2,043	4,032	4,857	0	3,091	5,413	6,239	36,950	37,000	0	1,532	3,358	4,183	0	2,580	4,739	5,565
33,800	33,850	0	2,035	4,021	4,846	0	3,083	5,403	6,228	37,000	37,050	0	1,524	3,347	4,173	0	2,572	4,729	5,554
33,850	33,900	0	2,027	4,010	4,836	0	3,075	5,392	6,217	37,050	37,100	0	1,516	3,337	4,162	0	2,564	4,718	5,544
33,900	33,950	0	2,019	4,000	4,825	0	3,067	5,381	6,207	37,100	37,150	0	1,508	3,326	4,152	0	2,556</		

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	1,428	3,221	4,046	0	2,476	4,602	5,428
37,650	37,700	0	1,420	3,210	4,036	0	2,468	4,592	5,417
37,700	37,750	0	1,412	3,200	4,025	0	2,460	4,581	5,407
37,750	37,800	0	1,404	3,189	4,015	0	2,452	4,571	5,396
37,800	37,850	0	1,396	3,179	4,004	0	2,444	4,560	5,386
37,850	37,900	0	1,388	3,168	3,994	0	2,436	4,550	5,375
37,900	37,950	0	1,380	3,158	3,983	0	2,428	4,539	5,365
37,950	38,000	0	1,372	3,147	3,973	0	2,420	4,529	5,354
38,000	38,050	0	1,364	3,136	3,962	0	2,412	4,518	5,344
38,050	38,100	0	1,356	3,126	3,951	0	2,404	4,507	5,333
38,100	38,150	0	1,348	3,115	3,941	0	2,396	4,497	5,322
38,150	38,200	0	1,340	3,105	3,930	0	2,388	4,486	5,312
38,200	38,250	0	1,332	3,094	3,920	0	2,380	4,476	5,301
38,250	38,300	0	1,324	3,084	3,909	0	2,372	4,465	5,291
38,300	38,350	0	1,316	3,073	3,899	0	2,364	4,455	5,280
38,350	38,400	0	1,308	3,063	3,888	0	2,356	4,444	5,270
38,400	38,450	0	1,300	3,052	3,878	0	2,348	4,434	5,259
38,450	38,500	0	1,292	3,042	3,867	0	2,340	4,423	5,249
38,500	38,550	0	1,284	3,031	3,857	0	2,332	4,413	5,238
38,550	38,600	0	1,276	3,021	3,846	0	2,324	4,402	5,228
38,600	38,650	0	1,268	3,010	3,836	0	2,316	4,392	5,217
38,650	38,700	0	1,260	3,000	3,825	0	2,308	4,381	5,207
38,700	38,750	0	1,252	2,989	3,815	0	2,300	4,371	5,196
38,750	38,800	0	1,244	2,979	3,804	0	2,292	4,360	5,186
38,800	38,850	0	1,236	2,968	3,793	0	2,284	4,350	5,175
38,850	38,900	0	1,228	2,957	3,783	0	2,276	4,339	5,164
38,900	38,950	0	1,220	2,947	3,772	0	2,268	4,328	5,154
38,950	39,000	0	1,212	2,936	3,762	0	2,260	4,318	5,143
39,000	39,050	0	1,204	2,926	3,751	0	2,252	4,307	5,133
39,050	39,100	0	1,196	2,915	3,741	0	2,244	4,297	5,122
39,100	39,150	0	1,188	2,905	3,730	0	2,236	4,286	5,112
39,150	39,200	0	1,180	2,894	3,720	0	2,228	4,276	5,101
39,200	39,250	0	1,172	2,884	3,709	0	2,220	4,265	5,091
39,250	39,300	0	1,164	2,873	3,699	0	2,212	4,255	5,080
39,300	39,350	0	1,156	2,863	3,688	0	2,204	4,244	5,070
39,350	39,400	0	1,148	2,852	3,678	0	2,196	4,234	5,059
39,400	39,450	0	1,140	2,842	3,667	0	2,188	4,223	5,049
39,450	39,500	0	1,132	2,831	3,657	0	2,180	4,213	5,038
39,500	39,550	0	1,124	2,821	3,646	0	2,172	4,202	5,028
39,550	39,600	0	1,116	2,810	3,636	0	2,164	4,192	5,017
39,600	39,650	0	1,108	2,800	3,625	0	2,157	4,181	5,007
39,650	39,700	0	1,100	2,789	3,614	0	2,149	4,171	4,996
39,700	39,750	0	1,092	2,778	3,604	0	2,141	4,160	4,985
39,750	39,800	0	1,084	2,768	3,593	0	2,133	4,149	4,975
39,800	39,850	0	1,076	2,757	3,583	0	2,125	4,139	4,964
39,850	39,900	0	1,068	2,747	3,572	0	2,117	4,128	4,954
39,900	39,950	0	1,060	2,736	3,562	0	2,109	4,118	4,943
39,950	40,000	0	1,052	2,726	3,551	0	2,101	4,107	4,933
40,000	40,050	0	1,044	2,715	3,541	0	2,093	4,097	4,922
40,050	40,100	0	1,036	2,705	3,530	0	2,085	4,086	4,912
40,100	40,150	0	1,028	2,694	3,520	0	2,077	4,076	4,901
40,150	40,200	0	1,020	2,684	3,509	0	2,069	4,065	4,891
40,200	40,250	0	1,012	2,673	3,499	0	2,061	4,055	4,880
40,250	40,300	0	1,004	2,663	3,488	0	2,053	4,044	4,870
40,300	40,350	0	996	2,652	3,478	0	2,045	4,034	4,859
40,350	40,400	0	988	2,642	3,467	0	2,037	4,023	4,849
40,400	40,450	0	980	2,631	3,457	0	2,029	4,013	4,838
40,450	40,500	0	972	2,621	3,446	0	2,021	4,002	4,828
40,500	40,550	0	964	2,610	3,435	0	2,013	3,992	4,817
40,550	40,600	0	956	2,599	3,425	0	2,005	3,981	4,806
40,600	40,650	0	948	2,589	3,414	0	1,997	3,970	4,796
40,650	40,700	0	940	2,578	3,404	0	1,989	3,960	4,785
40,700	40,750	0	932	2,568	3,393	0	1,981	3,949	4,775
40,750	40,800	0	924	2,557	3,383	0	1,973	3,939	4,764

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—			
40,800	40,850	0	916	2,547	3,372	0	1,965	3,928	4,754
40,850	40,900	0	908	2,536	3,362	0	1,957	3,918	4,743
40,900	40,950	0	900	2,526	3,351	0	1,949	3,907	4,733
40,950	41,000	0	892	2,515	3,341	0	1,941	3,897	4,722
41,000	41,050	0	884	2,505	3,330	0	1,933	3,886	4,712
41,050	41,100	0	877	2,494	3,320	0	1,925	3,876	4,701
41,100	41,150	0	869	2,484	3,309	0	1,917	3,865	4,691
41,150	41,200	0	861	2,473	3,299	0	1,909	3,855	4,680
41,200	41,250	0	853	2,463	3,288	0	1,901	3,844	4,670
41,250	41,300	0	845	2,452	3,278	0	1,893	3,834	4,659
41,300	41,350	0	837	2,441	3,267	0	1,885	3,823	4,649
41,350	41,400	0	829	2,431	3,256	0	1,877	3,812	4,638
41,400	41,450	0	821	2,420	3,246	0	1,869	3,802	4,627
41,450	41,500	0	813	2,410	3,235	0	1,861	3,791	4,617
41,500	41,550	0	805	2,399	3,225	0	1,853	3,781	4,606
41,550	41,600	0	797	2,389	3,214	0	1,845	3,770	4,596
41,600	41,650	0	789	2,378	3,204	0	1,837	3,760	4,585
41,650	41,700	0	781	2,368	3,193	0	1,829	3,749	4,575
41,700	41,750	0	773	2,357	3,183	0	1,821	3,739	4,564
41,750	41,800	0	765	2,347	3,172	0	1,813	3,728	4,554
41,800	41,850	0	757	2,336	3,162	0	1,805	3,718	4,543
41,850	41,900	0	749	2,326	3,151	0	1,797	3,707	4,533
41,900	41,950	0	741	2,315	3,141	0	1,789	3,697	4,522
41,950	42,000	0	733	2,305	3,130	0	1,781	3,686	4,512
42,000	42,050	0	725	2,294	3,120	0	1,773	3,676	4,501
42,050	42,100	0	717	2,284	3,109	0	1,765	3,665	4,491
42,100	42,150	0	709	2,273	3,099	0	1,757	3,655	4,480
42,150	42,200	0	701	2,262	3,088	0	1,749	3,644	4,470
42,200	42,250	0	693	2,252	3,077	0	1,741	3,633	4,459
42,250	42,300	0	685	2,241	3,067	0	1,733	3,623	4,448
42,300	42,350	0	677	2,231	3,056	0	1,725	3,612	4,438
42,350	42,400	0	669	2,220	3,046	0	1,717	3,602	4,427
42,400	42,450	0	661	2,210	3,035	0	1,709	3,591	4,417
42,450	42,500	0	653	2,199	3,025	0	1,701	3,581	4,406
42,500	42,550	0	645	2,189	3,014	0	1,693	3,570	4,396
42,550	42,600	0	637	2,178	3,004	0	1,685	3,560	4,385
42,600	42,650	0	629	2,168	2,993	0	1,677	3,549	4,375
42,650	42,700	0	621	2,157	2,983	0	1,669	3,539	4,364
42,700	42,750	0	613	2,147	2,972	0	1,661	3,528	4,354
42,750	42,800	0	605	2,136	2,962	0	1,653	3,518	4,343
42,800	42,850	0	597	2,126	2,951	0	1,645	3,507	4,333
42,850	42,900	0	589	2,115	2,941	0	1,637	3,497	4,322
42,900	42,950	0	581	2,105	2,930	0	1,629	3,486	4,312
42,950	43,000	0	573	2,094	2,920	0	1,621	3,476	4,301
43,000	43,050	0	565	2,083	2,909	0	1,613	3,465	4,291
43,050	43,100	0	557	2,073	2,898	0	1,605	3,454	4,280
43,100	43,150	0	549	2,062	2,888	0	1,597	3,444	4,269
43,150	43,200	0	541	2,052	2,877	0	1,589	3,433	4,259
43,200	43,250	0	533	2,041	2,867	0	1,581	3,423	4,248
43,250	43,300	0	525	2,031	2,856	0	1,573	3,412	4,238
43,300	43,350	0	517	2,020	2,846	0	1,565	3,402	4,227

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	405	1,873	2,698	0	1,453	3,254	4,080
44,050	44,100	0	397	1,862	2,688	0	1,445	3,244	4,069
44,100	44,150	0	389	1,852	2,677	0	1,437	3,233	4,059
44,150	44,200	0	381	1,841	2,667	0	1,429	3,223	4,048
44,200	44,250	0	373	1,831	2,656	0	1,421	3,212	4,038
44,250	44,300	0	365	1,820	2,646	0	1,413	3,202	4,027
44,300	44,350	0	357	1,810	2,635	0	1,405	3,191	4,017
44,350	44,400	0	349	1,799	2,625	0	1,397	3,181	4,006
44,400	44,450	0	341	1,789	2,614	0	1,389	3,170	3,996
44,450	44,500	0	333	1,778	2,604	0	1,381	3,160	3,985
44,500	44,550	0	325	1,768	2,593	0	1,373	3,149	3,975
44,550	44,600	0	317	1,757	2,583	0	1,365	3,139	3,964
44,600	44,650	0	309	1,747	2,572	0	1,358	3,128	3,954
44,650	44,700	0	301	1,736	2,561	0	1,350	3,118	3,943
44,700	44,750	0	293	1,725	2,551	0	1,342	3,107	3,932
44,750	44,800	0	285	1,715	2,540	0	1,334	3,096	3,922
44,800	44,850	0	277	1,704	2,530	0	1,326	3,086	3,911
44,850	44,900	0	269	1,694	2,519	0	1,318	3,075	3,901
44,900	44,950	0	261	1,683	2,509	0	1,310	3,065	3,890
44,950	45,000	0	253	1,673	2,498	0	1,302	3,054	3,880
45,000	45,050	0	245	1,662	2,488	0	1,294	3,044	3,869
45,050	45,100	0	237	1,652	2,477	0	1,286	3,033	3,859
45,100	45,150	0	229	1,641	2,467	0	1,278	3,023	3,848
45,150	45,200	0	221	1,631	2,456	0	1,270	3,012	3,838
45,200	45,250	0	213	1,620	2,446	0	1,262	3,002	3,827
45,250	45,300	0	205	1,610	2,435	0	1,254	2,991	3,817
45,300	45,350	0	197	1,599	2,425	0	1,246	2,981	3,806
45,350	45,400	0	189	1,589	2,414	0	1,238	2,970	3,796
45,400	45,450	0	181	1,578	2,404	0	1,230	2,960	3,785
45,450	45,500	0	173	1,568	2,393	0	1,222	2,949	3,775
45,500	45,550	0	165	1,557	2,382	0	1,214	2,939	3,764
45,550	45,600	0	157	1,546	2,372	0	1,206	2,928	3,753
45,600	45,650	0	149	1,536	2,361	0	1,198	2,917	3,743
45,650	45,700	0	141	1,525	2,351	0	1,190	2,907	3,732
45,700	45,750	0	133	1,515	2,340	0	1,182	2,896	3,722
45,750	45,800	0	125	1,504	2,330	0	1,174	2,886	3,711
45,800	45,850	0	117	1,494	2,319	0	1,166	2,875	3,701
45,850	45,900	0	109	1,483	2,309	0	1,158	2,865	3,690
45,900	45,950	0	101	1,473	2,298	0	1,150	2,854	3,680
45,950	46,000	0	93	1,462	2,288	0	1,142	2,844	3,669
46,000	46,050	0	85	1,452	2,277	0	1,134	2,833	3,659
46,050	46,100	0	78	1,441	2,267	0	1,126	2,823	3,648
46,100	46,150	0	70	1,431	2,256	0	1,118	2,812	3,638
46,150	46,200	0	62	1,420	2,246	0	1,110	2,802	3,627
46,200	46,250	0	54	1,410	2,235	0	1,102	2,791	3,617
46,250	46,300	0	46	1,399	2,225	0	1,094	2,781	3,606
46,300	46,350	0	38	1,388	2,214	0	1,086	2,770	3,596
46,350	46,400	0	30	1,378	2,203	0	1,078	2,759	3,585
46,400	46,450	0	22	1,367	2,193	0	1,070	2,749	3,574
46,450	46,500	0	14	1,357	2,182	0	1,062	2,738	3,564
46,500	46,550	0	6	1,346	2,172	0	1,054	2,728	3,553
46,550	46,600	0	*	1,336	2,161	0	1,046	2,717	3,543
46,600	46,650	0	0	1,325	2,151	0	1,038	2,707	3,532
46,650	46,700	0	0	1,315	2,140	0	1,030	2,696	3,522
46,700	46,750	0	0	1,304	2,130	0	1,022	2,686	3,511
46,750	46,800	0	0	1,294	2,119	0	1,014	2,675	3,501
46,800	46,850	0	0	1,283	2,109	0	1,006	2,665	3,490
46,850	46,900	0	0	1,273	2,098	0	998	2,654	3,480
46,900	46,950	0	0	1,262	2,088	0	990	2,644	3,469
46,950	47,000	0	0	1,252	2,077	0	982	2,633	3,459
47,000	47,050	0	0	1,241	2,067	0	974	2,623	3,448
47,050	47,100	0	0	1,231	2,056	0	966	2,612	3,438
47,100	47,150	0	0	1,220	2,046	0	958	2,602	3,427
47,150	47,200	0	0	1,209	2,035	0	950	2,591	3,417

★ 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 \$46,550 but less than \$46,560, and you have one qualifying child who has a valid SSN, your credit is \$1.

If the amount you are looking up from the worksheet is \$46,560 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—			
50,400	50,450	0	0	525	1,351	0	431	1,907	2,732
50,450	50,500	0	0	515	1,340	0	423	1,896	2,722
50,500	50,550	0	0	504	1,329	0	415	1,886	2,711
50,550	50,600	0	0	493	1,319	0	407	1,875	2,700
50,600	50,650	0	0	483	1,308	0	399	1,864	2,690
50,650	50,700	0	0	472	1,298	0	391	1,854	2,679
50,700	50,750	0	0	462	1,287	0	383	1,843	2,669
50,750	50,800	0	0	451	1,277	0	375	1,833	2,658
50,800	50,850	0	0	441	1,266	0	367	1,822	2,648
50,850	50,900	0	0	430	1,256	0	359	1,812	2,637
50,900	50,950	0	0	420	1,245	0	351	1,801	2,627
50,950	51,000	0	0	409	1,235	0	343	1,791	2,616
51,000	51,050	0	0	399	1,224	0	335	1,780	2,606
51,050	51,100	0	0	388	1,214	0	327	1,770	2,595
51,100	51,150	0	0	378	1,203	0	319	1,759	2,585
51,150	51,200	0	0	367	1,193	0	311	1,749	2,574
51,200	51,250	0	0	357	1,182	0	303	1,738	2,564
51,250	51,300	0	0	346	1,172	0	295	1,728	2,553
51,300	51,350	0	0	335	1,161	0	287	1,717	2,543
51,350	51,400	0	0	325	1,150	0	279	1,706	2,532
51,400	51,450	0	0	314	1,140	0	271	1,696	2,521
51,450	51,500	0	0	304	1,129	0	263	1,685	2,511
51,500	51,550	0	0	293	1,119	0	255	1,675	2,500
51,550	51,600	0	0	283	1,108	0	247	1,664	2,490
51,600	51,650	0	0	272	1,098	0	239	1,654	2,479
51,650	51,700	0	0	262	1,087	0	231	1,643	2,469
51,700	51,750	0	0	251	1,077	0	223	1,633	2,458
51,750	51,800	0	0	241	1,066	0	215	1,622	2,448
51,800	51,850	0	0	230	1,056	0	207	1,612	2,437
51,850	51,900	0	0	220	1,045	0	199	1,601	2,427
51,900	51,950	0	0	209	1,035	0	191	1,591	2,416
51,950	52,000	0	0	199	1,024	0	183	1,580	2,406
52,000	52,050	0	0	188	1,014	0	175	1,570	2,395
52,050	52,100	0	0	178	1,003	0	167	1,559	2,385
52,100	52,150	0	0	167	993	0	159	1,549	2,374
52,150	52,200	0	0	156	982	0	151	1,538	2,364
52,200	52,250	0	0	146	971	0	143	1,527	2,353
52,250	52,300	0	0	135	961	0	135	1,517	2,342
52,300	52,350	0	0	125	950	0	127	1,506	2,332
52,350	52,400	0	0	114	940	0	119	1,496	2,321
52,400	52,450	0	0	104	929	0	111	1,485	2,311
52,450	52,500	0	0	93	919	0	103	1,475	2,300
52,500	52,550	0	0	83	908	0	95	1,464	2,290
52,550	52,600	0	0	72	898	0	87	1,454	2,279
52,600	52,650	0	0	62	887	0	79	1,443	2,269
52,650	52,700	0	0	51	877	0	71	1,433	2,258
52,700	52,750	0	0	41	866	0	63	1,422	2,248
52,750	52,800	0	0	30	856	0	55	1,412	2,237
52,800	52,850	0	0	20	845	0	47	1,401	2,227
52,850	52,900	0	0	9	835	0	39	1,391	2,216
52,900	52,950	0	0	*	824	0	31	1,380	2,206
52,950	53,000	0	0	0	814	0	23	1,370	2,195
53,000	53,050	0	0	0	803	0	15	1,359	2,185
53,050	53,100	0	0	0	792	0	7	1,348	2,174
53,100	53,150	0	0	0	782	0	**	1,338	2,163
53,150	53,200	0	0	0	771	0	0	1,327	2,153

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—			
53,200	53,250	0	0	0	761	0	0	1,317	2,142
53,250	53,300	0	0	0	750	0	0	1,306	2,132
53,300	53,350	0	0	0	740	0	0	1,296	2,121
53,350	53,400	0	0	0	729	0	0	1,285	2,111
53,400	53,450	0	0	0	719	0	0	1,275	2,100
53,450	53,500	0	0	0	708	0	0	1,264	2,090
53,500	53,550	0	0	0	698	0	0	1,254	2,079
53,550	53,600	0	0	0	687	0	0	1,243	2,069
53,600	53,650	0	0	0	677	0	0	1,233	2,058
53,650	53,700	0	0	0	666	0	0	1,222	2,048
53,700	53,750	0	0	0	656	0	0	1,212	2,037
53,750	53,800	0	0	0	645	0	0	1,201	2,027
53,800	53,850	0	0	0	634	0	0	1,191	2,016
53,850	53,900	0	0	0	624	0	0	1,180	2,005
53,900	53,950	0	0	0	613	0	0	1,169	1,995
53,950	54,000	0	0	0	603	0	0	1,159	1,984
54,000	54,050	0	0	0	592	0	0	1,148	1,974
54,050	54,100	0	0	0	582	0	0	1,138	1,963
54,100	54,150	0	0	0	571	0	0	1,127	1,953
54,150	54,200	0	0	0	561	0	0	1,117	1,942
54,200	54,250	0	0	0	550	0	0	1,106	1,932
54,250	54,300	0	0	0	540	0	0	1,096	1,921
54,300	54,350	0	0	0	529	0	0	1,085	1,911
54,350	54,400	0	0	0	519	0	0	1,075	1,900
54,400	54,450	0	0	0	508	0	0	1,064	1,890
54,450	54,500	0	0	0	498	0	0	1,054	1,879
54,500	54,550	0	0	0	487	0	0	1,043	1,869
54,550	54,600	0	0	0	477	0	0	1,033	1,858
54,600	54,650	0	0	0	466	0	0	1,022	1,848
54,650	54,700	0	0	0	455	0	0	1,012	1,837
54,700	54,750	0	0	0	445	0	0	1,001	1,826
54,750	54,800	0	0	0	434	0	0	990	1,816
54,800	54,850	0	0	0	424	0	0	980	1,805
54,850	54,900	0	0	0	413	0	0	969	1,795
54,900	54,950	0	0	0	403	0	0	959	1,784
54,950	55,000	0	0	0	392	0	0	948	1,774
55,000	55,050	0	0	0	382	0	0	938	1,763
55,050	55,100	0	0	0	371	0	0	927	1,753
55,100	55,150	0	0	0	361	0	0	917	1,742
55,150	55,200	0	0	0	350	0	0	906	1,732
55,200	55,250	0	0	0	340	0	0	896	1,721
55,250	55,300	0	0	0	329	0	0	885	1,711
55,300	55,350	0	0	0	319	0	0	875	1,700
55,350	55,400	0	0	0	308	0	0	864	1,690
55,400	55,450	0	0	0	298	0	0	854	1,679
55,450	55,500	0	0	0	287	0	0	843	1,669
55,500	55,550	0	0	0	276	0	0	833	1,658
55,550	55,600	0	0	0	266	0	0	822	1,647
55,600	55,650	0	0	0	255	0	0	811	1,637
55,650	55,700	0	0	0	245	0	0	801	1,626
55,700	55,750	0	0	0	234	0	0	790	1,616
55,750	55,800	0	0	0	224	0	0	780	1,605
55,800	55,850	0	0	0	213	0	0	769	1,595
55,850	55,900	0	0	0	203	0	0	759	1,584
55,900	55,950	0	0	0	192	0	0	748	1,574
55,950	56,000	0	0	0	182	0	0	738	1,563

★ 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 \$52,900 but less than \$52,918, and you have two qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$52,918 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 \$53,100 but less than \$53,120, and you have one qualifying child who has a valid SSN, your credit \$2.

If the amount you are looking up from the worksheet is \$53,120 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—								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—			
56,000	56,050	0	0	0	171	0	0	727	1,553	58,800	58,850	0	0	0	0	0	0	138	963
56,050	56,100	0	0	0	161	0	0	717	1,542	58,850	58,900	0	0	0	0	0	0	127	952
56,100	56,150	0	0	0	150	0	0	706	1,532	58,900	58,950	0	0	0	0	0	0	116	942
56,150	56,200	0	0	0	140	0	0	696	1,521	58,950	59,000	0	0	0	0	0	0	106	931
56,200	56,250	0	0	0	129	0	0	685	1,511	59,000	59,050	0	0	0	0	0	0	95	921
56,250	56,300	0	0	0	119	0	0	675	1,500	59,050	59,100	0	0	0	0	0	0	85	910
56,300	56,350	0	0	0	108	0	0	664	1,490	59,100	59,150	0	0	0	0	0	0	74	900
56,350	56,400	0	0	0	97	0	0	653	1,479	59,150	59,200	0	0	0	0	0	0	64	889
56,400	56,450	0	0	0	87	0	0	643	1,468	59,200	59,250	0	0	0	0	0	0	53	879
56,450	56,500	0	0	0	76	0	0	632	1,458	59,250	59,300	0	0	0	0	0	0	43	868
56,500	56,550	0	0	0	66	0	0	622	1,447	59,300	59,350	0	0	0	0	0	0	32	858
56,550	56,600	0	0	0	55	0	0	611	1,437	59,350	59,400	0	0	0	0	0	0	22	847
56,600	56,650	0	0	0	45	0	0	601	1,426	59,400	59,450	0	0	0	0	0	0	11	837
56,650	56,700	0	0	0	34	0	0	590	1,416	59,450	59,500	0	0	0	0	0	0	**	826
56,700	56,750	0	0	0	24	0	0	580	1,405	59,500	59,550	0	0	0	0	0	0	0	816
56,750	56,800	0	0	0	13	0	0	569	1,395	59,550	59,600	0	0	0	0	0	0	0	805
56,800	56,850	0	0	0	*	0	0	559	1,384	59,600	59,650	0	0	0	0	0	0	0	795
56,850	56,900	0	0	0	0	0	0	548	1,374	59,650	59,700	0	0	0	0	0	0	0	784
56,900	56,950	0	0	0	0	0	0	538	1,363	59,700	59,750	0	0	0	0	0	0	0	773
56,950	57,000	0	0	0	0	0	0	527	1,353	59,750	59,800	0	0	0	0	0	0	0	763
57,000	57,050	0	0	0	0	0	0	517	1,342	59,800	59,850	0	0	0	0	0	0	0	752
57,050	57,100	0	0	0	0	0	0	506	1,332	59,850	59,900	0	0	0	0	0	0	0	742
57,100	57,150	0	0	0	0	0	0	496	1,321	59,900	59,950	0	0	0	0	0	0	0	731
57,150	57,200	0	0	0	0	0	0	485	1,311	59,950	60,000	0	0	0	0	0	0	0	721
57,200	57,250	0	0	0	0	0	0	474	1,300	60,000	60,050	0	0	0	0	0	0	0	710
57,250	57,300	0	0	0	0	0	0	464	1,289	60,050	60,100	0	0	0	0	0	0	0	700
57,300	57,350	0	0	0	0	0	0	453	1,279	60,100	60,150	0	0	0	0	0	0	0	689
57,350	57,400	0	0	0	0	0	0	443	1,268	60,150	60,200	0	0	0	0	0	0	0	679
57,400	57,450	0	0	0	0	0	0	432	1,258	60,200	60,250	0	0	0	0	0	0	0	668
57,450	57,500	0	0	0	0	0	0	422	1,247	60,250	60,300	0	0	0	0	0	0	0	658
57,500	57,550	0	0	0	0	0	0	411	1,237	60,300	60,350	0	0	0	0	0	0	0	647
57,550	57,600	0	0	0	0	0	0	401	1,226	60,350	60,400	0	0	0	0	0	0	0	637
57,600	57,650	0	0	0	0	0	0	390	1,216	60,400	60,450	0	0	0	0	0	0	0	626
57,650	57,700	0	0	0	0	0	0	380	1,205	60,450	60,500	0	0	0	0	0	0	0	616
57,700	57,750	0	0	0	0	0	0	369	1,195	60,500	60,550	0	0	0	0	0	0	0	605
57,750	57,800	0	0	0	0	0	0	359	1,184	60,550	60,600	0	0	0	0	0	0	0	594
57,800	57,850	0	0	0	0	0	0	348	1,174	60,600	60,650	0	0	0	0	0	0	0	584
57,850	57,900	0	0	0	0	0	0	338	1,163	60,650	60,700	0	0	0	0	0	0	0	573
57,900	57,950	0	0	0	0	0	0	327	1,153	60,700	60,750	0	0	0	0	0	0	0	563
57,950	58,000	0	0	0	0	0	0	317	1,142	60,750	60,800	0	0	0	0	0	0	0	552
58,000	58,050	0	0	0	0	0	0	306	1,132	60,800	60,850	0	0	0	0	0	0	0	542
58,050	58,100	0	0	0	0	0	0	295	1,121	60,850	60,900	0	0	0	0	0	0	0	531
58,100	58,150	0	0	0	0	0	0	285	1,110	60,900	60,950	0	0	0	0	0	0	0	521
58,150	58,200	0	0	0	0	0	0	274	1,100	60,950	61,000	0	0	0	0	0	0	0	510
58,200	58,250	0	0	0	0	0	0	264	1,089	61,000	61,050	0	0	0	0	0	0	0	500
58,250	58,300	0	0	0	0	0	0	253	1,079	61,050	61,100	0	0	0	0	0	0	0	489
58,300	58,350	0	0	0	0	0	0	243	1,068	61,100	61,150	0	0	0	0	0	0	0	479
58,350	58,400	0	0	0	0	0	0	232	1,058	61,150	61,200	0	0	0	0	0	0	0	468
58,400	58,450	0	0	0	0	0	0	222	1,047	61,200	61,250	0	0	0	0	0	0	0	458
58,450	58,500	0	0	0	0	0	0	211	1,037	61,250	61,300	0	0	0	0	0	0	0	447
58,500	58,550	0	0	0	0	0	0	201	1,026	61,300	61,350	0	0	0	0	0	0	0	437
58,550	58,600	0	0	0	0	0	0	190	1,016	61,350	61,400	0	0	0	0	0	0	0	426
58,600	58,650	0	0	0	0	0	0	180	1,005	61,400	61,450	0	0	0	0	0	0	0	415
58,650	58,700	0	0	0	0	0	0	169	995	61,450	61,500	0	0	0	0	0	0	0	405
58,700	58,750	0	0	0	0	0	0	159	984	61,500	61,550	0	0	0	0	0	0	0	394
58,750	58,800	0	0	0	0	0	0	148	974	61,550	61,600	0	0	0	0	0	0	0	384

★ 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 \$56,800 but less than \$56,838, 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 \$56,838 or more, and you have three 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 \$59,450 but less than \$59,478, 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 \$59,478 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—			
61,600	61,650	0	0	0	0	0	0	0	373
61,650	61,700	0	0	0	0	0	0	0	363
61,700	61,750	0	0	0	0	0	0	0	352
61,750	61,800	0	0	0	0	0	0	0	342
61,800	61,850	0	0	0	0	0	0	0	331
61,850	61,900	0	0	0	0	0	0	0	321
61,900	61,950	0	0	0	0	0	0	0	310
61,950	62,000	0	0	0	0	0	0	0	300
62,000	62,050	0	0	0	0	0	0	0	289
62,050	62,100	0	0	0	0	0	0	0	279
62,100	62,150	0	0	0	0	0	0	0	268
62,150	62,200	0	0	0	0	0	0	0	258
62,200	62,250	0	0	0	0	0	0	0	247
62,250	62,300	0	0	0	0	0	0	0	236
62,300	62,350	0	0	0	0	0	0	0	226
62,350	62,400	0	0	0	0	0	0	0	215
62,400	62,450	0	0	0	0	0	0	0	205
62,450	62,500	0	0	0	0	0	0	0	194
62,500	62,550	0	0	0	0	0	0	0	184
62,550	62,600	0	0	0	0	0	0	0	173
62,600	62,650	0	0	0	0	0	0	0	163
62,650	62,700	0	0	0	0	0	0	0	152
62,700	62,750	0	0	0	0	0	0	0	142
62,750	62,800	0	0	0	0	0	0	0	131

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—			
62,800	62,850	0	0	0	0	0	0	0	121
62,850	62,900	0	0	0	0	0	0	0	110
62,900	62,950	0	0	0	0	0	0	0	100
62,950	63,000	0	0	0	0	0	0	0	89
63,000	63,050	0	0	0	0	0	0	0	79
63,050	63,100	0	0	0	0	0	0	0	68
63,100	63,150	0	0	0	0	0	0	0	57
63,150	63,200	0	0	0	0	0	0	0	47
63,200	63,250	0	0	0	0	0	0	0	36
63,250	63,300	0	0	0	0	0	0	0	26
63,300	63,350	0	0	0	0	0	0	0	15
63,350	63,400	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 \$63,350 but less than \$63,398, and you have three qualifying children who have valid SSNs, your credit is \$5.

If the amount you are looking up from the worksheet is \$63,398 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

## 2023 Optional State Sales Tax Tables

Income		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
Income		Alabama		2		4.0000%		Arizona		2		5.6000%		Arkansas		2		6.5000%	
\$0	\$20,000	365	436	485	523	555	600	382	428	458	480	498	522	470	532	572	603	628	662
\$20,000	\$30,000	490	583	646	696	738	796	547	612	654	686	711	746	667	755	812	855	890	938
\$30,000	\$40,000	551	654	725	780	826	891	630	705	753	790	819	859	766	867	932	981	1021	1076
\$40,000	\$50,000	602	714	790	850	899	970	701	784	837	878	910	955	850	961	1033	1088	1132	1193
\$50,000	\$60,000	646	765	847	910	963	1038	763	853	911	955	990	1039	923	1044	1122	1181	1229	1295
\$60,000	\$70,000	685	811	897	964	1020	1098	818	915	977	1024	1062	1114	989	1118	1202	1265	1316	1387
\$70,000	\$80,000	721	852	942	1012	1070	1153	869	972	1038	1087	1127	1182	1049	1186	1274	1341	1395	1470
\$80,000	\$90,000	753	890	983	1056	1117	1203	916	1024	1093	1145	1188	1245	1104	1248	1341	1411	1468	1547
\$90,000	\$100,000	783	925	1022	1097	1160	1249	959	1073	1145	1200	1244	1304	1156	1306	1403	1477	1536	1619
\$100,000	\$120,000	823	971	1072	1151	1217	1309	1017	1137	1214	1272	1318	1382	1223	1382	1485	1563	1626	1713
\$120,000	\$140,000	874	1030	1137	1220	1289	1387	1092	1220	1302	1364	1414	1483	1311	1481	1591	1674	1742	1835
\$140,000	\$160,000	920	1084	1196	1283	1355	1457	1160	1296	1384	1449	1503	1575	1392	1572	1688	1776	1848	1947
\$160,000	\$180,000	963	1134	1250	1340	1415	1522	1223	1366	1458	1528	1584	1660	1465	1655	1777	1870	1945	2049
\$180,000	\$200,000	1002	1179	1300	1393	1471	1581	1282	1432	1528	1601	1659	1740	1534	1733	1861	1958	2037	2145
\$200,000	\$225,000	1043	1227	1351	1448	1529	1643	1343	1500	1601	1677	1738	1822	1606	1813	1947	2048	2131	2244
\$225,000	\$250,000	1086	1277	1406	1506	1590	1708	1408	1573	1678	1757	1822	1910	1682	1899	2039	2145	2231	2349
\$250,000	\$275,000	1127	1323	1456	1560	1647	1769	1469	1640	1750	1833	1900	1992	1753	1979	2125	2235	2325	2448
\$275,000	\$300,000	1165	1367	1504	1611	1700	1826	1527	1705	1819	1905	1974	2070	1820	2055	2206	2321	2414	2542
\$300,000	or more	1384	1620	1780	1905	2008	2154	1863	2080	2219	2323	2407	2523	2212	2496	2679	2818	2930	3085
Income		California		3		7.2500%		Colorado		2		2.9000%		Connecticut		4		6.3500%	
\$0	\$20,000	490	561	607	643	672	712	197	228	248	264	277	295	405	449	477	498	514	537
\$20,000	\$30,000	679	776	839	887	926	981	275	317	345	366	384	409	578	640	680	710	734	767
\$30,000	\$40,000	774	883	954	1008	1053	1114	314	362	393	417	437	465	665	737	783	817	845	882
\$40,000	\$50,000	853	972	1050	1110	1158	1226	347	399	434	460	482	513	738	819	869	907	938	980
\$50,000	\$60,000	923	1051	1135	1199	1251	1324	376	432	469	498	521	554	803	890	946	987	1020	1066
\$60,000	\$70,000	985	1121	1210	1278	1334	1410	402	461	501	531	556	591	861	955	1014	1058	1094	1142
\$70,000	\$80,000	1041	1185	1278	1350	1408	1489	425	488	530	562	588	625	914	1013	1076	1123	1161	1212
\$80,000	\$90,000	1093	1243	1341	1416	1477	1562	447	513	556	590	617	656	963	1067	1133	1183	1223	1277
\$90,000	\$100,000	1141	1298	1400	1478	1541	1630	467	535	581	616	645	685	1008	1117	1187	1239	1280	1337
\$100,000	\$120,000	1205	1369	1477	1559	1626	1718	493	566	613	650	680	722	1068	1184	1257	1312	1356	1417
\$120,000	\$140,000	1287	1462	1576	1663	1734	1833	527	604	655	694	726	771	1146	1270	1348	1407	1455	1519
\$140,000	\$160,000	1362	1547	1667	1759	1834	1938	558	640	694	735	769	816	1217	1349	1432	1495	1545	1614
\$160,000	\$180,000	1431	1624	1750	1846	1925	2033	587	672	729	772	807	857	1282	1421	1509	1575	1628	1700
\$180,000	\$200,000	1496	1697	1828	1928	2010	2123	614	703	762	807	844	895	1344	1489	1581	1650	1705	1781
\$200,000	\$225,000	1562	1772	1908	2013	2098	2215	642	734	795	842	881	934	1407	1559	1655	1728	1786	1865
\$225,000	\$250,000	1633	1851	1994	2102	2191	2313	671	768	831	880	920	976	1474	1634	1735	1810	1871	1954
\$250,000	\$275,000	1699	1926	2074	2186	2278	2405	699	799	865	916	958	1015	1537	1703	1809	1888	1951	2038
\$275,000	\$300,000	1762	1996	2149	2266	2361	2492	725	829	897	950	993	1053	1597	1770	1879	1961	2027	2117
\$300,000	or more	2126	2405	2587	2726	2839	2995	876	1000	1082	1145	1196	1267	1946	2156	2289	2388	2469	2578
Income		District of Columbia		4		6.0000%		Florida		1		6.0000%		Georgia		2		4.0000%	
\$0	\$20,000	389	420	440	454	466	482	426	478	511	536	556	584	274	307	329	345	359	377
\$20,000	\$30,000	556	602	630	651	668	690	604	677	723	759	787	826	388	436	466	489	508	533
\$30,000	\$40,000	641	693	726	750	769	795	693	777	830	870	903	947	446	500	535	561	583	612
\$40,000	\$50,000	712	771	807	834	855	884	769	861	920	964	1000	1050	494	554	593	622	646	678
\$50,000	\$60,000	776	839	879	908	931	963	835	935	999	1047	1086	1139	537	602	644	676	701	736
\$60,000	\$70,000	832	900	943	974	999	1033	894	1001	1069	1120	1162	1219	575	645	690	723	751	788
\$70,000	\$80,000	883	956	1001	1034	1061	1097	948	1061	1133	1188	1232	1292	610	684	731	767	796	836
\$80,000	\$90,000	931	1007	1055	1090	1118	1156	998	1116	1192	1249	1296	1360	642	720	770	807	837	879
\$90,000	\$100,000	975	1055	1105	1142	1171	1211	1044	1168	1247	1307	1356	1422	672	753	805	844	876	920
\$100,000	\$120,000	1034	1119	1171	1211	1242	1284	1105	1236	1320	1383	1434	1505	712	798	852	894	927	973
\$120,000	\$140,000	1109	1200	1257	1299	1332	1378	1184	1324	1413	1481	1536	1611	763	854	913	958	993	1043
\$140,000	\$160,000	1179	1276	1336	1381	1416	1464	1256	1404	1500	1571	1629	1709	810	907	969	1016	1054	1106
\$160,000	\$180,000	1242	1345	1408	1455	1493	1543	1322	1478	1578	1654	1715	1798	853	955	1020	1070	1110	1164
\$180,000	\$200,000	1302	1409	1476	1525	1565	1618	1384	1547	1652	1731	1795	1882	893	1000	1068	1120	1162	1219
\$200,000	\$225,000	1364	1476	1546	1598	1639	1695	1448	1619	1728	1811	1877	1968	935	1046	1118	1172	1215	1275
\$225,000	\$250,000	1430	1547	1621	1675	1718	1777	1517	1695	1809	1895	1965	2061	979	1096	1171	1227	1273	1335
\$250,000	\$275,000	1491	1614	1691	1747	1792	1853	1581	1766	1885	1975	2047	2147	1021	1142	1220	1279	1326	1391
\$275,000	\$300,000	1550	1678	1757	1816	1863	1926	1641	1834	1957	2050	2125	2228	1060	1186	1267	1328	1377	1445
\$300,000	or more	1891	2047	2144	2215	2273	2350	1993	2225	2375	2487	2578	2702	1289	1442	1539	1613	1672	1754
Income		Hawaii		1,6		4.0000%		Idaho		1		6.0000%		Illinois		2		6.2500%	
\$0	\$20,000	418	495	546	587	620	667	570	680	754	812	861	929	393	464	512	550	581</	

Income At least But less than		Family Size					Family Size					Family Size				
		1	2	3	4	Over 5	1	2	3	4	Over 5	1	2	3	4	Over 5
		Indiana				7.0000%	Iowa				6.0000%	Kansas				6.5000%
\$0	\$20,000	479	551	598	634	664	705	430	489	527	556	579	612	536	634	701
\$20,000	\$30,000	668	767	833	882	923	980	611	693	747	787	821	866	731	862	951
\$30,000	\$40,000	763	875	949	1006	1052	1116	701	796	857	904	942	994	827	974	1073
\$40,000	\$50,000	842	966	1048	1110	1161	1231	778	882	950	1002	1043	1101	907	1067	1175
\$50,000	\$60,000	912	1046	1134	1201	1255	1331	845	958	1032	1088	1133	1196	977	1149	1264
\$60,000	\$70,000	974	1117	1210	1281	1340	1421	905	1026	1105	1164	1213	1280	1039	1221	1343
\$70,000	\$80,000	1031	1181	1280	1355	1417	1502	959	1088	1171	1234	1286	1356	1095	1286	1414
\$80,000	\$90,000	1083	1241	1344	1423	1487	1577	1010	1145	1232	1299	1353	1427	1147	1346	1480
\$90,000	\$100,000	1131	1296	1404	1486	1553	1646	1057	1198	1289	1359	1415	1493	1195	1402	1541
\$100,000	\$120,000	1195	1369	1482	1569	1640	1738	1119	1268	1365	1438	1498	1580	1258	1475	1621
\$120,000	\$140,000	1278	1462	1583	1676	1751	1856	1198	1358	1461	1540	1604	1692	1339	1568	1723
\$140,000	\$160,000	1353	1548	1676	1774	1853	1964	1272	1441	1551	1634	1701	1795	1413	1654	1817
\$160,000	\$180,000	1423	1627	1761	1863	1947	2063	1339	1517	1632	1719	1791	1889	1480	1732	1902
\$180,000	\$200,000	1487	1701	1841	1947	2034	2155	1402	1588	1709	1800	1874	1977	1543	1805	1982
\$200,000	\$225,000	1554	1777	1923	2034	2125	2250	1467	1661	1787	1883	1961	2068	1608	1881	2064
\$225,000	\$250,000	1625	1858	2010	2126	2221	2352	1536	1739	1871	1971	2053	2165	1677	1960	2151
\$250,000	\$275,000	1692	1933	2091	2212	2310	2447	1601	1813	1950	2054	2139	2255	1742	2035	2232
\$275,000	\$300,000	1755	2005	2169	2293	2395	2536	1662	1882	2024	2132	2220	2341	1803	2105	2308
\$300,000	or more	2121	2420	2616	2766	2888	3056	2019	2285	2457	2587	2693	2839	2154	2510	2749
Income		Kentucky				6.0000%	Louisiana				4.4500%	Maine				5.5000%
\$0	\$20,000	430	483	518	543	565	593	320	356	379	396	410	429	361	410	441
\$20,000	\$30,000	616	692	741	777	807	848	453	504	537	561	581	608	499	565	608
\$30,000	\$40,000	710	797	853	896	930	977	521	579	616	644	667	698	568	642	690
\$40,000	\$50,000	789	886	949	995	1034	1086	577	642	683	714	739	773	625	707	759
\$50,000	\$60,000	860	965	1032	1084	1125	1182	627	697	742	776	803	840	676	763	820
\$60,000	\$70,000	922	1035	1107	1162	1206	1267	672	747	795	830	859	899	721	814	874
\$70,000	\$80,000	979	1099	1176	1234	1281	1345	712	792	842	880	911	953	762	860	923
\$80,000	\$90,000	1032	1158	1239	1300	1350	1417	750	833	886	926	959	1003	799	902	968
\$90,000	\$100,000	1082	1213	1298	1362	1414	1485	784	872	927	969	1003	1049	834	941	1010
\$100,000	\$120,000	1147	1286	1376	1444	1498	1574	830	923	982	1026	1061	1110	880	993	1065
\$120,000	\$140,000	1231	1380	1476	1549	1608	1688	890	988	1051	1099	1137	1189	940	1059	1136
\$140,000	\$160,000	1308	1467	1569	1646	1708	1794	944	1049	1116	1166	1206	1261	994	1120	1201
\$160,000	\$180,000	1379	1546	1654	1735	1800	1890	994	1104	1174	1227	1269	1327	1044	1176	1261
\$180,000	\$200,000	1446	1621	1733	1818	1887	1981	1041	1156	1229	1284	1329	1389	1091	1228	1317
\$200,000	\$225,000	1515	1698	1816	1904	1976	2075	1089	1209	1286	1344	1390	1453	1139	1282	1374
\$225,000	\$250,000	1588	1780	1903	1996	2071	2175	1140	1266	1347	1407	1455	1522	1190	1339	1435
\$250,000	\$275,000	1657	1857	1985	2082	2161	2268	1188	1320	1403	1466	1516	1585	1238	1393	1493
\$275,000	\$300,000	1722	1930	2063	2164	2245	2357	1234	1370	1457	1522	1574	1646	1284	1443	1547
\$300,000	or more	2102	2355	2517	2639	2738	2874	1499	1663	1768	1847	1910	1997	1547	1737	1860
Income		Maryland				6.0000%	Massachusetts				6.2500%	Michigan				6.0000%
\$0	\$20,000	346	402	439	468	492	525	382	428	458	480	498	522	402	459	496
\$20,000	\$30,000	491	569	620	660	693	738	532	595	635	666	690	724	564	643	694
\$30,000	\$40,000	564	652	711	756	793	845	607	678	724	758	786	825	645	734	793
\$40,000	\$50,000	626	723	788	838	879	936	670	748	798	836	867	909	713	812	876
\$50,000	\$60,000	680	786	856	909	954	1015	725	810	864	905	938	983	773	879	949
\$60,000	\$70,000	729	841	916	973	1020	1086	774	864	922	965	1000	1048	827	940	1014
\$70,000	\$80,000	774	892	971	1032	1081	1151	819	914	975	1020	1058	1108	876	995	1073
\$80,000	\$90,000	815	939	1022	1085	1138	1211	860	960	1023	1071	1110	1163	920	1045	1127
\$90,000	\$100,000	853	983	1069	1136	1190	1266	898	1002	1069	1119	1159	1215	962	1093	1178
\$100,000	\$120,000	904	1041	1132	1202	1260	1340	949	1058	1128	1181	1224	1282	1017	1155	1245
\$120,000	\$140,000	969	1116	1213	1288	1349	1434	1014	1131	1205	1261	1307	1369	1088	1235	1331
\$140,000	\$160,000	1030	1185	1288	1366	1431	1522	1074	1197	1276	1335	1383	1449	1154	1308	1410
\$160,000	\$180,000	1085	1248	1356	1439	1507	1602	1129	1258	1340	1403	1453	1522	1213	1376	1482
\$180,000	\$200,000	1137	1307	1420	1506	1578	1677	1180	1315	1401	1466	1518	1590	1269	1439	1549
\$200,000	\$225,000	1191	1369	1486	1577	1651	1754	1233	1373	1463	1531	1586	1660	1327	1504	1619
\$225,000	\$250,000	1248	1434	1557	1651	1729	1837	1289	1436	1530	1600	1657	1735	1389	1573	1694
\$250,000	\$275,000	1302	1495	1623	1721	1802	1914	1342	1494	1592	1665	1724	1805	1446	1638	1763
\$275,000	\$300,000	1353	1553	1686	1788	1871	1987	1392	1550	1651	1726	1788	1872	1501	1699	1829
\$300,000	or more	1651	1893	2052	2175	2275	2415	1681	1871	1992	2082	2156	2256	1818	2056	2211
Income		Minnesota				6.8800%	Mississippi				7.0000%	Missouri				4.2300%
\$0	\$20,000	433	473	498	517	531	552	683	813	901	970	1028	1108	310	355	385
\$20,000	\$30,000	627	684	721	747	769	798	918	1089	1205	1295	1371	1477	434	496	537
\$30,000	\$40,000	725	792	834	865	890	923	1032	1223	1352	1453	1537	1655	496	566	613
\$40,000	\$50,000	808	883	930	964	992	1030	1127	1335	1475	1584	1675	1803	548	625	676
\$50,000	\$60,000	882	963	1014	1052	1082	1124	1210	1432	1581	1698	1795	1931	593	677	732
\$60,000	\$70,000	948	1035	1090	1131	1163	1208	1283	1517	1675	1798	1901	2044	634	723	782
\$70,000	\$80,000	1008	1101	1159	1203	1237	1285	1350	1595	1760	1889	1996	2147	671	765	827
\$80,000	\$90,000	1063	1162	1223	1269	1306	1356	1411	1666	1838	1972	2084	2240	705	804	868
\$90,000	\$100,000	1115	1218	1283	1331	1370	1422	1467	1731	1910	2049	2165	2327	737	840	907
\$100,000	\$120,000	1184	1293	1362	1413	1454	1510	1541	1818	2005	2150	2271	2441	779	887	958
\$120,000	\$140,000	1273	1390	1464	1519	1563	1623	1636	1928	2126	2279	2407	2586	832	948	1024
\$140,000	\$160,000	1355	1480	1559	1617	1664	1728	1722	2029	2236	2397	2531	2718	882	1004	1084
\$160,000	\$180,000	1430	1562	1645	1707	1756	1823	1801	2121	2336	2504	2643	2839	927	1055	1139
\$180,000	\$200,000	1500	1639	1726	1791	1843	1914	1875	2206	2430	2604	2748	2951	969	1103	1190



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			
Income		Nebraska			1	5.5000%			Nevada			5	6.8500%			New Jersey			4	6.6300%		
\$0	\$20,000	384	430	460	482	499	524	466	533	577	611	639	677	448	487	511	529	543	562			
\$20,000	\$30,000	550	615	657	688	714	749	647	739	799	845	882	934	645	700	735	760	781	809			
\$30,000	\$40,000	633	708	756	793	822	862	737	841	909	961	1003	1062	744	808	848	878	901	933			
\$40,000	\$50,000	704	787	840	881	913	957	813	927	1002	1058	1105	1169	828	900	944	977	1003	1039			
\$50,000	\$60,000	766	857	915	958	993	1042	880	1002	1083	1144	1194	1263	903	980	1029	1065	1093	1132			
\$60,000	\$70,000	821	918	981	1027	1065	1117	939	1069	1155	1220	1273	1346	969	1052	1104	1143	1174	1215			
\$70,000	\$80,000	872	975	1041	1090	1131	1185	993	1130	1220	1289	1344	1422	1029	1118	1174	1214	1247	1292			
\$80,000	\$90,000	919	1027	1097	1149	1191	1249	1043	1187	1281	1352	1411	1492	1085	1179	1237	1281	1315	1362			
\$90,000	\$100,000	962	1076	1148	1203	1247	1308	1089	1239	1337	1411	1472	1556	1138	1236	1297	1342	1378	1427			
\$100,000	\$120,000	1020	1140	1217	1275	1322	1386	1150	1308	1411	1489	1553	1642	1207	1311	1376	1424	1462	1514			
\$120,000	\$140,000	1094	1223	1305	1367	1418	1486	1229	1396	1506	1589	1657	1751	1296	1407	1477	1529	1570	1626			
\$140,000	\$160,000	1162	1299	1387	1453	1506	1579	1301	1478	1593	1681	1753	1852	1378	1497	1571	1626	1670	1729			
\$160,000	\$180,000	1225	1369	1461	1531	1587	1663	1367	1552	1673	1765	1840	1944	1453	1578	1657	1714	1761	1823			
\$180,000	\$200,000	1283	1435	1531	1604	1663	1743	1429	1621	1747	1843	1921	2030	1524	1655	1737	1798	1846	1912			
\$200,000	\$225,000	1344	1502	1604	1679	1741	1825	1493	1693	1824	1924	2006	2119	1597	1734	1820	1884	1935	2004			
\$225,000	\$250,000	1409	1574	1680	1760	1824	1912	1560	1770	1906	2010	2095	2213	1675	1819	1909	1976	2029	2101			
\$250,000	\$275,000	1469	1642	1752	1835	1903	1994	1624	1841	1983	2091	2179	2301	1748	1898	1992	2062	2118	2193			
\$275,000	\$300,000	1527	1706	1821	1907	1977	2072	1684	1909	2055	2167	2258	2384	1817	1974	2071	2144	2202	2280			
\$300,000 or more		1861	2079	2218	2323	2408	2524	2033	2301	2476	2609	2717	2867	2220	2412	2531	2620	2691	2786			
Income		New Mexico			1,7	4.9400%			New York			2	4.0000%			North Carolina			2	4.7500%		
\$0	\$20,000	401	447	477	499	517	541	273	296	311	322	330	342	379	449	497	534	565	609			
\$20,000	\$30,000	576	642	684	715	741	776	392	426	447	462	474	491	519	612	676	726	767	826			
\$30,000	\$40,000	664	740	788	825	854	894	453	491	515	533	547	567	588	693	764	820	866	931			
\$40,000	\$50,000	738	823	877	917	950	994	504	547	574	593	609	631	646	760	838	898	949	1020			
\$50,000	\$60,000	804	896	954	998	1034	1082	549	596	625	646	664	687	696	819	902	967	1021	1097			
\$60,000	\$70,000	862	961	1024	1071	1109	1161	589	639	671	694	712	738	741	871	959	1027	1084	1165			
\$70,000	\$80,000	916	1021	1088	1138	1178	1233	626	679	713	737	757	784	782	918	1010	1082	1142	1226			
\$80,000	\$90,000	965	1076	1146	1199	1242	1300	660	716	751	777	798	826	819	961	1057	1132	1195	1283			
\$90,000	\$100,000	1012	1127	1201	1256	1301	1362	691	750	787	815	836	866	854	1001	1101	1179	1244	1335			
\$100,000	\$120,000	1073	1195	1273	1332	1379	1443	733	796	835	864	887	918	900	1054	1159	1241	1309	1404			
\$120,000	\$140,000	1151	1283	1366	1429	1480	1549	787	854	896	927	952	986	958	1122	1233	1319	1391	1492			
\$140,000	\$160,000	1224	1363	1452	1519	1573	1646	837	908	953	986	1013	1048	1012	1184	1301	1391	1467	1573			
\$160,000	\$180,000	1290	1437	1531	1601	1658	1735	882	958	1005	1040	1068	1105	1061	1241	1362	1457	1536	1647			
\$180,000	\$200,000	1352	1506	1605	1678	1738	1819	925	1004	1054	1090	1120	1159	1107	1294	1420	1518	1600	1715			
\$200,000	\$225,000	1417	1578	1681	1758	1820	1906	969	1052	1104	1143	1173	1215	1154	1348	1479	1581	1666	1786			
\$225,000	\$250,000	1485	1654	1762	1843	1908	1998	1017	1104	1158	1198	1230	1274	1204	1406	1542	1648	1737	1861			
\$250,000	\$275,000	1549	1726	1838	1923	1991	2084	1061	1152	1208	1250	1284	1329	1251	1460	1601	1711	1802	1931			
\$275,000	\$300,000	1610	1794	1911	1998	2069	2166	1103	1197	1256	1300	1335	1382	1296	1511	1657	1770	1864	1997			
\$300,000 or more		1965	2189	2331	2438	2524	2642	1347	1462	1535	1588	1630	1688	1552	1805	1977	2110	2220	2376			
Income		North Dakota			1	5.0000%			Ohio			1	5.7500%			Oklahoma			1	4.5000%		
\$0	\$20,000	323	369	399	422	440	466	424	482	520	549	572	605	410	491	546	590	626	677			
\$20,000	\$30,000	455	519	561	592	618	654	591	671	722	762	794	838	552	659	732	789	837	904			
\$30,000	\$40,000	521	594	642	678	708	748	674	764	823	868	904	954	622	742	823	887	940	1014			
\$40,000	\$50,000	577	658	710	750	783	828	744	843	908	957	996	1052	681	811	899	968	1025	1106			
\$50,000	\$60,000	627	714	771	814	849	898	805	912	982	1034	1077	1137	732	870	965	1038	1100	1186			
\$60,000	\$70,000	671	764	824	870	908	960	860	974	1047	1104	1149	1213	777	923	1023	1101	1165	1256			
\$70,000	\$80,000	711	809	873	922	961	1016	910	1029	1107	1166	1215	1281	818	971	1076	1157	1225	1320			
\$80,000	\$90,000	748	851	918	969	1011	1069	955	1081	1162	1224	1275	1345	855	1015	1124	1209	1279	1379			
\$90,000	\$100,000	782	890	960	1014	1057	1117	998	1129	1214	1278	1331	1403	890	1056	1169	1257	1330	1433			
\$100,000	\$120,000	828	942	1016	1072	1118	1181	1054	1192	1281	1349	1405	1481	936	1110	1228	1320	1396	1504			
\$120,000	\$140,000	887	1008	1087	1147	1196	1264	1126	1273	1368	1440	1499	1581	995	1179	1303	1400	1481	1595			
\$140,000	\$160,000	941	1069	1153	1217	1269	1340	1192	1347	1448	1524	1586	1672	1049	1242	1372	1474	1559	1678			
\$160,000	\$180,000	990	1125	1213	1280	1335	1410	1253	1415	1520	1600	1666	1756	1098	1299	1435	1541	1630	1754			
\$180,000	\$200,000	1037	1178	1270	1340	1397	1475	1309	1479	1589	1672	1740	1834	1144	1353	1494	1604	1696	1825			
\$200,000	\$225,000	1085	1232	1328	1401	1461	1542	1368	1544	1659	1746	1817	1914	1191	1408	1554	1669	1764	1897			
\$225,000	\$250,000	1136	1290	1390	1467	1529	1614	1430	1614	1734	1824	1898	2000	1242	1466	1618	1737	1835	1974			
\$250,000	\$275,000	1184	1344	1449	1528	1592	1681	1488	1679	1803	1897	1974	2080	1289	1521	1678	1801	1903	2046			
\$275,000	\$300,000	1230	1396	1504	1586	1653	1745	1543	1741	1870	1967	2046	2156	1333	1573	1735	1861	1966	2114			
\$300,000 or more		1495	1695	1825	1924	20040																

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
Income		South Dakota			1,7	4.3500%		Tennessee			2	7.0000%		Texas			1	6.2500%	
\$0	\$20,000	434	513	566	607	641	689	578	667	727	772	810	862	442	504	545	577	602	637
\$20,000	\$30,000	596	702	773	829	874	939	798	920	1000	1062	1113	1184	620	708	764	808	843	892
\$30,000	\$40,000	675	795	875	937	989	1061	907	1045	1136	1205	1263	1342	710	809	874	923	963	1019
\$40,000	\$50,000	741	872	960	1028	1085	1164	999	1149	1249	1325	1388	1475	785	894	966	1020	1064	1126
\$50,000	\$60,000	799	940	1034	1107	1168	1253	1079	1241	1348	1430	1497	1591	851	969	1046	1105	1153	1219
\$60,000	\$70,000	851	1000	1100	1178	1242	1332	1150	1322	1435	1522	1594	1693	909	1036	1118	1181	1232	1303
\$70,000	\$80,000	898	1054	1160	1241	1309	1403	1214	1395	1515	1606	1682	1786	963	1096	1184	1250	1304	1378
\$80,000	\$90,000	940	1104	1214	1299	1370	1469	1274	1463	1588	1684	1762	1872	1012	1152	1244	1313	1370	1448
\$90,000	\$100,000	980	1151	1265	1353	1427	1530	1329	1526	1656	1756	1837	1951	1058	1204	1300	1372	1431	1511
\$100,000	\$120,000	1032	1211	1332	1425	1502	1609	1402	1609	1745	1850	1936	2056	1119	1273	1373	1450	1512	1591
\$120,000	\$140,000	1100	1290	1417	1516	1597	1712	1495	1715	1860	1971	2063	2190	1196	1361	1468	1550	1616	1708
\$140,000	\$160,000	1161	1361	1495	1599	1685	1805	1581	1812	1965	2082	2179	2312	1268	1442	1556	1642	1712	1809
\$160,000	\$180,000	1217	1426	1566	1675	1765	1891	1659	1901	2061	2184	2284	2424	1333	1516	1635	1726	1800	1902
\$180,000	\$200,000	1269	1487	1633	1746	1839	1970	1732	1984	2151	2278	2383	2529	1394	1585	1710	1804	1881	1988
\$200,000	\$225,000	1323	1550	1701	1819	1916	2052	1807	2070	2243	2376	2485	2636	1458	1657	1787	1885	1966	2077
\$225,000	\$250,000	1381	1616	1774	1896	1997	2139	1887	2161	2341	2479	2593	2750	1525	1733	1869	1972	2056	2172
\$250,000	\$275,000	1434	1678	1842	1968	2073	2220	1961	2245	2433	2576	2694	2857	1588	1804	1945	2052	2140	2260
\$275,000	\$300,000	1484	1737	1906	2037	2145	2296	2032	2326	2519	2667	2789	2958	1647	1872	2018	2129	2219	2344
\$300,000	or more	1775	2074	2274	2429	2557	2736	2440	2789	3019	3195	3339	3539	1992	2262	2438	2571	2680	2829
Income		Utah			2	4.8500%		Vermont			1	6.0000%		Virginia			2	4.3000%	
\$0	\$20,000	424	492	538	573	602	642	330	352	367	377	385	397	282	323	350	371	388	411
\$20,000	\$30,000	582	674	736	783	822	876	466	498	519	534	546	563	397	453	490	519	542	574
\$30,000	\$40,000	660	764	833	886	930	991	534	572	596	613	627	646	455	519	561	593	619	655
\$40,000	\$50,000	725	839	914	972	1020	1087	591	634	660	680	696	717	503	573	620	655	684	724
\$50,000	\$60,000	782	904	985	1048	1099	1170	642	688	717	739	756	779	546	622	671	710	741	784
\$60,000	\$70,000	833	962	1048	1114	1169	1244	687	737	768	791	810	835	584	665	718	758	791	837
\$70,000	\$80,000	879	1015	1105	1175	1232	1311	728	781	814	839	859	886	618	704	760	802	837	886
\$80,000	\$90,000	921	1063	1158	1230	1290	1373	766	822	857	883	904	932	650	740	799	843	880	931
\$90,000	\$100,000	961	1108	1206	1282	1344	1430	801	860	897	924	946	976	680	773	835	881	920	973
\$100,000	\$120,000	1012	1167	1270	1349	1415	1505	848	911	950	979	1002	1034	719	818	882	932	972	1028
\$120,000	\$140,000	1078	1243	1352	1436	1505	1601	908	975	1018	1049	1074	1108	770	875	944	996	1039	1098
\$140,000	\$160,000	1139	1312	1427	1516	1588	1689	964	1035	1080	1113	1140	1176	816	927	1000	1056	1101	1164
\$160,000	\$180,000	1194	1376	1496	1588	1664	1770	1014	1090	1137	1173	1201	1239	859	976	1052	1110	1157	1223
\$180,000	\$200,000	1246	1435	1560	1656	1735	1845	1062	1141	1191	1228	1258	1298	899	1021	1100	1161	1210	1279
\$200,000	\$225,000	1299	1496	1625	1725	1807	1922	1111	1194	1247	1286	1317	1359	940	1067	1150	1213	1265	1337
\$225,000	\$250,000	1356	1560	1695	1799	1884	2003	1163	1251	1306	1347	1379	1424	984	1117	1203	1269	1323	1398
\$250,000	\$275,000	1409	1620	1760	1868	1956	2079	1212	1304	1361	1404	1438	1484	1025	1163	1253	1322	1378	1455
\$275,000	\$300,000	1459	1677	1822	1933	2024	2152	1259	1354	1414	1458	1494	1542	1064	1207	1300	1371	1429	1510
\$300,000	or more	1747	2006	2177	2308	2416	2566	1529	1646	1720	1774	1818	1877	1292	1463	1574	1660	1729	1825
Income		Washington			1	6.5000%		West Virginia			1	6.0000%		Wisconsin			1	5.0000%	
\$0	\$20,000	487	554	598	632	659	697	421	478	515	544	567	599	360	406	436	458	476	501
\$20,000	\$30,000	686	779	841	887	925	978	608	691	744	785	818	864	513	578	620	651	677	712
\$30,000	\$40,000	785	892	962	1015	1058	1118	703	799	861	908	946	999	590	664	712	748	778	818
\$40,000	\$50,000	869	987	1063	1122	1169	1235	784	890	959	1012	1054	1113	655	737	790	830	863	907
\$50,000	\$60,000	943	1070	1153	1216	1267	1339	855	971	1046	1103	1150	1214	712	801	859	902	938	986
\$60,000	\$70,000	1008	1144	1232	1300	1355	1430	919	1043	1124	1185	1235	1304	763	858	920	967	1004	1056
\$70,000	\$80,000	1068	1211	1305	1376	1434	1514	977	1109	1195	1260	1313	1386	809	911	976	1025	1065	1120
\$80,000	\$90,000	1123	1274	1372	1446	1507	1591	1031	1170	1261	1329	1385	1462	852	959	1027	1079	1121	1179
\$90,000	\$100,000	1174	1331	1434	1512	1575	1663	1082	1227	1322	1394	1452	1533	892	1004	1075	1130	1174	1234
\$100,000	\$120,000	1242	1408	1516	1598	1665	1757	1148	1303	1403	1479	1541	1627	945	1063	1139	1196	1243	1307
\$120,000	\$140,000	1329	1506	1621	1709	1780	1879	1234	1400	1508	1590	1656	1748	1013	1139	1221	1282	1332	1400
\$140,000	\$160,000	1409	1596	1718	1811	1886	1990	1313	1490	1605	1692	1762	1860	1075	1209	1296	1361	1414	1486
\$160,000	\$180,000	1482	1679	1807	1904	1983	2092	1386	1572	1693	1785	1860	1962	1132	1274	1365	1433	1489	1565
\$180,000	\$200,000	1551	1756	1890	1991	2074	2188	1454	1650	1776	1873	1951	2059	1186	1334	1429	1501	1559	1639
\$200,000	\$225,000	1622	1836	1975	2081	2167	2287	1525	1730	1863	1963	2045	2158	1242	1396	1496	1571	1632	1715
\$225,000	\$250,000	1697	1921	2066	2177	2267	2391	1600	1815	1954	2060	2146	2264	1301	1463	1567	1645	1709	1797
\$250,000	\$275,000	1768	2000	2151	2266	2360	2489	1671	1895	2040	2151	2240	2364	1356	1525	1633	1715	1781	1873
\$275,000	\$300,000	1834	2075	2232	2351	2448	2582	1738	1971	2122	2237	2330	2459	1409	1584	1696	1781	1850	1945
\$300,000	or more	2222	2512	2700	2843	2960	3121	2130	2414	2599	2739	2853	3010	1714	1926	2063	2166	2249	2364
Income		Wyoming			1	4.0000%		<b>Note:</b> Residents of <b>Alaska</b> do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount. 1. Use the Ratio Method to determine your local sales tax deduction. Your state sales tax rate is provided next to the state name. 2. Follow the instructions on the next page to determine your local sales tax deduction. 3. The California table includes the 1.25% uniform local sales tax rate in addition to the 6.00% state sales tax rate for a total of 7.25%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 7.25%, and the numerator is the total sales tax rate minus 7.25%. 4. This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted. 5. The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 8.85%, and the numerator is the total sales tax rate minus 6.85%. 6. The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction. 7. The rate decreased during 2023 so the given rate is an average for the year.											
\$0	\$20,000	286	318	339	355	36													



## Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alabama	Any locality that imposes a local sales tax	B
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, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Larimer County, Pueblo City, Pueblo County or any other locality that imposes a local sales tax	A
	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	B
Georgia	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
Kansas	Any locality that imposes a local sales tax	B
	East Baton Rouge Parish	B
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, Terrebonne Parish or any other locality that imposes a local sales tax	C
Mississippi	City of Jackson only	A
	City of Tupelo only	C
Missouri	Any locality that imposes a local sales tax	B
	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	A
New York	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
	Aiken County, Anderson County, Greenwood County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County and York County	A
South Carolina	Allendale County, Bamberg County, Barnwell County, Berkeley 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, 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	B
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	B

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

## 2023 Optional Local Sales Tax Tables

Income		Family Size						Family Size						Family Size						Family Size						
							Over 5						Over 5						Over 5						Over 5	
		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1
At least	But less than	Local Table A						Local Table B						Local Table C						Local Table D						
\$0	\$20,000	64	74	81	86	90	96	79	94	104	112	118	127	97	115	128	137	145	156	68	74	78	81	83	86	
20,000	30,000	90	104	112	119	125	133	108	128	141	151	160	172	131	155	172	184	195	210	98	107	112	116	119	123	
30,000	40,000	103	118	128	136	142	151	123	145	159	171	180	194	148	175	193	207	219	235	113	123	129	133	137	142	
40,000	50,000	114	130	142	150	157	167	135	158	175	187	197	212	162	191	211	226	239	257	126	137	144	148	152	158	
50,000	60,000	123	141	153	162	170	180	145	171	188	201	212	228	174	205	227	243	257	276	137	149	156	162	166	172	
60,000	70,000	131	151	164	173	181	192	154	181	200	214	226	242	185	218	240	258	272	292	147	160	168	174	178	185	
70,000	80,000	139	160	173	183	192	203	163	191	210	225	237	255	195	229	253	271	286	307	157	170	178	184	189	196	
80,000	90,000	146	168	182	192	201	214	171	200	220	236	248	267	204	240	264	283	299	321	165	179	188	194	200	207	
90,000	100,000	153	175	190	201	210	223	178	209	229	245	259	277	212	249	275	294	311	333	173	188	197	204	209	217	
100,000	120,000	162	185	200	212	222	235	187	220	241	258	272	292	223	262	289	309	326	350	183	199	209	216	222	230	
120,000	140,000	173	198	214	227	237	251	200	234	257	274	289	310	237	278	306	328	346	371	197	214	224	232	238	247	
140,000	160,000	183	209	227	240	251	266	211	247	271	289	305	327	250	293	323	345	364	391	209	227	238	247	253	262	
160,000	180,000	193	220	238	252	264	279	221	258	284	303	319	342	262	307	337	361	381	408	221	240	251	260	267	276	
180,000	200,000	201	230	249	264	276	292	231	269	296	316	333	356	272	319	351	376	396	425	231	251	264	273	280	290	
200,000	225,000	211	241	260	275	288	305	240	281	308	329	346	371	284	332	365	391	412	442	242	263	276	286	293	304	
225,000	250,000	220	252	272	288	301	319	251	293	321	343	361	387	295	346	380	407	429	459	254	276	290	300	308	319	
250,000	275,000	229	262	283	300	313	332	261	304	333	356	375	401	307	359	394	422	444	476	265	288	302	313	321	332	
275,000	300,000	238	272	294	311	325	344	270	315	345	368	388	415	317	371	407	436	459	492	276	299	314	325	334	346	
300,000	or more	288	329	355	375	392	415	323	376	412	439	462	494	377	441	483	516	544	582	337	366	384	397	408	422	

