

SUPPLEMENT

— **TO** —

J.K.LASSER'STM

YOUR INCOME TAX

2

0

2

5

Prepared by the
J.K. LASSER INSTITUTETM

CONTENTS

Recent Tax Developments	3	Form 1040—Schedule C	31
Filing Reminders for 2025	3	Form 1040—Schedule D	33
Estimating Your 2025 Taxes	5	Schedule D Tax Worksheet	35
Retirement Plan Cost-of-Living		Qualified Dividends and Capital	
Adjustments for 2025	5	Gain Tax Worksheet	37
Non-Retirement Cost-of-Living		Form 1040—Schedule E	38
Adjustments for 2025	6	Form 1040—Schedule SE	40
2025 Standard Mileage Rates	7	Form 1040—Schedule EIC	42
2023 MAGI and Filing Status Determine		Form 1040—Schedule 8812	44
2025 Medicare Premiums and Surcharges	7	Form 2441	46
Standard Deductions	8	Form 4684	48
Tax Base Limits or Floor	8	Form 5695	52
2025 Tax Rate Tables	11	Form 8915-F	55
Updates, Additions, and Corrections to		Form 8936	59
the Text of Your Income Tax 2025	12	Form 8949	60
Forms, Tables, Worksheets for 2024	15	Form 8959	62
Form 1040	16	Form 8960	63
Form 1040-SR	18	Form 8962	64
Form 1040-SS	22	Form 8995	66
Form 1040—Schedule 1	24	Form 8995-A	67
Form 1040—Schedule 2	26	2024 Tax Table	69
Form 1040—Schedule 3	28	2024 Tax Computation Worksheet	81
Form 1040—Schedule A	29	2024 Earned Income Credit (EIC) Table	82
Form 1040—Schedule B	30	2024 Optional State Sales Tax Tables	93
		Form W-4	99

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 2025*.)

FILING REMINDERS FOR 2025

There have not been any major developments or updates to tax law since publication of *J.K. Lasser's Your Income Tax 2025*. However, here are some filing reminders about recent tax rules that may affect reporting on your 2024 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 2024 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 2024, 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. Please note: for 2025, digital asset transactions are to be reported on Form 1099-DA.

*This Supplement to *J.K. Lasser's Your Income Tax 2025* reflects tax developments as of February 24, 2025. Please revisit us at jklasser.com for further updates.

Guidance on qualified clean vehicle credits (page 536). Before purchasing a vehicle, a taxpayer should be aware of the vehicle's eligibility and determine if the seller is registered and able to provide the required information for the clean vehicle credits. The Department of Energy maintains an updated list of eligible clean vehicles 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. Publication 5866 and Publication 5866-A provide checklists available to taxpayers who would like to qualify for the New Clean Vehicle Tax Credit.

Potential filing deadline extension for disaster relief areas (page 447). If you reside in certain states or counties which have been declared a federal disaster area, you may be eligible for a filing extension for 2024 taxes. To determine if your area qualifies you for a filing extension, and to determine the filing deadline, check the IRS-Newsroom for the most up-to-date extensions. The deadlines of the filing extensions vary by the circumstances of each federally declared disaster.

Estimating Your 2025 Taxes

Note: The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2025*. Page references within the items themselves (after the headings) are to the pages of this Supplement unless otherwise noted.

In estimating your 2025 tax liability, take into account relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2025 tax rate tables (*see page 11*), the deductible standard mileage rates for 2025 (*see page 7*), and the Social Security, Medicare, and self-employment (*see page 8*) tax limits for 2025.

In 2020, the Form W-4 changed to more accurately assist taxpayers in determining tax due; however, the updated form often leads to confusion on how to fill out the form to ensure proper withholding. The Form W-4 and instructions are included in the Forms, Tables, Worksheets section of this Supplement to assist with proper completion of this form.

Retirement Plan Cost-of-Living Adjustments for 2025

Traditional IRA and Roth IRA contributions for 2025 (pages 228-229, 269-271). The basic contribution limit for traditional and Roth IRAs is \$7,000, which is not increased from 2024. The \$7,000 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2025.

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 2025 deductible contributions to traditional IRAs begins at MAGI of \$126,000 (from \$123,000), with the phaseout complete when MAGI is \$146,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$79,000 (from \$77,000); the phaseout is complete when MAGI is \$89,000 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 \$236,000 (from \$246,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$246,000 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 a qualifying surviving spouse with 2025 MAGI exceeding \$236,000, up from \$230,000, and the phaseout will be complete if 2025 MAGI is \$246,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$150,000 from \$146,000; the phaseout will be complete if 2025 MAGI is \$165,000 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 208-209). The basic limit for elective deferrals in 2025 is \$23,500, up from \$23,000 in 2024. The \$23,500 limit applies to 401(k), 403(b), and 457 plans, the federal government's Thrift Savings plan, and pre-1997 salary-reduction Simplified Employee Pension (SEP) plans. If such plans allow, individuals who are (or will be) age 50 or older by the end of the year may make an additional "catch-up contribution". For 2025, the catch-up contribution is unchanged, \$7,500, for individuals over the age of 50. The catch-up for individuals who reach age 60, 61, 62, or 63 in 2025 is increased a sizable amount,

to \$11,250. For a SIMPLE IRA, the deferral limit is \$16,500 in 2025 (up from \$16,000 in 2024) with a catch-up contribution limit unchanged at \$3,500 for those over the age of 50 by the end of 2025. The catch-up is increased for individuals who reach age 60, 61, 62, or 63, up to \$5,250.

Defined contribution plans and pension plans (page 209). 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 \$70,000 (up from \$69,000 in 2024). The general limitation on the annual benefit from a defined benefit pension plan in 2025 is \$280,000 (up from \$275,000 in 2024).

Compensation limit (page 209). The maximum amount of 2025 compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$350,000 (up from \$345,000 in 2024).

SEP eligibility (page 265). Employees meeting the age and service requirements must be covered by a SEP if they have 2025 compensation exceeding \$750, unchanged from 2023 and 2024.

Definition of key employee or highly compensated employee (page 79, 192). The 2025 earnings threshold for determining “highly compensated employees” under the nondiscrimination rules is \$160,000 (up from \$155,000 in 2024). The 2025 threshold for treating officers as key employees under the top-heavy plan rules is \$230,000 (up from \$220,000 in 2024).

Saver’s credit (page 531). The first \$2,000 of eligible contributions (including ABLE account contributions) made for 2025 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 2025 AGI does not exceed \$47,500, the 20% credit rate applies if AGI does not exceed \$51,000, and the 10% credit applies if AGI does not exceed \$79,000.

For a head of household, the 50% credit applies if 2025 AGI does not exceed \$35,625, the 20% credit rate applies if AGI does not exceed \$38,250, and the 10% credit applies if AGI does not exceed \$59,250.

For single individuals, married persons filing separately, and qualifying surviving spouses, the 50% credit applies if 2025 AGI does not exceed \$23,750, the 20% credit rate applies if AGI does not exceed \$25,500 and the 10% credit applies if AGI does not exceed \$39,500.

Non-Retirement Cost-of-Living Adjustments for 2025

Standard deduction amounts (pages 366). The basic standard deduction amounts for 2025 have increased to \$30,000 for married couples filing jointly and surviving spouses, \$22,500 for heads of households, and \$15,000 for singles and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2025*, page 367) at the end of 2025 is \$2,000 for single taxpayers and heads of households (up from \$1,950 in 2024) and \$1,600 for married persons (whether filing jointly or separately) and surviving spouses (up from \$1,550 in 2024). See the table on page 8 of this Supplement for 2024-2025 standard deductions. For a person who meets the definition of a dependent for 2025, the basic standard deduction (*Your Income Tax 2025*, page 367) is the greater of (1) \$1,350 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 130 - 131). The bracket breakpoints between the 0% and 15% capital gain rates, and between the 15% and 20% capital gain rates, are increased for 2025. The breakpoint between the 0% rate and the 15% rate is: \$96,700 if married filing jointly or a qualifying surviving spouse, \$64,750 if a head of household, or \$48,350 if single or married filing separately. There is no tax (0% rate applies) on 2025 qualified dividends and eligible long-term capital gains (collectible 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 \$600,050 if married filing jointly or a qualifying surviving spouse, \$566,700 if a head of household, \$533,400 if single, or \$300,000 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 2025 (page 758). The table below shows the changes to mileage rates for 2025.

2025 Standard Mileage Rates		
Per mile rates for various uses	2024	2025
Miles driven for business use	\$0.67	\$0.70
Miles driven for medical or moving purposes for qualified active-duty members of the Armed Forces	0.21	0.21
Miles driven for service to an organization as a charitable contribution	0.14	0.14

Medicare premiums and surcharges. The table below shows the changes to Medicare Part B premiums and surcharges for 2025. *Note:* the determination is based on the MAGI from the 2023 tax year.

2023 MAGI and Filing Status Determine 2025 Medicare Premiums and Surcharges				
Single, head of household, or qualifying surviving spouse in 2023, and married filing separately if lived apart for all of 2023, with MAGI of:	Married filing jointly for 2023, with MAGI of:	Married filing separately if lived with spouse at any time in 2023, with MAGI of:	Monthly Part B premium for 2025-based on 2023 filing status and MAGI (columns at left)	Surcharge added to monthly Part D premium for 2025
\$106,000 or less	\$212,000 or less	\$106,000 or less	\$185.00 standard premium (no surcharge)	NONE
\$106,001 through \$133,000	\$212,001 through \$266,000	See below	\$259.00 (includes \$74.00 surcharge)	\$13.70
\$133,001 through \$167,000	\$266,001 through \$334,000	See below	\$370.00 (includes \$185.00 surcharge)	\$35.30
\$167,001 through \$200,000	\$334,001 through \$400,000	See below	\$480.90 (includes \$295.90 surcharge)	\$57.00
\$200,001 through \$499,999	\$400,001 through \$749,999	\$106,001 through \$394,000	\$591.90 (includes 406.90 surcharge)	\$78.60
\$500,000 or more	\$750,000 or more	\$394,001 or more	\$628.90 (includes \$443.90 surcharge)	\$85.80

Standard Deductions for 2025. The table below shows the changes for 2025, for various filing statuses. Our observation on the inflation adjustments from 2024 to 2025 is that they occurred at a much lower rate than

in 2023 to 2024. As such, if you expect a substantial taxable income increase greater than the rate of inflation applied to the standard deduction, your tax liability may be higher.

Standard Deductions		
Filing Status	2024	2025
Single	\$14,600	\$15,000
Married Filing Jointly	\$29,200	\$30,000
Married Filing Separately	\$14,600	\$15,000
Head of Household	\$21,900	\$22,500
Qualifying Surviving Spouse	\$29,200	\$30,000

NOTE: If you are 65 or older, or blind, you are eligible for an additional standard deduction. For 2025, the additional standard deduction amounts are \$2,000 for single filers or heads of households, and \$1,600 for married filers or a qualifying surviving spouse.

Social Security and Medicare tax limits/floors for 2025.

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, above which point an additional Medicare tax is applied.

Tax Base Limits or Floor		
Tax Type	2024	2025
Social Security	\$168,600 Limit	\$176,100 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.

CONUS per diem reimbursement rates (page 477).

The updated per diem reimbursement rates effective October 1, 2024, through September 30, 2025, are \$110 for lodging, up from \$107. Meals and incidental expense per diem tiers for 2025 are \$68, up from \$59.

First-year expensing (pages 743). For 2025, the Section 179 expensing limit increases to \$1,250,000 and the limit is phased out when qualifying purchases exceed \$3,130,000. Thus, no expensing will be allowed if purchases are \$4,380,000 or more.

Qualified business income (QBI) deduction (page 725). For 2025, the taxable income threshold above which the QBI deduction may be reduced or eliminated is \$394,600 if married filing jointly and \$197,300 for all other filers.

Kiddie tax (page 511). For 2025, a child’s investment income over \$2,700 (up from \$2,600 in 2024) is taxed at the parent’s top marginal rate.

AMT exemption amounts and breakpoint between 26% and 28% rates (page 505). The AMT exemption amounts for 2025 are increased to \$137,300 for married couples filing jointly and qualifying surviving spouses, \$88,100 for singles and heads of households, and \$68,650 for married persons filing separately. The 26% AMT rate applies to the first \$239,100 of 2025 taxable income (AMTI minus exemption), or \$119,500 if married filing separately, and the 28% rate applies to the excess over \$239,100/\$119,500.

Adoption credit and employer adoption assistance (pages 529 - 530). The maximum adoption credit for 2025 is

\$17,280. The credit will phase out if MAGI exceeds \$259,190, and the phaseout is complete if MAGI is \$299,190 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 (page 517). The maximum child tax credit that is refundable in 2025 is \$1,700 per qualifying child. The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is \$5,200 (up from \$5,050 in 2024).

Health FSA salary reduction (page 94). The 2025 limit on salary-reduction contributions to a health flexible spending arrangement is \$3,300 (up from \$3,200 in 2024). The maximum carryover amount from 2025 to 2026 is \$660 (up from \$640 for 2024 to 2025).

Health Savings Accounts (page 360). The 2025 limit for Health Savings Accounts (HSAs) is \$4,300 for individuals and \$8,550 for families. Individuals 55 or older may contribute an additional \$1,000. HSAs are only allowed for high deductible health plans. For 2025, "high deductible" means the plan must have a deductible an annual deductible between \$2,850 and \$4,300 for individuals and between \$5,700 and \$8,550 for families. Annual out of pocket costs must not exceed \$5,700 for individuals and \$10,500 for families.

Qualified Small Employer Health Reimbursement Arrangements (QSEHRA) (page 739). For 2025, a QSEHRA total payments and reimbursements for any year must not exceed \$6,350 for individuals and \$12,800 for family coverage.

Exclusion for interest on savings bonds used for tuition (page 623). 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 2025 MAGI over \$149,250, and the phaseout is complete if MAGI is \$179,250 or more. For single taxpayers, heads of households, and qualifying surviving spouses, the phaseout begins when MAGI exceeds \$99,500 and is complete at MAGI of \$114,500 or more. Married persons filing separately are not eligible for the exclusion.

Premiums for long-term-care policies (page 389).

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 2025 limit is \$480 for taxpayers age 40 or younger, \$900 for those over age 40 but not over 50, \$1,800 for those over age 50 but not over 60, \$4,810 for those over age 60 but not over 70, and \$6,020 for those over age 70.

Per diem payments from long-term-care policies (page 390). Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2025 up to \$420 per day without regard to actual expenses incurred (up from \$410 in 2024).

Foreign earned income and housing exclusions (pages 664 - 668). The maximum foreign earned income exclusion for 2025 is \$130,000 (up from \$126,500 in 2024). Based on a maximum earned income exclusion of \$130,000, the base foreign housing amount is \$20,800 ($16\% \times \$130,000$ for the full year), or \$56.99 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 \$130,000 the 2025 limit on housing expenses will generally be \$39,000 ($30\% \times \$130,000$) for the full year, or \$106.95 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (page 528). For 2025, the maximum credit is \$4,328 for one child, \$7,152 for two children, \$8,046 for three or more children, and \$649 if there are no children. For taxpayers with children, the 2025 credit will begin to phase out if either earned income or AGI is at least \$23,350 if single, head of household, or qualifying surviving spouse, or at least \$30,470 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$10,620 or \$17,730 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$50,434 or more, \$57,554 or more if married filing jointly. For two children, the

credit is completely phased out if either earned income or AGI is at least \$57,310 or \$64,430 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 \$61,555 or \$68,675 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$19,104 or \$26,214 if married filing jointly. The limit on investment income for 2025 is \$11,950 (up from \$11,600 in 2024).

Student loan interest deduction (page 634). The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2025, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$170,000 and \$200,000 for married couples filing jointly, or between \$85,000 and \$100,000 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.

Transportation fringe benefits (page 683). The 2025 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 \$325 per month (up from \$315 in 2024).

Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (page 686). The annual exclusion for gifts made in 2025 is \$19,000 per individual donee (up from \$18,000 in 2024).

Married couples can agree to “split” one spouse’s gifts, doubling the 2025 exclusion for each donee to \$38,000. 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 2028 is \$190,000. 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 2025, the exemption amount is \$13.99 million (up from \$13.61 million in 2024). 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 816). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$250 per hour for fees incurred in 2025 (up from \$240 per hour in 2024); a court may increase the \$250 limit in special cases.

Form 1099-DA. For digital asset sales in 2025, a broker of those assets must complete Form 1099-DA, but basis is not required to be reported. Taxpayers should have adequate records of basis amounts to avoid overpaying taxes on the sale of digital assets.

Reduced 2025 tax breaks: Bonus depreciation (page 756). Bonus depreciation continues its scheduled decrease to 40% in 2025 (down from 60% in 2024).

2025 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 \$23,850	10% of the taxable income
Over \$23,850 but not over \$96,950	\$2,385 plus 12% of the excess over \$23,850
Over \$96,950 but not over \$206,700	\$11,157 plus 22% of the excess over \$96,950
Over \$206,700 but not over \$394,600	\$35,305 plus 24% of the excess over \$206,700
Over \$394,600 but not over \$501,050	\$80,398 plus 32% of the excess over \$394,600
Over \$501,050 but not over \$751,600	\$114,462 plus 35% of the excess over \$501,050
Over \$751,600	\$202,154.50 plus 37% of the excess over \$751,600

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

If Taxable Income Is—	The Tax Is—
Not over \$17,000	10% of the taxable income
Over \$17,000 but not over \$64,850	\$1,700 plus 12% of the excess over \$17,000
Over \$64,850 but not over \$103,350	\$7,442 plus 22% of the excess over \$64,850
Over \$103,350 but not over \$197,300	\$15,912 plus 24% of the excess over \$103,350
Over \$197,300 but not over \$250,500	\$38,460 plus 32% of the excess over \$197,300
Over \$250,500 but not over \$626,350	\$55,484 plus 35% of the excess over \$250,500
Over \$626,350	\$187,031.50 plus 37% of the excess over \$626,350

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 \$11,925	10% of the taxable income
Over \$11,925 but not over \$48,475	\$1,192.50 plus 12% of the excess over \$11,925
Over \$48,475 but not over \$103,350	\$5,578.50 plus 22% of the excess over \$48,475
Over \$103,350 but not over \$197,300	\$17,651 plus 24% of the excess over \$103,350
Over \$197,300 but not over \$250,525	\$40,199 plus 32% of the excess over \$197,300
Over \$250,525 but not over \$626,350	\$57,231 plus 35% of the excess over \$250,525
Over \$626,350	\$188,769.75 plus 37% of the excess over \$626,350

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

If Taxable Income Is—	The Tax Is—
Not over \$11,925	10% of the taxable income
Over \$11,925 but not over \$48,475	\$1,192.50 plus 12% of the excess over \$11,925
Over \$48,475 but not over \$103,350	\$5,578.50 plus 22% of the excess over \$48,475
Over \$103,350 but not over \$197,300	\$17,651 plus 24% of the excess over \$103,350
Over \$197,300 but not over \$250,525	\$40,199 plus 32% of the excess over \$197,300
Over \$250,525 but not over \$375,800	\$57,231 plus 35% of the excess over \$250,525
Over \$375,800	\$101,077.25 plus 37% of the excess over \$375,800

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

If Taxable Income Is—	The Tax Is—
Not over \$3,150	10% of the taxable income
Over \$3,150 but not over \$11,450	\$315 plus 24% of the excess over \$3,150
Over \$11,450 but not over \$15,650	\$2,307 plus 35% of the excess over \$15,650
Over \$15,650	\$3,777 plus 37% of the excess over \$15,650

Updates, Additions, and Corrections to the Text of *Your Income Tax 2025*

Note to our readers: If you have the *Professional Edition of J.K. Lasser’s Your Income Tax 2025*, 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 2025*. Page references within the items themselves (after the

headings) are also to the text of *Your Income Tax 2025* 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

The Uniform Lifetime Table (*Table 9-3*) and Joint Life and Last Survivor Expectancy Table (*Table 9-4*) found in Chapter 9 contained some algorithmic number errors. We corrected those errors below in these revised tables.

Table 9-3 Uniform Lifetime Table*—see Step 2

IRA Owner’s Age	Distribution Period	IRA Owner’s Age	Distribution Period	IRA Owner’s Age	Distribution Period
72	27.4	88	13.7	104	4.9
73	26.5	89	12.9	105	4.6
74	25.5	90	12.2	106	4.3
75	24.6	91	11.5	107	4.1
76	23.7	92	10.8	108	3.9
77	22.9	93	10.1	109	3.7
78	22.0	94	9.5	110	3.5
79	21.1	95	8.9	111	3.4
80	20.2	96	8.4	112	3.3
81	19.4	97	7.8	113	3.1
82	18.5	98	7.3	114	3.0
83	17.7	99	6.8	115	2.9
84	16.8	100	6.4	116	2.8
85	16.0	101	6.0	117	2.7
86	15.2	102	5.6	118	2.5
87	14.4	103	5.2	119	2.3
				120+	2.0

*Use this table unless your spouse is your sole IRA beneficiary and he or she is more than 10 years younger than you are. If the exception for younger spouse beneficiaries applies, use the IRS’ joint life and last survivor expectancy table with the actual ages of both spouses; *see Table 9-4*, which will provide a longer life expectancy distribution period than the above table provides).

Table 9-4 Joint Life and Last Survivor Expectancy Table—See Step 2
 (for use by owners whose spouses are more than 10 years younger)*

Spouse \ Self	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92
35	50.8	50.7	50.7	50.7	50.7	50.7	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6	50.6
36	49.8	49.8	49.8	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6
37	48.9	48.8	48.8	48.8	48.8	48.8	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.7	48.6	48.6	48.6
38	47.9	47.9	47.9	47.8	47.8	47.8	47.8	47.8	47.8	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7
39	47.0	46.9	46.9	46.9	46.9	46.9	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.8	46.7	46.7	46.7	46.7	46.7	46.7	46.7
40	46.0	46.0	46.0	45.9	45.9	45.9	45.9	45.9	45.9	45.8	45.8	45.8	45.8	45.8	45.8	45.8	45.8	45.8	45.8	45.8	45.8
41	45.1	45.1	45.0	45.0	45.0	45.0	44.9	44.9	44.9	44.9	44.9	44.9	44.9	44.8	44.8	44.8	44.8	44.8	44.8	44.8	44.8
42	44.2	44.1	44.1	44.1	44.0	44.0	44.0	44.0	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.8
43	43.2	43.2	43.2	43.1	43.1	43.1	43.0	43.0	43.0	43.0	43.0	43.0	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9
44	42.3	42.3	42.2	42.2	42.2	42.1	42.1	42.1	42.1	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	41.9	41.9	41.9	41.9
45	41.4	41.4	41.3	41.3	41.2	41.2	41.2	41.1	41.1	41.1	41.1	41.1	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0
46	40.5	40.4	40.4	40.3	40.3	40.3	40.2	40.2	40.2	40.1	40.1	40.1	40.1	40.1	40.1	40.1	40.0	40.0	40.0	40.0	40.0
47	39.6	39.5	39.5	39.4	39.4	39.3	39.3	39.3	39.2	39.2	39.2	39.2	39.2	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1
48	38.7	38.6	38.6	38.5	38.5	38.4	38.4	38.3	38.3	38.3	38.3	38.2	38.2	38.2	38.2	38.2	38.2	38.1	38.1	38.1	38.1
49	37.8	37.7	37.7	37.6	37.5	37.5	37.5	37.4	37.4	37.3	37.3	37.3	37.3	37.3	37.2	37.2	37.2	37.2	37.2	37.2	37.2
50	36.9	36.8	36.8	36.7	36.6	36.6	36.5	36.5	36.5	36.4	36.4	36.4	36.3	36.3	36.3	36.3	36.3	36.3	36.3	36.2	36.2
51	36.0	36.0	35.9	35.8	35.7	35.7	35.6	35.6	35.5	35.5	35.5	35.4	35.4	35.4	35.4	35.4	35.3	35.3	35.3	35.3	35.3
52	35.2	35.1	35.0	34.9	34.9	34.8	34.7	34.7	34.6	34.6	34.6	34.5	34.5	34.5	34.5	34.4	34.4	34.4	34.4	34.4	34.4
53	34.3	34.2	34.1	34.1	34.0	33.9	33.9	33.8	33.7	33.7	33.7	33.6	33.6	33.6	33.5	33.5	33.5	33.5	33.5	33.5	33.5
54	33.5	33.4	33.3	33.2	33.1	33.0	33.0	32.9	32.9	32.8	32.8	32.7	32.7	32.7	32.6	32.6	32.6	32.6	32.6	32.5	32.5
55	32.7	32.6	32.4	32.4	32.3	32.2	32.1	32.0	32.0	31.9	31.9	31.8	31.8	31.8	31.7	31.7	31.7	31.7	31.7	31.6	31.6
56	31.9	31.7	31.6	31.5	31.4	31.3	31.2	31.2	31.1	31.1	31.0	31.0	30.9	30.9	30.9	30.8	30.8	30.8	30.8	30.7	30.7
57	31.1	30.9	30.8	30.7	30.6	30.5	30.4	30.3	30.3	30.2	30.1	30.1	30.0	30.0	30.0	29.9	29.9	29.9	29.9	29.9	29.8
58	30.3	30.1	30.0	29.9	29.8	29.7	29.6	29.5	29.4	29.3	29.3	29.2	29.2	29.1	29.1	29.1	29.0	29.0	29.0	29.0	29.0
59	29.5	29.4	29.2	29.1	29.0	28.8	28.7	28.7	28.6	28.5	28.4	28.4	28.3	28.3	28.2	28.2	28.2	28.2	28.1	28.1	28.1
60	28.8	28.6	28.4	28.3	28.2	28.0	27.9	27.8	27.8	27.7	27.6	27.5	27.5	27.4	27.4	27.4	27.3	27.3	27.3	27.3	27.2
61	28.1	27.9	27.7	27.5	27.4	27.3	27.1	27.0	26.9	26.9	26.8	26.7	26.7	26.6	26.6	26.5	26.5	26.4	26.4	26.4	26.4
62		27.2	27.0	26.8	26.6	26.5	26.4	26.2	26.1	26.0	26.0	25.9	25.8	25.8	25.7	25.7	25.6	25.6	25.6	25.5	25.5
63			26.2	26.1	25.9	25.7	25.6	25.5	25.3	25.2	25.2	25.1	25.0	25.0	24.9	24.9	24.8	24.8	24.7	24.7	24.7
64				25.3	25.2	25.0	24.8	24.7	24.6	24.5	24.4	24.3	24.2	24.1	24.1	24.0	24.0	24.0	23.9	23.9	23.9
65					24.4	24.3	24.1	23.9	23.8	23.7	23.6	23.5	23.4	23.3	23.3	23.2	23.2	23.1	23.1	23.1	23.0
66						23.5	23.4	23.2	23.1	22.9	22.8	22.7	22.6	22.6	22.5	22.4	22.4	22.3	22.3	22.3	22.2
67							22.7	22.5	22.3	22.2	22.1	22.0	21.9	21.8	21.7	21.6	21.6	21.5	21.5	21.5	21.4
68								21.8	21.6	21.5	21.3	21.2	21.1	21.0	20.9	20.9	20.8	20.7	20.7	20.7	20.6
69									20.9	20.7	20.6	20.5	20.4	20.3	20.2	20.1	20.0	20.0	19.9	19.9	19.8
70										20.0	19.9	19.7	19.6	19.5	19.4	19.3	19.2	19.2	19.1	19.1	19.0
71											19.2	19.0	18.9	18.8	18.7	18.6	18.5	18.4	18.4	18.3	18.3
72												18.3	18.2	18.1	17.9	17.8	17.7	17.7	17.6	17.5	17.5
73													17.5	17.4	17.2	17.1	17.0	16.9	16.9	16.8	16.7
74														16.7	16.5	16.4	16.3	16.2	16.1	16.1	16.0
75															15.9	15.7	15.6	15.5	15.4	15.3	15.5
76																15.1	14.9	14.8	14.8	14.6	14.6
77																	14.3	14.2	14.1	14.0	13.9
78																		13.5	13.4	13.3	13.2
79																			12.8	12.7	12.6
80																				12.1	11.9
81																					11.4

* This is a section from the IRS' Joint Life and Last Survivor Expectancy Table. Use this table to figure your required minimum distribution only if your spouse is your sole beneficiary and he or she is more than 10 years younger than you are; see "Exception for younger spouses" in Step 2 on page 254. Find your age (as of your birthday for the year you are making the computation) on the horizontal line and your spousal beneficiary's age in the vertical column. For example, if you are age 74 and your spousal beneficiary is 63, the life expectancy factor is 26.2 years. If your age or your spouse's age is not shown here, refer to the full Joint Life and Last Survivor Expectancy Table in IRS Publication 590-B.

Correction to the tax rate schedules in the 2024 Instructions for Form 1040. In the 2024 tax rate schedules, on page 109, for individuals who are married filing separately whose taxable income is over 365,600, the tax should read 98,334.75 + 37%, not 99,334.75. If you downloaded or printed the 2024 Instructions for Form 1040 prior to Jan. 6, 2025, please note the correction.

<https://www.irs.gov/forms-pubs/correction-to-the-tax-rate-schedules-in-the-2024-instructions-for-form-1040>

Correction to 2024 Schedule 2 (Form 1040), line 21. Schedule 2 (Form 1040), line 21, should read: 21. Correction to 2024 Schedule 2 (Form 1040), line 21. Schedule 2 (Form 1040), line 21, should read: 21. Add lines 4, 7 through 16, 18, and 19. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b. If you downloaded or printed the 2024 Schedule 2 (Form 1040) prior to December 31, 2024, please note the correction.

<https://www.irs.gov/forms-pubs/correction-to-2024-schedule-2-form-1040-line-21>

Impact of the Federal Disaster Tax Relief Act of 2023 on Publication 225. The Federal Disaster Tax Relief Act of 2023, enacted on 12/12/24, extends special rules for the treatment of certain disaster-related personal casualty losses and provides tax relief for losses due to wildfires and the train derailment that occurred on February 3, 2023, in East Palestine, Ohio. We are not updating the 2024 Publication 225, Farmers Tax Guide, at this time. Instead, see Form 4684, Casualties and Thefts, and its instructions and the 2024 Publication 547, Casualties, Disasters, and Thefts, for more information. We will update the 2025 revision of Pub. 225 for the specific tax relief provided in the Federal Disaster Tax Relief Act of 2023.

<https://www.irs.gov/forms-pubs/impact-of-the-federal-disaster-tax-relief-act-of-2023-on-publication-225>

Figuring Your Required Minimum Distribution (RMD) (page 254). The third paragraph in this section should read:

If the IRA trustee or custodian calculates your RMD, the calculation may be based on the Uniform Lifetime Table (*Table 9-3*), which assumes that your **spouse** beneficiary is **not** 10 years younger than you are. However, if your sole beneficiary is your spouse who is more than 10 years younger than you, your RMD can be reduced by using the Joint Life and Last Survivor Expectancy Table (*Table 9-4*). If this more-than-10-years-younger spousal exception applies and your IRA trustee or custodian does not use the Joint Life and Last Survivor Expectancy Table in calculating your RMD, you can do so yourself by calculating the RMD under Steps 1–3 below.

Exception for younger spouses (page 255). In the third paragraph of this section, the last sentence should read:

This is longer than the 26.5-year distribution period provided by the Uniform Lifetime Table (*Table 9-3*) for a **73-year-old**, which means that your RMD will be somewhat lower using this exception.

Required Minimum Distribution Examples (page 256). In Example 2, the text should read:

Same facts as Example 1, except that Natalia is age 60 on her birthday in 2024. Because she is more than 10 years younger than Joe is, Joe uses the joint life and last survivor expectancy table (*Table 9-4*) to figure his 2024 RMD. Based on their ages of 73 and 60 (on their birthdays in 2024), the joint life expectancy from *Table 9-4* is **28.6** years. Joe's RMD for 2024 is **\$10,490** ($\$300,000 \div 28.6$).

File a Return for 2024 (page 6). We previously included an asterisk on page 6 to indicate these amounts were presumed and not yet published by the IRS. Since publication the amounts have been published by the IRS and are correct.

Forms, Tables, Worksheets for 2024

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets for 2024, all of which are current as of February 28, 2025.

The 2024 Optional State Sales Tax tables on pages 93–98 are from the Schedule A instructions.

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

Form 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2024 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, 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. Apt. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. Foreign country name Foreign province/state/county Foreign postal code

Filing Status: Single, Married filing jointly, Married filing separately (MFS), Head of household (HOH), Qualifying surviving spouse (QSS). Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets: At any time during 2024, 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, 1960, Are blind, Spouse: Was born before January 2, 1960, Is blind

Dependents table with columns: (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.

Income section with lines 1a through 1z. 1a Total amount from Form(s) W-2, box 1 (see instructions). 1b Household employee wages not reported on Form(s) W-2. 1c Tip income not reported on line 1a (see instructions). 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions). 1e Taxable dependent care benefits from Form 2441, line 26. 1f Employer-provided adoption benefits from Form 8839, line 29. 1g Wages from Form 8919, line 6. 1h Other earned income (see instructions). 1i Nontaxable combat pay election (see instructions). 1z Add lines 1a through 1h.

Income continuation table with columns: 2a Tax-exempt interest, 2b Taxable interest, 3a Qualified dividends, 3b Ordinary dividends, 4a IRA distributions, 4b Taxable amount, 5a Pensions and annuities, 5b Taxable amount, 6a Social security benefits, 6b Taxable amount, 7 Capital gain or (loss), 8 Additional income from Schedule 1, line 10, 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, 10 Adjustments to income from Schedule 1, line 26, 11 Subtract line 10 from line 9. This is your adjusted gross income, 12 Standard deduction or itemized deductions (from Schedule A), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Add lines 12 and 13, 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16
	17	Amount from Schedule 2, line 3	17
	18	Add lines 16 and 17	18
	19	Child tax credit or credit for other dependents from Schedule 8812	19
	20	Amount from Schedule 3, line 8	20
	21	Add lines 19 and 20	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23
	24	Add lines 22 and 23. This is your total tax	24

Payments	25	Federal income tax withheld from:	
	a	Form(s) W-2	25a
	b	Form(s) 1099	25b
	c	Other forms (see instructions)	25c
	d	Add lines 25a through 25c	25d
	26	2024 estimated tax payments and amount applied from 2023 return	26
	27	Earned income credit (EIC)	27
	28	Additional child tax credit from Schedule 8812	28
	29	American opportunity credit from Form 8863, line 8	29
	30	Reserved for future use	30
31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32
	33	Add lines 25d, 26, and 32. These are your total payments	33

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
	b	Routing number: _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number: _____	
Direct deposit? See instructions.	36	Amount of line 34 you want applied to your 2025 estimated tax	36

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	38	Estimated tax penalty (see instructions)	38

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

Form 1040-SR Department of the Treasury—Internal Revenue Service **2024** U.S. Income 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, 2024, or other tax year beginning _____, 2024, 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. _____ Apt. no. _____ **Presidential Election Campaign**

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 _____ **You** **Spouse**

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: _____
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, 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, 1960 Are blind **Spouse:** Was born before January 2, 1960 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"/>

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

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

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	
12	Standard deduction or itemized deductions (from Schedule A)	12	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	
Tax and Credits	16 Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____	16	
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24 Add lines 22 and 23. This is your total tax	24	
Payments	25 Federal income tax withheld from: a Form(s) W-2 25a	25a	
	b Form(s) 1099 25b	25b	
	c Other forms (see instructions) 25c	25c	
	d Add lines 25a through 25c 25d	25d	
	26 2024 estimated tax payments and amount applied from 2023 return	26	
	27 Earned income credit (EIC) 27	27	
	28 Additional child tax credit from Schedule 8812 28	28	
	29 American opportunity credit from Form 8863, line 8 29	29	
	30 Reserved for future use 30	30	
	31 Amount from Schedule 3, line 15 31	31	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33 Add lines 25d, 26, and 32. These are your total payments	33	

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
Direct deposit? See instructions.	b	Routing number <input style="width:150px;" type="text"/>	
	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input style="width:250px;" type="text"/>	
	36	Amount of line 34 you want applied to your 2025 estimated tax	36
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions	37
	38	Estimated tax penalty (see instructions)	38

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

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

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	\$16,550
	2	18,500
Married filing jointly	1	\$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	\$30,750
	2	32,300
Head of household	1	\$23,850
	2	25,800
Married filing separately**	1	\$16,150
	2	17,700
	3	19,250
	4	20,800

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

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

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

Form **1040-SR** (2024)

Form **1040-SS**

U.S. Self-Employment Tax Return
(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico
For the year Jan. 1-Dec. 31, 2024, or other tax year beginning _____, 2024, and ending _____, 20

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number, street, and apt. no., or rural route)		
City, town or post office, commonwealth or territory, and ZIP code		
Foreign country name	Foreign province/state/county	Foreign postal code

At any time during 2024, 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**

Part I Total Tax and Credits (see instructions)

- 1 Filing status.** Check the box for your filing status.
 Single Married filing jointly Married filing separately (MFS) Head of household Qualifying surviving spouse
 If you checked the MFS box, enter spouse's social security no. above and full name here: _____
- 2 Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit. If more than four qualifying children, see instructions and check here

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you

3 Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules	3		
4 Household employment taxes. Attach Schedule H (Form 1040)	4		
5 Additional Medicare Tax. Attach Form 8959	5		
6 Other taxes	6		
7 Total tax. Add lines 3 through 6			7
8 2024 estimated tax payments	8		
9 Excess social security tax withheld	9		
10 Additional child tax credit from Part II, line 19	10		
11a Additional Medicare Tax withheld. Attach Form 8959	11a		
b Amount paid with request for extension of time to file	11b		
12 Total payments and credits. Add lines 8 through 11b			12
13 If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you overpaid			13
14a Amount of line 13 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>			14a
b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number			
15 Amount of line 13 you want applied to 2025 estimated tax	15		
16 Amount you owe. If line 7 is more than line 12, subtract line 12 from line 7			16

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. **Yes**. Complete the following. **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Daytime phone number	If the IRS sent you an Identity Protection PIN, enter it here (see instructions)
Spouse's signature. If a joint return, both must sign.		Date	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit (see instructions)

1	Do you have one or more qualifying children under age 17 with the required social security number? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Go to line 2.		
2	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700		2
3	Enter your modified adjusted gross income	3	
4	Enter the amount shown below for your filing status • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	4	
5	Is the amount on line 3 more than the amount on line 4? <input type="checkbox"/> No. Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. <input type="checkbox"/> Yes. 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.)	5	
6	Multiply the amount on line 5 by 5% (0.05)		6
7	Number of qualifying children from line 2 x \$2,000	7	
8	Number of other dependents, including children who are not under age 17: _____ x \$500. See instructions	8	
9	Add lines 7 and 8	9	
10	Is the amount on line 9 more than the amount on line 6? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Subtract line 6 from line 9		10
11	Enter the smaller of line 2 or line 10		11
12a	Enter one-half of self-employment tax from Part I, line 3	12a	
b	Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13	12b	
c	Add lines 12a and 12b.	12c	
13a	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	13a	
b	Enter the amount reported on Part I, line 6, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137.	13b	
c	Enter the amount reported on Part I, line 6, if any, of uncollected employee social security and Medicare tax on wages from Form 8919	13c	
d	Enter the amount reported on Part I, line 6, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance	13d	
e	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7	13e	
f	Add lines 13a through 13e	13f	
14	Add lines 12c and 13f	14	
15	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22	15	
16	Subtract line 15 from line 14	16	
17	Enter the amount, if any, from Part I, line 9	17	
18	Is the amount on line 16 more than the amount on line 17? <input type="checkbox"/> No. Stop. You can't claim the credit. <input type="checkbox"/> Yes. Subtract line 17 from line 16		18
19	Additional child tax credit. Enter the smaller of line 11 or line 18 here and on Part I, line 10		19

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

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

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2024

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

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **02**

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

Your social security number

Part I Tax

1 Additions to tax:		
a Excess advance premium tax credit repayment. Attach Form 8962	1a	
b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d Recapture of net EPE from Form 4255, line 2a, column (l)	1d	
e Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n)	1e	
f 20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> Line 2a, column (o)	1f	
y Other additions to tax (see instructions): _____	1y	
z Add lines 1a through 1y		1z
2 Alternative minimum tax. Attach Form 6251		2
3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3

Part II Other Taxes

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

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2024

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	Recapture of net EPE from Form 4255, line 1d, column (l)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. 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 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **03**

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

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2
3	Education credits from Form 8863, line 19		3
4	Retirement savings contributions credit. Attach Form 8880		4
5a	Residential clean energy credit from Form 5695, line 15		5a
b	Energy efficient home improvement credit from Form 5695, line 32		5b
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount: _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z		7
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9
10	Amount paid with request for extension to file (see instructions)		10
11	Excess social security and tier 1 RRTA tax withheld		11
12	Credit for federal tax on fuels. Attach Form 4136		12
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions): _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z		14
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2024

**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 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

2024

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	2	
	3 Multiply line 2 by 7.5% (0.075)	3	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	
	b State and local real estate taxes (see instructions)	5b	
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	
	6 Other taxes. List type and amount: _____	6	
	7 Add lines 5e and 6		7
Interest You Paid 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 <input type="checkbox"/>		
	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 <input type="checkbox"/>		

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

Cat. No. 17145C

Schedule A (Form 1040) 2024

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

2024 Attachment Sequence No. 09

Name of proprietor, Social security number (SSN), Principal business or profession, Business name, Business address, Accounting method, Did you materially participate, etc.

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

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

Table with 32 rows for expenses: 8 Advertising, 9 Car and truck expenses, 10 Commissions and fees, 11 Contract labor, 12 Depletion, 13 Depreciation, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel and meals, 25 Utilities, 26 Wages, 27a Other expenses, 27b Energy efficient commercial bldgs deduction, 28 Total expenses, 29 Tentative profit or (loss), 30 Expenses for business use of your home, 31 Net profit or (loss), 32 If you have a loss.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2024

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **12**

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

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

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

Cat. No. 11338H

Schedule D (Form 1040) 2024

Part III Summary

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

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 smaller of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8.	Enter the smaller of line 3 or line 4	8.	<input type="text"/>
9.	Subtract line 8 from line 7. If zero or less, enter -0-**	9.	<input type="text"/>
10.	Add lines 6 and 9	10.	<input type="text"/>
11.	Add lines 18 and 19 of Schedule D**	11.	<input type="text"/>
12.	Enter the smaller of line 9 or line 11	12.	<input type="text"/>
13.	Subtract line 12 from line 10	13.	<input type="text"/>
14.	Subtract line 13 from line 1. If zero or less, enter -0-	14.	<input type="text"/>
15.	Enter: • \$47,025 if single or married filing separately; • \$94,050 if married filing jointly or qualifying surviving spouse; or • \$63,000 if head of household.	15.	<input type="text"/>
16.	Enter the smaller of line 1 or line 15	16.	<input type="text"/>
17.	Enter the smaller of line 14 or line 16	17.	<input type="text"/>
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19.	Enter the smaller of line 1 or: • \$191,950 if single or married filing separately; • \$383,900 if married filing jointly or qualifying surviving spouse; or • \$191,950 if head of household.	19.	<input type="text"/>
20.	Enter the smaller of line 14 or line 19	20.	<input type="text"/>
21.	Enter the larger of line 18 or line 20	21.	<input type="text"/>
22.	Subtract line 17 from line 16. This amount is taxed at 0%	22.	<input type="text"/>
If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.			
23.	Enter the smaller of line 1 or line 13	23.	<input type="text"/>
24.	Enter the amount from line 22. (If line 22 is blank, enter -0-.)	24.	<input type="text"/>
25.	Subtract line 24 from line 23. If zero or less, enter -0-	25.	<input type="text"/>
26.	Enter: • \$518,900 if single; • \$291,850 if married filing separately; • \$583,750 if married filing jointly or qualifying surviving spouse; or • \$551,350 if head of household.	26.	<input type="text"/>
27.	Enter the smaller of line 1 or line 26	27.	<input type="text"/>
28.	Add lines 21 and 22	28.	<input type="text"/>
29.	Subtract line 28 from line 27. If zero or less, enter -0-	29.	<input type="text"/>
30.	Enter the smaller of line 25 or line 29	30.	<input type="text"/>

Schedule D Tax Worksheet—Continued

Keep for Your Records



31.	Multiply line 30 by 15% (0.15)	31.	<input type="text"/>
32.	Add lines 24 and 30	32.	<input type="text"/>
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.			
33.	Subtract line 32 from line 23	33.	<input type="text"/>
34.	Multiply line 33 by 20% (0.20)	34.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35.	Enter the smaller of line 9 above or Schedule D, line 19	35.	<input type="text"/>
36.	Add lines 10 and 21	36.	<input type="text"/>
37.	Enter the amount from line 1 above	37.	<input type="text"/>
38.	Subtract line 37 from line 36. If zero or less, enter -0-	38.	<input type="text"/>
39.	Subtract line 38 from line 35. If zero or less, enter -0-	39.	<input type="text"/>
40.	Multiply line 39 by 25% (0.25)	40.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41.	Add lines 21, 22, 30, 33, and 39	41.	<input type="text"/>
42.	Subtract line 41 from line 1	42.	<input type="text"/>
43.	Multiply line 42 by 28% (0.28)	43.	<input type="text"/>
44.	Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet	44.	<input type="text"/>
45.	Add lines 31, 34, 40, 43, and 44	45.	<input type="text"/>
46.	Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	46.	<input type="text"/>
47.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46. Also, include this amount on Form 1040, 1040-SR, or 1040-NR, line 16. (If you are filing Form 2555, don't enter this amount on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Instructions for 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:		<ul style="list-style-type: none"> ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax. ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15. ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.
1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. _____
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2. _____
3.	Are you filing Schedule D?*	
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	} 3. _____
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.	
4.	Add lines 2 and 3	4. _____
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5. _____
6.	Enter: \$47,025 if single or married filing separately, \$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household.	} 6. _____
7.	Enter the smaller of line 1 or line 6	
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: \$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household.	} 13. _____
14.	Enter the smaller of line 1 or line 13	
15.	Add lines 5 and 9	15. _____
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16. _____
17.	Enter the smaller of line 12 or line 16	17. _____
18.	Multiply line 17 by 15% (0.15)	18. _____
19.	Add lines 9 and 17	19. _____
20.	Subtract line 19 from line 10	20. _____
21.	Multiply line 20 by 20% (0.20)	21. _____
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22. _____
23.	Add lines 18, 21, and 22	23. _____
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24. _____
25.	Tax on all taxable income. Enter the smaller of line 23 or 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.		

Need more information or forms? Visit IRS.gov.

**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 for instructions and the latest information.

OMB No. 1545-0074

2024
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 2024 that would require you to file Form(s) 1099? See instructions **Yes** **No**
B If "Yes," did you or will you file required Form(s) 1099? **Yes** **No**

1a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

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

Type of Property:

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2024

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**

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

**SCHEDULE 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 for instructions and the latest information.

OMB No. 1545-0074

2024
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 2024		7	168,600
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 \$168,600 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) 2024

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$10,380, **or (b)** your net farm profits² were less than \$7,493.

14	Maximum income for optional methods	6,920
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$6,920. Also, include this amount on line 4b above	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$7,493 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**SCHEDULE EIC
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

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

OMB No. 1545-0074

2024

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

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4a Was the child under age 24 at the end of 2024, 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 Was the child permanently and totally disabled during any part of 2024?	<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>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2024 • If the child lived with you for more than half of 2024 but less than 7 months, enter "7." • If the child was born or died in 2024 and your home was the child's home for more than half the time they were alive during 2024, 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) 2024

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 2024, and either of the following applies.

- You lived apart from your spouse for the last 6 months of 2024, 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 2024.

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.

Qualifying Child

A qualifying child for the EIC 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 2024 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2024, 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 2024
or is filing a joint return for 2024 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 2024.



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, placement with you for foster or adoption, 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 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c		2d
3	Add lines 1 and 2d		3
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000		5
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
	Caution: 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.		
7	Multiply line 6 by \$500		7
8	Add lines 5 and 7		8
9	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 		9
10	Subtract line 9 from line 3. <ul style="list-style-type: none"> • 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. 		10
11	Multiply line 10 by 5% (0.05)		11
12	Is the amount on line 8 more than the amount on line 11?		12
	<input type="checkbox"/> No. STOP. 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"/> Yes. Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from Credit Limit Worksheet A		13
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents		14
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		

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

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

Cat. No. 59761M

Schedule 8812 (Form 1040) 2024

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			<input type="checkbox"/>
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16a
b	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			16b
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b			17
18a	Earned income (see instructions)	18a		
b	Nontaxable combat pay (see instructions)	18b		
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result			19
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$5,100 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. 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.			20

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

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
-----------	--	-----------	--

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 for instructions and the latest information.

OMB No. 1545-0074
2024
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 2024 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 2024? 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 2024 but didn't pay them until 2025, or if you prepaid in 2024 for care to be provided in 2025, don't include these expenses in column (d) of line 2 for 2024. 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 2024 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 **3**

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

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 **5**

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

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:			If line 7 is:			If line 7 is:			8
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	
\$0—15,000		.35	\$25,000—27,000		.29	\$37,000—39,000		.23	X.
15,000—17,000		.34	27,000—29,000		.28	39,000—41,000		.22	
17,000—19,000		.33	29,000—31,000		.27	41,000—43,000		.21	
19,000—21,000		.32	31,000—33,000		.26	43,000—No limit		.20	
21,000—23,000		.31	33,000—35,000		.25				
23,000—25,000		.30	35,000—37,000		.24				

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

b If you paid 2023 expenses in 2024, 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 **9b**

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

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** (2024)

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

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) Note: If line 2 is more than line 3, skip line 4.	3				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5				
6 Fair market value after casualty or theft	6				
7 Subtract line 6 from line 5	7				
8 Enter the smaller of line 2 or line 7	8				
9 Subtract line 3 from line 8. If zero or less, enter -0-	9				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D					10
11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)					11
12 Subtract line 11 from line 10. If zero or less, enter -0- Caution: Use only one Form 4684 for lines 13 through 18.					12
13 Add the amounts on line 4 of all Forms 4684					13
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions Caution: See instructions before completing line 15.					14
15 • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section. • If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section. • If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or 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.					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** (2024)

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

Table with columns for Properties A, B, C, D and rows 20-27 for cost, insurance, gain, market value, and loss calculations.

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

Summary table with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts (i) Trade, business, rental, or royalty property, (ii) Income-producing property, and (c) Gains from casualties or thefts includible in income.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.

Name(s) shown on tax return

Identifying number

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

Part I Computation of Deduction

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

Part II Required Statements and Declarations (See instructions.)

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

Name of individual or entity _____
 Taxpayer identification number (if known) _____
 Address _____

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

.....

Name(s) shown on tax return

Identifying number

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

Part I Election Statement

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

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

- 52 Provide the name or a description of the federally declared disaster. _____
- 53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. _____
- 54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

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

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

- 55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____
- 56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____
- 57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

Residential Energy Credits
 Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form5695 for instructions and the latest information.

Name(s) shown on return	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 2023**.

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		
1		Qualified solar electric property costs	1			
2		Qualified solar water heating property costs	2			
3		Qualified small wind energy property costs	3			
4		Qualified geothermal heat pump property costs	4			
5a		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	5a	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b		If you checked the "Yes" box, enter the qualified battery technology costs	5b			
6a		Add lines 1 through 5b	6a			
b		Multiply line 6a by 30% (0.30)	6b			
7a		Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No		
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
c		If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)				
8		Qualified fuel cell property costs	8			
9		Multiply line 8 by 30% (0.30)	9			
10		Kilowatt capacity of property on line 8 above x \$1,000	10			
11		Enter the smaller of line 9 or line 10	11			
12		Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16	12			
13		Add lines 6b, 11, and 12	13			
14		Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	14			
15		Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	15			
16		Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13	16			

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

<p>17a Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)</p>		<p>17a <input type="checkbox"/> Yes <input type="checkbox"/> No</p>					
<p>b Are you the original user of the qualified energy efficiency improvements?</p>		<p>17b <input type="checkbox"/> Yes <input type="checkbox"/> No</p>					
<p>c 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.</p>		<p>17c <input type="checkbox"/> Yes <input type="checkbox"/> No</p>					
<p>d Enter the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. (See instructions.)</p>							
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%;">Number and street</td> <td style="width:10%;">Unit no.</td> <td style="width:20%;">City or town</td> <td style="width:10%;">State</td> <td style="width:15%;">ZIP code</td> </tr> </table>	Number and street	Unit no.	City or town	State	ZIP code		
Number and street	Unit no.	City or town	State	ZIP code			
<p>e 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.</p>		<p>17e <input type="checkbox"/> Yes <input type="checkbox"/> No</p>					
<p>18 Insulation or air sealing material or system.</p> <p>a 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.)</p>		<p>18a</p>					
<p>b Multiply line 18a by 30% (0.30). Enter the results. Do not enter more than \$1,200</p>		<p>18b</p>					
<p>19 Exterior doors that meet the applicable Energy Star requirements.</p> <p>a Enter the cost of the most expensive door you bought</p>		<p>19a</p>					
<p>b Multiply line 19a by 30% (0.30). Do not enter more than \$250</p>		<p>19b</p>					
<p>c Enter the cost of all other qualifying exterior doors</p>		<p>19c</p>					
<p>d Multiply line 19c by 30% (0.30)</p>		<p>19d</p>					
<p>e Add lines 19b and 19d. Do not enter more than \$500</p>		<p>19e</p>					
<p>20 Windows and skylights that meet the Energy Star certification requirements.</p> <p>a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)</p>		<p>20a</p>					
<p>b Multiply line 20a by 30% (0.30). Enter the results. Do not enter more than \$600</p>		<p>20b</p>					

Section B—Residential Energy Property Expenditures

<p>21a Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?</p>		<p>21a <input type="checkbox"/> Yes <input type="checkbox"/> No</p>																									
<p>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.</p>		<p>21b <input type="checkbox"/> Yes <input type="checkbox"/> No</p>																									
<p>c Enter the complete address of each home where you installed qualified energy property.</p>																											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%;">Number and street</td> <td style="width:10%;">Unit no.</td> <td style="width:20%;">City or town</td> <td style="width:10%;">State</td> <td style="width:15%;">ZIP code</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	Number and street	Unit no.	City or town	State	ZIP code																						
Number and street	Unit no.	City or town	State	ZIP code																							
<p>22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)</p> <p>a Enter the cost of central air conditioners</p>		<p>22a</p>																									
<p>b Multiply line 22a by 30% (0.30). Enter the results. Do not enter more than \$600</p>		<p>22b</p>																									
<p>23a Enter the cost of natural gas, propane, or oil water heaters</p>		<p>23a</p>																									
<p>b Multiply line 23a by 30% (0.30). Enter the results. Do not enter more than \$600</p>		<p>23b</p>																									
<p>24a Enter the cost of natural gas, propane, or oil furnace or hot water boilers</p>		<p>24a</p>																									
<p>b Multiply line 24a by 30% (0.30). Enter the results. Do not enter more than \$600</p>		<p>24b</p>																									

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

25a	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders	25a		
b	Multiply line 25a by 30% (0.30). Enter the results. Do not enter more than \$600			25b
26	Home energy audits.			
a	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.	26a	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	Enter the cost of the home energy audits	26b		
c	Multiply line 26b by 30% (0.30). Enter the results. Do not enter more than \$150			26c
27	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	27		
28	Enter the smaller of line 27 or \$1,200			28
29	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
a	Enter the cost of electric or natural gas heat pumps	29a		
b	Enter the cost of electric or natural gas heat pump water heaters	29b		
c	Enter the cost of biomass stoves and biomass boilers	29c		
d	Add lines 29a, 29b, and 29c	29d		
e	Multiply line 29d by 30% (0.30). Enter the results. Do not enter more than \$2,000			29e
30	Add lines 28 and 29e			30
31	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)			31
32	Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b			32
a	If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)			

Form **8915-F**
(Rev. December 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 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 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 2025 2026 2027 2028 Other _____

B Calendar year in which qualified disaster(s) began (check only one box):

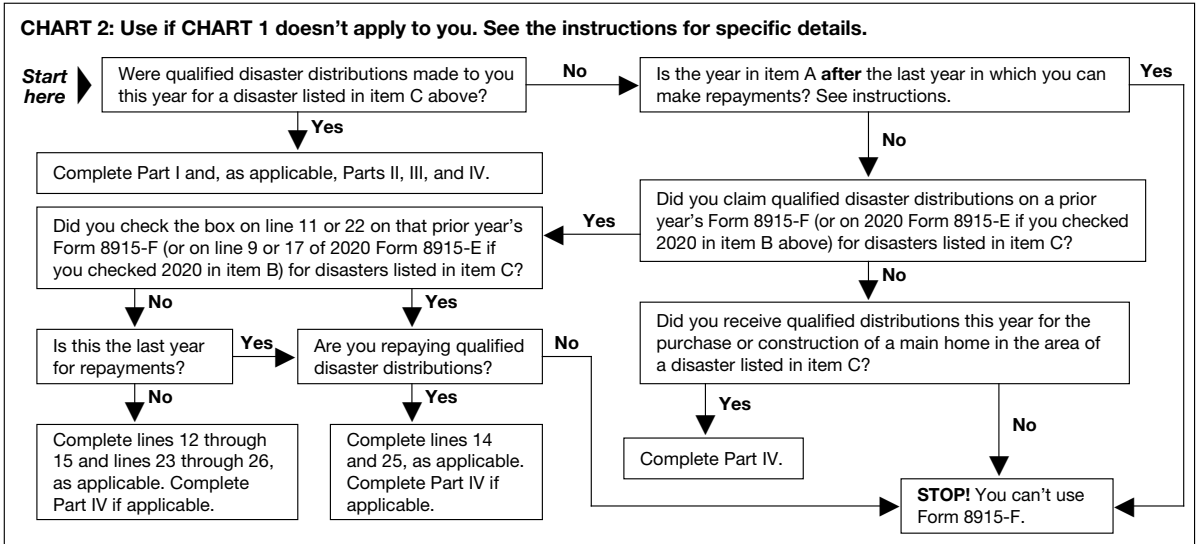
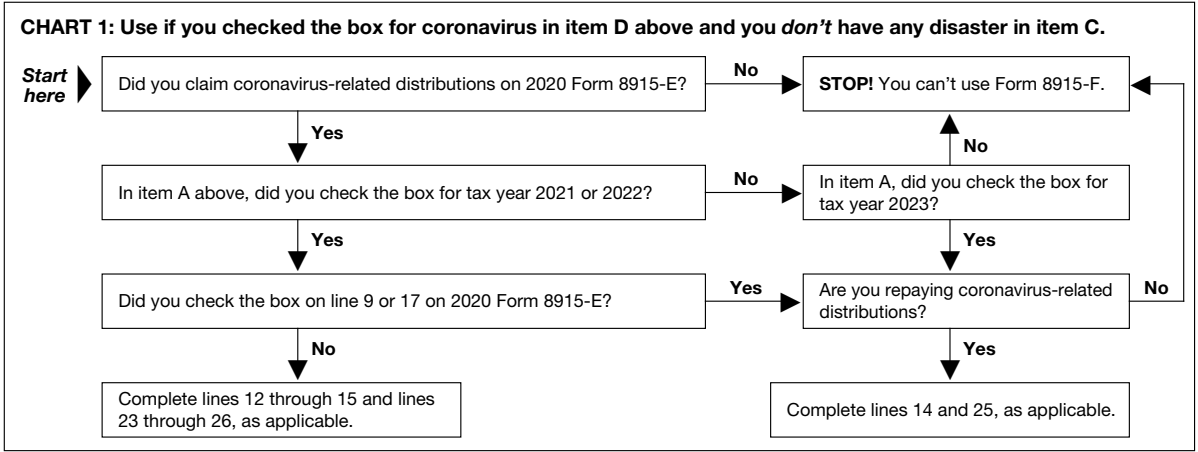
2020 2021 2022 2023 2024 2025 2026 2027 Other _____

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. 12-2024)

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

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 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).

(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.

a (i) If you checked 2021 in item A and 2020 in item B, do one of the following.

- 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.
- 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.

(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.)

- 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.
- 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.
- Otherwise, for lines 1a through 5, see the instructions to determine whether you must use Worksheet 1B in the instructions

b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions

c Subtract line 1b from line 1a

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

e Total available qualified disaster distribution amount for this year. Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero,** 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

2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year

3 Enter, in column (a), distributions from traditional, traditional SEP, and traditional SIMPLE IRAs made this year

4 Enter, in column (a), distributions from Roth, Roth SEP, and Roth SIMPLE IRAs made this year

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) **allocated, if needed,** by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b)

6 Total qualified disaster distributions. 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

7 Taxable amount. 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

1a		
1b		
1c		
1d		
1e		
2		
3		
4		
5		
6		
7		

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

8	Did you enter an amount on line 2, column (b)? <input type="checkbox"/> No. Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> Yes. Enter the amount from line 2, column (b)	8
9	Enter the applicable cost of distributions, if any. See instructions	9
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions	10
11	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. 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. You must check the box on this line if you check the box on line 22	11
12	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	12
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions	13
14	Total repayment. 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	14
15	Amount subject to tax this year. 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	15

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.

16	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> Yes. Go to line 17. <input type="checkbox"/> No. Skip lines 17 through 22, and go to line 23.	
17	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"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 and 19, and go to line 20.	
18	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	18
19	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	19
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606	20
21	Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions	21
22	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. 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. You must check the box on this line if you check the box on line 11	22
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions	23
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions	24
25	Total repayment. Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions	25
26	Amount subject to tax. 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	26

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 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"/> Yes. 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"/> No. 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	Taxable amount. Subtract line 31 from line 30. If the distribution is: <ul style="list-style-type: none"> • 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. Note: You may be subject to an additional tax on the amount on line 32. See instructions.	32	

Clean Vehicle Credits

Attach to your tax return.
 Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return _____ Identifying number _____

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
 - Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a		
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e			2
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a		
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e			4
5	Enter your 2023 filing status (S, MFS, etc., see chart below)			5

Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	\$150,000	\$75,000
Married filing separately (MFS)	\$150,000	\$75,000
Head of household (HOH)	\$225,000	\$112,500
Married filing jointly (MFJ)	\$300,000	\$150,000
Qualifying surviving spouse (QSS)	\$300,000	\$150,000
Estates and trusts	\$150,000	N/A

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

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

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	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	12	
13	Personal use part of credit. Enter the smaller 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	13	

Part IV Credit for Previously Owned Clean Vehicles

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

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	
21	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	21	

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 for instructions and the latest information.

OMB No. 1545-0074

2024
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		
----	--	----	--	--

Part V Withholding Reconciliation

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

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

Cat. No. 59475X

Form **8959** (2024)

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 for instructions and the latest information.

OMB No. 1545-2227

2024
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)

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

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

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

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

Cat. No. 59474M

Form **8960** (2024)

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 for instructions and the latest information.

OMB No. 1545-0074

2024
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

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

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

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27
28	Repayment limitation (see instructions)	28
29	Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29

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

Cat. No. 37784Z

Form **8962** (2024)

Part IV Allocation of Policy Amounts

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

Allocation 1

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

Allocation 2

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

Allocation 3

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

Allocation 4

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

- 34** Have you completed all policy amount allocations?
- Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.
- No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

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

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

Form **8995**

Department of the Treasury
Internal Revenue Service

**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2024

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 \$191,950 (\$383,900 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** (2024)

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

2024
Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 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** (2024)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

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

2024 Tax Table



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

Example. A married couple is 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 \$2,575. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	2,795	2,563	2,795	2,696
25,250	25,300	2,801	2,569	2,801	2,702
25,300	25,350	2,807	<u>2,575</u>	2,807	2,708
25,350	25,400	2,813	2,581	2,813	2,714

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
Your tax is—					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

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
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

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
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

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

(Continued)

2024 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	1,203	1,198	1,205	1,198

(Continued)

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

2024 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	1,211	1,203	1,211	1,203	15,000	15,050	1,571	1,503	1,571	1,503	18,000	18,050	1,931	1,803	1,931	1,832
12,050	12,100	1,217	1,208	1,217	1,208	15,050	15,100	1,577	1,508	1,577	1,508	18,050	18,100	1,937	1,808	1,937	1,838
12,100	12,150	1,223	1,213	1,223	1,213	15,100	15,150	1,583	1,513	1,583	1,513	18,100	18,150	1,943	1,813	1,943	1,844
12,150	12,200	1,229	1,218	1,229	1,218	15,150	15,200	1,589	1,518	1,589	1,518	18,150	18,200	1,949	1,818	1,949	1,850
12,200	12,250	1,235	1,223	1,235	1,223	15,200	15,250	1,595	1,523	1,595	1,523	18,200	18,250	1,955	1,823	1,955	1,856
12,250	12,300	1,241	1,228	1,241	1,228	15,250	15,300	1,601	1,528	1,601	1,528	18,250	18,300	1,961	1,828	1,961	1,862
12,300	12,350	1,247	1,233	1,247	1,233	15,300	15,350	1,607	1,533	1,607	1,533	18,300	18,350	1,967	1,833	1,967	1,868
12,350	12,400	1,253	1,238	1,253	1,238	15,350	15,400	1,613	1,538	1,613	1,538	18,350	18,400	1,973	1,838	1,973	1,874
12,400	12,450	1,259	1,243	1,259	1,243	15,400	15,450	1,619	1,543	1,619	1,543	18,400	18,450	1,979	1,843	1,979	1,880
12,450	12,500	1,265	1,248	1,265	1,248	15,450	15,500	1,625	1,548	1,625	1,548	18,450	18,500	1,985	1,848	1,985	1,886
12,500	12,550	1,271	1,253	1,271	1,253	15,500	15,550	1,631	1,553	1,631	1,553	18,500	18,550	1,991	1,853	1,991	1,892
12,550	12,600	1,277	1,258	1,277	1,258	15,550	15,600	1,637	1,558	1,637	1,558	18,550	18,600	1,997	1,858	1,997	1,898
12,600	12,650	1,283	1,263	1,283	1,263	15,600	15,650	1,643	1,563	1,643	1,563	18,600	18,650	2,003	1,863	2,003	1,904
12,650	12,700	1,289	1,268	1,289	1,268	15,650	15,700	1,649	1,568	1,649	1,568	18,650	18,700	2,009	1,868	2,009	1,910
12,700	12,750	1,295	1,273	1,295	1,273	15,700	15,750	1,655	1,573	1,655	1,573	18,700	18,750	2,015	1,873	2,015	1,916
12,750	12,800	1,301	1,278	1,301	1,278	15,750	15,800	1,661	1,578	1,661	1,578	18,750	18,800	2,021	1,878	2,021	1,922
12,800	12,850	1,307	1,283	1,307	1,283	15,800	15,850	1,667	1,583	1,667	1,583	18,800	18,850	2,027	1,883	2,027	1,928
12,850	12,900	1,313	1,288	1,313	1,288	15,850	15,900	1,673	1,588	1,673	1,588	18,850	18,900	2,033	1,888	2,033	1,934
12,900	12,950	1,319	1,293	1,319	1,293	15,900	15,950	1,679	1,593	1,679	1,593	18,900	18,950	2,039	1,893	2,039	1,940
12,950	13,000	1,325	1,298	1,325	1,298	15,950	16,000	1,685	1,598	1,685	1,598	18,950	19,000	2,045	1,898	2,045	1,946
13,000						16,000						19,000					
13,000	13,050	1,331	1,303	1,331	1,303	16,000	16,050	1,691	1,603	1,691	1,603	19,000	19,050	2,051	1,903	2,051	1,952
13,050	13,100	1,337	1,308	1,337	1,308	16,050	16,100	1,697	1,608	1,697	1,608	19,050	19,100	2,057	1,908	2,057	1,958
13,100	13,150	1,343	1,313	1,343	1,313	16,100	16,150	1,703	1,613	1,703	1,613	19,100	19,150	2,063	1,913	2,063	1,964
13,150	13,200	1,349	1,318	1,349	1,318	16,150	16,200	1,709	1,618	1,709	1,618	19,150	19,200	2,069	1,918	2,069	1,970
13,200	13,250	1,355	1,323	1,355	1,323	16,200	16,250	1,715	1,623	1,715	1,623	19,200	19,250	2,075	1,923	2,075	1,976
13,250	13,300	1,361	1,328	1,361	1,328	16,250	16,300	1,721	1,628	1,721	1,628	19,250	19,300	2,081	1,928	2,081	1,982
13,300	13,350	1,367	1,333	1,367	1,333	16,300	16,350	1,727	1,633	1,727	1,633	19,300	19,350	2,087	1,933	2,087	1,988
13,350	13,400	1,373	1,338	1,373	1,338	16,350	16,400	1,733	1,638	1,733	1,638	19,350	19,400	2,093	1,938	2,093	1,994
13,400	13,450	1,379	1,343	1,379	1,343	16,400	16,450	1,739	1,643	1,739	1,643	19,400	19,450	2,099	1,943	2,099	2,000
13,450	13,500	1,385	1,348	1,385	1,348	16,450	16,500	1,745	1,648	1,745	1,648	19,450	19,500	2,105	1,948	2,105	2,006
13,500	13,550	1,391	1,353	1,391	1,353	16,500	16,550	1,751	1,653	1,751	1,653	19,500	19,550	2,111	1,953	2,111	2,012
13,550	13,600	1,397	1,358	1,397	1,358	16,550	16,600	1,757	1,658	1,757	1,658	19,550	19,600	2,117	1,958	2,117	2,018
13,600	13,650	1,403	1,363	1,403	1,363	16,600	16,650	1,763	1,663	1,763	1,664	19,600	19,650	2,123	1,963	2,123	2,024
13,650	13,700	1,409	1,368	1,409	1,368	16,650	16,700	1,769	1,668	1,769	1,670	19,650	19,700	2,129	1,968	2,129	2,030
13,700	13,750	1,415	1,373	1,415	1,373	16,700	16,750	1,775	1,673	1,775	1,676	19,700	19,750	2,135	1,973	2,135	2,036
13,750	13,800	1,421	1,378	1,421	1,378	16,750	16,800	1,781	1,678	1,781	1,682	19,750	19,800	2,141	1,978	2,141	2,042
13,800	13,850	1,427	1,383	1,427	1,383	16,800	16,850	1,787	1,683	1,787	1,688	19,800	19,850	2,147	1,983	2,147	2,048
13,850	13,900	1,433	1,388	1,433	1,388	16,850	16,900	1,793	1,688	1,793	1,694	19,850	19,900	2,153	1,988	2,153	2,054
13,900	13,950	1,439	1,393	1,439	1,393	16,900	16,950	1,799	1,693	1,799	1,700	19,900	19,950	2,159	1,993	2,159	2,060
13,950	14,000	1,445	1,398	1,445	1,398	16,950	17,000	1,805	1,698	1,805	1,706	19,950	20,000	2,165	1,998	2,165	2,066
14,000						17,000						20,000					
14,000	14,050	1,451	1,403	1,451	1,403	17,000	17,050	1,811	1,703	1,811	1,712	20,000	20,050	2,171	2,003	2,171	2,072
14,050	14,100	1,457	1,408	1,457	1,408	17,050	17,100	1,817	1,708	1,817	1,718	20,050	20,100	2,177	2,008	2,177	2,078
14,100	14,150	1,463	1,413	1,463	1,413	17,100	17,150	1,823	1,713	1,823	1,724	20,100	20,150	2,183	2,013	2,183	2,084
14,150	14,200	1,469	1,418	1,469	1,418	17,150	17,200	1,829	1,718	1,829	1,730	20,150	20,200	2,189	2,018	2,189	2,090
14,200	14,250	1,475	1,423	1,475	1,423	17,200	17,250	1,835	1,723	1,835	1,736	20,200	20,250	2,195	2,023	2,195	2,096
14,250	14,300	1,481	1,428	1,481	1,428	17,250	17,300	1,841	1,728	1,841	1,742	20,250	20,300	2,201	2,028	2,201	2,102
14,300	14,350	1,487	1,433	1,487	1,433	17,300	17,350	1,847	1,733	1,847	1,748	20,300	20,350	2,207	2,033	2,207	2,108
14,350	14,400	1,493	1,438	1,493	1,438	17,350	17,400	1,853	1,738	1,853	1,754	20,350	20,400	2,213	2,038	2,213	2,114
14,400	14,450	1,499	1,443	1,499	1,443	17,400	17,450	1,859	1,743	1,859	1,760	20,400	20,450	2,219	2,043	2,219	2,120
14,450	14,500	1,505	1,448	1,505	1,448	17,450	17,500	1,865	1,748	1,865	1,766	20,450	20,500	2,225	2,048	2,225	2,126
14,500	14,550	1,511	1,453	1,511	1,453	17,500	17,550	1,871	1,753	1,871	1,772	20,500	20,550	2,231	2,053	2,231	2,132
14,550	14,600	1,517	1,458	1,517	1,458	17,550	17,600	1,877	1,758	1,877	1,778	20,550	20,600	2,237	2,058	2,237	2,138
14,600	14,650	1,523	1,463	1,523	1,463	17,600	17,650	1,883	1,763	1,883	1,784	20,600	20,650	2,243	2,063	2,243	2,144
14,650	14,700	1,529	1,468	1,529	1,468	17,650	17,700	1,889	1,768	1,889	1,790	20,650	20,700	2,249	2,068	2,249	2,150
14,700	14,750	1,535	1,473	1,535	1,473	17,700	17,750	1,895	1,773	1,895	1,796	20,700	20,750	2,255	2,073	2,255	2,156
14,750	14,800	1,541	1,478	1,541	1,478	17,750	17,800	1,901	1,778	1,901	1,802	20,750	20,800	2,261	2,078	2,261	2,162
14,800	14,850	1,547	1,483	1,547	1,483	17,800	17,850	1,907	1,783	1,907	1,808	20,800	20,850	2,267	2,083	2,267	2,168
14,850	14,900	1,553	1,488	1,553	1,488	17,850	17,900	1,913	1,788	1,913	1,814	20,850	20,900	2,273	2,088	2,273	2,174
14,900	14,950	1,559	1,493	1,559	1,493	17,900	17,950	1,919	1,793	1,919	1,820	20,900	20,950	2,279	2,093	2,279	2,180
14,950	15,000	1,565	1,498	1													

2024 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	2,291	2,103	2,291	2,192	24,000	24,050	2,651	2,419	2,651	2,552	27,000	27,050	3,011	2,779	3,011	2,912
21,050	21,100	2,297	2,108	2,297	2,198	24,050	24,100	2,657	2,425	2,657	2,558	27,050	27,100	3,017	2,785	3,017	2,918
21,100	21,150	2,303	2,113	2,303	2,204	24,100	24,150	2,663	2,431	2,663	2,564	27,100	27,150	3,023	2,791	3,023	2,924
21,150	21,200	2,309	2,118	2,309	2,210	24,150	24,200	2,669	2,437	2,669	2,570	27,150	27,200	3,029	2,797	3,029	2,930
21,200	21,250	2,315	2,123	2,315	2,216	24,200	24,250	2,675	2,443	2,675	2,576	27,200	27,250	3,035	2,803	3,035	2,936
21,250	21,300	2,321	2,128	2,321	2,222	24,250	24,300	2,681	2,449	2,681	2,582	27,250	27,300	3,041	2,809	3,041	2,942
21,300	21,350	2,327	2,133	2,327	2,228	24,300	24,350	2,687	2,455	2,687	2,588	27,300	27,350	3,047	2,815	3,047	2,948
21,350	21,400	2,333	2,138	2,333	2,234	24,350	24,400	2,693	2,461	2,693	2,594	27,350	27,400	3,053	2,821	3,053	2,954
21,400	21,450	2,339	2,143	2,339	2,240	24,400	24,450	2,699	2,467	2,699	2,600	27,400	27,450	3,059	2,827	3,059	2,960
21,450	21,500	2,345	2,148	2,345	2,246	24,450	24,500	2,705	2,473	2,705	2,606	27,450	27,500	3,065	2,833	3,065	2,966
21,500	21,550	2,351	2,153	2,351	2,252	24,500	24,550	2,711	2,479	2,711	2,612	27,500	27,550	3,071	2,839	3,071	2,972
21,550	21,600	2,357	2,158	2,357	2,258	24,550	24,600	2,717	2,485	2,717	2,618	27,550	27,600	3,077	2,845	3,077	2,978
21,600	21,650	2,363	2,163	2,363	2,264	24,600	24,650	2,723	2,491	2,723	2,624	27,600	27,650	3,083	2,851	3,083	2,984
21,650	21,700	2,369	2,168	2,369	2,270	24,650	24,700	2,729	2,497	2,729	2,630	27,650	27,700	3,089	2,857	3,089	2,990
21,700	21,750	2,375	2,173	2,375	2,276	24,700	24,750	2,735	2,503	2,735	2,636	27,700	27,750	3,095	2,863	3,095	2,996
21,750	21,800	2,381	2,178	2,381	2,282	24,750	24,800	2,741	2,509	2,741	2,642	27,750	27,800	3,101	2,869	3,101	3,002
21,800	21,850	2,387	2,183	2,387	2,288	24,800	24,850	2,747	2,515	2,747	2,648	27,800	27,850	3,107	2,875	3,107	3,008
21,850	21,900	2,393	2,188	2,393	2,294	24,850	24,900	2,753	2,521	2,753	2,654	27,850	27,900	3,113	2,881	3,113	3,014
21,900	21,950	2,399	2,193	2,399	2,300	24,900	24,950	2,759	2,527	2,759	2,660	27,900	27,950	3,119	2,887	3,119	3,020
21,950	22,000	2,405	2,198	2,405	2,306	24,950	25,000	2,765	2,533	2,765	2,666	27,950	28,000	3,125	2,893	3,125	3,026
22,000						25,000						28,000					
22,000	22,050	2,411	2,203	2,411	2,312	25,000	25,050	2,771	2,539	2,771	2,672	28,000	28,050	3,131	2,899	3,131	3,032
22,050	22,100	2,417	2,208	2,417	2,318	25,050	25,100	2,777	2,545	2,777	2,678	28,050	28,100	3,137	2,905	3,137	3,038
22,100	22,150	2,423	2,213	2,423	2,324	25,100	25,150	2,783	2,551	2,783	2,684	28,100	28,150	3,143	2,911	3,143	3,044
22,150	22,200	2,429	2,218	2,429	2,330	25,150	25,200	2,789	2,557	2,789	2,690	28,150	28,200	3,149	2,917	3,149	3,050
22,200	22,250	2,435	2,223	2,435	2,336	25,200	25,250	2,795	2,563	2,795	2,696	28,200	28,250	3,155	2,923	3,155	3,056
22,250	22,300	2,441	2,228	2,441	2,342	25,250	25,300	2,801	2,569	2,801	2,702	28,250	28,300	3,161	2,929	3,161	3,062
22,300	22,350	2,447	2,233	2,447	2,348	25,300	25,350	2,807	2,575	2,807	2,708	28,300	28,350	3,167	2,935	3,167	3,068
22,350	22,400	2,453	2,238	2,453	2,354	25,350	25,400	2,813	2,581	2,813	2,714	28,350	28,400	3,173	2,941	3,173	3,074
22,400	22,450	2,459	2,243	2,459	2,360	25,400	25,450	2,819	2,587	2,819	2,720	28,400	28,450	3,179	2,947	3,179	3,080
22,450	22,500	2,465	2,248	2,465	2,366	25,450	25,500	2,825	2,593	2,825	2,726	28,450	28,500	3,185	2,953	3,185	3,086
22,500	22,550	2,471	2,253	2,471	2,372	25,500	25,550	2,831	2,599	2,831	2,732	28,500	28,550	3,191	2,959	3,191	3,092
22,550	22,600	2,477	2,258	2,477	2,378	25,550	25,600	2,837	2,605	2,837	2,738	28,550	28,600	3,197	2,965	3,197	3,098
22,600	22,650	2,483	2,263	2,483	2,384	25,600	25,650	2,843	2,611	2,843	2,744	28,600	28,650	3,203	2,971	3,203	3,104
22,650	22,700	2,489	2,268	2,489	2,390	25,650	25,700	2,849	2,617	2,849	2,750	28,650	28,700	3,209	2,977	3,209	3,110
22,700	22,750	2,495	2,273	2,495	2,396	25,700	25,750	2,855	2,623	2,855	2,756	28,700	28,750	3,215	2,983	3,215	3,116
22,750	22,800	2,501	2,278	2,501	2,402	25,750	25,800	2,861	2,629	2,861	2,762	28,750	28,800	3,221	2,989	3,221	3,122
22,800	22,850	2,507	2,283	2,507	2,408	25,800	25,850	2,867	2,635	2,867	2,768	28,800	28,850	3,227	2,995	3,227	3,128
22,850	22,900	2,513	2,288	2,513	2,414	25,850	25,900	2,873	2,641	2,873	2,774	28,850	28,900	3,233	3,001	3,233	3,134
22,900	22,950	2,519	2,293	2,519	2,420	25,900	25,950	2,879	2,647	2,879	2,780	28,900	28,950	3,239	3,007	3,239	3,140
22,950	23,000	2,525	2,298	2,525	2,426	25,950	26,000	2,885	2,653	2,885	2,786	28,950	29,000	3,245	3,013	3,245	3,146
23,000						26,000						29,000					
23,000	23,050	2,531	2,303	2,531	2,432	26,000	26,050	2,891	2,659	2,891	2,792	29,000	29,050	3,251	3,019	3,251	3,152
23,050	23,100	2,537	2,308	2,537	2,438	26,050	26,100	2,897	2,665	2,897	2,798	29,050	29,100	3,257	3,025	3,257	3,158
23,100	23,150	2,543	2,313	2,543	2,444	26,100	26,150	2,903	2,671	2,903	2,804	29,100	29,150	3,263	3,031	3,263	3,164
23,150	23,200	2,549	2,318	2,549	2,450	26,150	26,200	2,909	2,677	2,909	2,810	29,150	29,200	3,269	3,037	3,269	3,170
23,200	23,250	2,555	2,323	2,555	2,456	26,200	26,250	2,915	2,683	2,915	2,816	29,200	29,250	3,275	3,043	3,275	3,176
23,250	23,300	2,561	2,329	2,561	2,462	26,250	26,300	2,921	2,689	2,921	2,822	29,250	29,300	3,281	3,049	3,281	3,182
23,300	23,350	2,567	2,335	2,567	2,468	26,300	26,350	2,927	2,695	2,927	2,828	29,300	29,350	3,287	3,055	3,287	3,188
23,350	23,400	2,573	2,341	2,573	2,474	26,350	26,400	2,933	2,701	2,933	2,834	29,350	29,400	3,293	3,061	3,293	3,194
23,400	23,450	2,579	2,347	2,579	2,480	26,400	26,450	2,939	2,707	2,939	2,840	29,400	29,450	3,299	3,067	3,299	3,200
23,450	23,500	2,585	2,353	2,585	2,486	26,450	26,500	2,945	2,713	2,945	2,846	29,450	29,500	3,305	3,073	3,305	3,206
23,500	23,550	2,591	2,359	2,591	2,492	26,500	26,550	2,951	2,719	2,951	2,852	29,500	29,550	3,311	3,079	3,311	3,212
23,550	23,600	2,597	2,365	2,597	2,498	26,550	26,600	2,957	2,725	2,957	2,858	29,550	29,600	3,317	3,085	3,317	3,218
23,600	23,650	2,603	2,371	2,603	2,504	26,600	26,650	2,963	2,731	2,963	2,864	29,600	29,650	3,323	3,091	3,323	3,224
23,650	23,700	2,609	2,377	2,609	2,510	26,650	26,700	2,969	2,737	2,969	2,870	29,650	29,700	3,329	3,097	3,329	3,230
23,700	23,750	2,615	2,383	2,615	2,516	26,700	26,750	2,975	2,743	2,975	2,876	29,700	29,750	3,335	3,103	3,335	3,236
23,750	23,800	2,621	2,389	2,621	2,522	26,750	26,800	2,981	2,749	2,981	2,882	29,750	29,800	3,341	3,109	3,341	3,242
23,800	23,850	2,627	2,395	2,627	2,528	26,800	26,850	2,987	2,755	2,987	2,888	29,800	29,850	3,347	3,115	3,347	3,248
23,850	23,900	2,633	2,401	2,633	2,534	26,850	26,900	2,993	2,761	2,993	2,894	29,850	29,900	3,353	3,121	3,353	3,254
23,900	23,950	2,639	2,407	2,639	2,540	26,900	26,950	2,999	2,767	2,999	2,900	29,900	29,950	3,359	3,127	3,359	3,260
23,950	24,000	2,645	2,413</														

2024 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	3,371	3,139	3,371	3,272	33,000	33,050	3,731	3,499	3,731	3,632	36,000	36,050	4,091	3,859	4,091	3,992
30,050	30,100	3,377	3,145	3,377	3,278	33,050	33,100	3,737	3,505	3,737	3,638	36,050	36,100	4,097	3,865	4,097	3,998
30,100	30,150	3,383	3,151	3,383	3,284	33,100	33,150	3,743	3,511	3,743	3,644	36,100	36,150	4,103	3,871	4,103	4,004
30,150	30,200	3,389	3,157	3,389	3,290	33,150	33,200	3,749	3,517	3,749	3,650	36,150	36,200	4,109	3,877	4,109	4,010
30,200	30,250	3,395	3,163	3,395	3,296	33,200	33,250	3,755	3,523	3,755	3,656	36,200	36,250	4,115	3,883	4,115	4,016
30,250	30,300	3,401	3,169	3,401	3,302	33,250	33,300	3,761	3,529	3,761	3,662	36,250	36,300	4,121	3,889	4,121	4,022
30,300	30,350	3,407	3,175	3,407	3,308	33,300	33,350	3,767	3,535	3,767	3,668	36,300	36,350	4,127	3,895	4,127	4,028
30,350	30,400	3,413	3,181	3,413	3,314	33,350	33,400	3,773	3,541	3,773	3,674	36,350	36,400	4,133	3,901	4,133	4,034
30,400	30,450	3,419	3,187	3,419	3,320	33,400	33,450	3,779	3,547	3,779	3,680	36,400	36,450	4,139	3,907	4,139	4,040
30,450	30,500	3,425	3,193	3,425	3,326	33,450	33,500	3,785	3,553	3,785	3,686	36,450	36,500	4,145	3,913	4,145	4,046
30,500	30,550	3,431	3,199	3,431	3,332	33,500	33,550	3,791	3,559	3,791	3,692	36,500	36,550	4,151	3,919	4,151	4,052
30,550	30,600	3,437	3,205	3,437	3,338	33,550	33,600	3,797	3,565	3,797	3,698	36,550	36,600	4,157	3,925	4,157	4,058
30,600	30,650	3,443	3,211	3,443	3,344	33,600	33,650	3,803	3,571	3,803	3,704	36,600	36,650	4,163	3,931	4,163	4,064
30,650	30,700	3,449	3,217	3,449	3,350	33,650	33,700	3,809	3,577	3,809	3,710	36,650	36,700	4,169	3,937	4,169	4,070
30,700	30,750	3,455	3,223	3,455	3,356	33,700	33,750	3,815	3,583	3,815	3,716	36,700	36,750	4,175	3,943	4,175	4,076
30,750	30,800	3,461	3,229	3,461	3,362	33,750	33,800	3,821	3,589	3,821	3,722	36,750	36,800	4,181	3,949	4,181	4,082
30,800	30,850	3,467	3,235	3,467	3,368	33,800	33,850	3,827	3,595	3,827	3,728	36,800	36,850	4,187	3,955	4,187	4,088
30,850	30,900	3,473	3,241	3,473	3,374	33,850	33,900	3,833	3,601	3,833	3,734	36,850	36,900	4,193	3,961	4,193	4,094
30,900	30,950	3,479	3,247	3,479	3,380	33,900	33,950	3,839	3,607	3,839	3,740	36,900	36,950	4,199	3,967	4,199	4,100
30,950	31,000	3,485	3,253	3,485	3,386	33,950	34,000	3,845	3,613	3,845	3,746	36,950	37,000	4,205	3,973	4,205	4,106
31,000						34,000						37,000					
31,000	31,050	3,491	3,259	3,491	3,392	34,000	34,050	3,851	3,619	3,851	3,752	37,000	37,050	4,211	3,979	4,211	4,112
31,050	31,100	3,497	3,265	3,497	3,398	34,050	34,100	3,857	3,625	3,857	3,758	37,050	37,100	4,217	3,985	4,217	4,118
31,100	31,150	3,503	3,271	3,503	3,404	34,100	34,150	3,863	3,631	3,863	3,764	37,100	37,150	4,223	3,991	4,223	4,124
31,150	31,200	3,509	3,277	3,509	3,410	34,150	34,200	3,869	3,637	3,869	3,770	37,150	37,200	4,229	3,997	4,229	4,130
31,200	31,250	3,515	3,283	3,515	3,416	34,200	34,250	3,875	3,643	3,875	3,776	37,200	37,250	4,235	4,003	4,235	4,136
31,250	31,300	3,521	3,289	3,521	3,422	34,250	34,300	3,881	3,649	3,881	3,782	37,250	37,300	4,241	4,009	4,241	4,142
31,300	31,350	3,527	3,295	3,527	3,428	34,300	34,350	3,887	3,655	3,887	3,788	37,300	37,350	4,247	4,015	4,247	4,148
31,350	31,400	3,533	3,301	3,533	3,434	34,350	34,400	3,893	3,661	3,893	3,794	37,350	37,400	4,253	4,021	4,253	4,154
31,400	31,450	3,539	3,307	3,539	3,440	34,400	34,450	3,899	3,667	3,899	3,800	37,400	37,450	4,259	4,027	4,259	4,160
31,450	31,500	3,545	3,313	3,545	3,446	34,450	34,500	3,905	3,673	3,905	3,806	37,450	37,500	4,265	4,033	4,265	4,166
31,500	31,550	3,551	3,319	3,551	3,452	34,500	34,550	3,911	3,679	3,911	3,812	37,500	37,550	4,271	4,039	4,271	4,172
31,550	31,600	3,557	3,325	3,557	3,458	34,550	34,600	3,917	3,685	3,917	3,818	37,550	37,600	4,277	4,045	4,277	4,178
31,600	31,650	3,563	3,331	3,563	3,464	34,600	34,650	3,923	3,691	3,923	3,824	37,600	37,650	4,283	4,051	4,283	4,184
31,650	31,700	3,569	3,337	3,569	3,470	34,650	34,700	3,929	3,697	3,929	3,830	37,650	37,700	4,289	4,057	4,289	4,190
31,700	31,750	3,575	3,343	3,575	3,476	34,700	34,750	3,935	3,703	3,935	3,836	37,700	37,750	4,295	4,063	4,295	4,196
31,750	31,800	3,581	3,349	3,581	3,482	34,750	34,800	3,941	3,709	3,941	3,842	37,750	37,800	4,301	4,069	4,301	4,202
31,800	31,850	3,587	3,355	3,587	3,488	34,800	34,850	3,947	3,715	3,947	3,848	37,800	37,850	4,307	4,075	4,307	4,208
31,850	31,900	3,593	3,361	3,593	3,494	34,850	34,900	3,953	3,721	3,953	3,854	37,850	37,900	4,313	4,081	4,313	4,214
31,900	31,950	3,599	3,367	3,599	3,500	34,900	34,950	3,959	3,727	3,959	3,860	37,900	37,950	4,319	4,087	4,319	4,220
31,950	32,000	3,605	3,373	3,605	3,506	34,950	35,000	3,965	3,733	3,965	3,866	37,950	38,000	4,325	4,093	4,325	4,226
32,000						35,000						38,000					
32,000	32,050	3,611	3,379	3,611	3,512	35,000	35,050	3,971	3,739	3,971	3,872	38,000	38,050	4,331	4,099	4,331	4,232
32,050	32,100	3,617	3,385	3,617	3,518	35,050	35,100	3,977	3,745	3,977	3,878	38,050	38,100	4,337	4,105	4,337	4,238
32,100	32,150	3,623	3,391	3,623	3,524	35,100	35,150	3,983	3,751	3,983	3,884	38,100	38,150	4,343	4,111	4,343	4,244
32,150	32,200	3,629	3,397	3,629	3,530	35,150	35,200	3,989	3,757	3,989	3,890	38,150	38,200	4,349	4,117	4,349	4,250
32,200	32,250	3,635	3,403	3,635	3,536	35,200	35,250	3,995	3,763	3,995	3,896	38,200	38,250	4,355	4,123	4,355	4,256
32,250	32,300	3,641	3,409	3,641	3,542	35,250	35,300	4,001	3,769	4,001	3,902	38,250	38,300	4,361	4,129	4,361	4,262
32,300	32,350	3,647	3,415	3,647	3,548	35,300	35,350	4,007	3,775	4,007	3,908	38,300	38,350	4,367	4,135	4,367	4,268
32,350	32,400	3,653	3,421	3,653	3,554	35,350	35,400	4,013	3,781	4,013	3,914	38,350	38,400	4,373	4,141	4,373	4,274
32,400	32,450	3,659	3,427	3,659	3,560	35,400	35,450	4,019	3,787	4,019	3,920	38,400	38,450	4,379	4,147	4,379	4,280
32,450	32,500	3,665	3,433	3,665	3,566	35,450	35,500	4,025	3,793	4,025	3,926	38,450	38,500	4,385	4,153	4,385	4,286
32,500	32,550	3,671	3,439	3,671	3,572	35,500	35,550	4,031	3,799	4,031	3,932	38,500	38,550	4,391	4,159	4,391	4,292
32,550	32,600	3,677	3,445	3,677	3,578	35,550	35,600	4,037	3,805	4,037	3,938	38,550	38,600	4,397	4,165	4,397	4,298
32,600	32,650	3,683	3,451	3,683	3,584	35,600	35,650	4,043	3,811	4,043	3,944	38,600	38,650	4,403	4,171	4,403	4,304
32,650	32,700	3,689	3,457	3,689	3,590	35,650	35,700	4,049	3,817	4,049	3,950	38,650	38,700	4,409	4,177	4,409	4,310
32,700	32,750	3,695	3,463	3,695	3,596	35,700	35,750	4,055	3,823	4,055	3,956	38,700	38,750	4,415	4,183	4,415	4,316
32,750	32,800	3,701	3,469	3,701	3,602	35,750	35,800	4,061	3,829	4,061	3,962	38,750	38,800	4,421	4,189	4,421	4,322
32,800	32,850	3,707	3,475	3,707	3,608	35,800	35,850	4,067	3,835	4,067	3,968	38,800	38,850	4,427	4,195	4,427	4,328
32,850	32,900	3,713	3,481	3,713	3,614	35,850	35,900	4,073	3,841	4,073	3,974	38,850	38,900	4,433	4,201	4,433	4,334
32,900	32,950	3,719	3,487	3,719	3,620	35,900	35,950	4,079	3,847	4,079	3,980	38,900	38,950	4,439	4,207	4,439	4,340
32,950	33,000	3,725	3,														

2024 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	4,451	4,219	4,451	4,352	42,000	42,050	4,811	4,579	4,811	4,712	45,000	45,050	5,171	4,939	5,171	5,072
39,050	39,100	4,457	4,225	4,457	4,358	42,050	42,100	4,817	4,585	4,817	4,718	45,050	45,100	5,177	4,945	5,177	5,078
39,100	39,150	4,463	4,231	4,463	4,364	42,100	42,150	4,823	4,591	4,823	4,724	45,100	45,150	5,183	4,951	5,183	5,084
39,150	39,200	4,469	4,237	4,469	4,370	42,150	42,200	4,829	4,597	4,829	4,730	45,150	45,200	5,189	4,957	5,189	5,090
39,200	39,250	4,475	4,243	4,475	4,376	42,200	42,250	4,835	4,603	4,835	4,736	45,200	45,250	5,195	4,963	5,195	5,096
39,250	39,300	4,481	4,249	4,481	4,382	42,250	42,300	4,841	4,609	4,841	4,742	45,250	45,300	5,201	4,969	5,201	5,102
39,300	39,350	4,487	4,255	4,487	4,388	42,300	42,350	4,847	4,615	4,847	4,748	45,300	45,350	5,207	4,975	5,207	5,108
39,350	39,400	4,493	4,261	4,493	4,394	42,350	42,400	4,853	4,621	4,853	4,754	45,350	45,400	5,213	4,981	5,213	5,114
39,400	39,450	4,499	4,267	4,499	4,400	42,400	42,450	4,859	4,627	4,859	4,760	45,400	45,450	5,219	4,987	5,219	5,120
39,450	39,500	4,505	4,273	4,505	4,406	42,450	42,500	4,865	4,633	4,865	4,766	45,450	45,500	5,225	4,993	5,225	5,126
39,500	39,550	4,511	4,279	4,511	4,412	42,500	42,550	4,871	4,639	4,871	4,772	45,500	45,550	5,231	4,999	5,231	5,132
39,550	39,600	4,517	4,285	4,517	4,418	42,550	42,600	4,877	4,645	4,877	4,778	45,550	45,600	5,237	5,005	5,237	5,138
39,600	39,650	4,523	4,291	4,523	4,424	42,600	42,650	4,883	4,651	4,883	4,784	45,600	45,650	5,243	5,011	5,243	5,144
39,650	39,700	4,529	4,297	4,529	4,430	42,650	42,700	4,889	4,657	4,889	4,790	45,650	45,700	5,249	5,017	5,249	5,150
39,700	39,750	4,535	4,303	4,535	4,436	42,700	42,750	4,895	4,663	4,895	4,796	45,700	45,750	5,255	5,023	5,255	5,156
39,750	39,800	4,541	4,309	4,541	4,442	42,750	42,800	4,901	4,669	4,901	4,802	45,750	45,800	5,261	5,029	5,261	5,162
39,800	39,850	4,547	4,315	4,547	4,448	42,800	42,850	4,907	4,675	4,907	4,808	45,800	45,850	5,267	5,035	5,267	5,168
39,850	39,900	4,553	4,321	4,553	4,454	42,850	42,900	4,913	4,681	4,913	4,814	45,850	45,900	5,273	5,041	5,273	5,174
39,900	39,950	4,559	4,327	4,559	4,460	42,900	42,950	4,919	4,687	4,919	4,820	45,900	45,950	5,279	5,047	5,279	5,180
39,950	40,000	4,565	4,333	4,565	4,466	42,950	43,000	4,925	4,693	4,925	4,826	45,950	46,000	5,285	5,053	5,285	5,186
40,000						43,000						46,000					
40,000	40,050	4,571	4,339	4,571	4,472	43,000	43,050	4,931	4,699	4,931	4,832	46,000	46,050	5,291	5,059	5,291	5,192
40,050	40,100	4,577	4,345	4,577	4,478	43,050	43,100	4,937	4,705	4,937	4,838	46,050	46,100	5,297	5,065	5,297	5,198
40,100	40,150	4,583	4,351	4,583	4,484	43,100	43,150	4,943	4,711	4,943	4,844	46,100	46,150	5,303	5,071	5,303	5,204
40,150	40,200	4,589	4,357	4,589	4,490	43,150	43,200	4,949	4,717	4,949	4,850	46,150	46,200	5,309	5,077	5,309	5,210
40,200	40,250	4,595	4,363	4,595	4,496	43,200	43,250	4,955	4,723	4,955	4,856	46,200	46,250	5,315	5,083	5,315	5,216
40,250	40,300	4,601	4,369	4,601	4,502	43,250	43,300	4,961	4,729	4,961	4,862	46,250	46,300	5,321	5,089	5,321	5,222
40,300	40,350	4,607	4,375	4,607	4,508	43,300	43,350	4,967	4,735	4,967	4,868	46,300	46,350	5,327	5,095	5,327	5,228
40,350	40,400	4,613	4,381	4,613	4,514	43,350	43,400	4,973	4,741	4,973	4,874	46,350	46,400	5,333	5,101	5,333	5,234
40,400	40,450	4,619	4,387	4,619	4,520	43,400	43,450	4,979	4,747	4,979	4,880	46,400	46,450	5,339	5,107	5,339	5,240
40,450	40,500	4,625	4,393	4,625	4,526	43,450	43,500	4,985	4,753	4,985	4,886	46,450	46,500	5,345	5,113	5,345	5,246
40,500	40,550	4,631	4,399	4,631	4,532	43,500	43,550	4,991	4,759	4,991	4,892	46,500	46,550	5,351	5,119	5,351	5,252
40,550	40,600	4,637	4,405	4,637	4,538	43,550	43,600	4,997	4,765	4,997	4,898	46,550	46,600	5,357	5,125	5,357	5,258
40,600	40,650	4,643	4,411	4,643	4,544	43,600	43,650	5,003	4,771	5,003	4,904	46,600	46,650	5,363	5,131	5,363	5,264
40,650	40,700	4,649	4,417	4,649	4,550	43,650	43,700	5,009	4,777	5,009	4,910	46,650	46,700	5,369	5,137	5,369	5,270
40,700	40,750	4,655	4,423	4,655	4,556	43,700	43,750	5,015	4,783	5,015	4,916	46,700	46,750	5,375	5,143	5,375	5,276
40,750	40,800	4,661	4,429	4,661	4,562	43,750	43,800	5,021	4,789	5,021	4,922	46,750	46,800	5,381	5,149	5,381	5,282
40,800	40,850	4,667	4,435	4,667	4,568	43,800	43,850	5,027	4,795	5,027	4,928	46,800	46,850	5,387	5,155	5,387	5,288
40,850	40,900	4,673	4,441	4,673	4,574	43,850	43,900	5,033	4,801	5,033	4,934	46,850	46,900	5,393	5,161	5,393	5,294
40,900	40,950	4,679	4,447	4,679	4,580	43,900	43,950	5,039	4,807	5,039	4,940	46,900	46,950	5,399	5,167	5,399	5,300
40,950	41,000	4,685	4,453	4,685	4,586	43,950	44,000	5,045	4,813	5,045	4,946	46,950	47,000	5,405	5,173	5,405	5,306
41,000						44,000						47,000					
41,000	41,050	4,691	4,459	4,691	4,592	44,000	44,050	5,051	4,819	5,051	4,952	47,000	47,050	5,411	5,179	5,411	5,312
41,050	41,100	4,697	4,465	4,697	4,598	44,050	44,100	5,057	4,825	5,057	4,958	47,050	47,100	5,417	5,185	5,417	5,318
41,100	41,150	4,703	4,471	4,703	4,604	44,100	44,150	5,063	4,831	5,063	4,964	47,100	47,150	5,423	5,191	5,423	5,324
41,150	41,200	4,709	4,477	4,709	4,610	44,150	44,200	5,069	4,837	5,069	4,970	47,150	47,200	5,429	5,197	5,429	5,330
41,200	41,250	4,715	4,483	4,715	4,616	44,200	44,250	5,075	4,843	5,075	4,976	47,200	47,250	5,435	5,203	5,435	5,336
41,250	41,300	4,721	4,489	4,721	4,622	44,250	44,300	5,081	4,849	5,081	4,982	47,250	47,300	5,441	5,209	5,441	5,342
41,300	41,350	4,727	4,495	4,727	4,628	44,300	44,350	5,087	4,855	5,087	4,988	47,300	47,350	5,447	5,215	5,447	5,348
41,350	41,400	4,733	4,501	4,733	4,634	44,350	44,400	5,093	4,861	5,093	4,994	47,350	47,400	5,453	5,221	5,453	5,354
41,400	41,450	4,739	4,507	4,739	4,640	44,400	44,450	5,099	4,867	5,099	5,000	47,400	47,450	5,459	5,227	5,459	5,360
41,450	41,500	4,745	4,513	4,745	4,646	44,450	44,500	5,105	4,873	5,105	5,006	47,450	47,500	5,465	5,233	5,465	5,366
41,500	41,550	4,751	4,519	4,751	4,652	44,500	44,550	5,111	4,879	5,111	5,012	47,500	47,550	5,471	5,239	5,471	5,372
41,550	41,600	4,757	4,525	4,757	4,658	44,550	44,600	5,117	4,885	5,117	5,018	47,550	47,600	5,477	5,245	5,477	5,378
41,600	41,650	4,763	4,531	4,763	4,664	44,600	44,650	5,123	4,891	5,123	5,024	47,600	47,650	5,483	5,251	5,483	5,384
41,650	41,700	4,769	4,537	4,769	4,670	44,650	44,700	5,129	4,897	5,129	5,030	47,650	47,700	5,489	5,257	5,489	5,390
41,700	41,750	4,775	4,543	4,775	4,676	44,700	44,750	5,135	4,903	5,135	5,036	47,700	47,750	5,495	5,263	5,495	5,396
41,750	41,800	4,781	4,549	4,781	4,682	44,750	44,800	5,141	4,909	5,141	5,042	47,750	47,800	5,501	5,269	5,501	5,402
41,800	41,850	4,787	4,555	4,787	4,688	44,800	44,850	5,147	4,915	5,147	5,048	47,800	47,850	5,507	5,275	5,507	5,408
41,850	41,900	4,793	4,561	4,793	4,694	44,850	44,900	5,153	4,921	5,153	5,054	47,850	47,900	5,513	5,281	5,513	5,414
41,900	41,950	4,799	4,567	4,799	4,700	44,900	44,950	5,159	4,927	5,159	5,060	47,900	47,950	5,519	5,287	5,519	5,420
41,950	42,000	4,805	4,573	4,805	4,706	44,950	45,000	5,165	4,933	5,165	5,066	47,950	48,				

2024 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	5,619	5,299	5,619	5,432	51,000	51,050	6,279	5,659	6,279	5,792	54,000	54,050	6,939	6,019	6,939	6,152
48,050	48,100	5,630	5,305	5,630	5,438	51,050	51,100	6,290	5,665	6,290	5,798	54,050	54,100	6,950	6,025	6,950	6,158
48,100	48,150	5,641	5,311	5,641	5,444	51,100	51,150	6,301	5,671	6,301	5,804	54,100	54,150	6,961	6,031	6,961	6,164
48,150	48,200	5,652	5,317	5,652	5,450	51,150	51,200	6,312	5,677	6,312	5,810	54,150	54,200	6,972	6,037	6,972	6,170
48,200	48,250	5,663	5,323	5,663	5,456	51,200	51,250	6,323	5,683	6,323	5,816	54,200	54,250	6,983	6,043	6,983	6,176
48,250	48,300	5,674	5,329	5,674	5,462	51,250	51,300	6,334	5,689	6,334	5,822	54,250	54,300	6,994	6,049	6,994	6,182
48,300	48,350	5,685	5,335	5,685	5,468	51,300	51,350	6,345	5,695	6,345	5,828	54,300	54,350	7,005	6,055	7,005	6,188
48,350	48,400	5,696	5,341	5,696	5,474	51,350	51,400	6,356	5,701	6,356	5,834	54,350	54,400	7,016	6,061	7,016	6,194
48,400	48,450	5,707	5,347	5,707	5,480	51,400	51,450	6,367	5,707	6,367	5,840	54,400	54,450	7,027	6,067	7,027	6,200
48,450	48,500	5,718	5,353	5,718	5,486	51,450	51,500	6,378	5,713	6,378	5,846	54,450	54,500	7,038	6,073	7,038	6,206
48,500	48,550	5,729	5,359	5,729	5,492	51,500	51,550	6,389	5,719	6,389	5,852	54,500	54,550	7,049	6,079	7,049	6,212
48,550	48,600	5,740	5,365	5,740	5,498	51,550	51,600	6,400	5,725	6,400	5,858	54,550	54,600	7,060	6,085	7,060	6,218
48,600	48,650	5,751	5,371	5,751	5,504	51,600	51,650	6,411	5,731	6,411	5,864	54,600	54,650	7,071	6,091	7,071	6,224
48,650	48,700	5,762	5,377	5,762	5,510	51,650	51,700	6,422	5,737	6,422	5,870	54,650	54,700	7,082	6,097	7,082	6,230
48,700	48,750	5,773	5,383	5,773	5,516	51,700	51,750	6,433	5,743	6,433	5,876	54,700	54,750	7,093	6,103	7,093	6,236
48,750	48,800	5,784	5,389	5,784	5,522	51,750	51,800	6,444	5,749	6,444	5,882	54,750	54,800	7,104	6,109	7,104	6,242
48,800	48,850	5,795	5,395	5,795	5,528	51,800	51,850	6,455	5,755	6,455	5,888	54,800	54,850	7,115	6,115	7,115	6,248
48,850	48,900	5,806	5,401	5,806	5,534	51,850	51,900	6,466	5,761	6,466	5,894	54,850	54,900	7,126	6,121	7,126	6,254
48,900	48,950	5,817	5,407	5,817	5,540	51,900	51,950	6,477	5,767	6,477	5,900	54,900	54,950	7,137	6,127	7,137	6,260
48,950	49,000	5,828	5,413	5,828	5,546	51,950	52,000	6,488	5,773	6,488	5,906	54,950	55,000	7,148	6,133	7,148	6,266
49,000						52,000						55,000					
49,000	49,050	5,839	5,419	5,839	5,552	52,000	52,050	6,499	5,779	6,499	5,912	55,000	55,050	7,159	6,139	7,159	6,272
49,050	49,100	5,850	5,425	5,850	5,558	52,050	52,100	6,510	5,785	6,510	5,918	55,050	55,100	7,170	6,145	7,170	6,278
49,100	49,150	5,861	5,431	5,861	5,564	52,100	52,150	6,521	5,791	6,521	5,924	55,100	55,150	7,181	6,151	7,181	6,284
49,150	49,200	5,872	5,437	5,872	5,570	52,150	52,200	6,532	5,797	6,532	5,930	55,150	55,200	7,192	6,157	7,192	6,290
49,200	49,250	5,883	5,443	5,883	5,576	52,200	52,250	6,543	5,803	6,543	5,936	55,200	55,250	7,203	6,163	7,203	6,296
49,250	49,300	5,894	5,449	5,894	5,582	52,250	52,300	6,554	5,809	6,554	5,942	55,250	55,300	7,214	6,169	7,214	6,302
49,300	49,350	5,905	5,455	5,905	5,588	52,300	52,350	6,565	5,815	6,565	5,948	55,300	55,350	7,225	6,175	7,225	6,308
49,350	49,400	5,916	5,461	5,916	5,594	52,350	52,400	6,576	5,821	6,576	5,954	55,350	55,400	7,236	6,181	7,236	6,314
49,400	49,450	5,927	5,467	5,927	5,600	52,400	52,450	6,587	5,827	6,587	5,960	55,400	55,450	7,247	6,187	7,247	6,320
49,450	49,500	5,938	5,473	5,938	5,606	52,450	52,500	6,598	5,833	6,598	5,966	55,450	55,500	7,258	6,193	7,258	6,326
49,500	49,550	5,949	5,479	5,949	5,612	52,500	52,550	6,609	5,839	6,609	5,972	55,500	55,550	7,269	6,199	7,269	6,332
49,550	49,600	5,960	5,485	5,960	5,618	52,550	52,600	6,620	5,845	6,620	5,978	55,550	55,600	7,280	6,205	7,280	6,338
49,600	49,650	5,971	5,491	5,971	5,624	52,600	52,650	6,631	5,851	6,631	5,984	55,600	55,650	7,291	6,211	7,291	6,344
49,650	49,700	5,982	5,497	5,982	5,630	52,650	52,700	6,642	5,857	6,642	5,990	55,650	55,700	7,302	6,217	7,302	6,350
49,700	49,750	5,993	5,503	5,993	5,636	52,700	52,750	6,653	5,863	6,653	5,996	55,700	55,750	7,313	6,223	7,313	6,356
49,750	49,800	6,004	5,509	6,004	5,642	52,750	52,800	6,664	5,869	6,664	6,002	55,750	55,800	7,324	6,229	7,324	6,362
49,800	49,850	6,015	5,515	6,015	5,648	52,800	52,850	6,675	5,875	6,675	6,008	55,800	55,850	7,335	6,235	7,335	6,368
49,850	49,900	6,026	5,521	6,026	5,654	52,850	52,900	6,686	5,881	6,686	6,014	55,850	55,900	7,346	6,241	7,346	6,374
49,900	49,950	6,037	5,527	6,037	5,660	52,900	52,950	6,697	5,887	6,697	6,020	55,900	55,950	7,357	6,247	7,357	6,380
49,950	50,000	6,048	5,533	6,048	5,666	52,950	53,000	6,708	5,893	6,708	6,026	55,950	56,000	7,368	6,253	7,368	6,386
50,000						53,000						56,000					
50,000	50,050	6,059	5,539	6,059	5,672	53,000	53,050	6,719	5,899	6,719	6,032	56,000	56,050	7,379	6,259	7,379	6,392
50,050	50,100	6,070	5,545	6,070	5,678	53,050	53,100	6,730	5,905	6,730	6,038	56,050	56,100	7,390	6,265	7,390	6,398
50,100	50,150	6,081	5,551	6,081	5,684	53,100	53,150	6,741	5,911	6,741	6,044	56,100	56,150	7,401	6,271	7,401	6,404
50,150	50,200	6,092	5,557	6,092	5,690	53,150	53,200	6,752	5,917	6,752	6,050	56,150	56,200	7,412	6,277	7,412	6,410
50,200	50,250	6,103	5,563	6,103	5,696	53,200	53,250	6,763	5,923	6,763	6,056	56,200	56,250	7,423	6,283	7,423	6,416
50,250	50,300	6,114	5,569	6,114	5,702	53,250	53,300	6,774	5,929	6,774	6,062	56,250	56,300	7,434	6,289	7,434	6,422
50,300	50,350	6,125	5,575	6,125	5,708	53,300	53,350	6,785	5,935	6,785	6,068	56,300	56,350	7,445	6,295	7,445	6,428
50,350	50,400	6,136	5,581	6,136	5,714	53,350	53,400	6,796	5,941	6,796	6,074	56,350	56,400	7,456	6,301	7,456	6,434
50,400	50,450	6,147	5,587	6,147	5,720	53,400	53,450	6,807	5,947	6,807	6,080	56,400	56,450	7,467	6,307	7,467	6,440
50,450	50,500	6,158	5,593	6,158	5,726	53,450	53,500	6,818	5,953	6,818	6,086	56,450	56,500	7,478	6,313	7,478	6,446
50,500	50,550	6,169	5,599	6,169	5,732	53,500	53,550	6,829	5,959	6,829	6,092	56,500	56,550	7,489	6,319	7,489	6,452
50,550	50,600	6,180	5,605	6,180	5,738	53,550	53,600	6,840	5,965	6,840	6,098	56,550	56,600	7,500	6,325	7,500	6,458
50,600	50,650	6,191	5,611	6,191	5,744	53,600	53,650	6,851	5,971	6,851	6,104	56,600	56,650	7,511	6,331	7,511	6,464
50,650	50,700	6,202	5,617	6,202	5,750	53,650	53,700	6,862	5,977	6,862	6,110	56,650	56,700	7,522	6,337	7,522	6,470
50,700	50,750	6,213	5,623	6,213	5,756	53,700	53,750	6,873	5,983	6,873	6,116	56,700	56,750	7,533	6,343	7,533	6,476
50,750	50,800	6,224	5,629	6,224	5,762	53,750	53,800	6,884	5,989	6,884	6,122	56,750	56,800	7,544	6,349	7,544	6,482
50,800	50,850	6,235	5,635	6,235	5,768	53,800	53,850	6,895	5,995	6,895	6,128	56,800	56,850	7,555	6,355	7,555	6,488
50,850	50,900	6,246	5,641	6,246	5,774	53,850	53,900	6,906	6,001	6,906	6,134	56,850	56,900	7,566	6,361	7,566	6,494
50,900	50,950	6,257	5,647	6,257	5,780	53,900	53,950	6,917	6,007	6,917	6,140	56,900	56,950	7,577	6,367	7,577	6,500
50,950	51,000	6,268	5,653														

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	7,599	6,379	7,599	6,512	60,000	60,050	8,259	6,739	8,259	6,872	63,000	63,050	8,919	7,099	8,919	7,232
57,050	57,100	7,610	6,385	7,610	6,518	60,050	60,100	8,270	6,745	8,270	6,878	63,050	63,100	8,930	7,105	8,930	7,238
57,100	57,150	7,621	6,391	7,621	6,524	60,100	60,150	8,281	6,751	8,281	6,884	63,100	63,150	8,941	7,111	8,941	7,247
57,150	57,200	7,632	6,397	7,632	6,530	60,150	60,200	8,292	6,757	8,292	6,890	63,150	63,200	8,952	7,117	8,952	7,258
57,200	57,250	7,643	6,403	7,643	6,536	60,200	60,250	8,303	6,763	8,303	6,896	63,200	63,250	8,963	7,123	8,963	7,269
57,250	57,300	7,654	6,409	7,654	6,542	60,250	60,300	8,314	6,769	8,314	6,902	63,250	63,300	8,974	7,129	8,974	7,280
57,300	57,350	7,665	6,415	7,665	6,548	60,300	60,350	8,325	6,775	8,325	6,908	63,300	63,350	8,985	7,135	8,985	7,291
57,350	57,400	7,676	6,421	7,676	6,554	60,350	60,400	8,336	6,781	8,336	6,914	63,350	63,400	8,996	7,141	8,996	7,302
57,400	57,450	7,687	6,427	7,687	6,560	60,400	60,450	8,347	6,787	8,347	6,920	63,400	63,450	9,007	7,147	9,007	7,313
57,450	57,500	7,698	6,433	7,698	6,566	60,450	60,500	8,358	6,793	8,358	6,926	63,450	63,500	9,018	7,153	9,018	7,324
57,500	57,550	7,709	6,439	7,709	6,572	60,500	60,550	8,369	6,799	8,369	6,932	63,500	63,550	9,029	7,159	9,029	7,335
57,550	57,600	7,720	6,445	7,720	6,578	60,550	60,600	8,380	6,805	8,380	6,938	63,550	63,600	9,040	7,165	9,040	7,346
57,600	57,650	7,731	6,451	7,731	6,584	60,600	60,650	8,391	6,811	8,391	6,944	63,600	63,650	9,051	7,171	9,051	7,357
57,650	57,700	7,742	6,457	7,742	6,590	60,650	60,700	8,402	6,817	8,402	6,950	63,650	63,700	9,062	7,177	9,062	7,368
57,700	57,750	7,753	6,463	7,753	6,596	60,700	60,750	8,413	6,823	8,413	6,956	63,700	63,750	9,073	7,183	9,073	7,379
57,750	57,800	7,764	6,469	7,764	6,602	60,750	60,800	8,424	6,829	8,424	6,962	63,750	63,800	9,084	7,189	9,084	7,390
57,800	57,850	7,775	6,475	7,775	6,608	60,800	60,850	8,435	6,835	8,435	6,968	63,800	63,850	9,095	7,195	9,095	7,401
57,850	57,900	7,786	6,481	7,786	6,614	60,850	60,900	8,446	6,841	8,446	6,974	63,850	63,900	9,106	7,201	9,106	7,412
57,900	57,950	7,797	6,487	7,797	6,620	60,900	60,950	8,457	6,847	8,457	6,980	63,900	63,950	9,117	7,207	9,117	7,423
57,950	58,000	7,808	6,493	7,808	6,626	60,950	61,000	8,468	6,853	8,468	6,986	63,950	64,000	9,128	7,213	9,128	7,434
58,000						61,000						64,000					
58,000	58,050	7,819	6,499	7,819	6,632	61,000	61,050	8,479	6,859	8,479	6,992	64,000	64,050	9,139	7,219	9,139	7,445
58,050	58,100	7,830	6,505	7,830	6,638	61,050	61,100	8,490	6,865	8,490	6,998	64,050	64,100	9,150	7,225	9,150	7,456
58,100	58,150	7,841	6,511	7,841	6,644	61,100	61,150	8,501	6,871	8,501	7,004	64,100	64,150	9,161	7,231	9,161	7,467
58,150	58,200	7,852	6,517	7,852	6,650	61,150	61,200	8,512	6,877	8,512	7,010	64,150	64,200	9,172	7,237	9,172	7,478
58,200	58,250	7,863	6,523	7,863	6,656	61,200	61,250	8,523	6,883	8,523	7,016	64,200	64,250	9,183	7,243	9,183	7,489
58,250	58,300	7,874	6,529	7,874	6,662	61,250	61,300	8,534	6,889	8,534	7,022	64,250	64,300	9,194	7,249	9,194	7,500
58,300	58,350	7,885	6,535	7,885	6,668	61,300	61,350	8,545	6,895	8,545	7,028	64,300	64,350	9,205	7,255	9,205	7,511
58,350	58,400	7,896	6,541	7,896	6,674	61,350	61,400	8,556	6,901	8,556	7,034	64,350	64,400	9,216	7,261	9,216	7,522
58,400	58,450	7,907	6,547	7,907	6,680	61,400	61,450	8,567	6,907	8,567	7,040	64,400	64,450	9,227	7,267	9,227	7,533
58,450	58,500	7,918	6,553	7,918	6,686	61,450	61,500	8,578	6,913	8,578	7,046	64,450	64,500	9,238	7,273	9,238	7,544
58,500	58,550	7,929	6,559	7,929	6,692	61,500	61,550	8,589	6,919	8,589	7,052	64,500	64,550	9,249	7,279	9,249	7,555
58,550	58,600	7,940	6,565	7,940	6,698	61,550	61,600	8,600	6,925	8,600	7,058	64,550	64,600	9,260	7,285	9,260	7,566
58,600	58,650	7,951	6,571	7,951	6,704	61,600	61,650	8,611	6,931	8,611	7,064	64,600	64,650	9,271	7,291	9,271	7,577
58,650	58,700	7,962	6,577	7,962	6,710	61,650	61,700	8,622	6,937	8,622	7,070	64,650	64,700	9,282	7,297	9,282	7,588
58,700	58,750	7,973	6,583	7,973	6,716	61,700	61,750	8,633	6,943	8,633	7,076	64,700	64,750	9,293	7,303	9,293	7,599
58,750	58,800	7,984	6,589	7,984	6,722	61,750	61,800	8,644	6,949	8,644	7,082	64,750	64,800	9,304	7,309	9,304	7,610
58,800	58,850	7,995	6,595	7,995	6,728	61,800	61,850	8,655	6,955	8,655	7,088	64,800	64,850	9,315	7,315	9,315	7,621
58,850	58,900	8,006	6,601	8,006	6,734	61,850	61,900	8,666	6,961	8,666	7,094	64,850	64,900	9,326	7,321	9,326	7,632
58,900	58,950	8,017	6,607	8,017	6,740	61,900	61,950	8,677	6,967	8,677	7,100	64,900	64,950	9,337	7,327	9,337	7,643
58,950	59,000	8,028	6,613	8,028	6,746	61,950	62,000	8,688	6,973	8,688	7,106	64,950	65,000	9,348	7,333	9,348	7,654
59,000						62,000						65,000					
59,000	59,050	8,039	6,619	8,039	6,752	62,000	62,050	8,699	6,979	8,699	7,112	65,000	65,050	9,359	7,339	9,359	7,665
59,050	59,100	8,050	6,625	8,050	6,758	62,050	62,100	8,710	6,985	8,710	7,118	65,050	65,100	9,370	7,345	9,370	7,676
59,100	59,150	8,061	6,631	8,061	6,764	62,100	62,150	8,721	6,991	8,721	7,124	65,100	65,150	9,381	7,351	9,381	7,687
59,150	59,200	8,072	6,637	8,072	6,770	62,150	62,200	8,732	6,997	8,732	7,130	65,150	65,200	9,392	7,357	9,392	7,698
59,200	59,250	8,083	6,643	8,083	6,776	62,200	62,250	8,743	7,003	8,743	7,136	65,200	65,250	9,403	7,363	9,403	7,709
59,250	59,300	8,094	6,649	8,094	6,782	62,250	62,300	8,754	7,009	8,754	7,142	65,250	65,300	9,414	7,369	9,414	7,720
59,300	59,350	8,105	6,655	8,105	6,788	62,300	62,350	8,765	7,015	8,765	7,148	65,300	65,350	9,425	7,375	9,425	7,731
59,350	59,400	8,116	6,661	8,116	6,794	62,350	62,400	8,776	7,021	8,776	7,154	65,350	65,400	9,436	7,381	9,436	7,742
59,400	59,450	8,127	6,667	8,127	6,800	62,400	62,450	8,787	7,027	8,787	7,160	65,400	65,450	9,447	7,387	9,447	7,753
59,450	59,500	8,138	6,673	8,138	6,806	62,450	62,500	8,798	7,033	8,798	7,166	65,450	65,500	9,458	7,393	9,458	7,764
59,500	59,550	8,149	6,679	8,149	6,812	62,500	62,550	8,809	7,039	8,809	7,172	65,500	65,550	9,469	7,399	9,469	7,775
59,550	59,600	8,160	6,685	8,160	6,818	62,550	62,600	8,820	7,045	8,820	7,178	65,550	65,600	9,480	7,405	9,480	7,786
59,600	59,650	8,171	6,691	8,171	6,824	62,600	62,650	8,831	7,051	8,831	7,184	65,600	65,650	9,491	7,411	9,491	7,797
59,650	59,700	8,182	6,697	8,182	6,830	62,650	62,700	8,842	7,057	8,842	7,190	65,650	65,700	9,502	7,417	9,502	7,808
59,700	59,750	8,193	6,703	8,193	6,836	62,700	62,750	8,853	7,063	8,853	7,196	65,700	65,750	9,513	7,423	9,513	7,819
59,750	59,800	8,204	6,709	8,204	6,842	62,750	62,800	8,864	7,069	8,864	7,202	65,750	65,800	9,524	7,429	9,524	7,830
59,800	59,850	8,215	6,715	8,215	6,848	62,800	62,850	8,875	7,075	8,875	7,208	65,800	65,850	9,535	7,435	9,535	7,841
59,850	59,900	8,226	6,721	8,226	6,854	62,850	62,900	8,886	7,081	8,886	7,214	65,850	65,900	9,546	7,441	9,546	7,852
59,900	59,950	8,237	6,727	8,237	6,860	62,900	62,950	8,897	7,087	8,897	7,220	65,900	65,950	9,557	7,447	9,557	7,863
59,950	60,000	8,248	6,7														

2024 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	9,579	7,459	9,579	7,885	69,000	69,050	10,239	7,819	10,239	8,545	72,000	72,050	10,899	8,179	10,899	9,205
66,050	66,100	9,590	7,465	9,590	7,896	69,050	69,100	10,250	7,825	10,250	8,556	72,050	72,100	10,910	8,185	10,910	9,216
66,100	66,150	9,601	7,471	9,601	7,907	69,100	69,150	10,261	7,831	10,261	8,567	72,100	72,150	10,921	8,191	10,921	9,227
66,150	66,200	9,612	7,477	9,612	7,918	69,150	69,200	10,272	7,837	10,272	8,578	72,150	72,200	10,932	8,197	10,932	9,238
66,200	66,250	9,623	7,483	9,623	7,929	69,200	69,250	10,283	7,843	10,283	8,589	72,200	72,250	10,943	8,203	10,943	9,249
66,250	66,300	9,634	7,489	9,634	7,940	69,250	69,300	10,294	7,849	10,294	8,600	72,250	72,300	10,954	8,209	10,954	9,260
66,300	66,350	9,645	7,495	9,645	7,951	69,300	69,350	10,305	7,855	10,305	8,611	72,300	72,350	10,965	8,215	10,965	9,271
66,350	66,400	9,656	7,501	9,656	7,962	69,350	69,400	10,316	7,861	10,316	8,622	72,350	72,400	10,976	8,221	10,976	9,282
66,400	66,450	9,667	7,507	9,667	7,973	69,400	69,450	10,327	7,867	10,327	8,633	72,400	72,450	10,987	8,227	10,987	9,293
66,450	66,500	9,678	7,513	9,678	7,984	69,450	69,500	10,338	7,873	10,338	8,644	72,450	72,500	10,998	8,233	10,998	9,304
66,500	66,550	9,689	7,519	9,689	7,995	69,500	69,550	10,349	7,879	10,349	8,655	72,500	72,550	11,009	8,239	11,009	9,315
66,550	66,600	9,700	7,525	9,700	8,006	69,550	69,600	10,360	7,885	10,360	8,666	72,550	72,600	11,020	8,245	11,020	9,326
66,600	66,650	9,711	7,531	9,711	8,017	69,600	69,650	10,371	7,891	10,371	8,677	72,600	72,650	11,031	8,251	11,031	9,337
66,650	66,700	9,722	7,537	9,722	8,028	69,650	69,700	10,382	7,897	10,382	8,688	72,650	72,700	11,042	8,257	11,042	9,348
66,700	66,750	9,733	7,543	9,733	8,039	69,700	69,750	10,393	7,903	10,393	8,699	72,700	72,750	11,053	8,263	11,053	9,359
66,750	66,800	9,744	7,549	9,744	8,050	69,750	69,800	10,404	7,909	10,404	8,710	72,750	72,800	11,064	8,269	11,064	9,370
66,800	66,850	9,755	7,555	9,755	8,061	69,800	69,850	10,415	7,915	10,415	8,721	72,800	72,850	11,075	8,275	11,075	9,381
66,850	66,900	9,766	7,561	9,766	8,072	69,850	69,900	10,426	7,921	10,426	8,732	72,850	72,900	11,086	8,281	11,086	9,392
66,900	66,950	9,777	7,567	9,777	8,083	69,900	69,950	10,437	7,927	10,437	8,743	72,900	72,950	11,097	8,287	11,097	9,403
66,950	67,000	9,788	7,573	9,788	8,094	69,950	70,000	10,448	7,933	10,448	8,754	72,950	73,000	11,108	8,293	11,108	9,414
67,000						70,000						73,000					
67,000	67,050	9,799	7,579	9,799	8,105	70,000	70,050	10,459	7,939	10,459	8,765	73,000	73,050	11,119	8,299	11,119	9,425
67,050	67,100	9,810	7,585	9,810	8,116	70,050	70,100	10,470	7,945	10,470	8,776	73,050	73,100	11,130	8,305	11,130	9,436
67,100	67,150	9,821	7,591	9,821	8,127	70,100	70,150	10,481	7,951	10,481	8,787	73,100	73,150	11,141	8,311	11,141	9,447
67,150	67,200	9,832	7,597	9,832	8,138	70,150	70,200	10,492	7,957	10,492	8,798	73,150	73,200	11,152	8,317	11,152	9,458
67,200	67,250	9,843	7,603	9,843	8,149	70,200	70,250	10,503	7,963	10,503	8,809	73,200	73,250	11,163	8,323	11,163	9,469
67,250	67,300	9,854	7,609	9,854	8,160	70,250	70,300	10,514	7,969	10,514	8,820	73,250	73,300	11,174	8,329	11,174	9,480
67,300	67,350	9,865	7,615	9,865	8,171	70,300	70,350	10,525	7,975	10,525	8,831	73,300	73,350	11,185	8,335	11,185	9,491
67,350	67,400	9,876	7,621	9,876	8,182	70,350	70,400	10,536	7,981	10,536	8,842	73,350	73,400	11,196	8,341	11,196	9,502
67,400	67,450	9,887	7,627	9,887	8,193	70,400	70,450	10,547	7,987	10,547	8,853	73,400	73,450	11,207	8,347	11,207	9,513
67,450	67,500	9,898	7,633	9,898	8,204	70,450	70,500	10,558	7,993	10,558	8,864	73,450	73,500	11,218	8,353	11,218	9,524
67,500	67,550	9,909	7,639	9,909	8,215	70,500	70,550	10,569	7,999	10,569	8,875	73,500	73,550	11,229	8,359	11,229	9,535
67,550	67,600	9,920	7,645	9,920	8,226	70,550	70,600	10,580	8,005	10,580	8,886	73,550	73,600	11,240	8,365	11,240	9,546
67,600	67,650	9,931	7,651	9,931	8,237	70,600	70,650	10,591	8,011	10,591	8,897	73,600	73,650	11,251	8,371	11,251	9,557
67,650	67,700	9,942	7,657	9,942	8,248	70,650	70,700	10,602	8,017	10,602	8,908	73,650	73,700	11,262	8,377	11,262	9,568
67,700	67,750	9,953	7,663	9,953	8,259	70,700	70,750	10,613	8,023	10,613	8,919	73,700	73,750	11,273	8,383	11,273	9,579
67,750	67,800	9,964	7,669	9,964	8,270	70,750	70,800	10,624	8,029	10,624	8,930	73,750	73,800	11,284	8,389	11,284	9,590
67,800	67,850	9,975	7,675	9,975	8,281	70,800	70,850	10,635	8,035	10,635	8,941	73,800	73,850	11,295	8,395	11,295	9,601
67,850	67,900	9,986	7,681	9,986	8,292	70,850	70,900	10,646	8,041	10,646	8,952	73,850	73,900	11,306	8,401	11,306	9,612
67,900	67,950	9,997	7,687	9,997	8,303	70,900	70,950	10,657	8,047	10,657	8,963	73,900	73,950	11,317	8,407	11,317	9,623
67,950	68,000	10,008	7,693	10,008	8,314	70,950	71,000	10,668	8,053	10,668	8,974	73,950	74,000	11,328	8,413	11,328	9,634
68,000						71,000						74,000					
68,000	68,050	10,019	7,699	10,019	8,325	71,000	71,050	10,679	8,059	10,679	8,985	74,000	74,050	11,339	8,419	11,339	9,645
68,050	68,100	10,030	7,705	10,030	8,336	71,050	71,100	10,690	8,065	10,690	8,996	74,050	74,100	11,350	8,425	11,350	9,656
68,100	68,150	10,041	7,711	10,041	8,347	71,100	71,150	10,701	8,071	10,701	9,007	74,100	74,150	11,361	8,431	11,361	9,667
68,150	68,200	10,052	7,717	10,052	8,358	71,150	71,200	10,712	8,077	10,712	9,018	74,150	74,200	11,372	8,437	11,372	9,678
68,200	68,250	10,063	7,723	10,063	8,369	71,200	71,250	10,723	8,083	10,723	9,029	74,200	74,250	11,383	8,443	11,383	9,689
68,250	68,300	10,074	7,729	10,074	8,380	71,250	71,300	10,734	8,089	10,734	9,040	74,250	74,300	11,394	8,449	11,394	9,700
68,300	68,350	10,085	7,735	10,085	8,391	71,300	71,350	10,745	8,095	10,745	9,051	74,300	74,350	11,405	8,455	11,405	9,711
68,350	68,400	10,096	7,741	10,096	8,402	71,350	71,400	10,756	8,101	10,756	9,062	74,350	74,400	11,416	8,461	11,416	9,722
68,400	68,450	10,107	7,747	10,107	8,413	71,400	71,450	10,767	8,107	10,767	9,073	74,400	74,450	11,427	8,467	11,427	9,733
68,450	68,500	10,118	7,753	10,118	8,424	71,450	71,500	10,778	8,113	10,778	9,084	74,450	74,500	11,438	8,473	11,438	9,744
68,500	68,550	10,129	7,759	10,129	8,435	71,500	71,550	10,789	8,119	10,789	9,095	74,500	74,550	11,449	8,479	11,449	9,755
68,550	68,600	10,140	7,765	10,140	8,446	71,550	71,600	10,800	8,125	10,800	9,106	74,550	74,600	11,460	8,485	11,460	9,766
68,600	68,650	10,151	7,771	10,151	8,457	71,600	71,650	10,811	8,131	10,811	9,117	74,600	74,650	11,471	8,491	11,471	9,777
68,650	68,700	10,162	7,777	10,162	8,468	71,650	71,700	10,822	8,137	10,822	9,128	74,650	74,700	11,482	8,497	11,482	9,788
68,700	68,750	10,173	7,783	10,173	8,479	71,700	71,750	10,833	8,143	10,833	9,139	74,700	74,750	11,493	8,503	11,493	9,799
68,750	68,800	10,184	7,789	10,184	8,490	71,750	71,800	10,844	8,149	10,844	9,150	74,750	74,800	11,504	8,509	11,504	9,810
68,800	68,850	10,195	7,795	10,195	8,501	71,800	71,850	10,855	8,155	10,855	9,161	74,800	74,850	11,515	8,515	11,515	9,821
68,850	68,900	10,206	7,801	10,206	8,512	71,850	71,900	10,866	8,161	10,866	9,172	74,850	74,900	11,526			

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	11,559	8,539	11,559	9,865	78,000	78,050	12,219	8,899	12,219	10,525	81,000	81,050	12,879	9,259	12,879	11,185
75,050	75,100	11,570	8,545	11,570	9,876	78,050	78,100	12,230	8,905	12,230	10,536	81,050	81,100	12,890	9,265	12,890	11,196
75,100	75,150	11,581	8,551	11,581	9,887	78,100	78,150	12,241	8,911	12,241	10,547	81,100	81,150	12,901	9,271	12,901	11,207
75,150	75,200	11,592	8,557	11,592	9,898	78,150	78,200	12,252	8,917	12,252	10,558	81,150	81,200	12,912	9,277	12,912	11,218
75,200	75,250	11,603	8,563	11,603	9,909	78,200	78,250	12,263	8,923	12,263	10,569	81,200	81,250	12,923	9,283	12,923	11,229
75,250	75,300	11,614	8,569	11,614	9,920	78,250	78,300	12,274	8,929	12,274	10,580	81,250	81,300	12,934	9,289	12,934	11,240
75,300	75,350	11,625	8,575	11,625	9,931	78,300	78,350	12,285	8,935	12,285	10,591	81,300	81,350	12,945	9,295	12,945	11,251
75,350	75,400	11,636	8,581	11,636	9,942	78,350	78,400	12,296	8,941	12,296	10,602	81,350	81,400	12,956	9,301	12,956	11,262
75,400	75,450	11,647	8,587	11,647	9,953	78,400	78,450	12,307	8,947	12,307	10,613	81,400	81,450	12,967	9,307	12,967	11,273
75,450	75,500	11,658	8,593	11,658	9,964	78,450	78,500	12,318	8,953	12,318	10,624	81,450	81,500	12,978	9,313	12,978	11,284
75,500	75,550	11,669	8,599	11,669	9,975	78,500	78,550	12,329	8,959	12,329	10,635	81,500	81,550	12,989	9,319	12,989	11,295
75,550	75,600	11,680	8,605	11,680	9,986	78,550	78,600	12,340	8,965	12,340	10,646	81,550	81,600	13,000	9,325	13,000	11,306
75,600	75,650	11,691	8,611	11,691	9,997	78,600	78,650	12,351	8,971	12,351	10,657	81,600	81,650	13,011	9,331	13,011	11,317
75,650	75,700	11,702	8,617	11,702	10,008	78,650	78,700	12,362	8,977	12,362	10,668	81,650	81,700	13,022	9,337	13,022	11,328
75,700	75,750	11,713	8,623	11,713	10,019	78,700	78,750	12,373	8,983	12,373	10,679	81,700	81,750	13,033	9,343	13,033	11,339
75,750	75,800	11,724	8,629	11,724	10,030	78,750	78,800	12,384	8,989	12,384	10,690	81,750	81,800	13,044	9,349	13,044	11,350
75,800	75,850	11,735	8,635	11,735	10,041	78,800	78,850	12,395	8,995	12,395	10,701	81,800	81,850	13,055	9,355	13,055	11,361
75,850	75,900	11,746	8,641	11,746	10,052	78,850	78,900	12,406	8,991	12,406	10,712	81,850	81,900	13,066	9,361	13,066	11,372
75,900	75,950	11,757	8,647	11,757	10,063	78,900	78,950	12,417	9,007	12,417	10,723	81,900	81,950	13,077	9,367	13,077	11,383
75,950	76,000	11,768	8,653	11,768	10,074	78,950	79,000	12,428	9,013	12,428	10,734	81,950	82,000	13,088	9,373	13,088	11,394
76,000						79,000						82,000					
76,000	76,050	11,779	8,659	11,779	10,085	79,000	79,050	12,439	9,019	12,439	10,745	82,000	82,050	13,099	9,379	13,099	11,405
76,050	76,100	11,790	8,665	11,790	10,096	79,050	79,100	12,450	9,025	12,450	10,756	82,050	82,100	13,110	9,385	13,110	11,416
76,100	76,150	11,801	8,671	11,801	10,107	79,100	79,150	12,461	9,031	12,461	10,767	82,100	82,150	13,121	9,391	13,121	11,427
76,150	76,200	11,812	8,677	11,812	10,118	79,150	79,200	12,472	9,037	12,472	10,778	82,150	82,200	13,132	9,397	13,132	11,438
76,200	76,250	11,823	8,683	11,823	10,129	79,200	79,250	12,483	9,043	12,483	10,789	82,200	82,250	13,143	9,403	13,143	11,449
76,250	76,300	11,834	8,689	11,834	10,140	79,250	79,300	12,494	9,049	12,494	10,800	82,250	82,300	13,154	9,409	13,154	11,460
76,300	76,350	11,845	8,695	11,845	10,151	79,300	79,350	12,505	9,055	12,505	10,811	82,300	82,350	13,165	9,415	13,165	11,471
76,350	76,400	11,856	8,701	11,856	10,162	79,350	79,400	12,516	9,061	12,516	10,822	82,350	82,400	13,176	9,421	13,176	11,482
76,400	76,450	11,867	8,707	11,867	10,173	79,400	79,450	12,527	9,067	12,527	10,833	82,400	82,450	13,187	9,427	13,187	11,493
76,450	76,500	11,878	8,713	11,878	10,184	79,450	79,500	12,538	9,073	12,538	10,844	82,450	82,500	13,198	9,433	13,198	11,504
76,500	76,550	11,889	8,719	11,889	10,195	79,500	79,550	12,549	9,079	12,549	10,855	82,500	82,550	13,209	9,439	13,209	11,515
76,550	76,600	11,900	8,725	11,900	10,206	79,550	79,600	12,560	9,085	12,560	10,866	82,550	82,600	13,220	9,445	13,220	11,526
76,600	76,650	11,911	8,731	11,911	10,217	79,600	79,650	12,571	9,091	12,571	10,877	82,600	82,650	13,231	9,451	13,231	11,537
76,650	76,700	11,922	8,737	11,922	10,228	79,650	79,700	12,582	9,097	12,582	10,888	82,650	82,700	13,242	9,457	13,242	11,548
76,700	76,750	11,933	8,743	11,933	10,239	79,700	79,750	12,593	9,103	12,593	10,899	82,700	82,750	13,253	9,463	13,253	11,559
76,750	76,800	11,944	8,749	11,944	10,250	79,750	79,800	12,604	9,109	12,604	10,910	82,750	82,800	13,264	9,469	13,264	11,570
76,800	76,850	11,955	8,755	11,955	10,261	79,800	79,850	12,615	9,115	12,615	10,921	82,800	82,850	13,275	9,475	13,275	11,581
76,850	76,900	11,966	8,761	11,966	10,272	79,850	79,900	12,626	9,121	12,626	10,932	82,850	82,900	13,286	9,481	13,286	11,592
76,900	76,950	11,977	8,767	11,977	10,283	79,900	79,950	12,637	9,127	12,637	10,943	82,900	82,950	13,297	9,487	13,297	11,603
76,950	77,000	11,988	8,773	11,988	10,294	79,950	80,000	12,648	9,133	12,648	10,954	82,950	83,000	13,308	9,493	13,308	11,614
77,000						80,000						83,000					
77,000	77,050	11,999	8,779	11,999	10,305	80,000	80,050	12,659	9,139	12,659	10,965	83,000	83,050	13,319	9,499	13,319	11,625
77,050	77,100	12,010	8,785	12,010	10,316	80,050	80,100	12,670	9,145	12,670	10,976	83,050	83,100	13,330	9,505	13,330	11,636
77,100	77,150	12,021	8,791	12,021	10,327	80,100	80,150	12,681	9,151	12,681	10,987	83,100	83,150	13,341	9,511	13,341	11,647
77,150	77,200	12,032	8,797	12,032	10,338	80,150	80,200	12,692	9,157	12,692	10,998	83,150	83,200	13,352	9,517	13,352	11,658
77,200	77,250	12,043	8,803	12,043	10,349	80,200	80,250	12,703	9,163	12,703	11,009	83,200	83,250	13,363	9,523	13,363	11,669
77,250	77,300	12,054	8,809	12,054	10,360	80,250	80,300	12,714	9,169	12,714	11,020	83,250	83,300	13,374	9,529	13,374	11,680
77,300	77,350	12,065	8,815	12,065	10,371	80,300	80,350	12,725	9,175	12,725	11,031	83,300	83,350	13,385	9,535	13,385	11,691
77,350	77,400	12,076	8,821	12,076	10,382	80,350	80,400	12,736	9,181	12,736	11,042	83,350	83,400	13,396	9,541	13,396	11,702
77,400	77,450	12,087	8,827	12,087	10,393	80,400	80,450	12,747	9,187	12,747	11,053	83,400	83,450	13,407	9,547	13,407	11,713
77,450	77,500	12,098	8,833	12,098	10,404	80,450	80,500	12,758	9,193	12,758	11,064	83,450	83,500	13,418	9,553	13,418	11,724
77,500	77,550	12,109	8,839	12,109	10,415	80,500	80,550	12,769	9,199	12,769	11,075	83,500	83,550	13,429	9,559	13,429	11,735
77,550	77,600	12,120	8,845	12,120	10,426	80,550	80,600	12,780	9,205	12,780	11,086	83,550	83,600	13,440	9,565	13,440	11,746
77,600	77,650	12,131	8,851	12,131	10,437	80,600	80,650	12,791	9,211	12,791	11,097	83,600	83,650	13,451	9,571	13,451	11,757
77,650	77,700	12,142	8,857	12,142	10,448	80,650	80,700	12,802	9,217	12,802	11,108	83,650	83,700	13,462	9,577	13,462	11,768
77,700	77,750	12,153	8,863	12,153	10,459	80,700	80,750	12,813	9,223	12,813	11,119	83,700	83,750	13,473	9,583	13,473	11,779
77,750	77,800	12,164	8,869	12,164	10,470	80,750	80,800	12,824	9,229	12,824	11,130	83,750	83,800	13,484	9,589	13,484	11,790
77,800	77,850	12,175	8,875	12,175	10,481	80,800	80,850	12,835	9,235	12,835	11,141						

2024 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
84,000						87,000						90,000					
84,000	84,050	13,539	9,619	13,539	11,845	87,000	87,050	14,199	9,979	14,199	12,505	90,000	90,050	14,859	10,339	14,859	13,165
84,050	84,100	13,550	9,625	13,550	11,856	87,050	87,100	14,210	9,985	14,210	12,516	90,050	90,100	14,870	10,345	14,870	13,176
84,100	84,150	13,561	9,631	13,561	11,867	87,100	87,150	14,221	9,991	14,221	12,527	90,100	90,150	14,881	10,351	14,881	13,187
84,150	84,200	13,572	9,637	13,572	11,878	87,150	87,200	14,232	9,997	14,232	12,538	90,150	90,200	14,892	10,357	14,892	13,198
84,200	84,250	13,583	9,643	13,583	11,889	87,200	87,250	14,243	10,003	14,243	12,549	90,200	90,250	14,903	10,363	14,903	13,209
84,250	84,300	13,594	9,649	13,594	11,900	87,250	87,300	14,254	10,009	14,254	12,560	90,250	90,300	14,914	10,369	14,914	13,220
84,300	84,350	13,605	9,655	13,605	11,911	87,300	87,350	14,265	10,015	14,265	12,571	90,300	90,350	14,925	10,375	14,925	13,231
84,350	84,400	13,616	9,661	13,616	11,922	87,350	87,400	14,276	10,021	14,276	12,582	90,350	90,400	14,936	10,381	14,936	13,242
84,400	84,450	13,627	9,667	13,627	11,933	87,400	87,450	14,287	10,027	14,287	12,593	90,400	90,450	14,947	10,387	14,947	13,253
84,450	84,500	13,638	9,673	13,638	11,944	87,450	87,500	14,298	10,033	14,298	12,604	90,450	90,500	14,958	10,393	14,958	13,264
84,500	84,550	13,649	9,679	13,649	11,955	87,500	87,550	14,309	10,039	14,309	12,615	90,500	90,550	14,969	10,399	14,969	13,275
84,550	84,600	13,660	9,685	13,660	11,966	87,550	87,600	14,320	10,045	14,320	12,626	90,550	90,600	14,980	10,405	14,980	13,286
84,600	84,650	13,671	9,691	13,671	11,977	87,600	87,650	14,331	10,051	14,331	12,637	90,600	90,650	14,991	10,411	14,991	13,297
84,650	84,700	13,682	9,697	13,682	11,988	87,650	87,700	14,342	10,057	14,342	12,648	90,650	90,700	15,002	10,417	15,002	13,308
84,700	84,750	13,693	9,703	13,693	11,999	87,700	87,750	14,353	10,063	14,353	12,659	90,700	90,750	15,013	10,423	15,013	13,319
84,750	84,800	13,704	9,709	13,704	12,010	87,750	87,800	14,364	10,069	14,364	12,670	90,750	90,800	15,024	10,429	15,024	13,330
84,800	84,850	13,715	9,715	13,715	12,021	87,800	87,850	14,375	10,075	14,375	12,681	90,800	90,850	15,035	10,435	15,035	13,341
84,850	84,900	13,726	9,721	13,726	12,032	87,850	87,900	14,386	10,081	14,386	12,692	90,850	90,900	15,046	10,441	15,046	13,352
84,900	84,950	13,737	9,727	13,737	12,043	87,900	87,950	14,397	10,087	14,397	12,703	90,900	90,950	15,057	10,447	15,057	13,363
84,950	85,000	13,748	9,733	13,748	12,054	87,950	88,000	14,408	10,093	14,408	12,714	90,950	91,000	15,068	10,453	15,068	13,374
85,000						88,000						91,000					
85,000	85,050	13,759	9,739	13,759	12,065	88,000	88,050	14,419	10,099	14,419	12,725	91,000	91,050	15,079	10,459	15,079	13,385
85,050	85,100	13,770	9,745	13,770	12,076	88,050	88,100	14,430	10,105	14,430	12,736	91,050	91,100	15,090	10,465	15,090	13,396
85,100	85,150	13,781	9,751	13,781	12,087	88,100	88,150	14,441	10,111	14,441	12,747	91,100	91,150	15,101	10,471	15,101	13,407
85,150	85,200	13,792	9,757	13,792	12,098	88,150	88,200	14,452	10,117	14,452	12,758	91,150	91,200	15,112	10,477	15,112	13,418
85,200	85,250	13,803	9,763	13,803	12,109	88,200	88,250	14,463	10,123	14,463	12,769	91,200	91,250	15,123	10,483	15,123	13,429
85,250	85,300	13,814	9,769	13,814	12,120	88,250	88,300	14,474	10,129	14,474	12,780	91,250	91,300	15,134	10,489	15,134	13,440
85,300	85,350	13,825	9,775	13,825	12,131	88,300	88,350	14,485	10,135	14,485	12,791	91,300	91,350	15,145	10,495	15,145	13,451
85,350	85,400	13,836	9,781	13,836	12,142	88,350	88,400	14,496	10,141	14,496	12,802	91,350	91,400	15,156	10,501	15,156	13,462
85,400	85,450	13,847	9,787	13,847	12,153	88,400	88,450	14,507	10,147	14,507	12,813	91,400	91,450	15,167	10,507	15,167	13,473
85,450	85,500	13,858	9,793	13,858	12,164	88,450	88,500	14,518	10,153	14,518	12,824	91,450	91,500	15,178	10,513	15,178	13,484
85,500	85,550	13,869	9,799	13,869	12,175	88,500	88,550	14,529	10,159	14,529	12,835	91,500	91,550	15,189	10,519	15,189	13,495
85,550	85,600	13,880	9,805	13,880	12,186	88,550	88,600	14,540	10,165	14,540	12,846	91,550	91,600	15,200	10,525	15,200	13,506
85,600	85,650	13,891	9,811	13,891	12,197	88,600	88,650	14,551	10,171	14,551	12,857	91,600	91,650	15,211	10,531	15,211	13,517
85,650	85,700	13,902	9,817	13,902	12,208	88,650	88,700	14,562	10,177	14,562	12,868	91,650	91,700	15,222	10,537	15,222	13,528
85,700	85,750	13,913	9,823	13,913	12,219	88,700	88,750	14,573	10,183	14,573	12,879	91,700	91,750	15,233	10,543	15,233	13,539
85,750	85,800	13,924	9,829	13,924	12,230	88,750	88,800	14,584	10,189	14,584	12,890	91,750	91,800	15,244	10,549	15,244	13,550
85,800	85,850	13,935	9,835	13,935	12,241	88,800	88,850	14,595	10,195	14,595	12,901	91,800	91,850	15,255	10,555	15,255	13,561
85,850	85,900	13,946	9,841	13,946	12,252	88,850	88,900	14,606	10,201	14,606	12,912	91,850	91,900	15,266	10,561	15,266	13,572
85,900	85,950	13,957	9,847	13,957	12,263	88,900	88,950	14,617	10,207	14,617	12,923	91,900	91,950	15,277	10,567	15,277	13,583
85,950	86,000	13,968	9,853	13,968	12,274	88,950	89,000	14,628	10,213	14,628	12,934	91,950	92,000	15,288	10,573	15,288	13,594
86,000						89,000						92,000					
86,000	86,050	13,979	9,859	13,979	12,285	89,000	89,050	14,639	10,219	14,639	12,945	92,000	92,050	15,299	10,579	15,299	13,605
86,050	86,100	13,990	9,865	13,990	12,296	89,050	89,100	14,650	10,225	14,650	12,956	92,050	92,100	15,310	10,585	15,310	13,616
86,100	86,150	14,001	9,871	14,001	12,307	89,100	89,150	14,661	10,231	14,661	12,967	92,100	92,150	15,321	10,591	15,321	13,627
86,150	86,200	14,012	9,877	14,012	12,318	89,150	89,200	14,672	10,237	14,672	12,978	92,150	92,200	15,332	10,597	15,332	13,638
86,200	86,250	14,023	9,883	14,023	12,329	89,200	89,250	14,683	10,243	14,683	12,989	92,200	92,250	15,343	10,603	15,343	13,649
86,250	86,300	14,034	9,889	14,034	12,340	89,250	89,300	14,694	10,249	14,694	13,000	92,250	92,300	15,354	10,609	15,354	13,660
86,300	86,350	14,045	9,895	14,045	12,351	89,300	89,350	14,705	10,255	14,705	13,011	92,300	92,350	15,365	10,615	15,365	13,671
86,350	86,400	14,056	9,901	14,056	12,362	89,350	89,400	14,716	10,261	14,716	13,022	92,350	92,400	15,376	10,621	15,376	13,682
86,400	86,450	14,067	9,907	14,067	12,373	89,400	89,450	14,727	10,267	14,727	13,033	92,400	92,450	15,387	10,627	15,387	13,693
86,450	86,500	14,078	9,913	14,078	12,384	89,450	89,500	14,738	10,273	14,738	13,044	92,450	92,500	15,398	10,633	15,398	13,704
86,500	86,550	14,089	9,919	14,089	12,395	89,500	89,550	14,749	10,279	14,749	13,055	92,500	92,550	15,409	10,639	15,409	13,715
86,550	86,600	14,100	9,925	14,100	12,406	89,550	89,600	14,760	10,285	14,760	13,066	92,550	92,600	15,420	10,645	15,420	13,726
86,600	86,650	14,111	9,931	14,111	12,417	89,600	89,650	14,771	10,291	14,771	13,077	92,600	92,650	15,431	10,651	15,431	13,737
86,650	86,700	14,122	9,937	14,122	12,428	89,650	89,700	14,782	10,297	14,782	13,088	92,650	92,700	15,442	10,657	15,442	13,748
86,700	86,750	14,133	9,943	14,133	12,439	89,700	89,750	14,793	10,303	14,793	13,099	92,700	92,750	15,453	10,663	15,453	13,759
86,750	86,800	14,144	9,949	14,144	12,450	89,750	89,800	14,804	10,309	14,804	13,110	92,750	92,800	15,464	10,669	15,464	13,770
86,800	86,850	14,155	9,955	14,155	12,461	89,800	89,850	14,815	10,315	14,815	13,121	92,800					

2024 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
93,000						96,000						99,000					
93,000	93,050	15,519	10,699	15,519	13,825	96,000	96,050	16,179	11,232	16,179	14,485	99,000	99,050	16,839	11,892	16,839	15,145
93,050	93,100	15,530	10,705	15,530	13,836	96,050	96,100	16,190	11,243	16,190	14,496	99,050	99,100	16,850	11,903	16,850	15,156
93,100	93,150	15,541	10,711	15,541	13,847	96,100	96,150	16,201	11,254	16,201	14,507	99,100	99,150	16,861	11,914	16,861	15,167
93,150	93,200	15,552	10,717	15,552	13,858	96,150	96,200	16,212	11,265	16,212	14,518	99,150	99,200	16,872	11,925	16,872	15,178
93,200	93,250	15,563	10,723	15,563	13,869	96,200	96,250	16,223	11,276	16,223	14,529	99,200	99,250	16,883	11,936	16,883	15,189
93,250	93,300	15,574	10,729	15,574	13,880	96,250	96,300	16,234	11,287	16,234	14,540	99,250	99,300	16,894	11,947	16,894	15,200
93,300	93,350	15,585	10,735	15,585	13,891	96,300	96,350	16,245	11,298	16,245	14,551	99,300	99,350	16,905	11,958	16,905	15,211
93,350	93,400	15,596	10,741	15,596	13,902	96,350	96,400	16,256	11,309	16,256	14,562	99,350	99,400	16,916	11,969	16,916	15,222
93,400	93,450	15,607	10,747	15,607	13,913	96,400	96,450	16,267	11,320	16,267	14,573	99,400	99,450	16,927	11,980	16,927	15,233
93,450	93,500	15,618	10,753	15,618	13,924	96,450	96,500	16,278	11,331	16,278	14,584	99,450	99,500	16,938	11,991	16,938	15,244
93,500	93,550	15,629	10,759	15,629	13,935	96,500	96,550	16,289	11,342	16,289	14,595	99,500	99,550	16,949	12,002	16,949	15,255
93,550	93,600	15,640	10,765	15,640	13,946	96,550	96,600	16,300	11,353	16,300	14,606	99,550	99,600	16,960	12,013	16,960	15,266
93,600	93,650	15,651	10,771	15,651	13,957	96,600	96,650	16,311	11,364	16,311	14,617	99,600	99,650	16,971	12,024	16,971	15,277
93,650	93,700	15,662	10,777	15,662	13,968	96,650	96,700	16,322	11,375	16,322	14,628	99,650	99,700	16,982	12,035	16,982	15,288
93,700	93,750	15,673	10,783	15,673	13,979	96,700	96,750	16,333	11,386	16,333	14,639	99,700	99,750	16,993	12,046	16,993	15,299
93,750	93,800	15,684	10,789	15,684	13,990	96,750	96,800	16,344	11,397	16,344	14,650	99,750	99,800	17,004	12,057	17,004	15,310
93,800	93,850	15,695	10,795	15,695	14,001	96,800	96,850	16,355	11,408	16,355	14,661	99,800	99,850	17,015	12,068	17,015	15,321
93,850	93,900	15,706	10,801	15,706	14,012	96,850	96,900	16,366	11,419	16,366	14,672	99,850	99,900	17,026	12,079	17,026	15,332
93,900	93,950	15,717	10,807	15,717	14,023	96,900	96,950	16,377	11,430	16,377	14,683	99,900	99,950	17,037	12,090	17,037	15,343
93,950	94,000	15,728	10,813	15,728	14,034	96,950	97,000	16,388	11,441	16,388	14,694	99,950	100,000	17,048	12,101	17,048	15,354
94,000						97,000						\$100,000 or over use the Tax Computation Worksheet					
94,000	94,050	15,739	10,819	15,739	14,045	97,000	97,050	16,399	11,452	16,399	14,705						
94,050	94,100	15,750	10,825	15,750	14,056	97,050	97,100	16,410	11,463	16,410	14,716						
94,100	94,150	15,761	10,831	15,761	14,067	97,100	97,150	16,421	11,474	16,421	14,727						
94,150	94,200	15,772	10,837	15,772	14,078	97,150	97,200	16,432	11,485	16,432	14,738						
94,200	94,250	15,783	10,843	15,783	14,089	97,200	97,250	16,443	11,496	16,443	14,749						
94,250	94,300	15,794	10,849	15,794	14,100	97,250	97,300	16,454	11,507	16,454	14,760						
94,300	94,350	15,805	10,858	15,805	14,111	97,300	97,350	16,465	11,518	16,465	14,771						
94,350	94,400	15,816	10,869	15,816	14,122	97,350	97,400	16,476	11,529	16,476	14,782						
94,400	94,450	15,827	10,880	15,827	14,133	97,400	97,450	16,487	11,540	16,487	14,793						
94,450	94,500	15,838	10,891	15,838	14,144	97,450	97,500	16,498	11,551	16,498	14,804						
94,500	94,550	15,849	10,902	15,849	14,155	97,500	97,550	16,509	11,562	16,509	14,815						
94,550	94,600	15,860	10,913	15,860	14,166	97,550	97,600	16,520	11,573	16,520	14,826						
94,600	94,650	15,871	10,924	15,871	14,177	97,600	97,650	16,531	11,584	16,531	14,837						
94,650	94,700	15,882	10,935	15,882	14,188	97,650	97,700	16,542	11,595	16,542	14,848						
94,700	94,750	15,893	10,946	15,893	14,199	97,700	97,750	16,553	11,606	16,553	14,859						
94,750	94,800	15,904	10,957	15,904	14,210	97,750	97,800	16,564	11,617	16,564	14,870						
94,800	94,850	15,915	10,968	15,915	14,221	97,800	97,850	16,575	11,628	16,575	14,881						
94,850	94,900	15,926	10,979	15,926	14,232	97,850	97,900	16,586	11,639	16,586	14,892						
94,900	94,950	15,937	10,990	15,937	14,243	97,900	97,950	16,597	11,650	16,597	14,903						
94,950	95,000	15,948	11,001	15,948	14,254	97,950	98,000	16,608	11,661	16,608	14,914						
95,000						98,000											
95,000	95,050	15,959	11,012	15,959	14,265	98,000	98,050	16,619	11,672	16,619	14,925						
95,050	95,100	15,970	11,023	15,970	14,276	98,050	98,100	16,630	11,683	16,630	14,936						
95,100	95,150	15,981	11,034	15,981	14,287	98,100	98,150	16,641	11,694	16,641	14,947						
95,150	95,200	15,992	11,045	15,992	14,298	98,150	98,200	16,652	11,705	16,652	14,958						
95,200	95,250	16,003	11,056	16,003	14,309	98,200	98,250	16,663	11,716	16,663	14,969						
95,250	95,300	16,014	11,067	16,014	14,320	98,250	98,300	16,674	11,727	16,674	14,980						
95,300	95,350	16,025	11,078	16,025	14,331	98,300	98,350	16,685	11,738	16,685	14,991						
95,350	95,400	16,036	11,089	16,036	14,342	98,350	98,400	16,696	11,749	16,696	15,002						
95,400	95,450	16,047	11,100	16,047	14,353	98,400	98,450	16,707	11,760	16,707	15,013						
95,450	95,500	16,058	11,111	16,058	14,364	98,450	98,500	16,718	11,771	16,718	15,024						
95,500	95,550	16,069	11,122	16,069	14,375	98,500	98,550	16,729	11,782	16,729	15,035						
95,550	95,600	16,080	11,133	16,080	14,386	98,550	98,600	16,740	11,793	16,740	15,046						
95,600	95,650	16,091	11,144	16,091	14,397	98,600	98,650	16,751	11,804	16,751	15,057						
95,650	95,700	16,102	11,155	16,102	14,408	98,650	98,700	16,762	11,815	16,762	15,068						
95,700	95,750	16,113	11,166	16,113	14,419	98,700	98,750	16,773	11,826	16,773	15,079						
95,750	95,800	16,124	11,177	16,124	14,430	98,750	98,800	16,784	11,837	16,784	15,090						
95,800	95,850	16,135	11,188	16,135	14,441	98,800	98,850	16,795	11,848	16,795	15,101						
95,850	95,900	16,146	11,199	16,146	14,452	98,850	98,900	16,806	11,859	16,806	15,112						
95,900	95,950	16,157	11,210	16,157	14,463	98,900	98,950	16,817	11,870	16,817	15,123						
95,950	96,000	16,168	11,221	16,168	14,474	98,950	99,000	16,828	11,881	16,828	15,134						

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

2024 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 \$100,525	\$	× 22% (0.22)	\$	\$ 4,947.00	\$
Over \$100,525 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 6,957.50	\$
Over \$191,950 but not over \$243,725	\$	× 32% (0.32)	\$	\$ 22,313.50	\$
Over \$243,725 but not over \$609,350	\$	× 35% (0.35)	\$	\$ 29,625.25	\$
Over \$609,350	\$	× 37% (0.37)	\$	\$ 41,812.25	\$

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 \$201,050	\$	× 22% (0.22)	\$	\$ 9,894.00	\$
Over \$201,050 but not over \$383,900	\$	× 24% (0.24)	\$	\$ 13,915.00	\$
Over \$383,900 but not over \$487,450	\$	× 32% (0.32)	\$	\$ 44,627.00	\$
Over \$487,450 but not over \$731,200	\$	× 35% (0.35)	\$	\$ 59,250.50	\$
Over \$731,200	\$	× 37% (0.37)	\$	\$ 73,874.50	\$

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 \$100,525	\$	× 22% (0.22)	\$	\$ 4,947.00	\$
Over \$100,525 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 6,957.50	\$
Over \$191,950 but not over \$243,725	\$	× 32% (0.32)	\$	\$ 22,313.50	\$
Over \$243,725 but not over \$365,600	\$	× 35% (0.35)	\$	\$ 29,625.25	\$
Over \$365,600	\$	× 37% (0.37)	\$	\$ 36,937.25	\$

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 \$100,500	\$	× 22% (0.22)	\$	\$ 6,641.00	\$
Over \$100,500 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 8,651.00	\$
Over \$191,950 but not over \$243,700	\$	× 32% (0.32)	\$	\$ 24,007.00	\$
Over \$243,700 but not over \$609,350	\$	× 35% (0.35)	\$	\$ 31,318.00	\$
Over \$609,350	\$	× 37% (0.37)	\$	\$ 43,505.00	\$

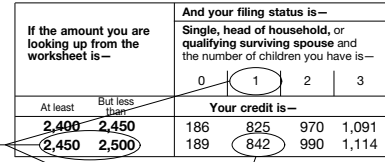
2024 Earned Income Credit (EIC) Table

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

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

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-																	
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is-				Your credit is-													
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,800	8,850	632	3,001	3,530	3,971	632	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	632	3,018	3,550	3,994	632	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	632	3,035	3,570	4,016	632	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	632	3,052	3,590	4,039	632	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	632	3,069	3,610	4,061	632	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	632	3,086	3,630	4,084	632	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	632	3,103	3,650	4,106	632	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	632	3,120	3,670	4,129	632	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	632	3,137	3,690	4,151	632	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	632	3,154	3,710	4,174	632	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	632	3,171	3,730	4,196	632	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	632	3,188	3,750	4,219	632	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	632	3,205	3,770	4,241	632	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	632	3,222	3,790	4,264	632	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	632	3,239	3,810	4,286	632	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	632	3,256	3,830	4,309	632	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	632	3,273	3,850	4,331	632	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	632	3,290	3,870	4,354	632	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	632	3,307	3,890	4,376	632	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	632	3,324	3,910	4,399	632	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	632	3,341	3,930	4,421	632	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	632	3,358	3,950	4,444	632	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	632	3,375	3,970	4,466	632	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	632	3,392	3,990	4,489	632	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	632	3,409	4,010	4,511	632	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	632	3,426	4,030	4,534	632	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	632	3,443	4,050	4,556	632	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	632	3,460	4,070	4,579	632	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	632	3,477	4,090	4,601	632	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	632	3,494	4,110	4,624	632	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	632	3,511	4,130	4,646	632	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	629	3,528	4,150	4,669	632	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	625	3,545	4,170	4,691	632	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	621	3,562	4,190	4,714	632	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	617	3,579	4,210	4,736	632	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	613	3,596	4,230	4,759	632	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	609	3,613	4,250	4,781	632	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	606	3,630	4,270	4,804	632	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	602	3,647	4,290	4,826	632	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	598	3,664	4,310	4,849	632	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	594	3,681	4,330	4,871	632	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	590	3,698	4,350	4,894	632	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	586	3,715	4,370	4,916	632	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	583	3,732	4,390	4,939	632	3,732	4,390	4,939
7,800	7,850	599	2,661	3,130	3,521	599	2,661	3,130	3,521	11,000	11,050	579	3,749	4,410	4,961	632	3,749	4,410	4,961
7,850	7,900	602	2,678	3,150	3,544	602	2,678	3,150	3,544	11,050	11,100	575	3,766	4,430	4,984	632	3,766	4,430	4,984
7,900	7,950	606	2,695	3,170	3,566	606	2,695	3,170	3,566	11,100	11,150	571	3,783	4,450	5,006	632	3,783	4,450	5,006
7,950	8,000	610	2,712	3,190	3,589	610	2,712	3,190	3,589	11,150	11,200	567	3,800	4,470	5,029	632	3,800	4,470	5,029
8,000	8,050	614	2,729	3,210	3,611	614	2,729	3,210	3,611	11,200	11,250	564	3,817	4,490	5,051	632	3,817	4,490	5,051
8,050	8,100	618	2,746	3,230	3,634	618	2,746	3,230	3,634	11,250	11,300	560	3,834	4,510	5,074	632	3,834	4,510	5,074
8,100	8,150	622	2,763	3,250	3,656	622	2,763	3,250	3,656	11,300	11,350	556	3,851	4,530	5,096	632	3,851	4,530	5,096
8,150	8,200	625	2,780	3,270	3,679	625	2,780	3,270	3,679	11,350	11,400	552	3,868	4,550	5,119	632	3,868	4,550	5,119
8,200	8,250	629	2,797	3,290	3,701	629	2,797	3,290	3,701	11,400	11,450	548	3,885	4,570	5,141	632	3,885	4,570	5,141
8,250	8,300	632	2,814	3,310	3,724	632	2,814	3,310	3,724	11,450	11,500	544	3,902	4,590	5,164	632	3,902	4,590	5,164
8,300	8,350	632	2,831	3,330	3,746	632	2,831	3,330	3,746	11,500	11,550	541	3,919	4,610	5,186	632	3,919	4,610	5,186
8,350	8,400	632	2,848	3,350	3,769	632	2,848	3,350	3,769	11,550	11,600	537	3,936	4,630	5,209	632	3,936	4,630	5,209
8,400	8,450	632	2,865	3,370	3,791	632	2,865	3,370	3,791	11,600	11,650	533	3,953	4,650	5,231	632	3,953	4,650	5,231
8,450	8,500	632	2,882	3,390	3,814	632	2,882	3,390	3,814	11,650	11,700	529	3,970	4,670	5,254	632	3,970	4,670	5,254
8,500	8,550	632	2,899	3,410	3,836	632	2,899	3,410	3,836	11,700	11,750	525	3,987	4,690	5,276	632	3,987	4,690	5,276
8,550	8,600	632	2,916	3,430	3,859	632													

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-																	
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is-				Your credit is-													
12,000	12,050	502	4,089	4,810	5,411	632	4,089	4,810	5,411	15,200	15,250	258	4,213	6,090	6,851	632	4,213	6,090	6,851
12,050	12,100	499	4,106	4,830	5,434	632	4,106	4,830	5,434	15,250	15,300	254	4,213	6,110	6,874	632	4,213	6,110	6,874
12,100	12,150	495	4,123	4,850	5,456	632	4,123	4,850	5,456	15,300	15,350	250	4,213	6,130	6,896	632	4,213	6,130	6,896
12,150	12,200	491	4,140	4,870	5,479	632	4,140	4,870	5,479	15,350	15,400	246	4,213	6,150	6,919	632	4,213	6,150	6,919
12,200	12,250	487	4,157	4,890	5,501	632	4,157	4,890	5,501	15,400	15,450	242	4,213	6,170	6,941	632	4,213	6,170	6,941
12,250	12,300	483	4,174	4,910	5,524	632	4,174	4,910	5,524	15,450	15,500	238	4,213	6,190	6,964	632	4,213	6,190	6,964
12,300	12,350	479	4,191	4,930	5,546	632	4,191	4,930	5,546	15,500	15,550	235	4,213	6,210	6,986	632	4,213	6,210	6,986
12,350	12,400	476	4,213	4,950	5,569	632	4,213	4,950	5,569	15,550	15,600	231	4,213	6,230	7,009	632	4,213	6,230	7,009
12,400	12,450	472	4,213	4,970	5,591	632	4,213	4,970	5,591	15,600	15,650	227	4,213	6,250	7,031	632	4,213	6,250	7,031
12,450	12,500	468	4,213	4,990	5,614	632	4,213	4,990	5,614	15,650	15,700	223	4,213	6,270	7,054	632	4,213	6,270	7,054
12,500	12,550	464	4,213	5,010	5,636	632	4,213	5,010	5,636	15,700	15,750	219	4,213	6,290	7,076	632	4,213	6,290	7,076
12,550	12,600	460	4,213	5,030	5,659	632	4,213	5,030	5,659	15,750	15,800	215	4,213	6,310	7,099	632	4,213	6,310	7,099
12,600	12,650	456	4,213	5,050	5,681	632	4,213	5,050	5,681	15,800	15,850	212	4,213	6,330	7,121	632	4,213	6,330	7,121
12,650	12,700	453	4,213	5,070	5,704	632	4,213	5,070	5,704	15,850	15,900	208	4,213	6,350	7,144	632	4,213	6,350	7,144
12,700	12,750	449	4,213	5,090	5,726	632	4,213	5,090	5,726	15,900	15,950	204	4,213	6,370	7,166	632	4,213	6,370	7,166
12,750	12,800	445	4,213	5,110	5,749	632	4,213	5,110	5,749	15,950	16,000	200	4,213	6,390	7,189	632	4,213	6,390	7,189
12,800	12,850	441	4,213	5,130	5,771	632	4,213	5,130	5,771	16,000	16,050	196	4,213	6,410	7,211	632	4,213	6,410	7,211
12,850	12,900	437	4,213	5,150	5,794	632	4,213	5,150	5,794	16,050	16,100	193	4,213	6,430	7,234	632	4,213	6,430	7,234
12,900	12,950	433	4,213	5,170	5,816	632	4,213	5,170	5,816	16,100	16,150	189	4,213	6,450	7,256	632	4,213	6,450	7,256
12,950	13,000	430	4,213	5,190	5,839	632	4,213	5,190	5,839	16,150	16,200	185	4,213	6,470	7,279	632	4,213	6,470	7,279
13,000	13,050	426	4,213	5,210	5,861	632	4,213	5,210	5,861	16,200	16,250	181	4,213	6,490	7,301	632	4,213	6,490	7,301
13,050	13,100	422	4,213	5,230	5,884	632	4,213	5,230	5,884	16,250	16,300	177	4,213	6,510	7,324	632	4,213	6,510	7,324
13,100	13,150	418	4,213	5,250	5,906	632	4,213	5,250	5,906	16,300	16,350	173	4,213	6,530	7,346	632	4,213	6,530	7,346
13,150	13,200	414	4,213	5,270	5,929	632	4,213	5,270	5,929	16,350	16,400	170	4,213	6,550	7,369	632	4,213	6,550	7,369
13,200	13,250	411	4,213	5,290	5,951	632	4,213	5,290	5,951	16,400	16,450	166	4,213	6,570	7,391	632	4,213	6,570	7,391
13,250	13,300	407	4,213	5,310	5,974	632	4,213	5,310	5,974	16,450	16,500	162	4,213	6,590	7,414	632	4,213	6,590	7,414
13,300	13,350	403	4,213	5,330	5,996	632	4,213	5,330	5,996	16,500	16,550	158	4,213	6,610	7,436	632	4,213	6,610	7,436
13,350	13,400	399	4,213	5,350	6,019	632	4,213	5,350	6,019	16,550	16,600	154	4,213	6,630	7,459	632	4,213	6,630	7,459
13,400	13,450	395	4,213	5,370	6,041	632	4,213	5,370	6,041	16,600	16,650	150	4,213	6,650	7,481	632	4,213	6,650	7,481
13,450	13,500	391	4,213	5,390	6,064	632	4,213	5,390	6,064	16,650	16,700	147	4,213	6,670	7,504	632	4,213	6,670	7,504
13,500	13,550	388	4,213	5,410	6,086	632	4,213	5,410	6,086	16,700	16,750	143	4,213	6,690	7,526	632	4,213	6,690	7,526
13,550	13,600	384	4,213	5,430	6,109	632	4,213	5,430	6,109	16,750	16,800	139	4,213	6,710	7,549	632	4,213	6,710	7,549
13,600	13,650	380	4,213	5,450	6,131	632	4,213	5,450	6,131	16,800	16,850	135	4,213	6,730	7,571	632	4,213	6,730	7,571
13,650	13,700	376	4,213	5,470	6,154	632	4,213	5,470	6,154	16,850	16,900	131	4,213	6,750	7,594	632	4,213	6,750	7,594
13,700	13,750	372	4,213	5,490	6,176	632	4,213	5,490	6,176	16,900	16,950	127	4,213	6,770	7,616	632	4,213	6,770	7,616
13,750	13,800	368	4,213	5,510	6,199	632	4,213	5,510	6,199	16,950	17,000	124	4,213	6,790	7,639	632	4,213	6,790	7,639
13,800	13,850	365	4,213	5,530	6,221	632	4,213	5,530	6,221	17,000	17,050	120	4,213	6,810	7,661	632	4,213	6,810	7,661
13,850	13,900	361	4,213	5,550	6,244	632	4,213	5,550	6,244	17,050	17,100	116	4,213	6,830	7,684	632	4,213	6,830	7,684
13,900	13,950	357	4,213	5,570	6,266	632	4,213	5,570	6,266	17,100	17,150	112	4,213	6,850	7,706	632	4,213	6,850	7,706
13,950	14,000	353	4,213	5,590	6,289	632	4,213	5,590	6,289	17,150	17,200	108	4,213	6,870	7,729	632	4,213	6,870	7,729
14,000	14,050	349	4,213	5,610	6,311	632	4,213	5,610	6,311	17,200	17,250	105	4,213	6,890	7,751	632	4,213	6,890	7,751
14,050	14,100	346	4,213	5,630	6,334	632	4,213	5,630	6,334	17,250	17,300	101	4,213	6,910	7,774	630	4,213	6,910	7,774
14,100	14,150	342	4,213	5,650	6,356	632	4,213	5,650	6,356	17,300	17,350	97	4,213	6,930	7,796	626	4,213	6,930	7,796
14,150	14,200	338	4,213	5,670	6,379	632	4,213	5,670	6,379	17,350	17,400	93	4,213	6,950	7,819	622	4,213	6,950	7,819
14,200	14,250	334	4,213	5,690	6,401	632	4,213	5,690	6,401	17,400	17,450	89	4,213	6,960	7,830	619	4,213	6,960	7,830
14,250	14,300	330	4,213	5,710	6,424	632	4,213	5,710	6,424	17,450	17,500	85	4,213	6,960	7,830	615	4,213	6,960	7,830
14,300	14,350	326	4,213	5,730	6,446	632	4,213	5,730	6,446	17,500	17,550	82	4,213	6,960	7,830	611	4,213	6,960	7,830
14,350	14,400	323	4,213	5,750	6,469	632	4,213	5,750	6,469	17,550	17,600	78	4,213	6,960	7,830	607	4,213	6,960	7,830
14,400	14,450	319	4,213	5,770	6,491	632	4,213	5,770	6,491	17,600	17,650	74	4,213	6,960	7,830	603	4,213	6,960	7,830
14,450	14,500	315	4,213	5,790	6,514	632	4,213	5,790	6,514	17,650	17,700	70	4,213	6,960	7,830	599	4,213	6,960	7,830
14,500	14,550	311	4,213	5,810	6,536	632	4,213	5,810	6,536	17,700	17,750	66	4,213	6,960	7,830	596	4,213	6,960	7,830
14,550	14,600	307	4,213	5,830	6,559	632	4,213	5,830	6,559	17,750	17,800	62	4,213	6,960	7,830	592	4,213	6,960	7,830
14,600	14,650	303	4,213	5,850	6,581	632	4,213	5,850	6,581	17,800	17,850	59	4,213	6,960	7,830	588	4,213	6,960	7,830
14,650	14,700	300	4,213	5,870	6,604	632	4,213	5,870	6,604	17,850	17,900	55	4,213	6,960	7,830	584	4,213	6,960	7,830
14,700	14,750	296	4,213	5,890	6,626	632	4,213	5,890	6,626	17,900	17,950	51	4,213	6,960	7,830	580	4,213	6,960	7,830
14,750	14,800	292	4,213	5,910	6,649	632	4,213	5,910	6,649	17,950	18,000	47	4,213	6,960	7,830	577	4,213	6,960	7,830
14,800	14,850	288	4,213	5,930	6,671	632	4,213	5,930	6,671	18,000	18,050	43	4,213	6,960	7,830	573	4,213	6,960	7,830
14,850	14,900	284	4,213	5,950	6,694	632	4,213	5,950	6,694	18,050	18,100	40	4,213	6,960	7,830	569	4,213	6,960	7,830
14,900	14,950	280	4,213	5,970	6,716	632	4,213	5,970	6,716	18,100	18,150								

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—																	
		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—													
18,400	18,450	13	4,213	6,960	7,830	542	4,213	6,960	7,830	21,600	21,650	0	4,213	6,960	7,830	297	4,213	6,960	7,830
18,450	18,500	9	4,213	6,960	7,830	538	4,213	6,960	7,830	21,650	21,700	0	4,213	6,960	7,830	293	4,213	6,960	7,830
18,500	18,550	5	4,213	6,960	7,830	534	4,213	6,960	7,830	21,700	21,750	0	4,213	6,960	7,830	290	4,213	6,960	7,830
18,550	18,600	*	4,213	6,960	7,830	531	4,213	6,960	7,830	21,750	21,800	0	4,213	6,960	7,830	286	4,213	6,960	7,830
18,600	18,650	0	4,213	6,960	7,830	527	4,213	6,960	7,830	21,800	21,850	0	4,213	6,960	7,830	282	4,213	6,960	7,830
18,650	18,700	0	4,213	6,960	7,830	523	4,213	6,960	7,830	21,850	21,900	0	4,213	6,960	7,830	278	4,213	6,960	7,830
18,700	18,750	0	4,213	6,960	7,830	519	4,213	6,960	7,830	21,900	21,950	0	4,213	6,960	7,830	274	4,213	6,960	7,830
18,750	18,800	0	4,213	6,960	7,830	515	4,213	6,960	7,830	21,950	22,000	0	4,213	6,960	7,830	271	4,213	6,960	7,830
18,800	18,850	0	4,213	6,960	7,830	512	4,213	6,960	7,830	22,000	22,050	0	4,213	6,960	7,830	267	4,213	6,960	7,830
18,850	18,900	0	4,213	6,960	7,830	508	4,213	6,960	7,830	22,050	22,100	0	4,213	6,960	7,830	263	4,213	6,960	7,830
18,900	18,950	0	4,213	6,960	7,830	504	4,213	6,960	7,830	22,100	22,150	0	4,213	6,960	7,830	259	4,213	6,960	7,830
18,950	19,000	0	4,213	6,960	7,830	500	4,213	6,960	7,830	22,150	22,200	0	4,213	6,960	7,830	255	4,213	6,960	7,830
19,000	19,050	0	4,213	6,960	7,830	496	4,213	6,960	7,830	22,200	22,250	0	4,213	6,960	7,830	251	4,213	6,960	7,830
19,050	19,100	0	4,213	6,960	7,830	492	4,213	6,960	7,830	22,250	22,300	0	4,213	6,960	7,830	248	4,213	6,960	7,830
19,100	19,150	0	4,213	6,960	7,830	489	4,213	6,960	7,830	22,300	22,350	0	4,213	6,960	7,830	244	4,213	6,960	7,830
19,150	19,200	0	4,213	6,960	7,830	485	4,213	6,960	7,830	22,350	22,400	0	4,213	6,960	7,830	240	4,213	6,960	7,830
19,200	19,250	0	4,213	6,960	7,830	481	4,213	6,960	7,830	22,400	22,450	0	4,213	6,960	7,830	236	4,213	6,960	7,830
19,250	19,300	0	4,213	6,960	7,830	477	4,213	6,960	7,830	22,450	22,500	0	4,213	6,960	7,830	232	4,213	6,960	7,830
19,300	19,350	0	4,213	6,960	7,830	473	4,213	6,960	7,830	22,500	22,550	0	4,213	6,960	7,830	228	4,213	6,960	7,830
19,350	19,400	0	4,213	6,960	7,830	469	4,213	6,960	7,830	22,550	22,600	0	4,213	6,960	7,830	225	4,213	6,960	7,830
19,400	19,450	0	4,213	6,960	7,830	466	4,213	6,960	7,830	22,600	22,650	0	4,213	6,960	7,830	221	4,213	6,960	7,830
19,450	19,500	0	4,213	6,960	7,830	462	4,213	6,960	7,830	22,650	22,700	0	4,213	6,960	7,830	217	4,213	6,960	7,830
19,500	19,550	0	4,213	6,960	7,830	458	4,213	6,960	7,830	22,700	22,750	0	4,213	6,960	7,830	213	4,213	6,960	7,830
19,550	19,600	0	4,213	6,960	7,830	454	4,213	6,960	7,830	22,750	22,800	0	4,204	6,948	7,818	209	4,213	6,960	7,830
19,600	19,650	0	4,213	6,960	7,830	450	4,213	6,960	7,830	22,800	22,850	0	4,196	6,938	7,808	206	4,213	6,960	7,830
19,650	19,700	0	4,213	6,960	7,830	446	4,213	6,960	7,830	22,850	22,900	0	4,188	6,927	7,797	202	4,213	6,960	7,830
19,700	19,750	0	4,213	6,960	7,830	443	4,213	6,960	7,830	22,900	22,950	0	4,180	6,917	7,787	198	4,213	6,960	7,830
19,750	19,800	0	4,213	6,960	7,830	439	4,213	6,960	7,830	22,950	23,000	0	4,172	6,906	7,776	194	4,213	6,960	7,830
19,800	19,850	0	4,213	6,960	7,830	435	4,213	6,960	7,830	23,000	23,050	0	4,164	6,896	7,766	190	4,213	6,960	7,830
19,850	19,900	0	4,213	6,960	7,830	431	4,213	6,960	7,830	23,050	23,100	0	4,156	6,885	7,755	186	4,213	6,960	7,830
19,900	19,950	0	4,213	6,960	7,830	427	4,213	6,960	7,830	23,100	23,150	0	4,148	6,875	7,745	183	4,213	6,960	7,830
19,950	20,000	0	4,213	6,960	7,830	424	4,213	6,960	7,830	23,150	23,200	0	4,140	6,864	7,734	179	4,213	6,960	7,830
20,000	20,050	0	4,213	6,960	7,830	420	4,213	6,960	7,830	23,200	23,250	0	4,132	6,854	7,724	175	4,213	6,960	7,830
20,050	20,100	0	4,213	6,960	7,830	416	4,213	6,960	7,830	23,250	23,300	0	4,124	6,843	7,713	171	4,213	6,960	7,830
20,100	20,150	0	4,213	6,960	7,830	412	4,213	6,960	7,830	23,300	23,350	0	4,116	6,833	7,703	167	4,213	6,960	7,830
20,150	20,200	0	4,213	6,960	7,830	408	4,213	6,960	7,830	23,350	23,400	0	4,108	6,822	7,692	163	4,213	6,960	7,830
20,200	20,250	0	4,213	6,960	7,830	404	4,213	6,960	7,830	23,400	23,450	0	4,100	6,812	7,682	160	4,213	6,960	7,830
20,250	20,300	0	4,213	6,960	7,830	401	4,213	6,960	7,830	23,450	23,500	0	4,092	6,801	7,671	156	4,213	6,960	7,830
20,300	20,350	0	4,213	6,960	7,830	397	4,213	6,960	7,830	23,500	23,550	0	4,084	6,790	7,660	152	4,213	6,960	7,830
20,350	20,400	0	4,213	6,960	7,830	393	4,213	6,960	7,830	23,550	23,600	0	4,076	6,780	7,650	148	4,213	6,960	7,830
20,400	20,450	0	4,213	6,960	7,830	389	4,213	6,960	7,830	23,600	23,650	0	4,068	6,769	7,639	144	4,213	6,960	7,830
20,450	20,500	0	4,213	6,960	7,830	385	4,213	6,960	7,830	23,650	23,700	0	4,060	6,759	7,629	140	4,213	6,960	7,830
20,500	20,550	0	4,213	6,960	7,830	381	4,213	6,960	7,830	23,700	23,750	0	4,052	6,748	7,618	137	4,213	6,960	7,830
20,550	20,600	0	4,213	6,960	7,830	378	4,213	6,960	7,830	23,750	23,800	0	4,044	6,738	7,608	133	4,213	6,960	7,830
20,600	20,650	0	4,213	6,960	7,830	374	4,213	6,960	7,830	23,800	23,850	0	4,036	6,727	7,597	129	4,213	6,960	7,830
20,650	20,700	0	4,213	6,960	7,830	370	4,213	6,960	7,830	23,850	23,900	0	4,028	6,717	7,587	125	4,213	6,960	7,830
20,700	20,750	0	4,213	6,960	7,830	366	4,213	6,960	7,830	23,900	23,950	0	4,020	6,706	7,576	121	4,213	6,960	7,830
20,750	20,800	0	4,213	6,960	7,830	362	4,213	6,960	7,830	23,950	24,000	0	4,012	6,696	7,566	118	4,213	6,960	7,830
20,800	20,850	0	4,213	6,960	7,830	359	4,213	6,960	7,830	24,000	24,050	0	4,004	6,685	7,555	114	4,213	6,960	7,830
20,850	20,900	0	4,213	6,960	7,830	355	4,213	6,960	7,830	24,050	24,100	0	3,996	6,675	7,545	110	4,213	6,960	7,830
20,900	20,950	0	4,213	6,960	7,830	351	4,213	6,960	7,830	24,100	24,150	0	3,988	6,664	7,534	106	4,213	6,960	7,830
20,950	21,000	0	4,213	6,960	7,830	347	4,213	6,960	7,830	24,150	24,200	0	3,980	6,654	7,524	102	4,213	6,960	7,830
21,000	21,050	0	4,213	6,960	7,830	343	4,213	6,960	7,830	24,200	24,250	0	3,973	6,643	7,513	98	4,213	6,960	7,830
21,050	21,100	0	4,213	6,960	7,830	339	4,213	6,960	7,830	24,250	24,300	0	3,965	6,633	7,503	95	4,213	6,960	7,830
21,100	21,150	0	4,213	6,960	7,830	336	4,213	6,960	7,830	24,300	24,350	0	3,957	6,622	7,492	91	4,213	6,960	7,830
21,150	21,200	0	4,213	6,960	7,830	332	4,213	6,960	7,830	24,350	24,400	0	3,949	6,611	7,481	87	4,213	6,960	7,830
21,200	21,250	0	4,213	6,960	7,830	328	4,213	6,960	7,830	24,400	24,450	0	3,941	6,601	7,471	83	4,213	6,960	7,830
21,250	21,300	0	4,213	6,960	7,830	324	4,213	6,960	7,830	24,450	24,500	0	3,933	6,590	7,460	79	4,213	6,960	7,830
21,300	21,350	0	4,213	6,960	7,830	320	4,213	6,960	7,830	24,500	24,550	0	3,925	6,580	7,450	75	4,213	6,960	7,830
21,350	21,400	0	4,213	6,960	7,830	316	4,213	6,960	7,830	24,550	24,600	0	3,917	6,					

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-																	
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is-				Your credit is-													
24,800	24,850	0	3,877	6,517	7,387	53	4,213	6,960	7,830	28,000	28,050	0	3,365	5,843	6,713	0	4,213	6,960	7,830
24,850	24,900	0	3,869	6,506	7,376	49	4,213	6,960	7,830	28,050	28,100	0	3,357	5,832	6,702	0	4,213	6,960	7,830
24,900	24,950	0	3,861	6,496	7,366	45	4,213	6,960	7,830	28,100	28,150	0	3,349	5,822	6,692	0	4,213	6,960	7,830
24,950	25,000	0	3,853	6,485	7,355	41	4,213	6,960	7,830	28,150	28,200	0	3,341	5,811	6,681	0	4,213	6,960	7,830
25,000	25,050	0	3,845	6,475	7,345	37	4,213	6,960	7,830	28,200	28,250	0	3,333	5,801	6,671	0	4,213	6,960	7,830
25,050	25,100	0	3,837	6,464	7,334	33	4,213	6,960	7,830	28,250	28,300	0	3,325	5,790	6,660	0	4,213	6,960	7,830
25,100	25,150	0	3,829	6,454	7,324	30	4,213	6,960	7,830	28,300	28,350	0	3,317	5,780	6,650	0	4,213	6,960	7,830
25,150	25,200	0	3,821	6,443	7,313	26	4,213	6,960	7,830	28,350	28,400	0	3,309	5,769	6,639	0	4,213	6,960	7,830
25,200	25,250	0	3,813	6,432	7,302	22	4,213	6,960	7,830	28,400	28,450	0	3,301	5,759	6,629	0	4,213	6,960	7,830
25,250	25,300	0	3,805	6,422	7,292	18	4,213	6,960	7,830	28,450	28,500	0	3,293	5,748	6,618	0	4,213	6,960	7,830
25,300	25,350	0	3,797	6,411	7,281	14	4,213	6,960	7,830	28,500	28,550	0	3,285	5,737	6,607	0	4,213	6,960	7,830
25,350	25,400	0	3,789	6,401	7,271	10	4,213	6,960	7,830	28,550	28,600	0	3,277	5,727	6,597	0	4,213	6,960	7,830
25,400	25,450	0	3,781	6,390	7,260	7	4,213	6,960	7,830	28,600	28,650	0	3,269	5,716	6,586	0	4,213	6,960	7,830
25,450	25,500	0	3,773	6,380	7,250	3	4,213	6,960	7,830	28,650	28,700	0	3,261	5,706	6,576	0	4,213	6,960	7,830
25,500	25,550	0	3,765	6,369	7,239	*	4,213	6,960	7,830	28,700	28,750	0	3,253	5,695	6,565	0	4,213	6,960	7,830
25,550	25,600	0	3,757	6,359	7,229	0	4,213	6,960	7,830	28,750	28,800	0	3,245	5,685	6,555	0	4,213	6,960	7,830
25,600	25,650	0	3,749	6,348	7,218	0	4,213	6,960	7,830	28,800	28,850	0	3,237	5,674	6,544	0	4,213	6,960	7,830
25,650	25,700	0	3,741	6,338	7,208	0	4,213	6,960	7,830	28,850	28,900	0	3,229	5,664	6,534	0	4,213	6,960	7,830
25,700	25,750	0	3,733	6,327	7,197	0	4,213	6,960	7,830	28,900	28,950	0	3,221	5,653	6,523	0	4,213	6,960	7,830
25,750	25,800	0	3,725	6,317	7,187	0	4,213	6,960	7,830	28,950	29,000	0	3,213	5,643	6,513	0	4,213	6,960	7,830
25,800	25,850	0	3,717	6,306	7,176	0	4,213	6,960	7,830	29,000	29,050	0	3,205	5,632	6,502	0	4,213	6,960	7,830
25,850	25,900	0	3,709	6,296	7,166	0	4,213	6,960	7,830	29,050	29,100	0	3,197	5,622	6,492	0	4,213	6,960	7,830
25,900	25,950	0	3,701	6,285	7,155	0	4,213	6,960	7,830	29,100	29,150	0	3,189	5,611	6,481	0	4,213	6,960	7,830
25,950	26,000	0	3,693	6,274	7,144	0	4,213	6,960	7,830	29,150	29,200	0	3,181	5,601	6,471	0	4,213	6,960	7,830
26,000	26,050	0	3,685	6,264	7,134	0	4,213	6,960	7,830	29,200	29,250	0	3,174	5,590	6,460	0	4,213	6,960	7,830
26,050	26,100	0	3,677	6,253	7,123	0	4,213	6,960	7,830	29,250	29,300	0	3,166	5,580	6,450	0	4,213	6,960	7,830
26,100	26,150	0	3,669	6,243	7,113	0	4,213	6,960	7,830	29,300	29,350	0	3,158	5,569	6,439	0	4,213	6,960	7,830
26,150	26,200	0	3,661	6,232	7,102	0	4,213	6,960	7,830	29,350	29,400	0	3,150	5,558	6,428	0	4,213	6,960	7,830
26,200	26,250	0	3,653	6,222	7,092	0	4,213	6,960	7,830	29,400	29,450	0	3,142	5,548	6,418	0	4,213	6,960	7,830
26,250	26,300	0	3,645	6,211	7,081	0	4,213	6,960	7,830	29,450	29,500	0	3,134	5,537	6,407	0	4,213	6,960	7,830
26,300	26,350	0	3,637	6,201	7,071	0	4,213	6,960	7,830	29,500	29,550	0	3,126	5,527	6,397	0	4,213	6,960	7,830
26,350	26,400	0	3,629	6,190	7,060	0	4,213	6,960	7,830	29,550	29,600	0	3,118	5,516	6,386	0	4,213	6,960	7,830
26,400	26,450	0	3,621	6,180	7,050	0	4,213	6,960	7,830	29,600	29,650	0	3,110	5,506	6,376	0	4,213	6,960	7,830
26,450	26,500	0	3,613	6,169	7,039	0	4,213	6,960	7,830	29,650	29,700	0	3,102	5,495	6,365	0	4,207	6,953	7,823
26,500	26,550	0	3,605	6,159	7,029	0	4,213	6,960	7,830	29,700	29,750	0	3,094	5,485	6,355	0	4,199	6,942	7,812
26,550	26,600	0	3,597	6,148	7,018	0	4,213	6,960	7,830	29,750	29,800	0	3,086	5,474	6,344	0	4,191	6,932	7,802
26,600	26,650	0	3,589	6,138	7,008	0	4,213	6,960	7,830	29,800	29,850	0	3,078	5,464	6,334	0	4,183	6,921	7,791
26,650	26,700	0	3,581	6,127	6,997	0	4,213	6,960	7,830	29,850	29,900	0	3,070	5,453	6,323	0	4,175	6,911	7,781
26,700	26,750	0	3,573	6,117	6,987	0	4,213	6,960	7,830	29,900	29,950	0	3,062	5,443	6,313	0	4,167	6,900	7,770
26,750	26,800	0	3,565	6,106	6,976	0	4,213	6,960	7,830	29,950	30,000	0	3,054	5,432	6,302	0	4,159	6,889	7,759
26,800	26,850	0	3,557	6,095	6,965	0	4,213	6,960	7,830	30,000	30,050	0	3,046	5,422	6,292	0	4,151	6,879	7,749
26,850	26,900	0	3,549	6,085	6,955	0	4,213	6,960	7,830	30,050	30,100	0	3,038	5,411	6,281	0	4,143	6,868	7,738
26,900	26,950	0	3,541	6,074	6,944	0	4,213	6,960	7,830	30,100	30,150	0	3,030	5,401	6,271	0	4,135	6,858	7,728
26,950	27,000	0	3,533	6,064	6,934	0	4,213	6,960	7,830	30,150	30,200	0	3,022	5,390	6,260	0	4,128	6,847	7,717
27,000	27,050	0	3,525	6,053	6,923	0	4,213	6,960	7,830	30,200	30,250	0	3,014	5,379	6,249	0	4,120	6,837	7,707
27,050	27,100	0	3,517	6,043	6,913	0	4,213	6,960	7,830	30,250	30,300	0	3,006	5,369	6,239	0	4,112	6,826	7,696
27,100	27,150	0	3,509	6,032	6,902	0	4,213	6,960	7,830	30,300	30,350	0	2,998	5,358	6,228	0	4,104	6,816	7,686
27,150	27,200	0	3,501	6,022	6,892	0	4,213	6,960	7,830	30,350	30,400	0	2,990	5,348	6,218	0	4,096	6,805	7,675
27,200	27,250	0	3,493	6,011	6,881	0	4,213	6,960	7,830	30,400	30,450	0	2,982	5,337	6,207	0	4,088	6,795	7,665
27,250	27,300	0	3,485	6,001	6,871	0	4,213	6,960	7,830	30,450	30,500	0	2,974	5,327	6,197	0	4,080	6,784	7,654
27,300	27,350	0	3,477	5,990	6,860	0	4,213	6,960	7,830	30,500	30,550	0	2,966	5,316	6,186	0	4,072	6,774	7,644
27,350	27,400	0	3,469	5,980	6,850	0	4,213	6,960	7,830	30,550	30,600	0	2,958	5,306	6,176	0	4,064	6,763	7,633
27,400	27,450	0	3,461	5,969	6,839	0	4,213	6,960	7,830	30,600	30,650	0	2,950	5,295	6,165	0	4,056	6,753	7,623
27,450	27,500	0	3,453	5,959	6,829	0	4,213	6,960	7,830	30,650	30,700	0	2,942	5,285	6,155	0	4,048	6,742	7,612
27,500	27,550	0	3,445	5,948	6,818	0	4,213	6,960	7,830	30,700	30,750	0	2,934	5,274	6,144	0	4,040	6,731	7,601
27,550	27,600	0	3,437	5,938	6,808	0	4,213	6,960	7,830	30,750	30,800	0	2,926	5,264	6,134	0	4,032	6,721	7,591
27,600	27,650	0	3,429	5,927	6,797	0	4,213	6,960	7,830	30,800	30,850	0	2,918	5,253	6,123	0	4,024	6,710	7,580
27,650	27,700	0	3,421	5,916	6,786	0	4,213	6,960	7,830	30,850	30,900	0	2,910	5,243	6,113	0	4,016	6,700	7,570
27,700	27,750	0	3,413	5,906	6,776	0	4,213	6,960	7,830	30,900	30,950	0	2,902	5,232	6,102	0	4,008	6,689	7,559
27,750	27,800	0	3,405	5,895	6,765	0	4,213	6,960	7,830	30,950	31,000	0	2,894	5,221	6,091	0	4,000	6,679	7,549
27,800	27,850	0	3,397	5,885	6,755	0	4,213	6,960	7,830	31,000	31,050	0	2,886	5,211	6,081	0	3,992</		

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-																	
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is-				Your credit is-													
31,200	31,250	0	2,854	5,169	6,039	0	3,960	6,626	7,496	34,400	34,450	0	2,343	4,495	5,365	0	3,448	5,952	6,822
31,250	31,300	0	2,846	5,158	6,028	0	3,952	6,616	7,486	34,450	34,500	0	2,335	4,484	5,354	0	3,440	5,942	6,812
31,300	31,350	0	2,838	5,148	6,018	0	3,944	6,605	7,475	34,500	34,550	0	2,327	4,474	5,344	0	3,432	5,931	6,801
31,350	31,400	0	2,830	5,137	6,007	0	3,936	6,595	7,465	34,550	34,600	0	2,319	4,463	5,333	0	3,424	5,921	6,791
31,400	31,450	0	2,822	5,127	5,997	0	3,928	6,584	7,454	34,600	34,650	0	2,311	4,453	5,323	0	3,416	5,910	6,780
31,450	31,500	0	2,814	5,116	5,986	0	3,920	6,574	7,444	34,650	34,700	0	2,303	4,442	5,312	0	3,408	5,900	6,770
31,500	31,550	0	2,806	5,106	5,976	0	3,912	6,563	7,433	34,700	34,750	0	2,295	4,432	5,302	0	3,400	5,889	6,759
31,550	31,600	0	2,798	5,095	5,965	0	3,904	6,552	7,422	34,750	34,800	0	2,287	4,421	5,291	0	3,392	5,879	6,749
31,600	31,650	0	2,790	5,085	5,955	0	3,896	6,542	7,412	34,800	34,850	0	2,279	4,411	5,281	0	3,384	5,868	6,738
31,650	31,700	0	2,782	5,074	5,944	0	3,888	6,531	7,401	34,850	34,900	0	2,271	4,400	5,270	0	3,376	5,858	6,728
31,700	31,750	0	2,774	5,064	5,934	0	3,880	6,521	7,391	34,900	34,950	0	2,263	4,390	5,260	0	3,368	5,847	6,717
31,750	31,800	0	2,766	5,053	5,923	0	3,872	6,510	7,380	34,950	35,000	0	2,255	4,379	5,249	0	3,360	5,836	6,706
31,800	31,850	0	2,758	5,042	5,912	0	3,864	6,500	7,370	35,000	35,050	0	2,247	4,369	5,239	0	3,352	5,826	6,696
31,850	31,900	0	2,750	5,032	5,902	0	3,856	6,489	7,359	35,050	35,100	0	2,239	4,358	5,228	0	3,344	5,815	6,685
31,900	31,950	0	2,742	5,021	5,891	0	3,848	6,479	7,349	35,100	35,150	0	2,231	4,348	5,218	0	3,336	5,805	6,675
31,950	32,000	0	2,734	5,011	5,881	0	3,840	6,468	7,338	35,150	35,200	0	2,223	4,337	5,207	0	3,328	5,794	6,664
32,000	32,050	0	2,726	5,000	5,870	0	3,832	6,458	7,328	35,200	35,250	0	2,215	4,326	5,196	0	3,320	5,784	6,654
32,050	32,100	0	2,718	4,990	5,860	0	3,824	6,447	7,317	35,250	35,300	0	2,207	4,316	5,186	0	3,312	5,773	6,643
32,100	32,150	0	2,710	4,979	5,849	0	3,816	6,437	7,307	35,300	35,350	0	2,199	4,305	5,175	0	3,304	5,763	6,633
32,150	32,200	0	2,702	4,969	5,839	0	3,808	6,426	7,296	35,350	35,400	0	2,191	4,295	5,165	0	3,297	5,752	6,622
32,200	32,250	0	2,694	4,958	5,828	0	3,800	6,416	7,286	35,400	35,450	0	2,183	4,284	5,154	0	3,289	5,742	6,612
32,250	32,300	0	2,686	4,948	5,818	0	3,792	6,405	7,275	35,450	35,500	0	2,175	4,274	5,144	0	3,281	5,731	6,601
32,300	32,350	0	2,678	4,937	5,807	0	3,784	6,395	7,265	35,500	35,550	0	2,167	4,263	5,133	0	3,273	5,721	6,591
32,350	32,400	0	2,670	4,927	5,797	0	3,776	6,384	7,254	35,550	35,600	0	2,159	4,253	5,123	0	3,265	5,710	6,580
32,400	32,450	0	2,662	4,916	5,786	0	3,768	6,373	7,243	35,600	35,650	0	2,151	4,242	5,112	0	3,257	5,700	6,570
32,450	32,500	0	2,654	4,906	5,776	0	3,760	6,363	7,233	35,650	35,700	0	2,143	4,232	5,102	0	3,249	5,689	6,559
32,500	32,550	0	2,646	4,895	5,765	0	3,752	6,352	7,222	35,700	35,750	0	2,135	4,221	5,091	0	3,241	5,678	6,548
32,550	32,600	0	2,638	4,885	5,755	0	3,744	6,342	7,212	35,750	35,800	0	2,127	4,211	5,081	0	3,233	5,668	6,538
32,600	32,650	0	2,630	4,874	5,744	0	3,736	6,331	7,201	35,800	35,850	0	2,119	4,200	5,070	0	3,225	5,657	6,527
32,650	32,700	0	2,622	4,863	5,733	0	3,728	6,321	7,191	35,850	35,900	0	2,111	4,190	5,060	0	3,217	5,647	6,517
32,700	32,750	0	2,614	4,853	5,723	0	3,720	6,310	7,180	35,900	35,950	0	2,103	4,179	5,049	0	3,209	5,636	6,506
32,750	32,800	0	2,606	4,842	5,712	0	3,712	6,300	7,170	35,950	36,000	0	2,095	4,168	5,038	0	3,201	5,626	6,496
32,800	32,850	0	2,598	4,832	5,702	0	3,704	6,289	7,159	36,000	36,050	0	2,087	4,158	5,028	0	3,193	5,615	6,485
32,850	32,900	0	2,590	4,821	5,691	0	3,696	6,279	7,149	36,050	36,100	0	2,079	4,147	5,017	0	3,185	5,605	6,475
32,900	32,950	0	2,582	4,811	5,681	0	3,688	6,268	7,138	36,100	36,150	0	2,071	4,137	5,007	0	3,177	5,594	6,464
32,950	33,000	0	2,574	4,800	5,670	0	3,680	6,258	7,128	36,150	36,200	0	2,063	4,126	4,996	0	3,169	5,584	6,454
33,000	33,050	0	2,566	4,790	5,660	0	3,672	6,247	7,117	36,200	36,250	0	2,055	4,116	4,986	0	3,161	5,573	6,443
33,050	33,100	0	2,558	4,779	5,649	0	3,664	6,237	7,107	36,250	36,300	0	2,047	4,105	4,975	0	3,153	5,563	6,433
33,100	33,150	0	2,550	4,769	5,639	0	3,656	6,226	7,096	36,300	36,350	0	2,039	4,095	4,965	0	3,145	5,552	6,422
33,150	33,200	0	2,542	4,758	5,628	0	3,648	6,216	7,086	36,350	36,400	0	2,031	4,084	4,954	0	3,137	5,542	6,412
33,200	33,250	0	2,534	4,748	5,618	0	3,640	6,205	7,075	36,400	36,450	0	2,023	4,074	4,944	0	3,129	5,531	6,401
33,250	33,300	0	2,526	4,737	5,607	0	3,632	6,194	7,064	36,450	36,500	0	2,015	4,063	4,933	0	3,121	5,521	6,391
33,300	33,350	0	2,518	4,727	5,597	0	3,624	6,184	7,054	36,500	36,550	0	2,007	4,053	4,923	0	3,113	5,510	6,380
33,350	33,400	0	2,510	4,716	5,586	0	3,616	6,173	7,043	36,550	36,600	0	1,999	4,042	4,912	0	3,105	5,499	6,369
33,400	33,450	0	2,502	4,706	5,576	0	3,608	6,163	7,033	36,600	36,650	0	1,991	4,032	4,902	0	3,097	5,489	6,359
33,450	33,500	0	2,494	4,695	5,565	0	3,600	6,152	7,022	36,650	36,700	0	1,983	4,021	4,891	0	3,089	5,478	6,348
33,500	33,550	0	2,486	4,684	5,554	0	3,592	6,142	7,012	36,700	36,750	0	1,975	4,011	4,881	0	3,081	5,468	6,338
33,550	33,600	0	2,478	4,674	5,544	0	3,584	6,131	7,001	36,750	36,800	0	1,967	4,000	4,870	0	3,073	5,457	6,327
33,600	33,650	0	2,470	4,663	5,533	0	3,576	6,121	6,991	36,800	36,850	0	1,959	3,989	4,859	0	3,065	5,447	6,317
33,650	33,700	0	2,462	4,653	5,523	0	3,568	6,110	6,980	36,850	36,900	0	1,951	3,979	4,849	0	3,057	5,436	6,306
33,700	33,750	0	2,454	4,642	5,512	0	3,560	6,100	6,970	36,900	36,950	0	1,943	3,968	4,838	0	3,049	5,426	6,296
33,750	33,800	0	2,446	4,632	5,502	0	3,552	6,089	6,959	36,950	37,000	0	1,935	3,958	4,828	0	3,041	5,415	6,285
33,800	33,850	0	2,438	4,621	5,491	0	3,544	6,079	6,949	37,000	37,050	0	1,927	3,947	4,817	0	3,033	5,405	6,275
33,850	33,900	0	2,430	4,611	5,481	0	3,536	6,068	6,938	37,050	37,100	0	1,919	3,937	4,807	0	3,025	5,394	6,264
33,900	33,950	0	2,422	4,600	5,470	0	3,528	6,058	6,928	37,100	37,150	0	1,911	3,926	4,796	0	3,017	5,384	6,254
33,950	34,000	0	2,414	4,590	5,460	0	3,520	6,047	6,917	37,150	37,200	0	1,903	3,916	4,786	0	3,009	5,373	6,243
34,000	34,050	0	2,406	4,579	5,449	0	3,512	6,037	6,907	37,200	37,250	0	1,895	3,905	4,775	0	3,001	5,363	6,233
34,050	34,100	0	2,398	4,569	5,439	0	3,504	6,026	6,896	37,250	37,300	0	1,887	3,895	4,765	0	2,993	5,352	6,222
34,100	34,150	0	2,390	4,558	5,428	0	3,496	6,015	6,885	37,300	37,350	0	1,879	3,884	4,754	0	2,985	5,342	6,212
34,150	34,200	0	2,382	4,548	5,418	0	3,488	6,005	6,875	37,350	37,400	0	1,871	3,874	4,744	0	2,977	5,331	6,201
34,200	34,250	0	2,375	4,537	5,407	0	3,480	5,994	6,864	37,400	37,450	0	1,863	3,863	4,733	0	2,969	5,320	

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	1,831	3,821	4,691	0	2,937	5,278	6,148	40,800	40,850	0	1,320	3,147	4,017	0	2,426	4,604	5,474
37,650	37,700	0	1,823	3,810	4,680	0	2,929	5,268	6,138	40,850	40,900	0	1,312	3,137	4,007	0	2,418	4,594	5,464
37,700	37,750	0	1,815	3,800	4,670	0	2,921	5,257	6,127	40,900	40,950	0	1,304	3,126	3,996	0	2,410	4,583	5,453
37,750	37,800	0	1,807	3,789	4,659	0	2,913	5,247	6,117	40,950	41,000	0	1,296	3,115	3,985	0	2,402	4,573	5,443
37,800	37,850	0	1,799	3,779	4,649	0	2,905	5,236	6,106	41,000	41,050	0	1,288	3,105	3,975	0	2,394	4,562	5,432
37,850	37,900	0	1,791	3,768	4,638	0	2,897	5,226	6,096	41,050	41,100	0	1,280	3,094	3,964	0	2,386	4,552	5,422
37,900	37,950	0	1,783	3,758	4,628	0	2,889	5,215	6,085	41,100	41,150	0	1,272	3,084	3,954	0	2,378	4,541	5,411
37,950	38,000	0	1,775	3,747	4,617	0	2,881	5,205	6,075	41,150	41,200	0	1,264	3,073	3,943	0	2,370	4,531	5,401
38,000	38,050	0	1,767	3,737	4,607	0	2,873	5,194	6,064	41,200	41,250	0	1,256	3,063	3,933	0	2,362	4,520	5,390
38,050	38,100	0	1,759	3,726	4,596	0	2,865	5,184	6,054	41,250	41,300	0	1,248	3,052	3,922	0	2,354	4,510	5,380
38,100	38,150	0	1,751	3,716	4,586	0	2,857	5,173	6,043	41,300	41,350	0	1,240	3,042	3,912	0	2,346	4,499	5,369
38,150	38,200	0	1,743	3,705	4,575	0	2,849	5,163	6,033	41,350	41,400	0	1,232	3,031	3,901	0	2,338	4,489	5,359
38,200	38,250	0	1,735	3,695	4,565	0	2,841	5,152	6,022	41,400	41,450	0	1,224	3,021	3,891	0	2,330	4,478	5,348
38,250	38,300	0	1,727	3,684	4,554	0	2,833	5,141	6,011	41,450	41,500	0	1,216	3,010	3,880	0	2,322	4,468	5,338
38,300	38,350	0	1,719	3,674	4,544	0	2,825	5,131	6,001	41,500	41,550	0	1,208	3,000	3,870	0	2,314	4,457	5,327
38,350	38,400	0	1,711	3,663	4,533	0	2,817	5,120	5,990	41,550	41,600	0	1,200	2,989	3,859	0	2,306	4,446	5,316
38,400	38,450	0	1,703	3,653	4,523	0	2,809	5,110	5,980	41,600	41,650	0	1,192	2,979	3,849	0	2,298	4,436	5,306
38,450	38,500	0	1,695	3,642	4,512	0	2,801	5,099	5,969	41,650	41,700	0	1,184	2,968	3,838	0	2,290	4,425	5,295
38,500	38,550	0	1,687	3,631	4,501	0	2,793	5,089	5,959	41,700	41,750	0	1,176	2,958	3,828	0	2,282	4,415	5,285
38,550	38,600	0	1,679	3,621	4,491	0	2,785	5,078	5,948	41,750	41,800	0	1,168	2,947	3,817	0	2,274	4,404	5,274
38,600	38,650	0	1,671	3,610	4,480	0	2,777	5,068	5,938	41,800	41,850	0	1,160	2,936	3,806	0	2,266	4,394	5,264
38,650	38,700	0	1,663	3,600	4,470	0	2,769	5,057	5,927	41,850	41,900	0	1,152	2,926	3,796	0	2,258	4,383	5,253
38,700	38,750	0	1,655	3,589	4,459	0	2,761	5,047	5,917	41,900	41,950	0	1,144	2,915	3,785	0	2,250	4,373	5,243
38,750	38,800	0	1,647	3,579	4,449	0	2,753	5,036	5,906	41,950	42,000	0	1,136	2,905	3,775	0	2,242	4,362	5,232
38,800	38,850	0	1,639	3,568	4,438	0	2,745	5,026	5,896	42,000	42,050	0	1,128	2,894	3,764	0	2,234	4,352	5,222
38,850	38,900	0	1,631	3,558	4,428	0	2,737	5,015	5,885	42,050	42,100	0	1,120	2,884	3,754	0	2,226	4,341	5,211
38,900	38,950	0	1,623	3,547	4,417	0	2,729	5,005	5,875	42,100	42,150	0	1,112	2,873	3,743	0	2,218	4,331	5,201
38,950	39,000	0	1,615	3,537	4,407	0	2,721	4,994	5,864	42,150	42,200	0	1,104	2,863	3,733	0	2,210	4,320	5,190
39,000	39,050	0	1,607	3,526	4,396	0	2,713	4,984	5,854	42,200	42,250	0	1,096	2,852	3,722	0	2,202	4,310	5,180
39,050	39,100	0	1,599	3,516	4,386	0	2,705	4,973	5,843	42,250	42,300	0	1,088	2,842	3,712	0	2,194	4,299	5,169
39,100	39,150	0	1,591	3,505	4,375	0	2,697	4,962	5,832	42,300	42,350	0	1,080	2,831	3,701	0	2,186	4,289	5,159
39,150	39,200	0	1,583	3,495	4,365	0	2,689	4,952	5,822	42,350	42,400	0	1,072	2,821	3,691	0	2,178	4,278	5,148
39,200	39,250	0	1,575	3,484	4,354	0	2,681	4,941	5,811	42,400	42,450	0	1,064	2,810	3,680	0	2,170	4,267	5,137
39,250	39,300	0	1,568	3,474	4,344	0	2,673	4,931	5,801	42,450	42,500	0	1,056	2,800	3,670	0	2,162	4,257	5,127
39,300	39,350	0	1,560	3,463	4,333	0	2,665	4,920	5,790	42,500	42,550	0	1,048	2,789	3,659	0	2,154	4,246	5,116
39,350	39,400	0	1,552	3,452	4,322	0	2,657	4,910	5,780	42,550	42,600	0	1,040	2,779	3,649	0	2,146	4,236	5,106
39,400	39,450	0	1,544	3,442	4,312	0	2,649	4,899	5,769	42,600	42,650	0	1,032	2,768	3,638	0	2,138	4,225	5,095
39,450	39,500	0	1,536	3,431	4,301	0	2,641	4,889	5,759	42,650	42,700	0	1,024	2,757	3,627	0	2,130	4,215	5,085
39,500	39,550	0	1,528	3,421	4,291	0	2,633	4,878	5,748	42,700	42,750	0	1,016	2,747	3,617	0	2,122	4,204	5,074
39,550	39,600	0	1,520	3,410	4,280	0	2,625	4,868	5,738	42,750	42,800	0	1,008	2,736	3,606	0	2,114	4,194	5,064
39,600	39,650	0	1,512	3,400	4,270	0	2,617	4,857	5,727	42,800	42,850	0	1,000	2,726	3,596	0	2,106	4,183	5,053
39,650	39,700	0	1,504	3,389	4,259	0	2,609	4,847	5,717	42,850	42,900	0	992	2,715	3,585	0	2,098	4,173	5,043
39,700	39,750	0	1,496	3,379	4,249	0	2,601	4,836	5,706	42,900	42,950	0	984	2,705	3,575	0	2,090	4,162	5,032
39,750	39,800	0	1,488	3,368	4,238	0	2,593	4,826	5,696	42,950	43,000	0	976	2,694	3,564	0	2,082	4,152	5,022
39,800	39,850	0	1,480	3,358	4,228	0	2,585	4,815	5,685	43,000	43,050	0	968	2,684	3,554	0	2,074	4,141	5,011
39,850	39,900	0	1,472	3,347	4,217	0	2,577	4,805	5,675	43,050	43,100	0	960	2,673	3,543	0	2,066	4,131	5,001
39,900	39,950	0	1,464	3,337	4,207	0	2,569	4,794	5,664	43,100	43,150	0	952	2,663	3,533	0	2,058	4,120	4,990
39,950	40,000	0	1,456	3,326	4,196	0	2,561	4,783	5,653	43,150	43,200	0	944	2,652	3,522	0	2,050	4,110	4,980
40,000	40,050	0	1,448	3,316	4,186	0	2,553	4,773	5,643	43,200	43,250	0	936	2,642	3,512	0	2,042	4,099	4,969
40,050	40,100	0	1,440	3,305	4,175	0	2,545	4,762	5,632	43,250	43,300	0	928	2,631	3,501	0	2,034	4,088	4,958
40,100	40,150	0	1,432	3,295	4,165	0	2,537	4,752	5,622	43,300	43,350	0	920	2,621	3,491	0	2,026	4,078	4,948
40,150	40,200	0	1,424	3,284	4,154	0	2,530	4,741	5,611	43,350	43,400	0	912	2,610	3,480	0	2,018	4,067	4,937
40,200	40,250	0	1,416	3,273	4,143	0	2,522	4,731	5,601	43,400	43,450	0	904	2,600	3,470	0	2,010	4,057	4,927
40,250	40,300	0	1,408	3,263	4,133	0	2,514	4,720	5,590	43,450	43,500	0	896	2,589	3,459	0	2,002	4,046	4,916
40,300	40,350	0	1,400	3,252	4,122	0	2,506	4,710	5,580	43,500	43,550	0	888	2,578	3,448	0	1,994	4,036	4,906
40,350	40,400	0	1,392	3,242	4,112	0	2,498	4,699	5,569	43,550	43,600	0	880	2,568	3,438	0	1,986	4,025	4,895
40,400	40,450	0	1,384	3,231	4,101	0	2,490	4,689	5,559	43,600	43,650	0	872	2,557	3,427	0	1,978	4,015	4,885
40,450	40,500	0	1,376	3,221	4,091	0	2,482	4,678	5,548	43,650	43,700	0	864	2,547	3,417	0	1,970	4,004	4,874
40,500	40,550	0	1,368	3,210	4,080	0	2,474	4,668	5,538	43,700	43,750	0	856	2,536	3,406	0	1,962	3,994	4,864
40,550	40,600	0	1,360	3,200	4,070	0	2,466	4,657	5,527	43,750	43,800	0	848	2,526	3,396	0	1,954	3,983	4,853
40,600	40,650	0	1,352	3,189	4,059	0	2,458	4,647	5,517	43,800	43,850	0	840	2,515	3,385	0	1,946	3,973	4,843
40,650	40,70																		

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	808	2,473	3,343	0	1,914	3,931	4,801	47,200	47,250	0	297	1,799	2,669	0	1,403	3,257	4,127		
44,050	44,100	0	800	2,463	3,333	0	1,906	3,920	4,790			47,250	47,300	0	289	1,789	2,659	0	1,395	3,246	4,116
44,100	44,150	0	792	2,452	3,322	0	1,898	3,909	4,779			47,300	47,350	0	281	1,778	2,648	0	1,387	3,236	4,106
44,150	44,200	0	784	2,442	3,312	0	1,890	3,899	4,769			47,350	47,400	0	273	1,768	2,638	0	1,379	3,225	4,095
44,200	44,250	0	777	2,431	3,301	0	1,882	3,888	4,758	47,400	47,450	0	265	1,757	2,627	0	1,371	3,214	4,084		
44,250	44,300	0	769	2,421	3,291	0	1,874	3,878	4,748			47,450	47,500	0	257	1,747	2,617	0	1,363	3,204	4,074
44,300	44,350	0	761	2,410	3,280	0	1,866	3,867	4,737			47,500	47,550	0	249	1,736	2,606	0	1,355	3,193	4,063
44,350	44,400	0	753	2,399	3,269	0	1,858	3,857	4,727			47,550	47,600	0	241	1,726	2,596	0	1,347	3,183	4,053
44,400	44,450	0	745	2,389	3,259	0	1,850	3,846	4,716	47,600	47,650	0	233	1,715	2,585	0	1,339	3,172	4,042		
44,450	44,500	0	737	2,378	3,248	0	1,842	3,836	4,706			47,650	47,700	0	225	1,704	2,574	0	1,331	3,162	4,032
44,500	44,550	0	729	2,368	3,238	0	1,834	3,825	4,695			47,700	47,750	0	217	1,694	2,564	0	1,323	3,151	4,021
44,550	44,600	0	721	2,357	3,227	0	1,826	3,815	4,685			47,750	47,800	0	209	1,683	2,553	0	1,315	3,141	4,011
44,600	44,650	0	713	2,347	3,217	0	1,818	3,804	4,674	47,800	47,850	0	201	1,673	2,543	0	1,307	3,130	4,000		
44,650	44,700	0	705	2,336	3,206	0	1,810	3,794	4,664			47,850	47,900	0	193	1,662	2,532	0	1,299	3,120	3,990
44,700	44,750	0	697	2,326	3,196	0	1,802	3,783	4,653			47,900	47,950	0	185	1,652	2,522	0	1,291	3,109	3,979
44,750	44,800	0	689	2,315	3,185	0	1,794	3,773	4,643			47,950	48,000	0	177	1,641	2,511	0	1,283	3,099	3,969
44,800	44,850	0	681	2,305	3,175	0	1,786	3,762	4,632	48,000	48,050	0	169	1,631	2,501	0	1,275	3,088	3,958		
44,850	44,900	0	673	2,294	3,164	0	1,778	3,752	4,622			48,050	48,100	0	161	1,620	2,490	0	1,267	3,078	3,948
44,900	44,950	0	665	2,284	3,154	0	1,770	3,741	4,611			48,100	48,150	0	153	1,610	2,480	0	1,259	3,067	3,937
44,950	45,000	0	657	2,273	3,143	0	1,762	3,730	4,600			48,150	48,200	0	145	1,599	2,469	0	1,251	3,057	3,927
45,000	45,050	0	649	2,263	3,133	0	1,754	3,720	4,590	48,200	48,250	0	137	1,589	2,459	0	1,243	3,046	3,916		
45,050	45,100	0	641	2,252	3,122	0	1,746	3,709	4,579			48,250	48,300	0	129	1,578	2,448	0	1,235	3,035	3,905
45,100	45,150	0	633	2,242	3,112	0	1,738	3,699	4,569			48,300	48,350	0	121	1,568	2,438	0	1,227	3,025	3,895
45,150	45,200	0	625	2,231	3,101	0	1,731	3,688	4,558			48,350	48,400	0	113	1,557	2,427	0	1,219	3,014	3,884
45,200	45,250	0	617	2,220	3,090	0	1,723	3,678	4,548	48,400	48,450	0	105	1,547	2,417	0	1,211	3,004	3,874		
45,250	45,300	0	609	2,210	3,080	0	1,715	3,667	4,537			48,450	48,500	0	97	1,536	2,406	0	1,203	2,993	3,863
45,300	45,350	0	601	2,199	3,069	0	1,707	3,657	4,527			48,500	48,550	0	89	1,525	2,395	0	1,195	2,983	3,853
45,350	45,400	0	593	2,189	3,059	0	1,699	3,646	4,516			48,550	48,600	0	81	1,515	2,385	0	1,187	2,972	3,842
45,400	45,450	0	585	2,178	3,048	0	1,691	3,636	4,506	48,600	48,650	0	73	1,504	2,374	0	1,179	2,962	3,832		
45,450	45,500	0	577	2,168	3,038	0	1,683	3,625	4,495			48,650	48,700	0	65	1,494	2,364	0	1,171	2,951	3,821
45,500	45,550	0	569	2,157	3,027	0	1,675	3,615	4,485			48,700	48,750	0	57	1,483	2,353	0	1,163	2,941	3,811
45,550	45,600	0	561	2,147	3,017	0	1,667	3,604	4,474			48,750	48,800	0	49	1,473	2,343	0	1,155	2,930	3,800
45,600	45,650	0	553	2,136	3,006	0	1,659	3,594	4,464	48,800	48,850	0	41	1,462	2,332	0	1,147	2,920	3,790		
45,650	45,700	0	545	2,126	2,996	0	1,651	3,583	4,453			48,850	48,900	0	33	1,452	2,322	0	1,139	2,909	3,779
45,700	45,750	0	537	2,115	2,985	0	1,643	3,572	4,442			48,900	48,950	0	25	1,441	2,311	0	1,131	2,899	3,769
45,750	45,800	0	529	2,105	2,975	0	1,635	3,562	4,432			48,950	49,000	0	17	1,431	2,301	0	1,123	2,888	3,758
45,800	45,850	0	521	2,094	2,964	0	1,627	3,551	4,421	49,000	49,050	0	9	1,420	2,290	0	1,115	2,878	3,748		
45,850	45,900	0	513	2,084	2,954	0	1,619	3,541	4,411			49,050	49,100	0	*	1,410	2,280	0	1,107	2,867	3,737
45,900	45,950	0	505	2,073	2,943	0	1,611	3,530	4,400			49,100	49,150	0	0	1,399	2,269	0	1,099	2,856	3,726
45,950	46,000	0	497	2,062	2,932	0	1,603	3,520	4,390			49,150	49,200	0	0	1,389	2,259	0	1,091	2,846	3,716
46,000	46,050	0	489	2,052	2,922	0	1,595	3,509	4,379	49,200	49,250	0	0	1,378	2,248	0	1,083	2,835	3,705		
46,050	46,100	0	481	2,041	2,911	0	1,587	3,499	4,369			49,250	49,300	0	0	1,368	2,238	0	1,075	2,825	3,695
46,100	46,150	0	473	2,031	2,901	0	1,579	3,488	4,358			49,300	49,350	0	0	1,357	2,227	0	1,067	2,814	3,684
46,150	46,200	0	465	2,020	2,890	0	1,571	3,478	4,348			49,350	49,400	0	0	1,346	2,216	0	1,059	2,804	3,674
46,200	46,250	0	457	2,010	2,880	0	1,563	3,467	4,337	49,400	49,450	0	0	1,336	2,206	0	1,051	2,793	3,663		
46,250	46,300	0	449	1,999	2,869	0	1,555	3,457	4,327			49,450	49,500	0	0	1,325	2,195	0	1,043	2,783	3,653
46,300	46,350	0	441	1,989	2,859	0	1,547	3,446	4,316			49,500	49,550	0	0	1,315	2,185	0	1,035	2,772	3,642
46,350	46,400	0	433	1,978	2,848	0	1,539	3,436	4,306			49,550	49,600	0	0	1,304	2,174	0	1,027	2,762	3,632
46,400	46,450	0	425	1,968	2,838	0	1,531	3,425	4,295	49,600	49,650	0	0	1,294	2,164	0	1,019	2,751	3,621		
46,450	46,500	0	417	1,957	2,827	0	1,523	3,415	4,285			49,650	49,700	0	0	1,283	2,153	0	1,011	2,741	3,611
46,500	46,550	0	409	1,947	2,817	0	1,515	3,404	4,274			49,700	49,750	0	0	1,273	2,143	0	1,003	2,730	3,600
46,550	46,600	0	401	1,936	2,806	0	1,507	3,393	4,263			49,750	49,800	0	0	1,262	2,132	0	995	2,720	3,590
46,600	46,650	0	393	1,926	2,796	0	1,499	3,383	4,253	49,800	49,850	0	0	1,252	2,122	0	987	2,709	3,579		
46,650	46,700	0	385	1,915	2,785	0	1,491	3,372	4,242			49,850	49,900	0	0	1,241	2,111	0	979	2,699	3,569
46,700	46,750	0	377	1,905	2,775	0	1,483	3,362	4,232			49,900	49,950	0	0	1,231	2,101	0	971	2,688	3,558
46,750	46,800	0	369	1,894	2,764	0	1,475	3,351	4,221			49,950	50,000	0	0	1,220	2,090	0	963	2,677	3,547
46,800	46,850	0	361	1,883	2,753	0	1,467	3,341	4,211	50,000	50,050	0	0	1,210	2,080	0	955	2,667	3,537		
46,850	46,900	0	353	1,873	2,743	0	1,459	3,330	4,200			50,050	50,100	0	0	1,199	2,069	0	947	2,656	3,526
46,900	46,950	0	345	1,862	2,732	0	1,451	3,320	4,190			50,100	50,150	0	0	1,189	2,059	0	939	2,646	3,516
46,950	47,000	0	337	1,852	2,722	0	1,443	3,309	4,179			50,150	50,200	0	0	1,178	2,048	0	932	2,635	3,505
47,000	47,050	0	329	1,841	2,711	0	1,435	3,299	4,169	50,200	50,250	0	0	1,167	2,037	0	924	2,625	3,495		
47,050	47,100	0	321	1,831	2,701	0	1,427	3,288	4,158			50,250	50,300	0	0	1,157	2,027	0	916	2,614	3,484
47,100	47,150																				

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-																	
		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	1,125	1,995	0	892	2,583	3,453	53,200	53,250	0	0	536	1,406	0	444	1,993	2,863
50,450	50,500	0	0	1,115	1,985	0	884	2,572	3,442			53,250	53,300	0	0	525	1,395	0	436
50,500	50,550	0	0	1,104	1,974	0	876	2,562	3,432	53,300	53,350	0	0	515	1,385	0	428	1,972	2,842
50,550	50,600	0	0	1,094	1,964	0	868	2,551	3,421	53,350	53,400	0	0	504	1,374	0	420	1,961	2,831
50,600	50,650	0	0	1,083	1,953	0	860	2,541	3,411	53,400	53,450	0	0	494	1,364	0	412	1,951	2,821
50,650	50,700	0	0	1,073	1,943	0	852	2,530	3,400	53,450	53,500	0	0	483	1,353	0	404	1,940	2,810
50,700	50,750	0	0	1,062	1,932	0	844	2,519	3,389	53,500	53,550	0	0	472	1,342	0	396	1,930	2,800
50,750	50,800	0	0	1,052	1,922	0	836	2,509	3,379	53,550	53,600	0	0	462	1,332	0	388	1,919	2,789
50,800	50,850	0	0	1,041	1,911	0	828	2,498	3,368	53,600	53,650	0	0	451	1,321	0	380	1,909	2,779
50,850	50,900	0	0	1,031	1,901	0	820	2,488	3,358	53,650	53,700	0	0	441	1,311	0	372	1,898	2,768
50,900	50,950	0	0	1,020	1,890	0	812	2,477	3,347	53,700	53,750	0	0	430	1,300	0	364	1,888	2,758
50,950	51,000	0	0	1,009	1,879	0	804	2,467	3,337	53,750	53,800	0	0	420	1,290	0	356	1,877	2,747
51,000	51,050	0	0	999	1,869	0	796	2,456	3,326	53,800	53,850	0	0	409	1,279	0	348	1,867	2,737
51,050	51,100	0	0	988	1,858	0	788	2,446	3,316	53,850	53,900	0	0	399	1,269	0	340	1,856	2,726
51,100	51,150	0	0	978	1,848	0	780	2,435	3,305	53,900	53,950	0	0	388	1,258	0	332	1,846	2,716
51,150	51,200	0	0	967	1,837	0	772	2,425	3,295	53,950	54,000	0	0	378	1,248	0	324	1,835	2,705
51,200	51,250	0	0	957	1,827	0	764	2,414	3,284	54,000	54,050	0	0	367	1,237	0	316	1,825	2,695
51,250	51,300	0	0	946	1,816	0	756	2,404	3,274	54,050	54,100	0	0	357	1,227	0	308	1,814	2,684
51,300	51,350	0	0	936	1,806	0	748	2,393	3,263	54,100	54,150	0	0	346	1,216	0	300	1,803	2,673
51,350	51,400	0	0	925	1,795	0	740	2,383	3,253	54,150	54,200	0	0	336	1,206	0	292	1,793	2,663
51,400	51,450	0	0	915	1,785	0	732	2,372	3,242	54,200	54,250	0	0	325	1,195	0	284	1,782	2,652
51,450	51,500	0	0	904	1,774	0	724	2,362	3,232	54,250	54,300	0	0	315	1,185	0	276	1,772	2,642
51,500	51,550	0	0	894	1,764	0	716	2,351	3,221	54,300	54,350	0	0	304	1,174	0	268	1,761	2,631
51,550	51,600	0	0	883	1,753	0	708	2,340	3,210	54,350	54,400	0	0	293	1,163	0	260	1,751	2,621
51,600	51,650	0	0	873	1,743	0	700	2,330	3,200	54,400	54,450	0	0	283	1,153	0	252	1,740	2,610
51,650	51,700	0	0	862	1,732	0	692	2,319	3,189	54,450	54,500	0	0	272	1,142	0	244	1,730	2,600
51,700	51,750	0	0	852	1,722	0	684	2,309	3,179	54,500	54,550	0	0	262	1,132	0	236	1,719	2,589
51,750	51,800	0	0	841	1,711	0	676	2,298	3,168	54,550	54,600	0	0	251	1,121	0	228	1,709	2,579
51,800	51,850	0	0	830	1,700	0	668	2,288	3,158	54,600	54,650	0	0	241	1,111	0	220	1,698	2,568
51,850	51,900	0	0	820	1,690	0	660	2,277	3,147	54,650	54,700	0	0	230	1,100	0	212	1,688	2,558
51,900	51,950	0	0	809	1,679	0	652	2,267	3,137	54,700	54,750	0	0	220	1,090	0	204	1,677	2,547
51,950	52,000	0	0	799	1,669	0	644	2,256	3,126	54,750	54,800	0	0	209	1,079	0	196	1,667	2,537
52,000	52,050	0	0	788	1,658	0	636	2,246	3,116	54,800	54,850	0	0	199	1,069	0	188	1,656	2,526
52,050	52,100	0	0	778	1,648	0	628	2,235	3,105	54,850	54,900	0	0	188	1,058	0	180	1,646	2,516
52,100	52,150	0	0	767	1,637	0	620	2,225	3,095	54,900	54,950	0	0	178	1,048	0	172	1,635	2,505
52,150	52,200	0	0	757	1,627	0	612	2,214	3,084	54,950	55,000	0	0	167	1,037	0	164	1,624	2,494
52,200	52,250	0	0	746	1,616	0	604	2,204	3,074	55,000	55,050	0	0	157	1,027	0	156	1,614	2,484
52,250	52,300	0	0	736	1,606	0	596	2,193	3,063	55,050	55,100	0	0	146	1,016	0	148	1,603	2,473
52,300	52,350	0	0	725	1,595	0	588	2,183	3,053	55,100	55,150	0	0	136	1,006	0	140	1,593	2,463
52,350	52,400	0	0	715	1,585	0	580	2,172	3,042	55,150	55,200	0	0	125	995	0	133	1,582	2,452
52,400	52,450	0	0	704	1,574	0	572	2,161	3,031	55,200	55,250	0	0	114	984	0	125	1,572	2,442
52,450	52,500	0	0	694	1,564	0	564	2,151	3,021	55,250	55,300	0	0	104	974	0	117	1,561	2,431
52,500	52,550	0	0	683	1,553	0	556	2,140	3,010	55,300	55,350	0	0	93	963	0	109	1,551	2,421
52,550	52,600	0	0	673	1,543	0	548	2,130	3,000	55,350	55,400	0	0	83	953	0	101	1,540	2,410
52,600	52,650	0	0	662	1,532	0	540	2,119	2,989	55,400	55,450	0	0	72	942	0	93	1,530	2,400
52,650	52,700	0	0	651	1,521	0	532	2,109	2,979	55,450	55,500	0	0	62	932	0	85	1,519	2,389
52,700	52,750	0	0	641	1,511	0	524	2,098	2,968	55,500	55,550	0	0	51	921	0	77	1,509	2,379
52,750	52,800	0	0	630	1,500	0	516	2,088	2,958	55,550	55,600	0	0	41	911	0	69	1,498	2,368
52,800	52,850	0	0	620	1,490	0	508	2,077	2,947	55,600	55,650	0	0	30	900	0	61	1,488	2,358
52,850	52,900	0	0	609	1,479	0	500	2,067	2,937	55,650	55,700	0	0	20	890	0	53	1,477	2,347
52,900	52,950	0	0	599	1,469	0	492	2,056	2,926	55,700	55,750	0	0	9	879	0	45	1,466	2,336
52,950	53,000	0	0	588	1,458	0	484	2,046	2,916	55,750	55,800	0	0	*	869	0	37	1,456	2,326
53,000	53,050	0	0	578	1,448	0	476	2,035	2,905	55,800	55,850	0	0	0	858	0	29	1,445	2,315
53,050	53,100	0	0	567	1,437	0	468	2,025	2,895	55,850	55,900	0	0	0	848	0	21	1,435	2,305
53,100	53,150	0	0	557	1,427	0	460	2,014	2,884	55,900	55,950	0	0	0	837	0	13	1,424	2,294
53,150	53,200	0	0	546	1,416	0	452	2,004	2,874	55,950	56,000	0	0	0	826	0	5	1,414	2,284

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

* If the amount you are looking up from the worksheet is at least \$55,750 but less than \$55,768, 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 \$55,768 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-													
56,000	56,050	0	0	0	816	0	*	1,403	2,273	58,800	58,850	0	0	0	226	0	0	814	1,684
56,050	56,100	0	0	0	805	0	0	1,393	2,263	58,850	58,900	0	0	0	216	0	0	803	1,673
56,100	56,150	0	0	0	795	0	0	1,382	2,252	58,900	58,950	0	0	0	205	0	0	793	1,663
56,150	56,200	0	0	0	784	0	0	1,372	2,242	58,950	59,000	0	0	0	195	0	0	782	1,652
56,200	56,250	0	0	0	774	0	0	1,361	2,231	59,000	59,050	0	0	0	184	0	0	772	1,642
56,250	56,300	0	0	0	763	0	0	1,351	2,221	59,050	59,100	0	0	0	174	0	0	761	1,631
56,300	56,350	0	0	0	753	0	0	1,340	2,210	59,100	59,150	0	0	0	163	0	0	750	1,620
56,350	56,400	0	0	0	742	0	0	1,330	2,200	59,150	59,200	0	0	0	153	0	0	740	1,610
56,400	56,450	0	0	0	732	0	0	1,319	2,189	59,200	59,250	0	0	0	142	0	0	729	1,599
56,450	56,500	0	0	0	721	0	0	1,309	2,179	59,250	59,300	0	0	0	132	0	0	719	1,589
56,500	56,550	0	0	0	711	0	0	1,298	2,168	59,300	59,350	0	0	0	121	0	0	708	1,578
56,550	56,600	0	0	0	700	0	0	1,287	2,157	59,350	59,400	0	0	0	110	0	0	698	1,568
56,600	56,650	0	0	0	690	0	0	1,277	2,147	59,400	59,450	0	0	0	100	0	0	687	1,557
56,650	56,700	0	0	0	679	0	0	1,266	2,136	59,450	59,500	0	0	0	89	0	0	677	1,547
56,700	56,750	0	0	0	669	0	0	1,256	2,126	59,500	59,550	0	0	0	79	0	0	666	1,536
56,750	56,800	0	0	0	658	0	0	1,245	2,115	59,550	59,600	0	0	0	68	0	0	656	1,526
56,800	56,850	0	0	0	647	0	0	1,235	2,105	59,600	59,650	0	0	0	58	0	0	645	1,515
56,850	56,900	0	0	0	637	0	0	1,224	2,094	59,650	59,700	0	0	0	47	0	0	635	1,505
56,900	56,950	0	0	0	626	0	0	1,214	2,084	59,700	59,750	0	0	0	37	0	0	624	1,494
56,950	57,000	0	0	0	616	0	0	1,203	2,073	59,750	59,800	0	0	0	26	0	0	614	1,484
57,000	57,050	0	0	0	605	0	0	1,193	2,063	59,800	59,850	0	0	0	16	0	0	603	1,473
57,050	57,100	0	0	0	595	0	0	1,182	2,052	59,850	59,900	0	0	0	**	0	0	593	1,463
57,100	57,150	0	0	0	584	0	0	1,172	2,042	59,900	59,950	0	0	0	0	0	0	582	1,452
57,150	57,200	0	0	0	574	0	0	1,161	2,031	59,950	60,000	0	0	0	0	0	0	571	1,441
57,200	57,250	0	0	0	563	0	0	1,151	2,021	60,000	60,050	0	0	0	0	0	0	561	1,431
57,250	57,300	0	0	0	553	0	0	1,140	2,010	60,050	60,100	0	0	0	0	0	0	550	1,420
57,300	57,350	0	0	0	542	0	0	1,130	2,000	60,100	60,150	0	0	0	0	0	0	540	1,410
57,350	57,400	0	0	0	532	0	0	1,119	1,989	60,150	60,200	0	0	0	0	0	0	529	1,399
57,400	57,450	0	0	0	521	0	0	1,108	1,978	60,200	60,250	0	0	0	0	0	0	519	1,389
57,450	57,500	0	0	0	511	0	0	1,098	1,968	60,250	60,300	0	0	0	0	0	0	508	1,378
57,500	57,550	0	0	0	500	0	0	1,087	1,957	60,300	60,350	0	0	0	0	0	0	498	1,368
57,550	57,600	0	0	0	490	0	0	1,077	1,947	60,350	60,400	0	0	0	0	0	0	487	1,357
57,600	57,650	0	0	0	479	0	0	1,066	1,936	60,400	60,450	0	0	0	0	0	0	477	1,347
57,650	57,700	0	0	0	468	0	0	1,056	1,926	60,450	60,500	0	0	0	0	0	0	466	1,336
57,700	57,750	0	0	0	458	0	0	1,045	1,915	60,500	60,550	0	0	0	0	0	0	456	1,326
57,750	57,800	0	0	0	447	0	0	1,035	1,905	60,550	60,600	0	0	0	0	0	0	445	1,315
57,800	57,850	0	0	0	437	0	0	1,024	1,894	60,600	60,650	0	0	0	0	0	0	435	1,305
57,850	57,900	0	0	0	426	0	0	1,014	1,884	60,650	60,700	0	0	0	0	0	0	424	1,294
57,900	57,950	0	0	0	416	0	0	1,003	1,873	60,700	60,750	0	0	0	0	0	0	413	1,283
57,950	58,000	0	0	0	405	0	0	993	1,863	60,750	60,800	0	0	0	0	0	0	403	1,273
58,000	58,050	0	0	0	395	0	0	982	1,852	60,800	60,850	0	0	0	0	0	0	392	1,262
58,050	58,100	0	0	0	384	0	0	972	1,842	60,850	60,900	0	0	0	0	0	0	382	1,252
58,100	58,150	0	0	0	374	0	0	961	1,831	60,900	60,950	0	0	0	0	0	0	371	1,241
58,150	58,200	0	0	0	363	0	0	951	1,821	60,950	61,000	0	0	0	0	0	0	361	1,231
58,200	58,250	0	0	0	353	0	0	940	1,810	61,000	61,050	0	0	0	0	0	0	350	1,220
58,250	58,300	0	0	0	342	0	0	929	1,799	61,050	61,100	0	0	0	0	0	0	340	1,210
58,300	58,350	0	0	0	332	0	0	919	1,789	61,100	61,150	0	0	0	0	0	0	329	1,199
58,350	58,400	0	0	0	321	0	0	908	1,778	61,150	61,200	0	0	0	0	0	0	319	1,189
58,400	58,450	0	0	0	311	0	0	898	1,768	61,200	61,250	0	0	0	0	0	0	308	1,178
58,450	58,500	0	0	0	300	0	0	887	1,757	61,250	61,300	0	0	0	0	0	0	298	1,168
58,500	58,550	0	0	0	289	0	0	877	1,747	61,300	61,350	0	0	0	0	0	0	287	1,157
58,550	58,600	0	0	0	279	0	0	866	1,736	61,350	61,400	0	0	0	0	0	0	277	1,147
58,600	58,650	0	0	0	268	0	0	856	1,726	61,400	61,450	0	0	0	0	0	0	266	1,136
58,650	58,700	0	0	0	258	0	0	845	1,715	61,450	61,500	0	0	0	0	0	0	256	1,126
58,700	58,750	0	0	0	247	0	0	835	1,705	61,500	61,550	0	0	0	0	0	0	245	1,115
58,750	58,800	0	0	0	237	0	0	824	1,694	61,550	61,600	0	0	0	0	0	0	234	1,104

* 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 \$56,000 but less than \$56,004, and you have one qualifying child who has a valid SSN, your credit is \$0.
If the amount you are looking up from the worksheet is \$56,004 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$59,850 but less than \$59,899, 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 \$59,899 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
61,600	61,650	0	0	0	0	0	0	224	1,094
61,650	61,700	0	0	0	0	0	0	213	1,083
61,700	61,750	0	0	0	0	0	0	203	1,073
61,750	61,800	0	0	0	0	0	0	192	1,062
61,800	61,850	0	0	0	0	0	0	182	1,052
61,850	61,900	0	0	0	0	0	0	171	1,041
61,900	61,950	0	0	0	0	0	0	161	1,031
61,950	62,000	0	0	0	0	0	0	150	1,020
62,000	62,050	0	0	0	0	0	0	140	1,010
62,050	62,100	0	0	0	0	0	0	129	999
62,100	62,150	0	0	0	0	0	0	119	989
62,150	62,200	0	0	0	0	0	0	108	978
62,200	62,250	0	0	0	0	0	0	98	968
62,250	62,300	0	0	0	0	0	0	87	957
62,300	62,350	0	0	0	0	0	0	77	947
62,350	62,400	0	0	0	0	0	0	66	936
62,400	62,450	0	0	0	0	0	0	55	925
62,450	62,500	0	0	0	0	0	0	45	915
62,500	62,550	0	0	0	0	0	0	34	904
62,550	62,600	0	0	0	0	0	0	24	894
62,600	62,650	0	0	0	0	0	0	13	883
62,650	62,700	0	0	0	0	0	0	*	873
62,700	62,750	0	0	0	0	0	0	0	862
62,750	62,800	0	0	0	0	0	0	0	852
62,800	62,850	0	0	0	0	0	0	0	841
62,850	62,900	0	0	0	0	0	0	0	831
62,900	62,950	0	0	0	0	0	0	0	820
62,950	63,000	0	0	0	0	0	0	0	810
63,000	63,050	0	0	0	0	0	0	0	799
63,050	63,100	0	0	0	0	0	0	0	789
63,100	63,150	0	0	0	0	0	0	0	778
63,150	63,200	0	0	0	0	0	0	0	768
63,200	63,250	0	0	0	0	0	0	0	757
63,250	63,300	0	0	0	0	0	0	0	746
63,300	63,350	0	0	0	0	0	0	0	736
63,350	63,400	0	0	0	0	0	0	0	725
63,400	63,450	0	0	0	0	0	0	0	715
63,450	63,500	0	0	0	0	0	0	0	704
63,500	63,550	0	0	0	0	0	0	0	694
63,550	63,600	0	0	0	0	0	0	0	683
63,600	63,650	0	0	0	0	0	0	0	673
63,650	63,700	0	0	0	0	0	0	0	662
63,700	63,750	0	0	0	0	0	0	0	652
63,750	63,800	0	0	0	0	0	0	0	641
63,800	63,850	0	0	0	0	0	0	0	631
63,850	63,900	0	0	0	0	0	0	0	620
63,900	63,950	0	0	0	0	0	0	0	610
63,950	64,000	0	0	0	0	0	0	0	599
64,000	64,050	0	0	0	0	0	0	0	589
64,050	64,100	0	0	0	0	0	0	0	578
64,100	64,150	0	0	0	0	0	0	0	567
64,150	64,200	0	0	0	0	0	0	0	557
64,200	64,250	0	0	0	0	0	0	0	546
64,250	64,300	0	0	0	0	0	0	0	536
64,300	64,350	0	0	0	0	0	0	0	525
64,350	64,400	0	0	0	0	0	0	0	515

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—			
64,400	64,450	0	0	0	0	0	0	0	504
64,450	64,500	0	0	0	0	0	0	0	494
64,500	64,550	0	0	0	0	0	0	0	483
64,550	64,600	0	0	0	0	0	0	0	473
64,600	64,650	0	0	0	0	0	0	0	462
64,650	64,700	0	0	0	0	0	0	0	452
64,700	64,750	0	0	0	0	0	0	0	441
64,750	64,800	0	0	0	0	0	0	0	431
64,800	64,850	0	0	0	0	0	0	0	420
64,850	64,900	0	0	0	0	0	0	0	410
64,900	64,950	0	0	0	0	0	0	0	399
64,950	65,000	0	0	0	0	0	0	0	388
65,000	65,050	0	0	0	0	0	0	0	378
65,050	65,100	0	0	0	0	0	0	0	367
65,100	65,150	0	0	0	0	0	0	0	357
65,150	65,200	0	0	0	0	0	0	0	346
65,200	65,250	0	0	0	0	0	0	0	336
65,250	65,300	0	0	0	0	0	0	0	325
65,300	65,350	0	0	0	0	0	0	0	315
65,350	65,400	0	0	0	0	0	0	0	304
65,400	65,450	0	0	0	0	0	0	0	294
65,450	65,500	0	0	0	0	0	0	0	283
65,500	65,550	0	0	0	0	0	0	0	273
65,550	65,600	0	0	0	0	0	0	0	262
65,600	65,650	0	0	0	0	0	0	0	252
65,650	65,700	0	0	0	0	0	0	0	241
65,700	65,750	0	0	0	0	0	0	0	230
65,750	65,800	0	0	0	0	0	0	0	220
65,800	65,850	0	0	0	0	0	0	0	209
65,850	65,900	0	0	0	0	0	0	0	199
65,900	65,950	0	0	0	0	0	0	0	188
65,950	66,000	0	0	0	0	0	0	0	178
66,000	66,050	0	0	0	0	0	0	0	167
66,050	66,100	0	0	0	0	0	0	0	157
66,100	66,150	0	0	0	0	0	0	0	146
66,150	66,200	0	0	0	0	0	0	0	136
66,200	66,250	0	0	0	0	0	0	0	125
66,250	66,300	0	0	0	0	0	0	0	115
66,300	66,350	0	0	0	0	0	0	0	104
66,350	66,400	0	0	0	0	0	0	0	94
66,400	66,450	0	0	0	0	0	0	0	83
66,450	66,500	0	0	0	0	0	0	0	73
66,500	66,550	0	0	0	0	0	0	0	62
66,550	66,600	0	0	0	0	0	0	0	51
66,600	66,650	0	0	0	0	0	0	0	41
66,650	66,700	0	0	0	0	0	0	0	30
66,700	66,750	0	0	0	0	0	0	0	20
66,750	66,800	0	0	0	0	0	0	0	9
66,800	66,850	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 \$62,650 but less than \$62,688, and you have two qualifying children who have valid SSNs, your credit is \$4.

If the amount you are looking up from the worksheet is \$62,688 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 \$66,800 but less than \$66,819, and you have three qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$66,819 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

2024 Optional State Sales Tax Tables

Income At least	But less than	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Alabama		2		4.00%		Arizona		2		5.60%		Arkansas		2		6.50%	
\$0	\$20,000	301	365	410	446	476	519	330	380	413	439	460	490	414	479	522	556	584	624
\$20,000	\$30,000	399	483	542	588	628	685	456	524	570	606	636	677	575	666	726	774	813	868
\$30,000	\$40,000	446	539	604	656	701	764	517	596	648	689	722	769	655	758	827	881	925	988
\$40,000	\$50,000	484	585	656	712	760	829	569	655	713	757	794	846	722	836	912	971	1020	1089
\$50,000	\$60,000	517	625	700	761	812	885	614	707	769	817	857	913	781	903	985	1049	1102	1177
\$60,000	\$70,000	546	660	739	803	857	934	654	753	819	871	913	973	833	963	1051	1119	1175	1254
\$70,000	\$80,000	572	691	775	841	897	978	690	794	864	919	964	1027	880	1017	1110	1182	1242	1325
\$80,000	\$90,000	596	720	807	876	934	1018	723	832	906	963	1010	1076	923	1067	1165	1240	1303	1390
\$90,000	\$100,000	618	746	836	908	968	1055	754	868	944	1004	1053	1122	963	1114	1215	1294	1359	1451
\$100,000	\$120,000	647	781	875	949	1013	1103	794	914	995	1058	1110	1182	1016	1175	1282	1365	1433	1530
\$120,000	\$140,000	684	825	924	1002	1069	1164	846	974	1060	1127	1182	1259	1083	1253	1367	1455	1529	1632
\$140,000	\$160,000	717	864	968	1050	1120	1220	893	1028	1119	1190	1248	1330	1145	1324	1445	1538	1616	1725
\$160,000	\$180,000	747	900	1008	1094	1166	1270	936	1078	1173	1247	1308	1394	1202	1390	1516	1614	1695	1809
\$180,000	\$200,000	775	934	1045	1134	1209	1317	976	1124	1224	1301	1364	1454	1254	1450	1582	1685	1770	1889
\$200,000	\$225,000	803	968	1083	1175	1253	1364	1018	1172	1276	1356	1422	1515	1309	1513	1651	1758	1846	1970
\$225,000	\$250,000	833	1004	1124	1219	1299	1415	1061	1222	1330	1414	1484	1581	1366	1580	1723	1835	1927	2057
\$250,000	\$275,000	861	1037	1161	1259	1342	1461	1102	1269	1382	1469	1541	1642	1420	1642	1791	1907	2003	2137
\$275,000	\$300,000	888	1069	1196	1297	1383	1505	1141	1314	1430	1520	1595	1699	1471	1700	1855	1975	2074	2214
\$300,000	or more	1036	1246	1394	1511	1610	1752	1362	1568	1707	1815	1904	2029	1763	2038	2223	2366	2485	2652
Income	California	3		7.25%		Colorado	2		2.90%		Connecticut	4		6.35%					
\$0	\$20,000	406	469	511	544	571	610	167	194	213	228	240	257	372	410	434	452	467	487
\$20,000	\$30,000	555	640	698	742	780	832	229	267	292	312	329	352	511	563	596	621	641	669
\$30,000	\$40,000	627	723	789	839	881	940	259	302	331	353	372	399	580	639	676	704	727	758
\$40,000	\$50,000	687	793	864	920	966	1030	285	331	363	388	408	438	637	701	742	773	798	833
\$50,000	\$60,000	740	853	930	990	1039	1109	307	357	391	418	440	471	687	756	800	834	861	897
\$60,000	\$70,000	786	907	988	1051	1104	1178	326	380	416	444	468	501	731	804	852	887	916	955
\$70,000	\$80,000	828	955	1041	1107	1163	1240	344	400	438	468	493	528	770	848	898	935	965	1007
\$80,000	\$90,000	866	999	1089	1158	1216	1298	360	419	459	490	516	553	807	888	940	979	1011	1054
\$90,000	\$100,000	901	1040	1133	1206	1266	1351	375	436	478	511	538	576	841	926	980	1020	1053	1098
\$100,000	\$120,000	948	1093	1192	1268	1331	1420	394	459	503	537	566	606	885	975	1032	1074	1109	1156
\$120,000	\$140,000	1007	1162	1266	1347	1415	1509	420	488	535	572	602	645	942	1037	1098	1143	1180	1230
\$140,000	\$160,000	1062	1224	1334	1420	1491	1590	442	515	564	603	635	680	994	1094	1158	1206	1245	1298
\$160,000	\$180,000	1111	1281	1396	1485	1560	1664	463	539	591	631	665	712	1041	1146	1213	1263	1304	1360
\$180,000	\$200,000	1157	1334	1454	1547	1624	1733	483	562	616	658	693	742	1086	1195	1265	1317	1359	1417
\$200,000	\$225,000	1204	1388	1513	1610	1690	1803	503	585	641	685	721	773	1131	1245	1317	1372	1416	1476
\$225,000	\$250,000	1254	1446	1575	1676	1760	1878	524	610	668	714	751	805	1179	1297	1373	1430	1476	1539
\$250,000	\$275,000	1300	1499	1634	1738	1825	1947	543	632	693	740	780	835	1224	1347	1425	1484	1532	1597
\$275,000	\$300,000	1344	1550	1689	1797	1886	2012	562	654	717	766	806	864	1266	1393	1474	1535	1584	1652
\$300,000	or more	1594	1838	2003	2131	2237	2386	668	778	852	910	959	1027	1508	1659	1756	1828	1887	1967
Income	District of Columbia	4		6.00%		Florida	1		6.00%		Georgia	2		4.00%					
\$0	\$20,000	357	392	415	432	446	465	373	426	461	489	511	542	231	266	290	308	323	345
\$20,000	\$30,000	485	533	564	587	606	631	516	590	639	677	708	752	319	367	400	425	446	476
\$30,000	\$40,000	548	602	637	663	684	713	587	671	727	770	805	855	362	417	454	483	507	540
\$40,000	\$50,000	600	659	697	725	748	780	646	739	800	848	887	941	398	459	499	531	557	594
\$50,000	\$60,000	645	708	749	780	805	839	698	798	864	915	957	1016	429	495	539	573	601	641
\$60,000	\$70,000	684	752	795	828	854	890	743	850	921	975	1020	1083	457	527	574	610	640	683
\$70,000	\$80,000	720	792	837	871	899	937	785	897	972	1030	1077	1144	482	556	605	644	676	720
\$80,000	\$90,000	753	828	875	911	940	979	823	941	1019	1080	1130	1199	505	582	634	675	708	755
\$90,000	\$100,000	784	861	911	948	978	1019	858	981	1063	1126	1178	1251	527	607	661	703	738	787
\$100,000	\$120,000	824	905	957	996	1028	1071	904	1034	1120	1187	1242	1318	555	639	697	741	778	829
\$120,000	\$140,000	875	961	1016	1058	1091	1137	964	1102	1194	1265	1323	1405	591	681	742	789	828	883
\$140,000	\$160,000	921	1012	1070	1114	1149	1197	1018	1164	1261	1336	1398	1484	623	719	783	833	874	932
\$160,000	\$180,000	963	1058	1119	1165	1202	1252	1067	1221	1323	1401	1466	1557	653	753	821	873	916	977
\$180,000	\$200,000	1003	1102	1165	1212	1250	1303	1114	1274	1380	1462	1530	1624	681	786	856	910	955	1019
\$200,000	\$225,000	1043	1146	1212	1261	1301	1355	1161	1328	1439	1525	1595	1694	710	819	892	949	996	1062
\$225,000	\$250,000	1086	1193	1261	1312	1354	1410	1211	1386	1502	1591	1665	1767	740	854	930	989	1038	1107
\$250,000	\$275,000	1125	1236	1307	1360	1403	1462	1258	1439	1560	1653	1729	1836	769	887	966	1027	1078	1150
\$275,000	\$300,000	1163	1277	1350	1405	1450	1510	1303	1490	1615	1711	1790	1901	796	917	999	1063	1116	1190
\$300,000	or more	1377	1512	1598	1663	1716	1787	1558	1782	1931	2046	2141	2274	949	1095	1193	1269	1332	1420
Income	Hawaii	1,6		4.00%		Idaho	1		6.00%		Illinois	2		6.25%					
\$0	\$20,000	391	468	520	561	596	644	496	602	677	736	786	858	351	415	459	495	524	567
\$20,000	\$30,000	529	631	701	757	803	868	661	801	900	979	1045	1140	478	564	623	671	711	768
\$30,000	\$40,000	595	710	789	851	903	976	740	897	1007	1095	1169	1275	540	636	703	757	801	865
\$40,000	\$50,000	650	776	862	929	986	1066	805	976	1096	1191	1272	1387	591	696	769	828	877	946
\$50,000	\$60,000	698	832	925	997	1058	1143	862	1044	1172	1274	1360	1483	636	748	827	889	942	1017
\$60,000	\$70,000	740	883	980	1057	1121	1212	912	1104	1239	1347	1438	1567	675	794	878	944	999	1079
\$70,000	\$80,000	778	928	1030	1111	1178	1273	956	1158	1300	1412	1507	1643	711	836	924	993	1051	1135
\$80,000	\$90,000	813	969	1076	1160	1230	1330	997	1207	1355	1472	1571	1713	743	874	96			

2024 Optional State Sales Tax Tables

Income At least	But less than	Family Size						Family Size						Family Size									
		1					Over 5	1					Over 5	1					Over 5				
		Indiana						Iowa						Kansas									
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5				
		4						6.00%						6.50%									
\$0	\$20,000	402	468	512	546	575	615	395	457	499	531	558	596	411	485	536	577	610	658				
\$20,000	\$30,000	555	645	705	752	792	847	543	628	685	730	766	818	563	665	734	789	835	900				
\$30,000	\$40,000	630	732	800	854	898	961	616	712	777	827	868	926	637	752	831	893	945	1018				
\$40,000	\$50,000	693	804	880	938	987	1056	676	782	853	908	953	1017	699	825	911	979	1036	1116				
\$50,000	\$60,000	747	867	949	1012	1065	1139	729	843	919	978	1027	1096	753	889	981	1054	1115	1202				
\$60,000	\$70,000	795	923	1010	1077	1133	1212	775	896	978	1040	1092	1165	801	945	1043	1121	1186	1277				
\$70,000	\$80,000	839	974	1065	1136	1195	1278	817	945	1031	1097	1152	1228	844	995	1099	1181	1249	1346				
\$80,000	\$90,000	879	1021	1116	1191	1252	1339	856	990	1079	1149	1206	1286	884	1042	1151	1236	1307	1408				
\$90,000	\$100,000	916	1064	1163	1241	1305	1396	892	1031	1124	1196	1256	1340	920	1085	1198	1287	1361	1466				
\$100,000	\$120,000	965	1120	1225	1307	1374	1470	939	1085	1183	1259	1322	1410	969	1142	1261	1354	1432	1543				
\$120,000	\$140,000	1028	1193	1304	1391	1463	1565	999	1155	1259	1340	1407	1500	1030	1214	1340	1439	1522	1640				
\$140,000	\$160,000	1085	1259	1377	1468	1544	1651	1054	1218	1328	1413	1484	1583	1086	1280	1413	1518	1605	1729				
\$160,000	\$180,000	1137	1319	1443	1539	1618	1730	1104	1276	1391	1480	1554	1657	1137	1340	1479	1589	1680	1809				
\$180,000	\$200,000	1186	1376	1504	1604	1687	1804	1151	1330	1450	1543	1619	1727	1185	1396	1541	1655	1750	1885				
\$200,000	\$225,000	1236	1433	1567	1671	1758	1880	1199	1385	1510	1607	1687	1799	1234	1454	1604	1723	1822	1962				
\$225,000	\$250,000	1288	1495	1634	1743	1833	1960	1250	1444	1574	1674	1758	1874	1286	1514	1671	1795	1898	2044				
\$250,000	\$275,000	1338	1552	1697	1809	1903	2035	1297	1498	1633	1738	1824	1945	1334	1571	1734	1862	1968	2120				
\$275,000	\$300,000	1384	1606	1755	1872	1969	2105	1342	1550	1689	1797	1887	2012	1379	1624	1793	1925	2035	2192				
\$300,000	or more	1651	1915	2093	2232	2348	2510	1598	1845	2010	2139	2245	2394	1640	1931	2130	2286	2417	2603				
Income		Kentucky						Louisiana						Maine									
		4					6.00%	2					4.45%					4					5.50%
\$0	\$20,000	382	436	472	499	522	554	274	312	338	358	374	397	300	341	368	389	406	430				
\$20,000	\$30,000	529	604	654	692	723	767	380	433	469	497	519	551	407	461	498	526	549	581				
\$30,000	\$40,000	601	687	743	787	823	873	432	493	534	565	591	627	458	520	561	592	618	655				
\$40,000	\$50,000	662	756	818	866	906	961	476	543	588	623	651	691	501	568	613	648	676	716				
\$50,000	\$60,000	715	816	884	936	978	1038	514	587	636	673	704	747	538	610	659	695	726	768				
\$60,000	\$70,000	761	870	942	997	1043	1106	548	626	678	717	750	796	571	648	698	738	770	815				
\$70,000	\$80,000	804	918	994	1053	1101	1168	579	661	716	758	793	841	600	681	735	776	810	857				
\$80,000	\$90,000	843	963	1042	1104	1154	1225	607	693	751	795	831	882	627	712	768	811	846	895				
\$90,000	\$100,000	879	1004	1087	1151	1204	1277	633	723	783	829	867	920	653	740	798	843	879	931				
\$100,000	\$120,000	926	1058	1146	1213	1269	1346	668	763	826	874	915	970	685	777	838	885	923	977				
\$120,000	\$140,000	987	1128	1221	1293	1353	1435	712	813	881	932	975	1035	727	824	889	939	980	1037				
\$140,000	\$160,000	1043	1192	1290	1366	1429	1516	752	859	931	985	1031	1094	765	868	935	988	1031	1091				
\$160,000	\$180,000	1093	1249	1353	1433	1499	1590	789	901	976	1034	1081	1147	800	907	978	1032	1077	1140				
\$180,000	\$200,000	1141	1304	1412	1495	1564	1659	823	941	1019	1079	1128	1198	832	943	1017	1074	1120	1185				
\$200,000	\$225,000	1189	1359	1472	1559	1630	1730	859	981	1063	1125	1177	1249	865	980	1057	1116	1165	1232				
\$225,000	\$250,000	1241	1418	1536	1627	1701	1805	896	1024	1109	1175	1229	1304	900	1020	1100	1161	1211	1282				
\$250,000	\$275,000	1289	1473	1596	1690	1767	1875	931	1064	1152	1221	1277	1355	932	1057	1139	1203	1255	1328				
\$275,000	\$300,000	1334	1525	1652	1750	1830	1942	964	1102	1193	1264	1322	1403	963	1091	1176	1242	1296	1371				
\$300,000	or more	1595	1824	1976	2093	2189	2323	1154	1319	1429	1514	1583	1681	1137	1288	1389	1466	1530	1618				
Income		Maryland						Massachusetts						Michigan									
		4					6.00%	4					6.25%					4					6.00%
\$0	\$20,000	296	345	380	407	429	462	313	356	384	406	424	450	337	386	420	446	467	497				
\$20,000	\$30,000	407	474	521	558	589	633	425	483	521	551	576	610	463	532	578	614	643	685				
\$30,000	\$40,000	461	537	590	632	667	716	479	544	588	621	649	688	525	603	656	696	730	777				
\$40,000	\$50,000	507	590	648	693	732	786	524	596	643	680	710	753	577	663	720	765	802	854				
\$50,000	\$60,000	546	636	698	747	788	847	563	640	691	731	763	809	622	715	777	825	865	921				
\$60,000	\$70,000	581	676	742	794	838	900	598	679	733	775	810	858	662	761	827	878	920	980				
\$70,000	\$80,000	613	713	782	837	883	949	629	715	772	816	852	903	698	802	872	926	971	1033				
\$80,000	\$90,000	642	747	819	877	925	993	658	747	807	853	891	944	731	840	913	970	1017	1082				
\$90,000	\$100,000	669	778	853	913	963	1035	684	777	839	887	927	982	762	876	952	1011	1059	1128				
\$100,000	\$120,000	704	819	898	961	1014	1089	719	816	882	932	973	1031	803	922	1002	1064	1116	1188				
\$120,000	\$140,000	749	871	955	1022	1078	1158	763	866	936	989	1033	1095	854	981	1067	1133	1188	1264				
\$140,000	\$160,000	791	919	1008	1078	1137	1221	803	912	985	1041	1088	1152	901	1036	1126	1195	1253	1334				
\$160,000	\$180,000	828	962	1055	1129	1191	1278	840	954	1030	1089	1137	1205	944	1085	1179	1252	1313	1398				
\$180,000	\$200,000	864	1003	1100	1176	1241	1332	874	992	1072	1133	1183	1253	984	1131	1229	1306	1369	1457				
\$200,000	\$225,000	900	1045	1146	1225	1292	1387	909	1032	1114	1178	1230	1304	1026	1178	1281	1360	1426	1518				
\$225,000	\$250,000	938	1089	1194	1277	1346	1445	946	1074	1160	1226	1280	1356	1069	1228	1335	1418	1487	1583				
\$250,000	\$275,000	973	1130	1239	1325	1397	1499	980	1113	1202	1270	1327	1406	1110	1275	1386	1472	1543	1643				
\$275,000	\$300,000	1007	1169	1281	1370	1445	1551	1012	1150	1241	1312	1370	1452	1148	1319	1434	1523	1597	1700				
\$300,000	or more	1200	1392	1525	1630	1718	1844	1197	1359	1468	1551	1620	1716	1368	1572	1709	1815	1903	2026				
Income		Minnesota						Mississippi						Missouri									
		1					6.88%	2					7.00%					2					4.23%
\$0	\$20,000	360	408	440	464	484	512	602	730	820	890	950	1035	259	302	332	355	375	402				
\$20,000	\$30,000	505	573	618	652	680	719	806	976	1094	1188	1266	1379	357	417	458	490	517	554				
\$30,000	\$40,000	577	655	706	745	778	823	904	1094	1226	1330	1419	1544	405	473	520	556	587	629				
\$40,000	\$50,000	638	724	780	824	860	909	985	1191	1335	1448	1544	1681	445	520	571	611	645	692				
\$50,000	\$60,000	691	784	845	893	931	985	1055	1275	1429													

Income At least	But less than	Family Size						Family Size						Family Size																				
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5															
		Nebraska						1	Nevada						5	New Jersey						4	6.63%											
\$0	\$20,000	334	383	416	441	462	491	386	446	486	517	543	580	396	444	476	500	519	547															
\$20,000	\$30,000	467	536	582	618	647	688	528	610	665	707	743	792	547	614	657	691	718	756															
\$30,000	\$40,000	533	612	665	705	739	786	598	690	752	800	840	896	621	697	747	785	816	859															
\$40,000	\$50,000	589	676	734	779	816	867	655	756	824	877	921	983	683	767	822	864	898	945															
\$50,000	\$60,000	637	731	794	843	883	939	705	814	887	944	991	1058	737	828	887	932	969	1020															
\$60,000	\$70,000	680	781	848	900	943	1003	750	865	943	1003	1053	1124	785	882	945	993	1032	1087															
\$70,000	\$80,000	719	826	897	952	997	1061	790	911	993	1057	1110	1184	829	930	997	1048	1089	1147															
\$80,000	\$90,000	755	867	942	1000	1047	1114	826	953	1039	1106	1161	1239	869	975	1045	1098	1142	1202															
\$90,000	\$100,000	789	906	984	1044	1094	1163	860	993	1082	1151	1209	1290	906	1017	1090	1145	1191	1253															
\$100,000	\$120,000	833	956	1039	1102	1155	1228	905	1044	1138	1211	1271	1357	954	1071	1148	1207	1254	1321															
\$120,000	\$140,000	889	1021	1109	1177	1233	1312	962	1110	1210	1287	1351	1442	1016	1141	1223	1285	1336	1407															
\$140,000	\$160,000	941	1081	1174	1246	1305	1388	1014	1170	1275	1357	1424	1520	1073	1205	1292	1357	1411	1486															
\$160,000	\$180,000	988	1135	1233	1308	1371	1458	1061	1224	1334	1420	1491	1590	1125	1263	1354	1423	1480	1558															
\$180,000	\$200,000	1032	1186	1288	1367	1432	1523	1105	1275	1390	1479	1553	1656	1173	1318	1412	1484	1543	1625															
\$200,000	\$225,000	1078	1238	1345	1427	1495	1590	1151	1327	1446	1539	1616	1724	1223	1373	1472	1547	1609	1694															
\$225,000	\$250,000	1126	1293	1405	1491	1562	1662	1198	1382	1507	1603	1683	1796	1276	1433	1535	1614	1678	1767															
\$250,000	\$275,000	1171	1345	1461	1551	1625	1728	1243	1434	1562	1663	1746	1862	1325	1488	1595	1676	1743	1835															
\$275,000	\$300,000	1214	1394	1515	1608	1684	1791	1285	1482	1615	1719	1805	1925	1371	1540	1651	1735	1804	1900															
\$300,000	or more	1460	1677	1822	1933	2026	2155	1526	1759	1917	2040	2142	2285	1638	1839	1971	2072	2155	2289															
Income		New Mexico					1	4.88%					New York					2	4.00%					North Carolina					2	4.75%				
\$0	\$20,000	360	407	437	460	479	505	242	270	288	302	313	329	340	407	453	489	520	564															
\$20,000	\$30,000	501	566	608	640	666	703	334	373	398	417	433	455	458	546	608	657	698	756															
\$30,000	\$40,000	571	645	693	729	759	800	380	424	453	474	492	517	514	614	683	737	783	849															
\$40,000	\$50,000	629	710	763	804	836	882	418	466	498	522	541	568	561	670	745	804	854	925															
\$50,000	\$60,000	680	768	825	869	904	953	451	503	537	563	584	614	602	718	798	862	915	992															
\$60,000	\$70,000	726	819	880	926	964	1017	480	536	572	600	623	654	638	760	846	913	969	1050															
\$70,000	\$80,000	767	865	930	979	1019	1074	507	566	604	633	657	690	670	799	888	959	1018	1103															
\$80,000	\$90,000	804	908	975	1027	1069	1127	531	593	633	664	689	723	700	834	927	1001	1063	1151															
\$90,000	\$100,000	839	947	1018	1071	1115	1176	554	618	660	692	718	754	727	866	963	1039	1104	1195															
\$100,000	\$120,000	885	999	1073	1130	1176	1240	583	651	696	729	757	795	762	909	1010	1090	1157	1253															
\$120,000	\$140,000	944	1066	1145	1205	1254	1323	621	694	741	777	806	847	808	962	1070	1154	1226	1327															
\$140,000	\$160,000	999	1127	1210	1274	1326	1398	656	733	783	821	852	894	849	1012	1124	1213	1288	1395															
\$160,000	\$180,000	1048	1182	1270	1337	1392	1467	688	768	821	860	893	937	887	1056	1174	1266	1344	1456															
\$180,000	\$200,000	1094	1234	1326	1396	1453	1531	718	801	856	897	931	978	922	1098	1219	1316	1397	1512															
\$200,000	\$225,000	1141	1287	1383	1456	1515	1598	748	835	892	935	971	1019	958	1140	1267	1367	1451	1570															
\$225,000	\$250,000	1191	1344	1444	1520	1582	1668	780	871	931	976	1013	1063	995	1185	1316	1420	1507	1632															
\$250,000	\$275,000	1238	1397	1501	1580	1644	1733	810	905	967	1013	1052	1104	1030	1226	1362	1470	1560	1689															
\$275,000	\$300,000	1282	1447	1554	1636	1703	1795	839	937	1000	1049	1089	1143	1063	1266	1406	1517	1610	1742															
\$300,000	or more	1537	1734	1863	1961	2041	2152	1002	1119	1195	1253	1301	1366	1252	1489	1653	1783	1892	2047															
Income		North Dakota					1	5.00%					Ohio					1	5.75%					Oklahoma					1	4.50%				
\$0	\$20,000	280	325	356	380	400	428	366	414	445	469	489	517	313	375	418	452	481	523															
\$20,000	\$30,000	385	448	490	523	551	590	505	571	615	648	675	713	425	509	568	614	653	709															
\$30,000	\$40,000	437	508	556	593	624	669	574	649	698	736	767	810	480	575	641	693	737	800															
\$40,000	\$50,000	481	558	610	652	686	734	631	713	768	809	843	891	526	629	701	758	806	875															
\$50,000	\$60,000	518	602	658	703	740	792	681	770	828	873	910	961	565	676	754	815	867	940															
\$60,000	\$70,000	552	640	701	748	787	843	725	819	882	930	969	1023	600	718	800	865	920	998															
\$70,000	\$80,000	582	675	739	789	830	889	765	865	931	981	1022	1080	632	756	842	910	968	1050															
\$80,000	\$90,000	610	707	774	826	870	931	802	906	975	1028	1071	1132	661	790	880	951	1012	1097															
\$90,000	\$100,000	636	737	807	861	906	970	836	945	1017	1072	1117	1180	688	822	915	990	1052	1141															
\$100,000	\$120,000	669	776	849	906	954	1021	880	995	1071	1129	1177	1243	723	864	962	1040	1106	1199															
\$120,000	\$140,000	713	826	904	965	1015	1087	938	1060	1141	1202	1253	1324	768	917	1021	1104	1174	1273															
\$140,000	\$160,000	752	872	954	1018	1072	1147	990	1119	1204	1270	1323	1398	809	966	1075	1162	1236	1340															
\$160,000	\$180,000	788	914	1000	1067	1123	1201	1038	1173	1262	1331	1387	1465	846	1010	1124	1215	1292	1401															
\$180,000	\$200,000	822	953	1042	1112	1170	1252	1082	1223	1316	1388	1446	1528	880	1051	1170	1265	1344	1458															
\$200,000	\$225,000	856	993	1086	1158	1219	1305	1128	1275	1372	1446	1507	1592	916	1093	1217	1315	1398	1516															
\$225,000	\$250,000	893	1035	1132	1208	1271	1360	1176	1330	1431	1508	1572	1660	953	1138	1267	1369	1455	1577															
\$250,000	\$275,000	927	1074	1175	1254	1319	1412	1221	1381	1486	1566	1632	1724	988	1180	1313	1419	1508	1635															
\$275,000	\$300,000	959	1112	1216	1297	1365	1461	1264	1429	1538	1621	1689	1784	1021	1219	1356	1466	1558	1689															
\$300,000	or more	1144	1325	1449	1546	1626	1740	1509	1706	1835	1935	2016	2130	1210	1443	1605	1734	1842	1997															
Income		Pennsylvania					1	6.00%					Rhode Island					4	7.00%					South Carolina					2	6.00%				
\$0	\$20,000	346	391	420	442	461	486	364	417	453	480	503	535	346	396	430	455	477	506															
\$20,000	\$30,000	467	527	566	596	621	655	499	572	620	658	688	732	477	546	592	627	657	697															
\$30,000	\$40,000	526	593	637	671	698	737	566	647	702	744	779	828	541	619	672	712	745	791															
\$40,000	\$50,000	574	648	696	732	763	805	621	710	770	817	855	908	595	681	738	782	819	869															
\$50,000	\$60,000	616	695	746	786	818	863	668	765	829	879	921	978	642	734	796	844	883	937															
\$60,000	\$70,000	654	736	791	833	867	915	711	813	882	935	979	1040	683	782	847	898	940	998															
\$70,000	\$80,000	687	774	831	875	911	961	749	857	929	985	1031	1096	721	825	894	947	991	1052															
\$80,000	\$90,000	718																																

Income At least	But less than	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		South Dakota						Tennessee						Texas					
\$0	\$20,000	375	453	507	549	586	637	529	630	699	754	799	864	382	445	488	521	548	587
\$20,000	\$30,000	511	616	690	748	797	866	717	853	947	1020	1082	1170	527	614	672	718	756	810
\$30,000	\$40,000	577	696	779	844	899	978	809	961	1067	1150	1219	1318	598	697	763	815	858	919
\$40,000	\$50,000	632	763	853	925	985	1070	884	1051	1166	1257	1333	1441	658	766	839	896	943	1010
\$50,000	\$60,000	680	820	917	994	1059	1151	950	1129	1253	1350	1432	1548	710	826	905	966	1017	1089
\$60,000	\$70,000	723	871	974	1056	1124	1222	1008	1198	1329	1432	1519	1641	756	879	963	1029	1083	1159
\$70,000	\$80,000	761	917	1025	1111	1183	1286	1060	1260	1398	1506	1597	1726	797	928	1016	1085	1142	1223
\$80,000	\$90,000	796	959	1073	1162	1238	1345	1108	1317	1461	1574	1669	1804	836	972	1065	1137	1197	1281
\$90,000	\$100,000	828	998	1116	1209	1288	1399	1153	1370	1519	1637	1736	1876	871	1013	1110	1185	1247	1335
\$100,000	\$120,000	871	1049	1173	1271	1354	1471	1211	1438	1595	1719	1823	1970	917	1067	1169	1248	1314	1406
\$120,000	\$140,000	925	1115	1246	1350	1437	1562	1285	1526	1693	1824	1934	2090	977	1137	1245	1329	1399	1497
\$140,000	\$160,000	975	1174	1313	1422	1514	1645	1352	1606	1781	1919	2035	2199	1031	1200	1314	1403	1477	1580
\$160,000	\$180,000	1020	1228	1373	1487	1584	1720	1414	1679	1862	2006	2127	2298	1081	1257	1377	1470	1547	1656
\$180,000	\$200,000	1062	1279	1429	1548	1648	1791	1471	1747	1937	2087	2212	2390	1127	1311	1436	1533	1613	1727
\$200,000	\$225,000	1105	1331	1487	1611	1715	1863	1529	1816	2014	2169	2300	2485	1175	1366	1496	1597	1681	1799
\$225,000	\$250,000	1151	1385	1548	1677	1785	1939	1591	1889	2095	2257	2392	2585	1225	1425	1560	1665	1753	1876
\$250,000	\$275,000	1193	1436	1605	1738	1850	2010	1649	1958	2170	2338	2479	2678	1272	1479	1620	1729	1820	1948
\$275,000	\$300,000	1233	1484	1658	1796	1912	2077	1703	2022	2242	2415	2560	2766	1316	1531	1676	1789	1883	2015
\$300,000	or more	1462	1759	1965	2127	2264	2459	2013	2388	2648	2852	3023	3265	1571	1826	1999	2134	2246	2403
Income		Utah						Vermont						Virginia					
\$0	\$20,000	369	438	485	523	554	599	266	288	301	312	320	331	237	272	296	314	329	351
\$20,000	\$30,000	500	594	658	709	751	811	367	397	415	429	441	456	327	375	408	433	454	483
\$30,000	\$40,000	564	670	742	799	847	915	416	450	471	487	500	517	371	426	463	491	515	548
\$40,000	\$50,000	617	733	812	874	926	1000	458	495	518	536	549	568	408	468	508	540	566	602
\$50,000	\$60,000	663	787	872	939	995	1074	494	534	559	578	593	613	440	505	548	582	610	650
\$60,000	\$70,000	704	835	925	996	1056	1140	525	568	595	615	631	652	468	537	583	620	649	691
\$70,000	\$80,000	741	879	974	1048	1111	1199	554	599	628	649	665	688	494	566	615	653	685	729
\$80,000	\$90,000	774	919	1018	1096	1161	1253	581	628	657	679	697	721	517	593	645	685	718	764
\$90,000	\$100,000	806	955	1058	1139	1207	1303	605	654	685	708	727	751	539	618	672	713	748	796
\$100,000	\$120,000	846	1004	1112	1197	1268	1369	637	689	722	746	765	791	568	651	708	751	788	838
\$120,000	\$140,000	898	1065	1180	1270	1346	1453	679	734	768	794	815	843	604	693	753	800	838	893
\$140,000	\$160,000	946	1121	1242	1337	1416	1529	716	774	811	838	860	889	638	732	795	844	885	942
\$160,000	\$180,000	989	1172	1298	1398	1481	1598	751	812	850	878	901	932	668	767	833	885	927	987
\$180,000	\$200,000	1029	1220	1351	1454	1540	1663	783	846	886	916	939	972	697	799	869	922	967	1029
\$200,000	\$225,000	1070	1268	1405	1512	1602	1729	816	882	923	954	979	1012	726	833	905	961	1007	1072
\$225,000	\$250,000	1113	1320	1462	1573	1666	1799	850	919	963	995	1021	1056	757	869	944	1002	1050	1118
\$250,000	\$275,000	1154	1367	1514	1630	1727	1864	883	954	999	1033	1060	1096	786	902	980	1040	1090	1161
\$275,000	\$300,000	1192	1413	1564	1684	1784	1925	914	988	1034	1069	1096	1134	813	933	1014	1076	1128	1201
\$300,000	or more	1410	1670	1849	1990	2108	2275	1089	1178	1233	1274	1307	1352	970	1112	1208	1283	1345	1431
Income		Washington						West Virginia						Wisconsin					
\$0	\$20,000	423	484	524	556	582	618	369	428	468	499	525	561	323	372	405	430	451	481
\$20,000	\$30,000	585	670	726	770	805	856	524	608	665	709	746	798	447	515	560	595	624	665
\$30,000	\$40,000	665	761	825	875	916	973	601	698	764	815	857	917	508	585	637	676	709	755
\$40,000	\$50,000	732	838	908	963	1008	1071	667	774	847	904	951	1017	559	644	700	744	780	831
\$50,000	\$60,000	790	905	981	1040	1088	1156	724	841	921	982	1034	1106	604	695	756	803	842	897
\$60,000	\$70,000	842	964	1045	1108	1159	1232	775	901	986	1052	1107	1184	643	740	805	856	897	955
\$70,000	\$80,000	889	1017	1103	1169	1224	1300	822	955	1045	1115	1174	1256	679	782	850	903	947	1008
\$80,000	\$90,000	932	1067	1156	1226	1283	1363	865	1005	1100	1174	1235	1322	712	819	891	947	993	1057
\$90,000	\$100,000	972	1112	1206	1278	1338	1421	905	1052	1151	1229	1293	1383	743	854	929	987	1035	1102
\$100,000	\$120,000	1024	1172	1271	1347	1410	1498	957	1113	1219	1300	1368	1464	783	900	979	1040	1091	1161
\$120,000	\$140,000	1091	1249	1354	1436	1503	1596	1025	1192	1305	1393	1466	1568	834	959	1043	1108	1162	1237
\$140,000	\$160,000	1153	1320	1431	1517	1587	1686	1088	1265	1385	1478	1556	1664	881	1013	1102	1171	1227	1306
\$160,000	\$180,000	1209	1384	1500	1590	1664	1768	1145	1331	1458	1556	1637	1752	924	1062	1155	1227	1287	1370
\$180,000	\$200,000	1261	1443	1565	1659	1736	1845	1198	1394	1526	1629	1714	1834	964	1108	1205	1280	1342	1428
\$200,000	\$225,000	1315	1505	1632	1730	1810	1923	1253	1458	1596	1704	1794	1919	1005	1155	1256	1334	1399	1489
\$225,000	\$250,000	1372	1570	1702	1805	1889	2007	1312	1526	1671	1784	1878	2009	1048	1205	1311	1392	1459	1553
\$250,000	\$275,000	1425	1631	1768	1874	1962	2084	1367	1590	1741	1859	1957	2094	1089	1252	1361	1446	1516	1613
\$275,000	\$300,000	1475	1688	1831	1940	2031	2158	1419	1651	1808	1930	2031	2174	1127	1296	1409	1497	1569	1670
\$300,000	or more	1763	2018	2188	2320	2428	2579	1720	2002	2193	2341	2465	2638	1347	1549	1684	1788	1874	1995
Income		Wyoming						Note: Residents of Alaska do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount.											
								1. Use the Ratio Method to determine your local sales tax deduction. Your state sales tax rate is provided next to the state name.											
\$0	\$20,000	243	277	299	316	330	349	2. Follow the instructions on the next page to determine your local sales tax deduction.											
\$20,000	\$30,000	338	385	415	439	459	486	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%.											
\$30,000	\$40,000	385	438	473	500	522	554	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.											
\$40,000	\$50,000	424	482	521	551	576	610	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 6.85%, and the numerator is the total sales tax rate minus 6.85%.											
\$50,000	\$60,000	458	521	563	596	622	659	6. The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.											
\$60,000	\$70,000	488	556	601	635	664	703												
\$70,000	\$80,0																		

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	Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma or any other locality that imposes a local sales tax	B
Arkansas	Any Locality that imposes a local sales tax	B
Colorado	Adams County, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Larimer County, Pueblo City, Pueblo County or any other locality that imposes a local sales tax	A
	Arapahoe County, Arvada, Aurora, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	B
Georgia	Dekalb County (excluding Atlanta)	A
	Any other locality that imposes a local sales tax	B
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
Louisiana	Any other locality that imposes a local sales tax	A
	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or Terrebonne Parish	C
Mississippi	City of Tupelo only	A
	City of Jackson only	C
Missouri	Any locality that imposes a local sales tax	B
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming or Yates Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Ogdensburg, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	B
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	B
South Carolina	Allendale County, Bamberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chesterfield County, Colleton County, Darlington County, Dillon County, Edgefield County, Florence County, Jasper County, Kershaw County, Lancaster County, Laurens County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, and Williamsburg County	A
	Abbeville County, Aiken County, Anderson County, Berkeley County, Clarendon County, Dorchester County, Fairfield County, Greenwood County, Hampton County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Pickens County, Richland County, Spartanburg County, Union County, York County, or any other locality that imposes a local sales tax	B
	Sumter County	C
Tennessee	Any locality that imposes a local sales tax	B
Utah	Any locality that imposes a local sales tax	B
Virginia	Any locality that imposes a local sales tax	A
* Note: Local Table D is just 25% of the NY State table.		
The optional sales tax tables are constructed using data from the Consumer Expenditure Survey (CES), which is administered by the Bureau of Labor Statistics (BLS). In an effort to reduce measurement error in responses and the burden on survey respondents, the BLS recently redesigned the CES. The newly redesigned survey was used in the construction of the Tax Year (TY) 2024 optional sales tax tables. The methodology used by the IRS to construct the optional sales tax tables did not change from TY 2023 to TY 2024.		

**2024 Optional Local Sales Tax Tables
(Based on a local sales tax rate of 1%)**

Income		Family Size						Family Size						Family Size						Family Size											
							Over						Over						Over						Over						
At least	But less than	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
		Local Table A						Local Table B						Local Table C						Local Table D											
\$0	\$20,000	55	64	69	74	78	83	68	81	91	98	104	113	87	105	117	127	136	148	61	68	72	76	78	82	61	68	72	76	78	82
20,000	30,000	76	87	95	102	107	114	92	110	122	132	140	152	117	140	157	170	181	197	84	93	100	104	108	114	84	93	100	104	108	114
30,000	40,000	86	99	108	115	121	129	103	123	137	148	157	171	131	157	176	190	203	220	95	106	113	119	123	129	95	106	113	119	123	129
40,000	50,000	94	108	118	126	132	142	113	134	149	161	171	186	142	171	191	207	220	239	105	117	125	131	135	142	105	117	125	131	135	142
50,000	60,000	101	117	127	136	143	152	121	144	160	173	184	199	152	183	204	221	236	256	113	126	134	141	146	154	113	126	134	141	146	154
60,000	70,000	107	124	135	144	152	162	128	152	170	183	194	211	161	193	216	234	249	271	120	134	143	150	156	164	120	134	143	150	156	164
70,000	80,000	113	131	143	152	160	171	134	160	178	192	204	221	169	203	227	245	261	284	127	142	151	158	164	173	127	142	151	158	164	173
80,000	90,000	118	137	149	159	167	179	140	167	186	201	213	231	176	211	236	256	272	296	133	148	158	166	172	181	133	148	158	166	172	181
90,000	100,000	123	143	156	166	174	186	146	174	193	209	221	240	183	220	245	266	283	307	139	155	165	173	180	189	139	155	165	173	180	189
100,000	120,000	130	150	164	175	184	196	153	183	203	219	232	252	192	230	257	279	296	322	146	163	174	182	189	199	146	163	174	182	189	199
120,000	140,000	138	160	174	186	195	208	162	193	215	232	246	266	203	244	272	294	313	340	155	174	185	194	202	212	155	174	185	194	202	212
140,000	160,000	146	168	184	196	206	220	171	203	226	244	259	280	213	256	285	309	329	357	164	183	196	205	213	224	164	183	196	205	213	224
160,000	180,000	153	176	192	205	215	230	178	212	236	254	270	292	222	267	298	322	343	372	172	192	205	215	223	234	172	192	205	215	223	234
180,000	200,000	159	184	200	213	224	240	185	220	245	264	280	304	230	277	309	334	356	387	180	200	214	224	233	245	180	200	214	224	233	245
200,000	225,000	166	191	209	222	233	249	192	229	254	274	291	315	239	287	321	347	369	401	187	209	223	234	243	255	187	209	223	234	243	255
225,000	250,000	173	199	217	231	243	260	200	238	264	285	303	328	248	298	333	360	383	416	195	218	233	244	253	266	195	218	233	244	253	266
250,000	275,000	179	207	225	240	252	270	207	246	274	295	313	339	257	308	344	373	396	430	203	226	242	253	263	276	203	226	242	253	263	276
275,000	300,000	185	214	233	248	261	279	214	254	282	304	323	350	265	318	355	384	409	444	210	234	250	262	272	286	210	234	250	262	272	286
300,000	or more	213	246	268	286	300	321	244	290	322	347	368	399	301	362	403	437	464	504	251	280	299	313	325	342	251	280	299	313	325	342

The optional sales tax tables are constructed using data from the Consumer Expenditure Survey (CES), which is administered by the Bureau of Labor Statistics (BLS). In an effort to reduce measurement error in responses and the burden on survey respondents, the BLS recently redesigned the CES. The newly redesigned survey was used in the construction of the Tax Year (TY) 2024 optional sales tax tables. The methodology used by the IRS to construct the optional sales tax tables did not change from TY 2023 to TY 2024.

Form **W-4**
 Department of the Treasury
 Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
 Your withholding is subject to review by the IRS.

2025

Step 1: Enter Personal Information	(a) First name and middle initial _____ Last name _____	(b) Social security number _____
	Address _____	
	City or town, state, and ZIP code _____	
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)	

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.
Multiple Jobs or Spouse Works
 Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.) _____
Date

Employers Only	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
-----------------------	-----------------------------------	--------------------------------	--

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____

- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b) – Deductions Worksheet *(Keep for your records.)*



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____

- 2 Enter:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse	}	2	\$ _____
	• \$22,500 if you're head of household				
	• \$15,000 if you're single or married filing separately				

- 3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____

- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____

- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

