

SUPPLEMENT

TO

J.K. LASSEUR'STM

YOUR INCOME TAX

2 0 2 6

Prepared by the
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CONTENTS

Recent Tax Developments	3		
Filing Reminders for 2026	3	Form 1040—Schedule 2	30
Digital asset transactions	3	Form 1040—Schedule 3	32
Checks not Issued	4	Form 1040—Schedule A	33
Potential filing deadline extension for disaster relief areas	4	Form 1040—Schedule B	34
Guidance on Trump Accounts	4	Form 1040—Schedule C	35
Guidance on No Tax on Tips Deduction	4	Form 1040—Schedule D	37
Guidance on No Tax on Overtime Deduction	5	Schedule D Tax Worksheet	39
Guidance on Vehicle Interest Deduction	5	Qualified Dividends and Capital Gain Tax Worksheet	41
Estimating Your 2026 Taxes	6	Form 1040—Schedule E	42
Retirement Plan Cost-of-Living Adjustments for 2026	6	Form 1040—Schedule SE	44
Non-Retirement Cost-of-Living Adjustments for 2026	7	Form 1040—Schedule EIC	46
2026 Standard Mileage Rates	8	Form 1040—Schedule 8812	48
2024 MAGI and Filing Status Determine 2026 Medicare Premiums and Surcharges	8	Form 2441	50
Standard Deductions	9	Form 4547	52
Tax Base Limits or Floor	9	Form 4684	53
2026 Tax Rate Tables	12	Form 5659	57
Updates, Additions, and Corrections to the Text of Your Income Tax 2026	13	Form 8915-F	61
Forms, Tables, Worksheets for 2025	15	Form 8936	65
Form 1040	17	Form 8959	68
Form 1040-SR	19	Form 8960	69
Form 1040-SS	23	Form 8962	70
Form 1040—Schedule 1	26	Form 8995	72
Form 1040—Schedule 1-A	28	Form 8995-A	73
		Form 1099-DA	75
		Form W-4	76
		2025 Tax Table	81
		2025 Tax Computation Worksheet	93
		2025 Earned Income Credit (EIC) Table	95
		2025 Optional State Sales Tax Tables	107

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 2026*.)

Filing Reminders for 2026

There has been a large amount of guidance issued regarding changes to tax law since publication of *J.K. Lasser's Your Income Tax 2026*. Here are some filing reminders and updates about recent tax rules that may affect reporting on your 2025 Form 1040 or 1040-SR, and their related schedules.

Digital asset transactions (page 351)

If you (1) received a digital asset or financial interest in a digital asset during 2025 as a reward, award, or payment for property or services, or (2) sold, exchanged, gifted or otherwise disposed of a digital asset or financial interest in a digital asset during 2025, be sure to check the “yes” box in the “Digital Assets” section on page 1 of your

*This Supplement to *J.K. Lasser's Your Income Tax 2026* reflects tax developments as of February 10, 2026. Please revisit us at jklasser.com for further updates.

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. Beginning in 2025, digital asset transactions purchased through a “digital asset broker” will be reported on Form 1099-DA. Be aware: cost basis may not be reported on the 1099-DA, so you must provide the basis to avoid overstating capital gains.

Checks not Issued

(page 794)

The IRS is no longer sending paper refund checks for most taxpayers. No change to filing returns is required, but taxpayers should use direct deposit, prepaid debit cards, or digital wallets where possible.

Potential filing deadline extension for disaster relief areas

(page 450).

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 2025 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.

Guidance on Trump Accounts

(page 634)

Notice 2025-68 released additional information regarding Section 530A Trump accounts and election Form 4547. The following are additions and updates to accompany section [33.12](#) Trump Accounts. *See* [trumpaccounts.gov](#) for additional information.

Form 4547 will serve as an election form for the creation of a Trump account and enrollment in the pilot program for a \$1,000 U.S. Treasury contribution. An election for both must be made to receive the pilot program \$1,000 contribution. Authorized individuals can complete the election form along with their 2025 tax filing. If electing only to open an account, an

authorized individual can be one of the following (in order of priority): legal guardian, parent, adult sibling, or grandparent of the beneficiary. If electing to establish an account and request a pilot program contribution, the authorized individual is one who expects the child will be a qualifying child on his or her tax return in the tax year of the election. In either case, an individual completing the election is representing that he or she is authorized to make the election, under penalties of perjury. The Department of Treasury will follow up with additional authentication requests as early as May 2026.

Contributions. Contributions can only be made during the “growth period,” the period between the start date of the Trump account and December 31st of the year prior to the beneficiary child’s 18th birthdate. For tax purposes, any contributions made from the pilot program, employer contributions or qualified contributions made by state and local governments and qualified charitable organizations are not considered basis. Other contributions will create basis, and any qualified rollovers also carry its basis forward. The contribution period aligns with the calendar year, not the due date of a tax return. For example, a contribution made February 1st, 2027, is subject to the annual limits for the year 2027 and is not to be applied as a 2026 contribution.

Distributions. Only qualified distributions may occur during the growth period of the Trump account. Distributions are allowed for a qualified rollover contribution to another Trump account for the same beneficiary, qualified ABLE rollover contribution at the age of 17, a distribution of excess contribution, or a distribution upon death of the account beneficiary. Qualified ABLE rollover contributions are not subject to the annual contribution limits for ABLE accounts. A Trump account cannot be rolled over into an ABLE account after age 17. After the growth period (the year the beneficiary turns 18), the account distributions are treated like a traditional IRA with similar tax penalties for non-qualified early distributions, unless other guidance is issued under section 530A. Additionally, a written governing instrument may allow for a Trump account to be transferred to a traditional IRA once the growth period has ended.

Guidance on No Tax on Tips Deduction (pages 56 and 362)

Non-taxable tip income. The IRS published a list of occupations that “customarily and regularly” receive tips and would be eligible for the tipped income deduction. The list is available online at <https://www.irs.gov/forms-pubs/occupations-that-customarily-and-regularly-received-tips-on-or-before-december-31-2024>. To qualify for the deduction, a tipped taxpayer must have a Social Security number (if married and both individuals receive tip income, both must have a Social Security number). If married, the taxpayer must file jointly. The deduction is available for both itemized and non-itemized returns. The deduction only applies to voluntary tips. For example, a mandatory 18% tip for all services would be income not eligible for the deduction.

For tax year 2025, the IRS (via Notice 2025-69) is providing a transition period to allow customarily tipped employees employed by a specified service trade or business (SSTB) to be eligible for the tip deduction, though they would otherwise be ineligible. *See 13.3* for additional information.

All tips are still subject to FICA taxes. If self-employed individuals claim a tip deduction, the deduction cannot exceed net income (prior to taking the tip deduction) from each business where tips were earned. Self-employed individuals must retain records of tip income associated with the tip deduction.

Example—

John, a self-employed landscaper, receives \$10,000 in tip income for his services. Customers added an additional tip to their payment made via a third-party settlement organization (TPSO). The TPSO provides its users with reports itemizing income from tips and services. John should maintain a copy of the report for his records to support his tip income.

Guidance on No Tax on Overtime Deduction (page 362)

Non-taxable overtime income. The IRS released guidance regarding non-taxable overtime. Qualified overtime compensation is eligible for the deduction. Qualified overtime is overtime paid as required by section 7 of the Fair Labor Standards Act of 1938. Non-qualified income, such as premium pay, holiday and weekend pay, or overtime paid to FLSA-ineligible employees is not eligible for the deduction. For example, premium pay may compensate employees for double-time pay, instead of time-and-a-half. If the employee’s normal wage is \$20/hour, and is paid \$40/hour of premium pay, then only \$10 ($\$20 \times 50\%$) is eligible for the deduction. To qualify for the deduction, a taxpayer must have a Social Security number (if married and both individuals receive qualified overtime income, both must have a Social Security number). If married, the taxpayer must file jointly. The deduction is available for both itemized and non-itemized returns. *See 13.3* for additional information.

Guidance on Vehicle Interest Deduction (page 362)

For 2025 through 2028, up to \$10,000 of interest paid or accrued during the year from debt incurred after December 31, 2024, for the purchase of a new qualified passenger vehicle purchased for personal use may be deducted within income thresholds. The applicable vehicle must have been assembled in the United States to qualify. The vehicle identification number (VIN) must be provided in order to use the deduction. If the VIN begins with the number 1, 4, or 5, the vehicle was assembled in the U.S. For 2025, an informal statement of the amount of interest paid for the qualified vehicles is sufficient for tax reporting. Beginning in 2026, a Form 1098 will be issued.

Estimating Your 2026 Taxes

Note: The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2026*. Page references within the items themselves (after the headings) are to the pages of this Supplement unless otherwise noted.

In estimating your 2026 tax liability, take into account relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2026 tax rate tables (*see page 12*), the deductible standard mileage rates for 2026 (*see page 8*), and the Social Security, Medicare, and self-employment (*see page 9*) tax limits for 2026.

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 was updated again for 2026 to account for those who may qualify for the No Tax on Tips deduction, No Tax on Overtime deduction, Vehicle Loan Interest Deduction, or the Seniors over 65 Deduction. 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 2026

Traditional IRA and Roth IRA contributions for 2025 (pages 228–229, 269–271). The basic contribution limit for traditional and Roth IRAs is \$7,500, which is increased from \$7,000 in 2025. The \$7,500 limit is increased by \$1,100 for those who will be age 50 or older by the end of 2026.

For traditional IRAs, the \$7,500 or \$8,600 (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 2026 deductible contributions to traditional IRAs begins at MAGI

of \$129,000 (from \$126,000), with the phaseout complete when MAGI is \$149,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$81,000 (from \$79,000); 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 \$242,000 (from \$236,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$252,000 or more.

For Roth IRAs, the \$7,500 or \$8,600 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly and a qualifying surviving spouse with 2026 MAGI exceeding \$242,000, up from \$236,000, and the phaseout will be complete if 2026 MAGI is \$252,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$153,000 from \$150,000; the phaseout will be complete if 2026 MAGI is \$168,000 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 2026 (pages 209–210). The basic limit for elective deferrals in 2026 is \$24,500, up from \$23,500 in 2025. The \$24,500 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 2026, the catch-up contribution is, \$8,000, for individuals over the age of 50. The catch-up for individuals who reach age 60, 61, 62, or 63 in 2026 is \$11,250, unchanged from 2025. For a SIMPLE IRA, the deferral limit is \$17,000 in 2026 (up from \$16,500 in 2025) with a catch-up contribution limit increased to \$4,000, an increase from \$3,500 for those over the age of 50 by the end of 2026. The catch-up is increased for individuals who reach age 60, 61, 62, or 63, up to \$5,250. Important 2026 Update: Starting January 1, 2026, if your wages from your employer in the preceding year (2025) exceeded \$145,000 (indexed), any catch-up contributions you make must be designated as Roth contributions. You can no longer make pre-tax catch-up contributions.

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 \$72,000 (up from \$70,000 in 2025). The general limitation on the annual benefit from a defined benefit pension plan in 2026 is \$290,000 (up from \$280,000 in 2025).

Compensation limit (page 209). The maximum amount of 2026 compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$360,000 (up from \$350,000 in 2025).

SEP eligibility (page 265). Employees meeting the age and service requirements must be covered by a SEP if they have 2026 compensation exceeding \$800, up from \$750 in 2025.

Definition of key employee or highly compensated employee (pages 96, and 209). The 2026 earnings threshold for determining “highly compensated employees” under the nondiscrimination rules is \$160,000 (unchanged from 2025). The 2026 threshold for treating officers as key employees under the top-heavy plan rules is \$235,000 (up from \$230,000 in 2025).

Saver's credit (page 531). The first \$2,000 of eligible contributions (including ABLE account contributions) made for 2026 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 2026 AGI does not exceed \$48,500, the 20% credit rate applies if AGI does not exceed \$52,500, and the 10% credit applies if AGI does not exceed \$80,500.

For a head of household, the 50% credit applies if 2026 AGI does not exceed \$36,375, the 20% credit rate applies if AGI does not exceed \$39,375, and the 10% credit applies if AGI does not exceed \$60,375.

For single individuals, married persons filing separately, and qualifying surviving spouses, the 50% credit applies if 2026 AGI does not exceed \$24,250, the 20% credit rate applies if AGI does not exceed \$26,250 and the 10% credit applies if AGI does not exceed \$40,250.

Non-Retirement Cost-of-Living Adjustments for 2026

Standard deduction amounts (pages 365). The basic standard deduction amounts for 2026 have increased to \$32,200 for married couples filing jointly and surviving spouses, \$24,150 for heads of households, and \$16,100 for single and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2026*, page 368) at the end of 2026 is \$2,050 for single taxpayers and heads of households (up from \$2,000 in 2025) and \$1,650 for married persons (whether filing jointly or separately) and surviving spouses (up from \$1,650 in 2025). See the table on page 9 of this Supplement for 2025-2026 standard deductions. For a person who meets the definition of a dependent for 2026, the basic standard deduction (*Your Income Tax 2026*, page 368) 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 2026. The breakpoint between the 0%

rate and the 15% rate is: \$98,900 if married filing jointly or a qualifying surviving spouse, \$66,200 if a head of household, or \$49,450 if single or married filing separately. There is no tax (0% rate applies) on 2026 qualified dividends and eligible long-term capital gains (collectibles gains and unrecaptured Section 1250 gains are not eligible) if taxable income does not exceed the applicable breakpoint. Even if taxable income exceeds the breakpoint, the 0% rate rather than the 15% rate might still apply to a portion of the gains/dividends, depending on how much of the taxable income consists of ordinary income and how much is long-term gain plus qualified dividends; this will be figured on the IRS capital gains rate worksheet.

The breakpoint between the 15% and 20% rate is \$613,700 if married filing jointly or a qualifying surviving spouse, \$579,600 if a head of household, \$545,500 if single, or \$306,850 if married filing separately. Even if taxable income exceeds the breakpoint, the 20% rate does not necessarily apply to the gains/dividends. If ordinary income is only a small part of taxable income, the 15% or even the 0% rate may apply to some of the gains/ dividends; this will be figured on the IRS capital gains rate worksheet.

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

Mileage rates for 2026 (page 758). The table below shows the changes to mileage rates for 2026.

2026 Standard Mileage Rates		
Per mile rates for various uses	2025	2026
Miles driven for business use	\$0.70	\$0.725
Miles driven for medical or moving purposes for qualified active-duty members of the Armed Forces	0.21	0.205
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 2026. *Note:* the determination is based on the MAGI from the 2024 tax year.

2024 MAGI and Filing Status Determine 2026 Medicare Premiums and Surcharges				
Single, head of household, or qualifying surviving spouse in 2024, and married filing separately if lived apart for all of 2024, with MAGI of:	Married filing jointly for 2024, with MAGI of:	Married filing separately if lived with spouse at any time in 2024, with MAGI of:	Monthly Part B premium for 2026-based on 2024 filing status and MAGI (columns at left)	Surcharge added to monthly Part D premium for 2026
\$109,000 or less	\$218,000 or less	\$109,000 or less	\$202.90 standard premium (no surcharge)	NONE
\$109,001 through \$137,000	\$218,001 through \$274,000	See below	\$284.10 (includes \$81.20 surcharge)	\$14.50
\$137,001 through \$171,000	\$274,001 through \$342,000	See below	\$405.80 (includes \$202.90 surcharge)	\$37.50
\$171,001 through \$205,000	\$342,001 through \$410,000	See below	\$527.50 (includes \$324.60 surcharge)	\$60.40
\$205,001 through \$499,999	\$410,001 through \$749,999	\$109,001 through \$391,000	\$649.20 (includes \$446.30 surcharge)	\$83.30
\$500,000 or more	\$750,000 or more	\$391,001 or more	\$689.90 (includes \$487.00 surcharge)	\$91.00

Standard Deductions for 2026. The table below shows the changes for 2026, for various filing statuses. During 2025, the originally anticipated 2025 standard

deductions were increased as a result of the One Big Beautiful Bill Act, the 2026 standard deductions continue this increase.

Standard Deductions		
Filing Status	2025	2026
Single	\$15,750	\$16,100
Married Filing Jointly	\$31,500	\$32,200
Married Filing Separately	\$15,750	\$16,100
Head of Household	\$23,625	\$24,150
Qualifying Surviving Spouse	\$31,500	\$32,200

NOTE: If you are 65 or older, or blind, you are eligible for an additional standard deduction. For 2026, the additional standard deduction amounts are \$2,050 for single filers or heads of households, and \$1,650 for married filers or a qualifying surviving spouse.

Social Security and Medicare tax limits/floors for 2026. 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	2025	2026
Social Security	\$176,100 Limit	\$184,500
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.

*Actual thresholds are \$250,000 for married filing jointly, \$125,000 married filing separately, and \$200,000 for all others. Employers are required to begin additional withholdings at \$200,000.

CONUS per diem reimbursement rates (page 477). The updated per diem reimbursement rates effective October 1, 2025, through September 30, 2026, are \$110 for lodging, unchanged from Fiscal Year 2025. Meals and incidental expense per diem tiers for 2026 are \$68, also unchanged.

First-year expensing (pages 743). For 2026, the Section 179 expensing limit increases to \$2,560,000 and the limit is phased out when qualifying purchases exceed \$4,090,000. Thus, no expensing will be allowed if purchases are \$6,650,000 or more.

Qualified business income (QBI) deduction (page 725). For 2026, the taxable income threshold above which the QBI deduction may be reduced or

eliminated is \$403,500 if married filing jointly and \$201,750 for all other filers.

Kiddie tax (page 511). For 2026, a child's investment income over \$2,700 (unchanged from 2025) 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 2026 are increased to \$140,200 for married couples filing jointly and qualifying surviving spouses, \$91,100 for singles and heads of households, and \$70,100 for married persons filing separately. The 26% AMT rate applies to the first \$244,500 of 2026 taxable income (AMTI minus exemption), or \$122,250 if married filing separately, and the 28% rate applies to the excess over \$244,500/\$122,250.

Adoption credit and employer adoption assistance (pages 529–530). The maximum adoption credit for 2026 is \$17,670. The credit will phase out if MAGI exceeds \$265,080, and the phaseout is complete if MAGI is \$305,080 or more. The same limit and phaseout rules apply to the employee exclusion for benefits under an employer's adoption assistance program. Beginning with 2026, up to \$5,120 of the credit may be refundable.

Child tax credit and credit for other dependents (page 517). The child tax credit for 2026 is \$2,200. The credit for other dependents is \$500. The maximum child tax credit that is refundable in 2026 is \$1,700 per qualifying child. The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is \$5,300 (up from \$5,200 in 2025).

Health FSA salary reduction (page 94). The 2026 limit on salary-reduction contributions to a health flexible spending arrangement is \$3,400 (up from \$3,300 in 2025). The maximum carryover amount from 2026 to 2027 is \$680 (up from \$660 for 2025 to 2026).

Health Savings Accounts (page 360). The 2026 limit for Health Savings Accounts (HSAs) is \$4,400 for individuals and \$8,750 for families. Individuals 55 or older may contribute an additional \$1,000. HSAs are only allowed for high deductible health plans. For 2026, "high deductible" means the plan must have an annual deductible between \$2,900 and \$4,400 for individuals and between \$5,850 and \$8,750 for families. Annual out of pocket costs must not exceed \$5,850 for individuals and \$10,700 for families.

Qualified Small Employer Health Reimbursement Arrangements (QSEHRA) (page 739). For 2026, a QSEHRA total payments and reimbursements for any year must not exceed \$6,450 for individuals and \$13,100 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 2026 MAGI over \$152,650, and the phaseout is complete if MAGI is \$182,650 or more. For single taxpayers, heads of households, and qualifying surviving spouses, the phaseout begins

when MAGI exceeds \$101,800 and is complete at MAGI of \$116,800 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 2026 limit is \$500 for taxpayers age 40 or younger, \$930 for those over age 40 but not over 50, \$1,860 for those over age 50 but not over 60, \$4,960 for those over age 60 but not over 70, and \$6,200 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 2026 up to \$430 per day without regard to actual expenses incurred (up from \$420 in 2025).

Foreign earned income and housing exclusions (pages 664–668). The maximum foreign earned income exclusion for 2026 is \$132,600 (up from \$130,000 in 2025). Based on a maximum earned income exclusion of \$132,600, the base foreign housing amount is \$21,216 ($16\% \times \$132,600$ for the full year), or \$58.13 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 \$132,600 the 2026 limit on housing expenses will generally be \$39,780 ($30\% \times \$132,600$) for the full year, or \$108.99 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (page 528). For 2026, the maximum credit is \$4,427 for one child, \$7,316 for two children, \$8,231 for three or more children, and \$664 if there are no children. For taxpayers with children, the 2026 credit will begin to phase out if either earned income or AGI is at least \$23,890 if single, head of household, or qualifying surviving spouse, or at least \$31,160 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$10,860 or

\$18,140 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$51,593 or more, \$58,863 or more if married filing jointly. For two children, the credit is completely phased out if either earned income or AGI is at least \$58,629 or \$65,899 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 \$62,974 or \$70,244 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$19,540 or \$26,820 if married filing jointly. The limit on investment income for 2026 is \$12,200 (up from \$11,950 in 2025).

Student loan interest deduction (page 634). The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2026, 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 2026 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 \$340 per month (up from \$325 in 2025).

Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (page 686). The annual exclusion for gifts made in 2026 is \$19,000 per individual donee (unchanged from 2025). Married couples can agree to “split” one spouse’s gifts, doubling the 2026 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 2026 is \$194,000. 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 2026, the exemption amount is \$15 million (up from \$13.99 million in 2025).

Attorney fee awards (page 816). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$260 per hour for fees incurred in 2026 (up from \$250 per hour in 2025); a court may increase the \$260 limit in special cases.

Bonus depreciation (page 756). With the passage of the OBBBA, the Bonus depreciation is considered permanent at 100% for assets placed in service after January 19, 2025. Thus, in 2026, the bonus depreciation remains 100% for 2026.

Mortgage Insurance Premiums. Beginning with 2026, mortgage insurance premiums may be deducted as an itemized deduction as qualified residence interest.

2026 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 \$24,800	10% of the taxable income
Over \$24,800 but not over \$100,800	\$2,480 plus 12% of the excess over \$24,800
Over \$100,800 but not over \$211,400	\$11,600 plus 22% of the excess over \$100,800
Over \$211,400 but not over \$403,550	\$35,932 plus 24% of the excess over \$211,400
Over \$403,550 but not over \$512,450	\$82,048 plus 32% of the excess over \$403,550
Over \$512,450 but not over \$768,700	\$116,896 plus 35% of the excess over \$512,450
Over \$768,700	\$206,583.50 plus 37% of the excess over \$768,700

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

If Taxable Income Is—	The Tax Is—
Not over \$17,700	10% of the taxable income
Over \$17,700 but not over \$67,450	\$1,770 plus 12% of the excess over \$17,700
Over \$67,450 but not over \$105,700	\$7,740 plus 22% of the excess over \$67,450
Over \$105,700 but not over \$201,750	\$16,155 plus 24% of the excess over \$105,700
Over \$201,750 but not over \$256,200	\$39,207 plus 32% of the excess over \$201,750
Over \$256,200 but not over \$640,600	\$56,631 plus 35% of the excess over \$256,200
Over \$640,600	\$191,171 plus 37% of the excess over \$640,600

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

If Taxable Income Is—	The Tax Is—
Not over \$12,400	10% of the taxable income
Over \$12,400 but not over \$50,400	\$1,240 plus 12% of the excess over \$12,400
Over \$50,400 but not over \$105,700	\$5,800 plus 22% of the excess over \$50,400
Over \$105,700 but not over \$201,775	\$17,966 plus 24% of the excess over \$105,700
Over \$201,775 but not over \$256,225	\$41,024 plus 32% of the excess over \$201,775
Over \$256,225 but not over \$640,600	\$58,448 plus 35% of the excess over \$256,225
Over \$640,600	\$192,979.25 plus 37% of the excess over \$640,600

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

If Taxable Income Is—	The Tax Is—
Not over \$12,400	10% of the taxable income
Over \$12,400 but not over \$50,400	\$1,240 plus 12% of the excess over \$12,400
Over \$50,400 but not over \$105,700	\$5,800 plus 22% of the excess over \$50,400
Over \$105,700 but not over \$201,775	\$17,966 plus 24% of the excess over \$105,700
Over \$201,775 but not over \$256,225	\$41,024 plus 32% of the excess over \$201,775
Over \$256,225 but not over \$384,350	\$58,448 plus 35% of the excess over \$256,225
Over \$384,350	\$103,291.75 plus 37% of the excess over \$384,350

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

If Taxable Income Is—	The Tax Is—
Not over \$3,300	10% of the taxable income
Over \$3,300 but not over \$11,700	\$330 plus 24% of the excess over \$3,300
Over \$11,700 but not over \$16,000	\$2,346 plus 35% of the excess over \$11,700
Over \$16,000	\$3,851 plus 37% of the excess over \$16,000

Updates, Additions, and Corrections to the Text of Your Income Tax 2026

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2026*, 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 2026*. Page references within the items themselves (after the headings) are also to the text of *Your Income Tax 2026* 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

Correction to the Mike and Fran Palmer example in *Chapter 1* (page 17). In the example, the text should read:

Mike and Fran Palmer are both under age 65. For 2025, Mike's adjusted gross income (AGI) is \$80,500, and Fran's AGI is \$64,275. All of their income is ordinary income (no qualified dividends or net capital gain). Fran has unreimbursed medical expenses of \$10,500 before taking into account the 7.5% of AGI floor; Mike's unreimbursed medical expenses are \$0. Mike has deductible mortgage interest expenses of \$10,000 and Fran has \$10,000. Mike's deductible state and local taxes are \$5,000; Fran's are \$5,000. Mike and Fran both made deductible charitable contributions of \$1,900.

As the example worksheet below shows, filing separate returns for 2025 saves Mike and Fran an overall \$745, because together they can deduct more on separate returns than on a joint return. They can each itemize deductions on a separate return because their deductions (*see Line 7 below*) exceed the \$15,750 basic standard deduction allowed to a married person filing separately. If they filed jointly, their deductible medical expenses would be substantially lower (zero, in this case) than the total they can deduct separately.

Item	Mike (Separately)	Fran (Separately)	Joint Return
1. AGI	80,500	64,275	144,775
2. Medical expenses	0	10,500	10,500
Less 7.5% of AGI	(6,038)	(4,821)	(10,858)
Allowable medical	0	5,679	0
3. Taxes	5,000	5,000	10,000
4. Mortgage interest	10,000	10,000	20,000
5. Charitable contributions	1,900	1,900	3,800
6. Total itemized	16,900	22,579	33,800
Standard Deduction (Reference Only)	15,750	15,750	31,500
7. Taxable income (Line 1–Line 6)	63,600	41,696	110,975
8. Income tax (2025)	8,946	4,554	14,245
Total tax filing separately	13,500		
Savings from filing separately	745		

Correction to Mark Davis Roth IRA Contribution Calculation (page 271). In Example 1 featuring Mark Davis, our calculation rounds at the whole percentage. While this method is conservative, we note IRS Publication 590-A, *Worksheet 2-2* instructs taxpayers to calculate the reduction to at least three decimal places and round the final result, rather than rounding the percentage itself. Rounding the percentage too early results in an inaccurate limit.

The printed calculation allowed a contribution of \$5,110 based on a reduction ratio of 27%. Per above, extending out to three decimal places would utilize a reduction ratio of 26.667%. This rounding may produce a slightly lower reduction and thus a slightly higher allowed contribution of \$30.

Clarification of Mortgage Insurance Premiums Deduction (page 401). The One Big Beautiful Bill Act (OBBBA) restored the deduction for Mortgage Insurance Premiums (MIP); please note the specific effective date:

- Tax Year 2025 (Filed 2026): Mortgage insurance premiums are NOT deductible.
- Tax Year 2026 (Filed 2027): You may resume deducting these premiums as qualified residence interest.

Any reference to MIP being deductible “in 2025” is incorrect; the deduction resumes on January 1, 2026.

Trump Account annual contribution cap clarification (page 634). Regarding the new tax-advantaged “Trump Accounts” for children born after January 1, 2025, please note a key distinction regarding the annual contribution caps. Based on the standard tax treatment of similar tax-advantaged vehicles (such as 529 Qualified Tuition Programs), government-funded grants are generally treated as distinct from taxpayer contributions. Therefore, the \$1,000 federal “seed” deposit provided to eligible newborns may not count

toward the \$5,000 annual contribution limit. This may mean that parents and grandparents may contribute their full \$5,000 limit annually (starting July 4, 2026) in addition to the federal grant, resulting in a potential total account inflow of \$6,000 during a birth year. However, we encourage our readers to wait for additional guidance to be released from the IRS.

Updated IRS filing addresses (page 7). The address where you mail your tax return and documents may have changed. Please use the updated table below to determine the correct address.

Where do you file your 2025 Form 1040 or 1040-SR?



Where Do You File?

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also include your complete return address.



Only the U.S. Postal Service can deliver to P.O. boxes. You can't use a private delivery service to make tax payments required to be sent to a P.O. box.

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Arizona, Arkansas, New Mexico, Oklahoma	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
A foreign country, U.S. territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

Forms, Tables, Worksheets for 2025

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets for 2025, all of which are current as of February 10, 2026.

The 2025 Optional State Sales Tax tables on pages 107–112 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		2025	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.					
For the year Jan. 1-Dec. 31, 2025, or other tax year beginning		, 2025, ending		, 20	See separate instructions.						
<input type="checkbox"/> Filed pursuant to section 301.9100-2		<input type="checkbox"/> Combat zone		<input type="checkbox"/> Deceased		MM / DD / YYYY	Spouse MM / DD / YYYY				
<input type="checkbox"/> Other											
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.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. <input type="checkbox"/>						
City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.					
Foreign country name		Foreign province/state/county		Foreign postal code		<input type="checkbox"/> You	<input type="checkbox"/> Spouse				
Filing Status		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS). Enter spouse's SSN above and full name here: <input type="checkbox"/> 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).				<input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.					
Digital Assets		At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)				<input type="checkbox"/> Yes	<input type="checkbox"/> No				
Dependents (see instructions)		Dependent 1	Dependent 2	Dependent 3	Dependent 4						
If more than four dependents, see instructions and check here <input type="checkbox"/>		(1) First name									
		(2) Last name									
		(3) SSN									
		(4) Relationship									
		(5) Check if lived with you more than half of 2025	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.					
		(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled				
		(7) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents				
<input type="checkbox"/> Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.											
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) b Household employee wages not reported on Form(s) W-2 c Tip income not reported on line 1a (see instructions) d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) e Taxable dependent care benefits from Form 2441, line 26 f Employer-provided adoption benefits from Form 8839, line 31 g Wages from Form 8919, line 6 h Other earned income (see instructions). Enter type and amount: i Nontaxable combat pay election (see instructions) z Add lines 1a through 1h						1a			
Attach Sch. B if required.		2a Tax-exempt interest 3a Qualified dividends c Check if your child's dividends are included in 1 <input type="checkbox"/> Line 3a 4a IRA distributions c Check if (see instructions) 5a Pensions and annuities c Check if (see instructions) 6a Social security benefits c If you elect to use the lump-sum election method, check here (see instructions) d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/> 7a Capital gain or (loss). Attach Schedule D if required b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss)						1b			
		b Taxable interest b Ordinary dividends 2 <input type="checkbox"/> Line 3b b Taxable amount 2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> b Taxable amount 2 <input type="checkbox"/> PSO 3 <input type="checkbox"/>						1c			
		4b						1d			
		5b						1e			
		6b						1f			
		7a						1g			
		8						1h			
		9						1z			
		10						2b			
		11a						3b			
		11a						4b			
		11a						5b			
		11a						6b			
		11a						7a			
		11a						8			
		11a						9			
		11a						10			
		11a						11a			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.								Cat. No. 11320B		Form 1040 (2025) Created 9/5/25	

Tax and Credits		11b Amount from line 11a (adjusted gross income)	11b
12a Someone can claim		<input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent	
b <input type="checkbox"/> Spouse itemizes on a separate return		<input type="checkbox"/> You were a dual-status alien	
c <input type="checkbox"/> You: <input type="checkbox"/> Were born before January 2, 1961		<input type="checkbox"/> Are blind	
d <input type="checkbox"/> Spouse: <input type="checkbox"/> Was born before January 2, 1961		<input type="checkbox"/> Is blind	
Standard deduction for—		e Standard deduction or itemized deductions (from Schedule A)	
• Single or Married filing separately, \$15,750		13a Qualified business income deduction from Form 8995 or Form 8995-A	12e
• Married filing jointly or Qualifying surviving spouse, \$31,500		b Additional deductions from Schedule 1-A, line 38	13a
• Head of household, \$23,625		14 Add lines 12e, 13a, and 13b	13b
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.		15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	14
		16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	15
		17 Amount from Schedule 2, line 3	16
		18 Add lines 16 and 17	17
		19 Child tax credit or credit for other dependents from Schedule 8812	18
		20 Amount from Schedule 3, line 8	19
		21 Add lines 19 and 20	20
		22 Subtract line 21 from line 18. If zero or less, enter -0-	21
		23 Other taxes, including self-employment tax, from Schedule 2, line 21	22
		24 Add lines 22 and 23. This is your total tax	23
Payments and Refundable Credits		25 Federal income tax withheld from:	24
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 2025 estimated tax payments and amount applied from 2024 return		26	
If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____			
27a Earned income credit (EIC)		27a	
b Clergy filing Schedule SE (see instructions)			<input type="checkbox"/>
c If you do not want to claim the EIC, check here <input type="checkbox"/>			<input type="checkbox"/>
28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here <input type="checkbox"/>		28	
29 American opportunity credit from Form 8863, line 8		29	
30 Refundable adoption credit from Form 8839, line 13		30	
31 Amount from Schedule 3, line 15		31	
32 Add lines 27a, 28, 29, 30, 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	
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 _____			
36 Amount of line 34 you want applied to your 2026 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. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
Sign Here		Designee's name _____	Phone no. _____
		Personal identification number (PIN) _____	
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature _____		Date _____	Your occupation _____
		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
Joint return? See instructions. Keep a copy for your records.		Spouse's signature. If a joint return, both must sign. _____	Date _____
		Spouse's occupation _____	
		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____	
Phone no. _____		Email address _____	
Paid Preparer Use Only		Preparer's name _____	Preparer's signature _____
		Date _____	PTIN _____
		Check if: <input type="checkbox"/> Self-employed	
Firm's name _____		Phone no. _____	
Firm's address _____		Firm's EIN _____	

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

Form 1040 (2025)

Form 1040-SR U.S. Income Tax Return for Seniors 2025		Department of the Treasury—Internal Revenue Service	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2025, or other tax year beginning		, 2025, ending , 20		See separate instructions.
<input type="checkbox"/> Filed pursuant to section 301.9100-2 <input type="checkbox"/> Combat zone		<input type="checkbox"/> Deceased MM / DD / YYYY Spouse MM / DD / YYYY		
<input type="checkbox"/> Other				
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.	Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. <input type="checkbox"/>
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	
Filing Status Check only one box.		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS). Enter spouse's SSN above and full name here: <input type="checkbox"/> 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):		
		<input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: <input type="checkbox"/> Yes <input type="checkbox"/> No		
Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)		<input type="checkbox"/> Yes <input type="checkbox"/> No		
Dependents (see instructions)		Dependent 1	Dependent 2	Dependent 3
(1) First name (2) Last name (3) SSN				
(4) Relationship (5) Check if lived with you more than half of 2025		(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if (7) Credits		<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled <input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents
<input type="checkbox"/> Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.				
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) b Household employee wages not reported on Form(s) W-2 c Tip income not reported on line 1a (see instructions) d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) e Taxable dependent care benefits from Form 2441, line 26 f Employer-provided adoption benefits from Form 8839, line 31 g Wages from Form 8919, line 6 h Other earned income (see instructions). Enter type and amount: i Nontaxable combat pay election (see instructions) 1i z Add lines 1a through 1h		
		1a 1b 1c 1d 1e 1f 1g 1h 1z		

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

Cat. No. 71930F

Form 1040-SR (2025) Created 9/5/25

Attach Sch. B if required.	2a Tax-exempt interest . . .	2a	b Taxable interest . . .	2b
	3a Qualified dividends . . .	3a	b Ordinary dividends . . .	3b
c Check if your child's dividends are included in: 1 <input type="checkbox"/> Line 3a 2 <input type="checkbox"/> Line 3b				
	4a IRA distributions . . .	4a	b Taxable amount . . .	4b
c Check if (see instructions): 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> QCD 3 <input type="checkbox"/> _____				
	5a Pensions and annuities	5a	b Taxable amount . . .	5b
c Check if (see instructions): 1 <input type="checkbox"/> Rollover 2 <input type="checkbox"/> PSO 3 <input type="checkbox"/> _____				
	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"/>				
d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here <input type="checkbox"/>				
	7a Capital gain or (loss). Attach Schedule D if required			7a
b Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____				
	8 Additional income from Schedule 1, line 10			8
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income . . .			9
	10 Adjustments to income from Schedule 1, line 26			10
	11a Subtract line 10 from line 9. This is your adjusted gross income			11a
Tax and Credits	b Amount from line 11a (adjusted gross income)			11b
	12a Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent			
	b <input type="checkbox"/> Spouse itemizes on a separate return c <input type="checkbox"/> You were a dual-status alien			
	d You: <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind			
	e Standard deduction or itemized deductions (from Schedule A)			12e
	13a Qualified business income deduction from Form 8995 or Form 8995-A			13a
	b Additional deductions from Schedule 1-A, line 38			13b
	14 Add lines 12e, 13a, and 13b			14
	15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income			15
	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

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

Form 1040-SR (2025)

Payments		25 Federal income tax withheld from: and Refundable Credits	25a 25b 25c	25d
		a Form(s) W-2 b Form(s) 1099 c Other forms (see instructions) d Add lines 25a through 25c		26
		26 2025 estimated tax payments and amount applied from 2024 return If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____		
		27a Earned income credit (EIC) b Clergy filing Schedule SE (see instructions) c If you do not want to claim the EIC, check here	27a	
		28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
		29 American opportunity credit from Form 8863, line 8	29	
		30 Refundable adoption credit from Form 8839, line 13	30	
		31 Amount from Schedule 3, line 15	31	
		32 Add lines 27a, 28, 29, 30, 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	
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	35a	
Direct deposit? See instructions.		b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number _____		
		36 Amount of line 34 you want applied to your 2026 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. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
		Designee's name	Phone no.	Personal identification number (PIN) _____
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.		Your signature	Date	Your occupation
		Spouse's signature. If a joint return, both must sign.	Date	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
		Phone no.	Email address	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Paid Preparer Use Only		Preparer's name	Preparer's signature	Date
		Firm's name		PTIN
		Firm's address		Check if: <input type="checkbox"/> Self-employed Phone no. Firm's EIN

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

Form 1040-SR (2025)

Standard Deduction Chart*

Add the number of boxes checked on line 12d on page 2 _____

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Head of household	1	\$25,625
	2	27,625
Married filing separately**	1	\$17,350
	2	18,950
	3	20,550
	4	22,150

*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 (2025)

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

Department of the Treasury
Internal Revenue ServiceU.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico
For the year Jan. 1-Dec. 31, 2025, or other tax year beginning _____, 2025, and ending _____, 20____**2025**

<input type="checkbox"/> Filed pursuant to section 301.9100-2	<input type="checkbox"/> Deceased	MM / DD / YYYY	Spouse	MM / DD / YYYY
<input type="checkbox"/> Other			
Your first name and middle initial		Last name		Your social security number
If a joint return, spouse's first name and middle initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		Commonwealth or territory		ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code

At any time during 2025, 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.**

- Single
 Married filing jointly
 Married filing separately (MFS). Enter spouse's SSN above and full name here: _____

- Head of household (HOH)
 Qualifying surviving spouse (QSS)
 If you checked the HOH box, and will **not** complete line 2, enter the child's name: _____

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): _____

2 Qualifying children. Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (ACTC). If more than four qualifying children, see instructions and check here

	Qualifying child 1	Qualifying child 2	Qualifying child 3	Qualifying child 4
(a) First name				
(b) Last name				
(c) SSN
(d) Relationship				

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****6a** Employee social security and Medicare tax on tips not reported to employer. Attach Form 4137**6a****6b** Uncollected employee social security and Medicare tax on tips**6b****6c** Uncollected employee social security and Medicare tax on wages. Attach Form 8919**6c****6d** Uncollected employee social security and Medicare tax on group-term life insurance**6d****e** Total other taxes. Add lines 6a through 6d**6e****7 Total tax.** Add lines 3, 4, 5, and 6e**7****8** 2025 estimated tax payments and amount applied from 2024 return**8**

If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____

9 Amount paid with request for extension of time to file**9****10** Additional child tax credit from Part II, line 19**10****11a** Additional Medicare Tax withheld. Attach Form 8959**11a****b** Excess social security tax withheld**11b****12 Total payments and credits.** Add lines 8 through 11b**12**

Part I Total Tax and Credits (see instructions) (continued)					
13 If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you overpaid					
14a Amount of line 13 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>					
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 2026 estimated tax 15					
16 If line 7 is more than line 12, subtract line 12 from line 7. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions 16					
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No				
	Designee's name	Phone no.	Personal identification number (PIN)		
Sign Here Joint return? See instructions. Keep a copy for your records.	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	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name		Phone no.		
	Firm's address		Firm's EIN		

Form **1040-SS** (2025)

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	
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 \$2,200	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 6a, 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 6c, if any, of uncollected employee social security and Medicare tax on wages from Form 8919	13c
d	Enter the amounts reported on Part I, lines 6b and 6d, 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 11b	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

2025
Attachment
Sequence No. 01

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

Your social security number

For 2025, 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 | | 1 |
| 2a | | 2a |
| 3 | | 3 |
| 4 | | 4 |
| 5 | | 5 |
| 6 | | 6 |
| 7 | | 7 |
| 8a | () | |
| 8b | | |
| 8c | | |
| 8d | () | |
| 8e | | |
| 8f | | |
| 8g | | |
| 8h | | |
| 8i | | |
| 8j | | |
| 8k | | |
| 8l | | |
| 8m | | |
| 8n | | |
| 8o | | |
| 8p | | |
| 8q | | |
| 8r | | |
| 8s | () | |
| 8t | | |
| 8u | | |
| 8v | | |
| 8z | | |
| 9 | | 9 |
| 10 | | 10 |
- 1 Taxable refunds, credits, or offsets of state and local income taxes
- 2a Alimony received
- b Date of original divorce or separation agreement (see instructions): _____
- 3 Business income or (loss). Attach Schedule C
- 4 Other gains or (losses). Check if any from Form(s): 4797 4684
- 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 6 Farm income or (loss). Attach Schedule F
- 7 Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here and enter amount repaid: _____
- 8 Other income:
- a Net operating loss
- b Gambling
- c Cancellation of debt
- d Foreign earned income exclusion from Form 2555
- e Income from Form 8853
- f Income from Form 8889
- g Alaska Permanent Fund dividends
- h Jury duty pay
- i Prizes and awards
- j Activity not engaged in for profit income
- k Stock options
- 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
- m Olympic and Paralympic medals and USOC prize money (see instructions)
- n Section 951(a) inclusion (see instructions)
- o Section 951A(a) inclusion (see instructions)
- p Section 461(l) excess business loss adjustment
- q Taxable distributions from an ABLE account (see instructions)
- r Scholarship and fellowship grants not reported on Form W-2
- s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d
- t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan
- u Wages earned while incarcerated
- v Digital assets received as ordinary income not reported elsewhere. See instructions
- z Other income. List type and amount:
- 9 Total other income. Add lines 8a through 8z
- 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

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2025 Created 7/25/25

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. If claiming only storage fees (see instructions), check here <input type="checkbox"/>	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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>	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 1-A
(Form 1040)**Additional Deductions**

OMB No. 1545-0074

2025Attachment
Sequence No. **1A**Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

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

Your social security number

Part I Modified Adjusted Gross Income (MAGI) Amount

1	
2a	
2b	
2c	
2d	
2e	
3	

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4			
4a			
4b			
4c			
5			
6			
7			
8			
9			
10			
11			
12			
13			

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a			
14b			
14c			
15			
16			
17			
18			
19			
20			
21			

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

Cat. No. 9587Q

Schedule 1-A (Form 1040) 2025 Created 11/4/25

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVL paid in 2025 less the amounts reported in column (ii). See instructions.

- 22** Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

	(i) Vehicle identification number (VIN)	Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a	_____		
b	_____		
23	Add lines 22a and 22b, column (iii)		23
24	Enter the smaller of the amount on line 23 or \$10,000		24
25	Enter the amount from line 3		25
26	Enter \$100,000 (\$200,000 if married filing jointly)		26
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30		27
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)		28
29	Multiply line 28 by \$200		29
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0		30

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3		31
32	Enter \$75,000 (\$150,000 if married filing jointly)		32
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35		33
34	Multiply line 33 by 6% (0.06)		34
35	Subtract line 34 from \$6,000. If zero or less, enter -0-		35
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35		36a
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35		36b
37	Enhanced deduction for seniors. Add lines 36a and 36b		37

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c		38
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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

2025
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 (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1e		
f 20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	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. Check if any exemption from (see instructions): 1 <input type="checkbox"/> 4361 2 <input type="checkbox"/> 4029 3 <input type="checkbox"/> _____	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 Reserved for future use	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) 2025 Created 5/8/25

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
2025
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
 2 Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441
 3 Education credits from Form 8863, line 19
 4 Retirement savings contributions credit. Attach Form 8880
 5a Residential clean energy credit from Form 5695, line 15
 b Energy efficient home improvement credit from Form 5695, line 32
 6 Other nonrefundable credits:
 a General business credit. Attach Form 3800
 b Credit for prior year minimum tax. Attach Form 8801
 c Adoption credit. Attach Form 8839
 d Credit for the elderly or disabled. Attach Schedule R
 e Reserved for future use
 f Clean vehicle credit. Attach Form 8936
 g Mortgage interest credit. Attach Form 8396
 h District of Columbia first-time homebuyer credit. Attach Form 8859
 i Qualified electric vehicle credit. Attach Form 8834
 j Alternative fuel vehicle refueling property credit. Attach Form 8911
 k Credit to holders of tax credit bonds. Attach Form 8912
 l Amount on Form 8978, line 14. See instructions
 m Credit for previously owned clean vehicles. Attach Form 8936
 z Other nonrefundable credits. List type and amount:

1	
2	
3	
4	
5a	
5b	
6a	
6b	
6c	
6d	
6e	
6f	
6g	
6h	
6i	
6j	
6k	
6l	
6m	
6z	

- 7 Total other nonrefundable credits. Add lines 6a through 6z
 8 Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20

7	
8	

Part II Other Payments and Refundable Credits

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

9	
10	
11	
12	
13a	
13b	
13c	
13d	
13z	

- 14 Total other payments or refundable credits. Add lines 13a through 13z
 15 Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31

14	
15	

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2025 Created 11/17/25

**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

2025
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	
	1 Medical and dental expenses (see instructions)		
	2 Enter amount from Form 1040 or 1040-SR, line 11b	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 (SALT). <ul style="list-style-type: none"> 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 b State and local real estate taxes (see instructions) c State and local personal property taxes d Add lines 5a through 5c e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions 	5a	
	6 Other taxes. List type and amount:	5b	
	-----	5c	
	7 Add lines 5e and 6	5d	
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <ul style="list-style-type: none"> a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 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 c Points not reported to you on Form 1098. See instructions for special rules d Reserved for future use e Add lines 8a through 8c 	8a	
	9 Investment interest. Attach Form 4952 if required. See instructions	8b	
	10 Add lines 8e and 9	8c	
Gifts to Charity	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 12e	17	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box		

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

Cat. No. 17145C

Schedule A (Form 1040) 2025 Created 11/20/25

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

OMB No. 1545-0074

2025
Attachment
Sequence No. 09

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses	<input type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2025, check here	<input type="checkbox"/>
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Part I Income	
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/> 1
2 Returns and allowances	2
3 Subtract line 2 from line 1	3
4 Cost of goods sold (from line 42)	4
5 Gross profit. Subtract line 4 from line 3	5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6	7

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

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest (see instructions):		24 Travel and meals:	
a Mortgage (paid to banks, etc.)	16a	a Travel	24a
b Other	16b	b Deductible meals (see instructions)	24b
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27b		26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7		27a Energy efficient commercial bldgs deduction (attach Form 7205)	27a
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions		b Other expenses (from line 48)	27b
Simplified method filers only: Enter the total square footage of (a) your home: _____			
and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			
31 Net profit or (loss). Subtract line 30 from line 29.		28	28
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .			
• If a loss, you must go to line 32.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions.		29	29
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .			
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			
31		30	30
32a <input type="checkbox"/> All investment is at risk.		31	31
32b <input type="checkbox"/> Some investment is not at risk.			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2025 Created 4/3/25

Part III **Cost of Goods Sold** (see instructions)

- | | | |
|----|--|--|
| 33 | Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation) | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 |
| 36 | Purchases less cost of items withdrawn for personal use | 36 |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 |
| 38 | Materials and supplies | 38 |
| 39 | Other costs | 39 |
| 40 | Add lines 35 through 39 | 40 |
| 41 | Inventory at end of year | 41 |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 |

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month/day/year) _____ / _____ / _____

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-27a, or line 30.

**SCHEDULE D
(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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.

2025Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA 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 or Box G checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I 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 or Form 1099-DA 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 or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L 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) 2025 Created 10/6/25

Part III Summary

16 Combine lines 7 and 15 and enter the result	16
<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 7a. 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 7a. Then, go to line 22. 	
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.	
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	18
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	19
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.	
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21 ()
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</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.
 2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a. 2.
 3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g. 3.
 4. Enter the amount from Form 4952, line 4e*. 4.
 5. Subtract line 4 from line 3. If zero or less, enter -0-. 5.
 6. Subtract line 5 from line 2. If zero or less, enter -0-**. 6.
 7. Enter the **smaller** of line 15 or line 16 of Schedule D. 7.
 8. Enter the **smaller** of line 3 or line 4. 8.
 9. Subtract line 8 from line 7. If zero or less, enter -0-**. 9.
 10. Add lines 6 and 9. 10.
 11. Add lines 18 and 19 of Schedule D**. 11.
 12. Enter the **smaller** of line 9 or line 11. 12.
 13. Subtract line 12 from line 10. 13.
 14. Subtract line 13 from line 1. If zero or less, enter -0-. 14.
 15. Enter:
 - \$48,350 if single or married filing separately;
 - \$96,700 if married filing jointly or qualifying surviving spouse; or
 - \$64,750 if head of household.
 } 15.
 16. Enter the **smaller** of line 1 or line 15. 16.
 17. Enter the **smaller** of line 14 or line 16. 17.
 18. Subtract line 10 from line 1. If zero or less, enter -0-. 18.
 19. Enter the **smaller** of line 1 or:
 - \$197,300 if single or married filing separately;
 - \$394,600 if married filing jointly or qualifying surviving spouse; or
 - \$197,300 if head of household.
 } 19.
 20. Enter the **smaller** of line 14 or line 19. 20.
 21. Enter the **larger** of line 18 or line 20. 21.
 22. Subtract line 17 from line 16. This amount is taxed at 0%. 22.
- 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.
 24. Enter the amount from line 22. (If line 22 is blank, enter -0-.) 24.
 25. Subtract line 24 from line 23. If zero or less, enter -0-. 25.
 26. Enter:
 - \$533,400 if single;
 - \$300,000 if married filing separately;
 - \$600,050 if married filing jointly or qualifying surviving spouse; or
 - \$566,700 if head of household.
 } 26.
 27. Enter the **smaller** of line 1 or line 26. 27.
 28. Add lines 21 and 22. 28.
 29. Subtract line 28 from line 27. If zero or less, enter -0-. 29.
 30. Enter the **smaller** of line 25 or line 29. 30.

Schedule D Tax Worksheet—Continued*Keep for Your Records*

31. Multiply line 30 by 15% (0.15)	31. _____
32. Add lines 24 and 30	32. _____
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. _____
34. Multiply line 33 by 20% (0.20)	34. _____
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. _____
36. Add lines 10 and 21	36. _____
37. Enter the amount from line 1 above	37. _____
38. Subtract line 37 from line 36. If zero or less, enter -0-	38. _____
39. Subtract line 38 from line 35. If zero or less, enter -0-	39. _____
40. Multiply line 39 by 25% (0.25)	40. _____
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. _____
42. Subtract line 41 from line 1	42. _____
43. Multiply line 42 by 28% (0.28)	43. _____
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. _____
45. Add lines 31, 34, 40, 43, and 44	45. _____
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. _____
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. _____

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

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

Qualified Dividends and Capital Gain Tax Worksheet—Line 16*Keep for Your Records*

Before you begin: ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7b.

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 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-. <input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7a.	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. _____
6. Enter: \$48,350 if single or married filing separately, \$96,700 if married filing jointly or qualifying surviving spouse, \$64,750 if head of household.	6. _____
7. Enter the smaller of line 1 or line 6	7. _____
8. Enter the smaller of line 5 or line 7	8. _____
9. Subtract line 8 from line 7. This amount is taxed at 0%	9. _____
10. Enter the smaller of line 1 or line 4	10. _____
11. Enter the amount from line 9	11. _____
12. Subtract line 11 from line 10	12. _____
13. Enter: \$533,400 if single, \$300,000 if married filing separately, \$600,050 if married filing jointly or qualifying surviving spouse, \$566,700 if head of household.	13. _____
14. Enter the smaller of line 1 or line 13	14. _____
15. Add lines 5 and 9	15. _____
16. Subtract line 15 from line 14. If zero or less, enter -0-	16. _____
17. Enter the smaller of line 12 or line 16	17. _____
18. Multiply line 17 by 15% (0.15)	18. _____
19. Add lines 9 and 17	19. _____
20. Subtract line 19 from line 10	20. _____
21. Multiply line 20 by 20% (0.20)	21. _____
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22. _____
23. Add lines 18, 21, and 22	23. _____
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24. _____
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25. _____

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

SCHEDULE E
(Form 1040)**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

2025Attachment
Sequence No. 13Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and RoyaltiesNote: 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 2025 that would require you to file Form(s) 1099? See instructions Yes No
- B** If "Yes," did you or will you file required Form(s) 1099? Yes No

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

A	
B	
C	

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

Type of Property:

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

	Properties:		
	A	B	C
Income:			
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) 2025 Created 5/6/25

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

	(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

	(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
2025
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
- 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
- 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
- 3** Combine lines 1a, 1b, and 2
- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
- 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
- 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
- 5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income
- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-
- 6** Add lines 4c and 5b
- 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 2025
- 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 \$176,100 or more, skip lines 8b through 10, and go to line 11
- b** Unreported tips subject to social security tax from Form 4137, line 10
- c** Wages subject to social security tax from Form 8919, line 10
- d** Add lines 8a, 8b, and 8c
- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11
- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)
- 11** Multiply line 6 by 2.9% (0.029)
- 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**
- 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**

1a	
1b	()
2	
3	
4a	
4b	
4c	
5a	
5b	
6	
7	\$ 176,100
8a	
8b	
8c	
8d	
9	
10	
11	
12	

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2025 Created 5/7/25

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 \$10,860, or (b) your net farm profits² were less than \$7,840.

14	Maximum income for optional methods	14	\$ 7,240
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (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	17	

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 2025 Attachment Sequence No. 43 Your social security number
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Before you begin:

- See the instructions for Form 1040, line 27a, 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 27a, 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 27a, 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

1 Child's name	First name	Last name	First name	Last name	First name	Last name
If you have more than three qualifying children, you have to list only three to get the maximum credit.						
2 Child's SSN						
The child must have an SSN as defined in the instructions for Form 1040, line 27a, unless the child was born and died in 2025 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2025 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 _____	Year _____	Year _____			
	<i>If born after 2006 and the child is younger than you (or your spouse if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 2006 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 2025, a student, and younger than you (or your spouse if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.			
	<i>Go to line 5.</i> <i>Go to line 4b.</i>		<i>Go to line 5.</i> <i>Go to line 4b.</i>			
b Was the child permanently and totally disabled during any part of 2025?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.			
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you						
(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
6 Number of months child lived with you in the United States during 2025						
	_____ months	_____ months	_____ months			
	<i>Do not enter more than 12 months.</i>		<i>Do not enter more than 12 months.</i>			

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 27a, 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 27a.

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 27a, 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 27a, 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 2025 and younger than you (or your spouse if filing jointly)
or

Under age 24 at the end of 2025, 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 2025
or is filing a joint return for 2025 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 2025.



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 27a.



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 27a.

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

OMB No. 1545-0074

2025Attachment
Sequence No. **47**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

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 11a of your Form 1040, 1040-SR, or 1040-NR	1	
2a	Enter income from Puerto Rico that you excluded	2a	
2b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
2c	Enter the amount from line 15 of your Form 4563	2c	
2d	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 \$2,200	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.	9	
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000		
10	Subtract line 9 from line 3.	10	
	• 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.		
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 here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit.	13	
<input type="checkbox"/>	Yes. Subtract line 11 from line 8. Enter the result.	14	
13	Enter the amount from Credit Limit Worksheet A		
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents		
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 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A.

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

Cat. No. 59761M

Schedule 8812 (Form 1040) 2025 Created 7/30/25

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	Reserved for future use	15	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit	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	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	20	
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.			

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 27a, } 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	26	
Next, enter the smaller of line 17 or line 26 on line 27.			

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	
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Form **2441**Department of the Treasury
Internal Revenue Service**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

2025Attachment
Sequence No. **21**

Name(s) shown on return

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 2025 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 2025? 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 2025 but didn't pay them until 2026, or if you prepaid in 2025 for care to be provided in 2026, don't include these expenses in column (d) of line 2 for 2025. 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 First	(b) Qualifying person's social security number Last	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2025 for the person listed in column (a)
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	

- 3** Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31
- 4** Enter your **earned income**. See instructions
- 5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4
- 6** Enter the **smallest** of line 3, 4, or 5. If zero or less, enter -0-
- 7** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11a **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:	
Over	But not over	Over	But not over	Over	But not over
\$0—15,000	.35	\$25,000—27,000	.29	\$37,000—39,000	.23
15,000—17,000	.34	27,000—29,000	.28	39,000—41,000	.22
17,000—19,000	.33	29,000—31,000	.27	41,000—43,000	.21
19,000—21,000	.32	31,000—33,000	.26	43,000—No limit	.20
21,000—23,000	.31	33,000—35,000	.25		
23,000—25,000	.30	35,000—37,000	.24		

- 9a** Multiply line 6 by the decimal amount on line 8
- b** If you paid 2024 expenses in 2025, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c
- c** Add lines 9a and 9b and enter the result
- 10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**
- 11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2

3	
4	
5	
6	
8	X .
9a	
9b	
9c	
11	

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

Cat. No. 11862M

Form **2441** (2025) Created 3/18/25

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2025. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12
13	Enter the amount, if any, you carried over from 2024 and used in 2025 during the grace period. See instructions	13
14	Enter the amount, if any, you forfeited or carried forward to 2026. See instructions	14 ()
15	Combine lines 12 through 14. See instructions	15
16	Enter the total amount of qualified expenses incurred in 2025 for the care of the qualifying person(s)	16
17	Enter the smaller of line 15 or 16	17
18	Enter your earned income . See instructions	18
19	Enter the amount shown below that applies to you.	
	• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).	19
	• If married filing separately, see instructions.	
	• All others, enter the amount from line 18.	
20	Enter the smallest of line 17, 18, or 19. If zero or less, enter -0-	20
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership?	22
	<input type="checkbox"/> No. Enter -0-.	
	<input type="checkbox"/> Yes. Enter the amount here	
23	Subtract line 22 from line 15	23
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27
28	Add lines 24 and 25	28
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2024 expenses in 2025, see the instructions for line 9b	29
30	Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31

4547

Form 4547

(December 2025)

Department of the Treasury
Internal Revenue Service**Trump Account Election(s)**Go to www.irs.gov/Form4547 for instructions and the latest information.

OMB No. 1545-2336

If you have a child that is eligible for a Trump account, and you want to open a Trump account for that child, complete Form 4547.

- For each child that is eligible and for whom you want to open a Trump account, complete Parts I, II, and IV.
- For each child that is eligible to receive a \$1,000 Pilot Program Contribution, check the box in Part III, line 7, in order to receive the contribution.

Part I Parent/Guardian or Other Authorized Individual Information**Note:** The parent/guardian or other authorized individual listed in Part I will be the responsible party for the Trump account.

First name	Middle name	Last name	Social security number
Home address (number and street). If you have a P.O. box, see instructions.			Apartment number
City, town, or post office. If you have a foreign address, also complete spaces below.		County	State
Foreign country name		Foreign province/state/county	ZIP code
		Foreign postal code	Phone no.
			Email address

Part II Child's Information

If more than two children, see instructions.

	(i) Child 1	(ii) Child 2
1a First name		
b Middle name		
c Last name		
2 Social security number		
3 Date of birth		
4 Relationship		
5 Home Address		
Check here if address is same as Part I. Otherwise, complete lines 5a through 5f. If you have a foreign address, complete lines 5g, 5h, and 5i.		
a Number and street		
b Apartment number		
c City, town, or post office		
d County		
e State		
f ZIP code		
g Foreign country name		
h Foreign province/state/county		
i Foreign postal code		
6 Check box if you are authorized to open the Trump account for the child. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>

Part III Pilot Program Contribution Election

For a child to qualify to receive the \$1,000 Pilot Program Contribution to their Trump account, the child must have been born in 2025–2028, must be a qualifying child of the individual opening the Trump account, must be a U.S. citizen, and must have a valid social security number. See instructions.

	(i) Child 1	(ii) Child 2
7 Check box if child qualifies for, and you want the child to receive, a Pilot Program Contribution	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Consent to Disclose Information

By completing this form, you authorize the IRS, Treasury, and their agent(s) to create and maintain a Trump account with respect to the eligible child(ren) listed on this form. You also authorize the IRS, Treasury, and their agent(s) to disclose the fact that a Trump account has been established for the eligible child(ren) listed above to any parent, guardian, or authorized individual of the eligible child who is permitted to make an election to request creation of the Trump account.

Sign Here	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature _____ Date _____		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Check <input type="checkbox"/> if self-employed	
	Firm's address	PTIN _____	
		Firm's EIN _____	
		Phone no. _____	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 95927O

Form 4547 (12-2025) Created 12/30/25

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

OMB No. 1545-0177

2025
Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years beginning after 2017, 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				
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.				
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				
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter -0-				
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-				12
Caution: Use only one Form 4684 for lines 13 through 18.				
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				14
Caution: See instructions before completing line 15.				
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.				
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 11b. 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** (2025) Created 9/26/25

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 _____

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

	Properties			
	A	B	C	D
20				
21				
22				
23				
24				
25				
26				
27				

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts	(c) Gains from casualties or thefts includable in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property

Casualty or Theft of Property Held One Year or Less

- 29 _____ () ()
 30 Totals. Add the amounts on line 29 30 () ()
 31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions
 32 Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions
 33 Casualty or theft gains from Form 4797, line 32 33

31

32

- 34 _____ () ()
 35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) 35 () ()
 36 Total gains. Add lines 33 and 34, column (c) 36
 37 Add amounts on line 35, columns (b)(i) and (b)(ii) 37
 38 If the loss on line 37 is **more** than the gain on line 36:
 a Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the *Note* below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions
 b Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the *Note* below
 39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the *Note* below. All others, enter this amount on Form 4797, line 3
Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.

36

37

38a

38b

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

Part II Required Statements and Declarations (see instructions)

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

Name of individual or entity _____

Taxpayer identification number (if known) _____

Address _____

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

Name(s) shown on tax return

Identifying number

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

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

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

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

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

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

Part II Revocation of Prior Election

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

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

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

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

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

Form **5695**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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

OMB No. 1545-0074

2025Attachment
Sequence No. 75

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2024**.

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 |
| b If you checked the "Yes" box, enter the qualified battery technology costs | |
| 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.) | 7a |
| If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11. | |
| 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
-------------------	----------	--------------	-------	----------

Caution: You can only have one main home at a time. (See instructions.)c If the special rule for joint occupants applies, check here 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. If less than 0.5 kW, enter -0-. (See instructions.) x \$1,000 | 10 |
| 11 Enter the smaller of line 9 or line 10 | 11 |
| 12 Credit carryforward from 2024. Enter the amount, if any, from your 2024 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 2026. If line 15 is less than line 13, subtract line 15 from line 13 | 16 |

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

Cat. No. 13540P

Form **5695** (2025) Created 3/20/25

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

Your social security number

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

- 17a** Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)
- b** Are you the original user of the qualified energy efficiency improvements?
- 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.
- 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.)

17a	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17b	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17c	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Number and street _____ Unit no. _____ City or town _____ State _____ ZIP code _____

- 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.

17e	<input type="checkbox"/> Yes	<input type="checkbox"/> No
------------	------------------------------	-----------------------------

- 18** Insulation or air sealing material or system.

- 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.)
- b** Multiply line 18a by 30% (0.30). Enter the results. Do **not** enter more than \$1,200

18a

18b	
------------	--

- 19** Exterior doors that meet the applicable Energy Star requirements.

- a** Enter the cost of the most expensive door you bought
- b** Enter the Qualified Manufacturer Identification Number of the door.

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

- c** Multiply line 19a by 30% (0.30). Do **not** enter more than \$250
- d** Enter the Qualified Manufacturer Identification Number(s) and cost(s) of the two next most expensive door(s)

(i)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

(ii)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

- e** Enter the cost of all other qualifying exterior doors. If none, enter -0-

f Add lines 19d and 19e

g Multiply line 19f by 30% (0.30)

h Add lines 19c and 19g. Do **not** enter more than \$500

19a**19c****19d****19e****19f****19g**

19h	
------------	--

- 20** Windows and skylights that meet the Energy Star certification requirements.

- a** Enter the Qualified Manufacturer Identification Number(s) and cost(s) of the four most expensive window(s)/skylight(s)

(i)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

(ii)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

(iii)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

(iv)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

 \$ _____

- b** Enter the cost of all other exterior windows and skylights. If none, enter -0-. (See instructions)

c Add lines 20a and 20b

d Multiply line 20c by 30% (0.30). Enter the results. Do **not** enter more than \$600

20a**20b****20c**

20d	
------------	--

Section B – Residential Energy Property Expenditures

- 21a** Did you incur costs for qualified energy property installed on or in connection with a home located in the United States that you use as a residence?

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.

c Enter the complete address of each home where you installed qualified energy property.

Number and street	Unit no.	City or town	State	ZIP code

- 22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)

- a Enter the Qualified Manufacturer Identification Number and cost of the most expensive central air conditioner

A horizontal row of 15 empty squares. The last 7 squares in the row are shaded gray, while the first 8 are white.

- b** Enter the cost of all other central air conditioners. If none, enter - . . .
 - c** Add lines 22a and 22b
 - d** Multiply line 22c by 30% (0.30). Enter the results. Do **not** enter more than \$600

- 23a** Enter the Qualified Manufacturer Identification Number(s) and cost(s) of the two most expensive natural gas, propane, or oil water heater(s). If none, enter -0- .

(i)  \$ _____

(ii) \$ _____

- b Enter the cost of all other natural gas, propane, or oil water heaters. If none, enter -0-
 - c Add lines 23a and 23b
 - d Multiply line 23c by 20% (.20). Enter the results. Do not enter more than \$600.

- 24a** Enter the Qualified Manufacturer Identification Number and cost of the most expensive natural gas, propane, or oil furnace or hot water boiler.

expensive natural gas, propane, or oil furnace or hot water boiler



- b** Enter the cost of all other natural gas, propane, or oil furnace or hot water boilers. If none, enter 0.

- c Add lines 24a and 24b
 - d Multiply line 24a by 20% (.20). Enter the results. Do not enter more than \$600.

- 25a** Did you install improvements or replacements of panels/boards, subpanels/boards, or other equipment?

- 25a Did you install improvements or replacements of panelboards, subpanelboards, branch circuits, or feeders (enabling property) to enable the installation and use of a separate qualified energy efficient improvement or qualified energy property (enabled property), and were both the enabling property and the enabled property installed in 2025? (See instructions if some of the property was installed in 2024.)

If you checked the "No" box, you cannot claim the credit for enabling property. Skip lines 25b through 25e. Go to line 26. (See instructions.)

- b** If you checked the "Yes" box for line 25a, enter the code for the type of enabled property. (See instructions.)

Code(s)

- c Enter the cost of improvements or replacement of enabling property . . .

- d Enter the Qualified Manufacturer Identification Number(s) of the enabling property.

- (i)

c. Multiply line 25c

- e Multiply line 25c by 30% (0.30). Enter the results. Do not enter more than \$600 :

25c

25a Yes No

Form 5695 (2025)

Section B—Residential Energy Property Expenditures (continued)

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, 19h, 20d, 22d, 23d, 24d, 25e, 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 Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump	29a
b Enter the cost of all other electric or natural gas heat pumps. If none, enter -0-	29b
c Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump water heater	29c
d Enter the cost of all other electric or natural gas heat pump water heaters. If none, enter -0-	29d
e Enter the Qualified Manufacturer Identification Number and cost of the most expensive biomass stove or boiler	29e
f Enter the cost of all other biomass stoves and biomass boilers. If none, enter -0-	29f
g Add lines 29a through 29f	29g
h Multiply line 29g by 30% (0.30). Enter the results. Do not enter more than \$2,000	29h
30 Add lines 28 and 29h	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.)	
b If you live in a condominium or cooperative and have a fractional share of the qualified energy efficiency improvements or residential energy property expenditures, check here <input type="checkbox"/> . (See instructions.)	

Form 5695 (2025)

8915-F
 Form 8915-F
 (Rev. December 2025)
 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.

CHART 1: Use if you checked the box for coronavirus in item D above and you don't have any disaster in item C.

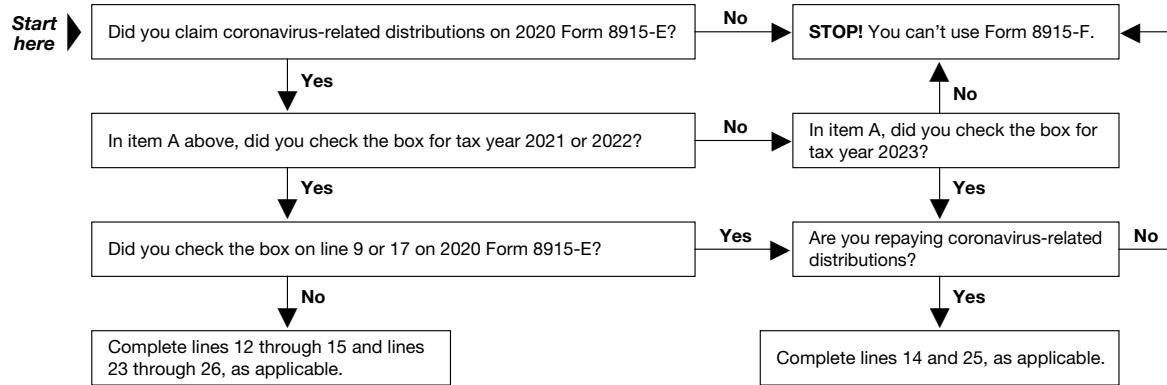
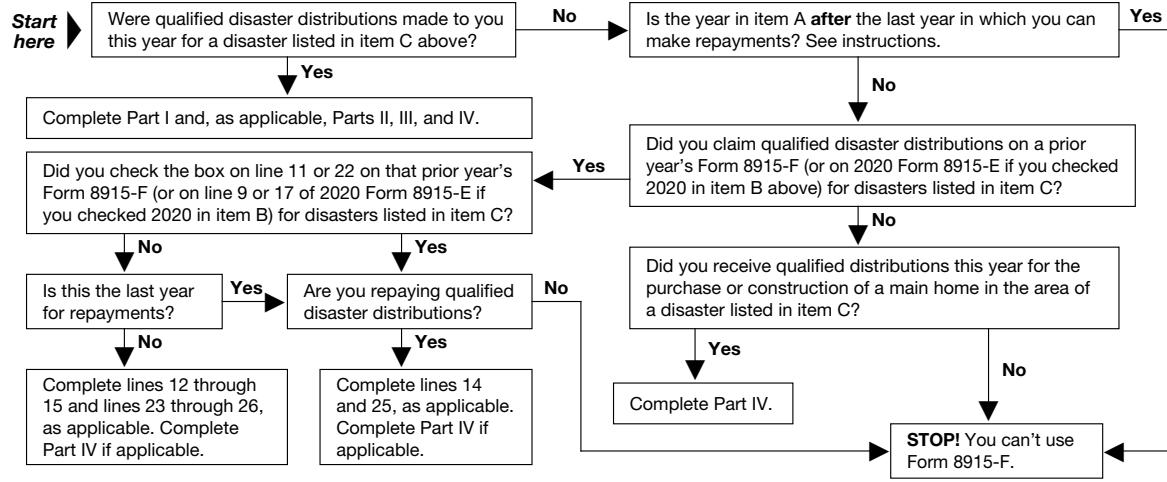


CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.



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

Cat. No. 75585Y

Form **8915-F** (Rev. 12-2025) Created 5/23/25

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).

- 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 IRAs made this year. Traditional IRAs include traditional SEP IRAs and traditional SIMPLE IRAs
- 4 Enter, in column (a), distributions from Roth IRAs made this year. Roth IRAs include Roth SEP IRAs and Roth SIMPLE IRAs
- 5a Enter, on line 5a, column (a), the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions
- b Do (1) through (3) below in the order indicated.
 - (1) Enter on line 5b, column (a), the sum of lines 2 through 4 in column (a) reduced by the amount on line 5a.
 - (2) Enter on line 5b, column (b), the smaller of the amount on line 5b, 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 5b, column (b)
- 6 Total qualified disaster distributions. Enter the amount from line 5b, 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

(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in the Part I Disaster Table (see instructions)
1a	
1b	
1c	
1d	
1e	
2	
3	
4	
5a	
5b	
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) . . .
9	Enter the applicable cost of distributions, if any. See instructions
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions
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
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. Attach your completed Worksheet 2, if applicable, to the back of this form
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions
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. Attach your completed Worksheet 3, if applicable, to the back of this form
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
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
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
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606
21	Add lines 18, 19, and 20. This is the taxable amount of your IRA qualified disaster distributions
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
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions. Attach your completed Worksheet 4, if applicable, to the back of this form
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions
25	Total repayment. Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions. Attach your completed Worksheet 5, if applicable, to the back of this form
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

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?
 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.
 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. If you included an amount from line 7 on line 28, reduce line 7 by that amount. See instructions. 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
- 29** Enter the applicable cost of distributions, if any. See instructions
- 30** Subtract line 29 from line 28
- 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
- 32** **Taxable amount.** Subtract line 31 from line 30. If the distribution is:
• From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR.
• From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.

28	_____
29	_____
30	_____
31	_____
32	_____

Note: You may be subject to an additional tax on the amount on line 32. See instructions.

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

Name(s) shown on return

Clean Vehicle CreditsAttach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.OMB No. 1545-2137
2025
Attachment Sequence No. 69

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 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a	
1b	Enter any income from Puerto Rico you excluded	1b	
1c	Enter any amount from Form 2555, line 45	1c	
1d	Enter any amount from Form 2555, line 50	1d	
1e	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 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a	
3b	Enter any income from Puerto Rico you excluded	3b	
3c	Enter any amount from Form 2555, line 45	3c	
3d	Enter any amount from Form 2555, line 50	3d	
3e	Enter any amount from Form 4563, line 15	3e	
4	Add lines 3a through 3e	4	
5	Enter your 2024 filing status (S, MFS, etc., see chart below) Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit.	5	

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2025) Created 3/19/25

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.
Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

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

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B and Form(s) 1099-DA showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, C, G, H, or I below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- One or more of the boxes, complete as many forms with the same box checked as you need.

 - (A) Short-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
 - (B) Short-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
 - (C) Short-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
 - (G) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
 - (H) Short-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
 - (I) Short-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

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

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

Cat No 377687

Form 8949 (2025) Created 5/5/25

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

Social security number or taxpayer identification number

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

Part II

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

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

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

- (D)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was** reported to the IRS (see **Note** above)
 - (E)** Long-term transactions reported on **Form(s) 1099-B** showing basis **was not** reported to the IRS
 - (F)** Long-term transactions, other than digital asset transactions, not reported to you on **Form 1099-B** or **Form 1099-DA**
 - (J)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was** reported to the IRS (see **Note** above)
 - (K)** Long-term transactions reported on **Form(s) 1099-DA** showing basis **was not** reported to the IRS
 - (L)** Long-term digital asset transactions not reported to you on **Form 1099-DA** or **Form 1099-B**

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

Form **8949** (2025)

8959Form
Department of the Treasury
Internal Revenue Service
Name(s) shown on return**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

2025Attachment
Sequence No. 71

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 (2025) Created 4/30/25

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

2025
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** (2025) Created 8/19/25

Form 8962

Department of the Treasury
Internal Revenue Service

Name shown on your return

Premium Tax Credit (PTC)

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 73

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	
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	8b	
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 and continue to line 24.
 No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual 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, column (e), or add lines 12 through 23, column (e), and enter the total here					24	
25 Advance payment of PTC. Enter the amount from line 11, column (f), or add lines 12 through 23, column (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 (2025) Created 3/25/25

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****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0074

2025Attachment
Sequence No. 55Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Your taxpayer identification number

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.**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 \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	
11	Taxable income before qualified business income deduction (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** (2025) Created 9/12/25

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2025**
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 \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

- 2 Qualified business income from the trade, business, or aggregation. See instructions
- 3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13
- 4 Allocable share of W-2 wages from the trade, business, or aggregation
- 5 Multiply line 4 by 50% (0.50)
- 6 Multiply line 4 by 25% (0.25)
- 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property
- 8 Multiply line 7 by 2.5% (0.025)
- 9 Add lines 6 and 8
- 10 Enter the greater of line 5 or line 9
- 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10
- 12 Phased-in reduction. Enter the amount from line 26, if any
- 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12
- 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions
- 15 Qualified business income component. Subtract line 14 from line 13
- 16 Total qualified business income component. Add all amounts reported on line 15

	A	B	C
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

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

Cat. No. 71661B

Form **8995-A** (2025) Created 9/12/25

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24 %		
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29 ()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		
33	Taxable income before qualified business income deduction	33		
34	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 ()		

Form **8995-A** (2025)

		<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-2330 2025 Form 1099-DA	Digital Asset Proceeds From Broker Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949			
FILER'S TIN		RECIPIENT'S TIN		1a Code for digital asset	Copy B For Recipient
RECIPIENT'S name		1b Name of digital asset			
Street address (including apt. no.)		1c Number of units			
City or town, state or province, country, and ZIP or foreign postal code		1d Date acquired	1e Date sold or disposed		
Account number		1f Proceeds \$	1g Cost or other basis \$		
CUSIP number		1h Accrued market discount \$	1i Wash sales loss disallowed \$		
5 Check if loss is not allowed based on amount in 1f <input type="checkbox"/>	6 Gain or loss: <input type="checkbox"/> Short-term <input type="checkbox"/> Ordinary <input type="checkbox"/> Long-term	7 Check if 1f is only cash <input type="checkbox"/>	8 Check if broker relied on customer-provided acquisition information <input type="checkbox"/>		
9 Check if digital asset is a noncovered security <input type="checkbox"/>	10		11a Check if gross proceeds reported in 1f is an aggregate amount for: <input type="checkbox"/> Qualifying stablecoins <input type="checkbox"/> Specified NFTs		
11b If 11a checked, number of transactions \$	11c For aggregate reporting of specified NFTs, aggregate gross proceeds reported in 1f that are attributable to first sales by creator or minter	12a Number of units transferred in	12b If transferred in, provide transfer-in date	13	
14 State name		15 State identification no.	16 State tax withheld \$		

Form **1099-DA**

(Keep for your records)

www.irs.gov/Form1099DA

Department of the Treasury - Internal Revenue Service

Form **W-4**Department of the Treasury
Internal Revenue Service**Employee's Withholding Certificate**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

OMB No. 1545-0074

2026

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

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)		
Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.			

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: Multiple Jobs or Spouse Works	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. 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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(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):			
	(a) Multiply the number of qualifying children under age 17 by \$2,200	3(a) \$		
	(b) Multiply the number of other dependents by \$500	3(b) \$		
	Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here	3 \$		
Step 4: 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. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here	4(b) \$		
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c) \$		

Exempt from withholding	I claim exemption from withholding for 2026, and I certify that I meet both of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . <input type="checkbox"/>		
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)

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 10220Q

Form **W-4** (2026) Created 12/8/25

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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.

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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

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 when you file your tax return.

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 5. 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 5 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 5 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 (plus any other additional amount you want withheld)

4 \$ _____

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

See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1	Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.	1a \$ _____
a	Qualified tips. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000	1b \$ _____
b	Qualified overtime compensation. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation	1c \$ _____
c	Qualified passenger vehicle loan interest. If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000	2 \$ _____
2	Add lines 1a, 1b, and 1c. Enter the result here	3a \$ _____
3	Seniors age 65 or older. If your total income is less than \$75,000 (\$150,000 if married filing jointly):	3b \$ _____
a	Enter \$6,000 if you are age 65 or older before the end of the year	4 \$ _____
b	Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment	5 \$ _____
4	Add lines 3a and 3b. Enter the result here	6a \$ _____
5	Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information	6b \$ _____
6	Itemized deductions. Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	6c \$ _____
a	Medical and dental expenses. Enter expenses in excess of 7.5% (0.075) of your total income	6d \$ _____
b	State and local taxes. If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately)	6e \$ _____
c	Home mortgage interest. If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums)	7 \$ _____
d	Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income	8a \$ _____
e	Other itemized deductions. Enter the amount for other itemized deductions	8b \$ _____
7	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here	9 \$ _____
8	Limitation on itemized deductions.	10 \$ _____
a	Enter your total income	11 \$ _____
b	Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9	12 \$ _____
9	Enter: { • \$768,700 if you're married filing jointly or a qualifying surviving spouse • \$640,600 if you're single or head of household • \$384,350 if you're married filing separately }	13 \$ _____
10	If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here	14 \$ _____
11	Standard deduction.	15 \$ _____
	Enter: { • \$32,200 if you're married filing jointly or a qualifying surviving spouse • \$24,150 if you're head of household • \$16,100 if you're single or married filing separately }	
12	Cash gifts to charities. If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly)	
13	Add lines 11 and 12. Enter the result here	
14	If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12	
15	Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4	

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	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

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	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

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	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,760	3,760	4,070	4,070	4,070	4,210
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190

2025 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 \$2,562. 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	2,789	2,550	2,789	2,687	
25,250	25,300	2,795	2,556	2,795	2,693	
25,300	25,350	2,801	(2,562)	2,801	2,699	
25,350	25,400	2,807	2,568	2,807	2,705	

If line 15 (taxable income) is—		And you are—			Your tax is—		
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		
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—			Your tax is—		
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		
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—			Your tax is—		
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household		
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		

(Continued)

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

2025 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
3,000																	
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																	
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																	
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	87							

2025 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 separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—																	
12,000																	
12,000	12,050	1,205	1,203	1,205	1,203	15,000	15,050	1,565	1,503	1,565	1,503	18,000	18,050	1,925	1,803	1,925	1,823
12,050	12,100	1,211	1,208	1,211	1,208	15,050	15,100	1,571	1,508	1,571	1,508	18,050	18,100	1,931	1,808	1,931	1,829
12,100	12,150	1,217	1,213	1,217	1,213	15,100	15,150	1,577	1,513	1,577	1,513	18,100	18,150	1,937	1,813	1,937	1,835
12,150	12,200	1,223	1,218	1,223	1,218	15,150	15,200	1,583	1,518	1,583	1,518	18,150	18,200	1,943	1,818	1,943	1,841
12,200	12,250	1,229	1,223	1,229	1,223	15,200	15,250	1,589	1,523	1,589	1,523	18,200	18,250	1,949	1,823	1,949	1,847
12,250	12,300	1,235	1,228	1,235	1,228	15,250	15,300	1,595	1,528	1,595	1,528	18,250	18,300	1,955	1,828	1,955	1,853
12,300	12,350	1,241	1,233	1,241	1,233	15,300	15,350	1,601	1,533	1,601	1,533	18,300	18,350	1,961	1,833	1,961	1,859
12,350	12,400	1,247	1,238	1,247	1,238	15,350	15,400	1,607	1,538	1,607	1,538	18,350	18,400	1,967	1,838	1,967	1,865
12,400	12,450	1,253	1,243	1,253	1,243	15,400	15,450	1,613	1,543	1,613	1,543	18,400	18,450	1,973	1,843	1,973	1,871
12,450	12,500	1,259	1,248	1,259	1,248	15,450	15,500	1,619	1,548	1,619	1,548	18,450	18,500	1,979	1,848	1,979	1,877
12,500	12,550	1,265	1,253	1,265	1,253	15,500	15,550	1,625	1,553	1,625	1,553	18,500	18,550	1,985	1,853	1,985	1,883
12,550	12,600	1,271	1,258	1,271	1,258	15,550	15,600	1,631	1,558	1,631	1,558	18,550	18,600	1,991	1,858	1,991	1,889
12,600	12,650	1,277	1,263	1,277	1,263	15,600	15,650	1,637	1,563	1,637	1,563	18,600	18,650	1,997	1,863	1,997	1,895
12,650	12,700	1,283	1,268	1,283	1,268	15,650	15,700	1,643	1,568	1,643	1,568	18,650	18,700	2,003	1,868	2,003	1,901
12,700	12,750	1,289	1,273	1,289	1,273	15,700	15,750	1,649	1,573	1,649	1,573	18,700	18,750	2,009	1,873	2,009	1,907
12,750	12,800	1,295	1,278	1,295	1,278	15,750	15,800	1,655	1,578	1,655	1,578	18,750	18,800	2,015	1,878	2,015	1,913
12,800	12,850	1,301	1,283	1,301	1,283	15,800	15,850	1,661	1,583	1,661	1,583	18,800	18,850	2,021	1,883	2,021	1,919
12,850	12,900	1,307	1,288	1,307	1,288	15,850	15,900	1,667	1,588	1,667	1,588	18,850	18,900	2,027	1,888	2,027	1,925
12,900	12,950	1,313	1,293	1,313	1,293	15,900	15,950	1,673	1,593	1,673	1,593	18,900	18,950	2,033	1,893	2,033	1,931
12,950	13,000	1,319	1,298	1,319	1,298	15,950	16,000	1,679	1,598	1,679	1,598	18,950	19,000	2,039	1,898	2,039	1,937
13,000																	
13,000	13,050	1,325	1,303	1,325	1,303	16,000	16,050	1,685	1,603	1,685	1,603	19,000	19,050	2,045	1,903	2,045	1,943
13,050	13,100	1,331	1,308	1,331	1,308	16,050	16,100	1,691	1,608	1,691	1,608	19,050	19,100	2,051	1,908	2,051	1,949
13,100	13,150	1,337	1,313	1,337	1,313	16,100	16,150	1,697	1,613	1,697	1,613	19,100	19,150	2,057	1,913	2,057	1,955
13,150	13,200	1,343	1,318	1,343	1,318	16,150	16,200	1,703	1,618	1,703	1,618	19,150	19,200	2,063	1,918	2,063	1,961
13,200	13,250	1,349	1,323	1,349	1,323	16,200	16,250	1,709	1,623	1,709	1,623	19,200	19,250	2,069	1,923	2,069	1,967
13,250	13,300	1,355	1,328	1,355	1,328	16,250	16,300	1,715	1,628	1,715	1,628	19,250	19,300	2,075	1,928	2,075	1,973
13,300	13,350	1,361	1,333	1,361	1,333	16,300	16,350	1,721	1,633	1,721	1,633	19,300	19,350	2,081	1,933	2,081	1,979
13,350	13,400	1,367	1,338	1,367	1,338	16,350	16,400	1,727	1,638	1,727	1,638	19,350	19,400	2,087	1,938	2,087	1,985
13,400	13,450	1,373	1,343	1,373	1,343	16,400	16,450	1,733	1,643	1,733	1,643	19,400	19,450	2,093	1,943	2,093	1,991
13,450	13,500	1,379	1,348	1,379	1,348	16,450	16,500	1,739	1,648	1,739	1,648	19,450	19,500	2,099	1,948	2,099	1,997
13,500	13,550	1,385	1,353	1,385	1,353	16,500	16,550	1,745	1,653	1,745	1,653	19,500	19,550	2,105	1,953	2,105	2,003
13,550	13,600	1,391	1,358	1,391	1,358	16,550	16,600	1,751	1,658	1,751	1,658	19,550	19,600	2,111	1,958	2,111	2,009
13,600	13,650	1,397	1,363	1,397	1,363	16,600	16,650	1,757	1,663	1,757	1,663	19,600	19,650	2,117	1,963	2,117	2,015
13,650	13,700	1,403	1,368	1,403	1,368	16,650	16,700	1,763	1,668	1,763	1,668	19,650	19,700	2,123	1,968	2,123	2,021
13,700	13,750	1,409	1,373	1,409	1,373	16,700	16,750	1,769	1,673	1,769	1,673	19,700	19,750	2,129	1,973	2,129	2,027
13,750	13,800	1,415	1,378	1,415	1,378	16,750	16,800	1,775	1,678	1,775	1,678	19,750	19,800	2,135	1,978	2,135	2,033
13,800	13,850	1,421	1,383	1,421	1,383	16,800	16,850	1,781	1,683	1,781	1,683	19,800	19,850	2,141	1,983	2,141	2,039
13,850	13,900	1,427	1,388	1,427	1,388	16,850	16,900	1,787	1,688	1,787	1,688	19,850	19,900	2,147	1,988	2,147	2,045
13,900	13,950	1,433	1,393	1,433	1,393	16,900	16,950	1,793	1,693	1,793	1,693	19,900	19,950	2,153	1,993	2,153	2,051
13,950	14,000	1,439	1,398	1,439	1,398	16,950	17,000	1,799	1,698	1,799	1,698	19,950	20,000	2,159	1,998	2,159	2,057
14,000																	
14,000	14,050	1,445	1,403	1,445	1,403	17,000	17,050	1,805	1,703	1,805	1,703	20,000	20,050	2,165	2,003	2,165	2,063
14,050	14,100	1,451	1,408	1,451	1,408	17,050	17,100	1,811	1,708	1,811	1,708	20,050	20,100	2,171	2,008	2,171	2,069
14,100	14,150	1,457	1,413	1,457	1,413	17,100	17,150	1,817	1,713	1,817	1,713	20,100	20,150	2,177	2,013	2,177	2,075
14,150	14,200	1,463	1,418	1,463	1,418	17,150	17,200	1,823	1,718	1,823	1,721	20,150	20,200	2,183	2,018	2,183	2,081
14,200	14,250	1,469	1,423	1,469	1,423	17,200	17,250	1,829	1,723	1,829	1,727	20,200	20,250	2,189	2,023	2,189	2,087
14,250	14,300	1,475	1,428	1,475	1,428	17,250	17,300	1,835	1,728	1,835	1,733	20,250	20,300	2,195	2,028	2,195	2,093
14,300	14,350	1,481	1,433	1,481	1,433	17,300	17,350	1,841	1,733	1,841	1,739	20,300	20,350	2,201	2,033	2,201	2,099
14,350	14,400	1,487	1,438	1,487	1,438	17,350	17,400	1,847	1,738	1,847	1,745	20,350	20,400	2,207	2,038	2,207	2,105
14,400	14,450	1,493	1,443	1,493	1,443	17,400	17,450	1,853	1,743	1,853	1,751	20,400	20,450	2,213	2,043	2,213	2,111
14,450	14,500	1,499	1,448	1,499	1,448	17,450	17,500	1,859	1,748	1,859	1,757	20,450	20,500	2,219	2,048	2,219	2,117
14,500	14,550	1,505	1,453</														

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—							
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
Your tax is—										Your tax is—											
21,000										24,000										27,000	
21,000	21,050	2,285	2,103	2,285	2,183	24,000	24,050	2,645	2,406	2,645	2,543	27,000	27,050	3,005	2,766	3,005	2,903				
21,050	21,100	2,291	2,108	2,291	2,189	24,050	24,100	2,651	2,412	2,651	2,549	27,050	27,100	3,011	2,772	3,011	2,909				
21,100	21,150	2,297	2,113	2,297	2,195	24,100	24,150	2,657	2,418	2,657	2,555	27,100	27,150	3,017	2,778	3,017	2,915				
21,150	21,200	2,303	2,118	2,303	2,201	24,150	24,200	2,663	2,424	2,663	2,561	27,150	27,200	3,023	2,784	3,023	2,921				
21,200	21,250	2,309	2,123	2,309	2,207	24,200	24,250	2,669	2,430	2,669	2,567	27,200	27,250	3,029	2,790	3,029	2,927				
21,250	21,300	2,315	2,128	2,315	2,213	24,250	24,300	2,675	2,436	2,675	2,573	27,250	27,300	3,035	2,796	3,035	2,933				
21,300	21,350	2,321	2,133	2,321	2,219	24,300	24,350	2,681	2,442	2,681	2,579	27,300	27,350	3,041	2,802	3,041	2,939				
21,350	21,400	2,327	2,138	2,327	2,225	24,350	24,400	2,687	2,448	2,687	2,585	27,350	27,400	3,047	2,808	3,047	2,945				
21,400	21,450	2,333	2,143	2,333	2,231	24,400	24,450	2,693	2,454	2,693	2,591	27,400	27,450	3,053	2,814	3,053	2,951				
21,450	21,500	2,339	2,148	2,339	2,237	24,450	24,500	2,699	2,460	2,699	2,597	27,450	27,500	3,059	2,820	3,059	2,957				
21,500	21,550	2,345	2,153	2,345	2,243	24,500	24,550	2,705	2,466	2,705	2,603	27,500	27,550	3,065	2,826	3,065	2,963				
21,550	21,600	2,351	2,158	2,351	2,249	24,550	24,600	2,711	2,472	2,711	2,609	27,550	27,600	3,071	2,832	3,071	2,969				
21,600	21,650	2,357	2,163	2,357	2,255	24,600	24,650	2,717	2,478	2,717	2,615	27,600	27,650	3,077	2,838	3,077	2,975				
21,650	21,700	2,363	2,168	2,363	2,261	24,650	24,700	2,723	2,484	2,723	2,621	27,650	27,700	3,083	2,844	3,083	2,981				
21,700	21,750	2,369	2,173	2,369	2,267	24,700	24,750	2,729	2,490	2,729	2,627	27,700	27,750	3,089	2,850	3,089	2,987				
21,750	21,800	2,375	2,178	2,375	2,273	24,750	24,800	2,735	2,496	2,735	2,633	27,750	27,800	3,095	2,856	3,095	2,993				
21,800	21,850	2,381	2,183	2,381	2,279	24,800	24,850	2,741	2,502	2,741	2,639	27,800	27,850	3,101	2,862	3,101	2,999				
21,850	21,900	2,387	2,188	2,387	2,285	24,850	24,900	2,747	2,508	2,747	2,645	27,850	27,900	3,107	2,868	3,107	3,005				
21,900	21,950	2,393	2,193	2,393	2,291	24,900	24,950	2,753	2,514	2,753	2,651	27,900	27,950	3,113	2,874	3,113	3,011				
21,950	22,000	2,399	2,198	2,399	2,297	24,950	25,000	2,759	2,520	2,759	2,657	27,950	28,000	3,119	2,880	3,119	3,017				
22,000										25,000										28,000	
22,000	22,050	2,405	2,203	2,405	2,303	25,000	25,050	2,765	2,526	2,765	2,663	28,000	28,050	3,125	2,886	3,125	3,023				
22,050	22,100	2,411	2,208	2,411	2,309	25,050	25,100	2,771	2,532	2,771	2,669	28,050	28,100	3,131	2,892	3,131	3,029				
22,100	22,150	2,417	2,213	2,417	2,315	25,100	25,150	2,777	2,538	2,777	2,675	28,100	28,150	3,137	2,898	3,137	3,035				
22,150	22,200	2,423	2,218	2,423	2,321	25,150	25,200	2,783	2,544	2,783	2,681	28,150	28,200	3,143	2,904	3,143	3,041				
22,200	22,250	2,429	2,223	2,429	2,327	25,200	25,250	2,789	2,550	2,789	2,687	28,200	28,250	3,149	2,910	3,149	3,047				
22,250	22,300	2,435	2,228	2,435	2,333	25,250	25,300	2,795	2,556	2,795	2,693	28,250	28,300	3,155	2,916	3,155	3,053				
22,300	22,350	2,441	2,233	2,441	2,339	25,300	25,350	2,801	2,562	2,801	2,699	28,300	28,350	3,161	2,922	3,161	3,059				
22,350	22,400	2,447	2,238	2,447	2,345	25,350	25,400	2,807	2,568	2,807	2,705	28,350	28,400	3,167	2,928	3,167	3,065				
22,400	22,450	2,453	2,243	2,453	2,351	25,400	25,450	2,813	2,574	2,813	2,711	28,400	28,450	3,173	2,934	3,173	3,071				
22,450	22,500	2,459	2,248	2,459	2,357	25,450	25,500	2,819	2,580	2,819	2,717	28,450	28,500	3,179	2,940	3,179	3,077				
22,500	22,550	2,465	2,253	2,465	2,363	25,500	25,550	2,825	2,586	2,825	2,723	28,500	28,550	3,185	2,946	3,185	3,083				
22,550	22,600	2,471	2,258	2,471	2,369	25,550	25,600	2,831	2,592	2,831	2,729	28,550	28,600	3,191	2,952	3,191	3,089				
22,600	22,650	2,477	2,263	2,477	2,375	25,600	25,650	2,837	2,598	2,837	2,735	28,600	28,650	3,197	2,958	3,197	3,095				
22,650	22,700	2,483	2,268	2,483	2,381	25,650	25,700	2,843	2,604	2,843	2,741	28,650	28,700	3,203	2,964	3,203	3,101				
22,700	22,750	2,489	2,273	2,489	2,387	25,700	25,750	2,849	2,610	2,849	2,747	28,700	28,750	3,209	2,970	3,209	3,107				
22,750	22,800	2,495	2,278	2,495	2,393	25,750	25,800	2,855	2,616	2,855	2,753	28,750	28,800	3,215	2,976	3,215	3,113				
22,800	22,850	2,501	2,283	2,501	2,399	25,800	25,850	2,861	2,622	2,861	2,759	28,800	28,850	3,221	2,982	3,221	3,119				
22,850	22,900	2,507	2,288	2,507	2,405	25,850	25,900	2,867	2,628	2,867	2,765	28,850	28,900	3,227	2,988	3,227	3,125				
22,900	22,950	2,513	2,293	2,513	2,411	25,900	25,950	2,873	2,634	2,873	2,771	28,900	28,950	3,233	2,994	3,233	3,131				
22,950	23,000	2,519	2,298	2,519	2,417	26,000	26,050	2,885	2,646	2,885	2,783	28,950	29,000	3,239	3,000	3,239	3,137				
23,000										26,000										29,000	
23,000	23,050	2,525	2,303	2,525	2,423	26,000	26,050	2,885	2,646	2,885	2,783	29,000	29,050	3,245	3,006	3,245	3,143				
23,050	23,100	2,531	2,308	2,531	2,429	26,050	26,100	2,891	2,652	2,891	2,789	29,050	29,100	3,251	3,012	3,251	3,149				
23,100	23,150	2,537	2,313	2,537	2,435	26,100	26,150	2,897	2,658	2,897	2,795	29,100	29,150	3,257	3,018	3,257	3,155				
23,150	23,200	2,543	2,318	2,543	2,441	26,150	26,200	2,903	2,664	2,903	2,801	29,150	29,200	3,263	3,024	3,263	3,161				
23,200	23,250	2,549	2,323	2,549	2,447	26,200	26,250	2,909	2,670	2,909	2,807	29,200	29,250	3,269	3,030	3,269	3,167				
23,250	23,300	2,555	2,328	2,555	2,453	26,250	26,300	2,915	2,676	2,915	2,813	29,250	29,300	3,275	3,036	3,275	3,173				
23,300	23,350	2,561	2,333	2,561	2,459	26,300	26,350	2,921	2,682	2,921	2,819	29,300	29,350	3,281	3,042	3,281	3,179				
23,350	23,400	2,567	2,338	2,567	2,465	26,350	26,400	2,927	2,688	2,927	2,825	29,350	29,400	3,287	3,048	3,287	3,185				
23,400	23,450	2,573	2,343	2,573	2,471	26,400	26,450	2,933	2,694	2,933	2,831	29,400	29,450								

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—							
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
Your tax is—										Your tax is—											
30,000										33,000										36,000	
30,000	30,050	3,365	3,126	3,365	3,263	33,000	33,050	3,725	3,486	3,725	3,623	36,000	36,050	4,085	3,846	4,085	3,983				
30,050	30,100	3,371	3,132	3,371	3,269	33,050	33,100	3,731	3,492	3,731	3,629	36,050	36,100	4,091	3,852	4,091	3,989				
30,100	30,150	3,377	3,138	3,377	3,275	33,100	33,150	3,737	3,498	3,737	3,635	36,100	36,150	4,097	3,858	4,097	3,995				
30,150	30,200	3,383	3,144	3,383	3,281	33,150	33,200	3,743	3,504	3,743	3,641	36,150	36,200	4,103	3,864	4,103	4,001				
30,200	30,250	3,389	3,150	3,389	3,287	33,200	33,250	3,749	3,510	3,749	3,647	36,200	36,250	4,109	3,870	4,109	4,007				
30,250	30,300	3,395	3,156	3,395	3,293	33,250	33,300	3,755	3,516	3,755	3,653	36,250	36,300	4,115	3,876	4,115	4,013				
30,300	30,350	3,401	3,162	3,401	3,299	33,300	33,350	3,761	3,522	3,761	3,659	36,300	36,350	4,121	3,882	4,121	4,019				
30,350	30,400	3,407	3,168	3,407	3,305	33,350	33,400	3,767	3,528	3,767	3,665	36,350	36,400	4,127	3,888	4,127	4,025				
30,400	30,450	3,413	3,174	3,413	3,311	33,400	33,450	3,773	3,534	3,773	3,671	36,400	36,450	4,133	3,894	4,133	4,031				
30,450	30,500	3,419	3,180	3,419	3,317	33,450	33,500	3,779	3,540	3,779	3,677	36,450	36,500	4,139	3,900	4,139	4,037				
30,500	30,550	3,425	3,186	3,425	3,323	33,500	33,550	3,785	3,546	3,785	3,683	36,500	36,550	4,145	3,906	4,145	4,043				
30,550	30,600	3,431	3,192	3,431	3,329	33,550	33,600	3,791	3,552	3,791	3,689	36,550	36,600	4,151	3,912	4,151	4,049				
30,600	30,650	3,437	3,198	3,437	3,335	33,600	33,650	3,797	3,558	3,797	3,695	36,600	36,650	4,157	3,918	4,157	4,055				
30,650	30,700	3,443	3,204	3,443	3,341	33,650	33,700	3,803	3,564	3,803	3,701	36,650	36,700	4,163	3,924	4,163	4,061				
30,700	30,750	3,449	3,210	3,449	3,347	33,700	33,750	3,809	3,570	3,809	3,707	36,700	36,750	4,169	3,930	4,169	4,067				
30,750	30,800	3,455	3,216	3,455	3,353	33,750	33,800	3,815	3,576	3,815	3,713	36,750	36,800	4,175	3,936	4,175	4,073				
30,800	30,850	3,461	3,222	3,461	3,359	33,800	33,850	3,821	3,582	3,821	3,719	36,800	36,850	4,181	3,942	4,181	4,079				
30,850	30,900	3,467	3,228	3,467	3,365	33,850	33,900	3,827	3,588	3,827	3,725	36,850	36,900	4,187	3,948	4,187	4,085				
30,900	30,950	3,473	3,234	3,473	3,371	33,900	33,950	3,833	3,594	3,833	3,731	36,900	36,950	4,193	3,954	4,193	4,091				
30,950	31,000	3,479	3,240	3,479	3,377	33,950	34,000	3,839	3,600	3,839	3,737	36,950	37,000	4,199	3,960	4,199	4,097				
31,000										34,000										37,000	
31,000	31,050	3,485	3,246	3,485	3,383	34,000	34,050	3,845	3,606	3,845	3,743	37,000	37,050	4,205	3,966	4,205	4,103				
31,050	31,100	3,491	3,252	3,491	3,389	34,050	34,100	3,851	3,612	3,851	3,749	37,050	37,100	4,211	3,972	4,211	4,109				
31,100	31,150	3,497	3,258	3,497	3,395	34,100	34,150	3,857	3,618	3,857	3,755	37,100	37,150	4,217	3,978	4,217	4,115				
31,150	31,200	3,503	3,264	3,503	3,401	34,150	34,200	3,863	3,624	3,863	3,761	37,150	37,200	4,223	3,984	4,223	4,121				
31,200	31,250	3,509	3,270	3,509	3,407	34,200	34,250	3,869	3,630	3,869	3,767	37,200	37,250	4,229	3,990	4,229	4,127				
31,250	31,300	3,515	3,276	3,515	3,413	34,250	34,300	3,875	3,636	3,875	3,773	37,250	37,300	4,235	3,996	4,235	4,133				
31,300	31,350	3,521	3,282	3,521	3,419	34,300	34,350	3,881	3,642	3,881	3,779	37,300	37,350	4,241	4,002	4,241	4,139				
31,350	31,400	3,527	3,288	3,527	3,425	34,350	34,400	3,887	3,648	3,887	3,785	37,350	37,400	4,247	4,008	4,247	4,145				
31,400	31,450	3,533	3,294	3,533	3,431	34,400	34,450	3,893	3,654	3,893	3,791	37,400	37,450	4,253	4,014	4,253	4,151				
31,450	31,500	3,539	3,300	3,539	3,437	34,450	34,500	3,899	3,660	3,899	3,797	37,450	37,500	4,259	4,020	4,259	4,157				
31,500	31,550	3,545	3,306	3,545	3,443	34,500	34,550	3,905	3,666	3,905	3,803	37,500	37,550	4,265	4,026	4,265	4,163				
31,550	31,600	3,551	3,312	3,551	3,449	34,550	34,600	3,911	3,672	3,911	3,809	37,550	37,600	4,271	4,032	4,271	4,169				
31,600	31,650	3,557	3,318	3,557	3,455	34,600	34,650	3,917	3,678	3,917	3,815	37,600	37,650	4,277	4,038	4,277	4,175				
31,650	31,700	3,563	3,324	3,563	3,461	34,650	34,700	3,923	3,684	3,923	3,821	37,650	37,700	4,283	4,044	4,283	4,181				
31,700	31,750	3,569	3,330	3,569	3,467	34,700	34,750	3,929	3,690	3,929	3,827	37,700	37,750	4,289	4,050	4,289	4,187				
31,750	31,800	3,575	3,336	3,575	3,473	34,750	34,800	3,935	3,696	3,935	3,833	37,750	37,800	4,295	4,056	4,295	4,193				
31,800	31,850	3,581	3,342	3,581	3,479	34,800	34,850	3,941	3,702	3,941	3,839	37,800	37,850	4,301	4,062	4,301	4,199				
31,850	31,900	3,587	3,348	3,587	3,485	34,850	34,900	3,947	3,708	3,947	3,845	37,850	37,900	4,307	4,068	4,307	4,205				
31,900	31,950	3,593	3,354	3,593	3,491	34,900	34,950	3,953	3,714	3,953	3,851	37,900	37,950	4,313	4,074	4,313	4,211				
31,950	32,000	3,599	3,360	3,599	3,497	34,950	35,000	3,959	3,720	3,959	3,857	37,950	38,000	4,319	4,080	4,319	4,217				
32,000										35,000										38,000	
32,000	32,050	3,605	3,366	3,605	3,503	35,000	35,050	3,965	3,726	3,965	3,863	38,000	38,050	4,325	4,086	4,325	4,223				
32,050	32,100	3,611	3,372	3,611	3,509	35,050	35,100	3,971	3,732	3,971	3,869	38,050	38,100	4,331	4,092	4,331	4,229				
32,100	32,150	3,617	3,378	3,617	3,515	35,100	35,150	3,977	3,738	3,977	3,875	38,100	38,150	4,337	4,098	4,337	4,235				
32,150	32,200	3,623	3,384	3,623	3,521	35,150	35,200	3,983	3,744	3,983	3,881	38,150	38,200	4,343	4,104	4,343	4,241				
32,200	32,250	3,629	3,390	3,629	3,527	35,200	35,250	3,989	3,750	3,989	3,887	38,200	38,250	4,349	4,110	4,349	4,247				
32,250	32,300	3,635	3,396	3,635	3,533	35,250	35,300	3,995	3,756	3,995	3,893	38,250	38,300	4,355	4,116	4,355	4,253				
32,300	32,350	3,641	3,402	3,641	3,539	35,300	35,350	4,001	3,762	4,001	3,899	38,300	38,350	4,361	4,122	4,361	4,259				
32,350	32,400	3,647	3,408	3,647	3,545	35,350	35,400	4,007	3,768	4,007	3,905	38,350	38,400	4,367	4,128	4,367	4,265				
32,400	32,450	3,653	3,414	3,653	3,551	35,400	35,450	4,013	3,774	4,013	3,911	38,400	38,450								

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
39,000																	
39,000 39,050 4,445 4,206 4,445 4,343 39,050 39,100 4,451 4,212 4,451 4,349 39,100 39,150 4,457 4,218 4,457 4,355 39,150 39,200 4,463 4,224 4,463 4,361 39,200 39,250 4,469 4,230 4,469 4,367 39,250 39,300 4,475 4,236 4,475 4,373 39,300 39,350 4,481 4,242 4,481 4,379 39,350 39,400 4,487 4,248 4,487 4,385 39,400 39,450 4,493 4,254 4,493 4,391 39,450 39,500 4,499 4,260 4,499 4,397 39,500 39,550 4,505 4,266 4,505 4,403 39,550 39,600 4,511 4,272 4,511 4,409 39,600 39,650 4,517 4,278 4,517 4,415 39,650 39,700 4,523 4,284 4,523 4,421 39,700 39,750 4,529 4,290 4,529 4,427 39,750 39,800 4,535 4,296 4,535 4,433 39,800 39,850 4,541 4,302 4,541 4,439 39,850 39,900 4,547 4,308 4,547 4,445 39,900 39,950 4,553 4,314 4,553 4,451 39,950 40,000 4,559 4,320 4,559 4,457																	
40,000																	
40,000 40,050 4,565 4,326 4,565 4,463 40,050 40,100 4,571 4,332 4,571 4,469 40,100 40,150 4,577 4,338 4,577 4,475 40,150 40,200 4,583 4,344 4,583 4,481 40,200 40,250 4,589 4,350 4,589 4,487 40,250 40,300 4,595 4,356 4,595 4,493 40,300 40,350 4,601 4,362 4,601 4,499 40,350 40,400 4,607 4,368 4,607 4,505 40,400 40,450 4,613 4,374 4,613 4,511 40,450 40,500 4,619 4,380 4,619 4,517 40,500 40,550 4,625 4,386 4,625 4,523 40,550 40,600 4,631 4,392 4,631 4,529 40,600 40,650 4,637 4,398 4,637 4,535 40,650 40,700 4,643 4,404 4,643 4,541 40,700 40,750 4,649 4,410 4,649 4,547 40,750 40,800 4,655 4,416 4,655 4,553 40,800 40,850 4,661 4,422 4,661 4,559 40,850 40,900 4,667 4,428 4,667 4,565 40,900 40,950 4,673 4,434 4,673 4,571 40,950 41,000 4,679 4,440 4,679 4,577																	
41,000																	
41,000 41,050 4,685 4,446 4,685 4,583 41,050 41,100 4,691 4,452 4,691 4,589 41,100 41,150 4,697 4,458 4,697 4,595 41,150 41,200 4,703 4,464 4,703 4,601 41,200 41,250 4,709 4,470 4,709 4,607 41,250 41,300 4,715 4,476 4,715 4,613 41,300 41,350 4,721 4,482 4,721 4,619 41,350 41,400 4,727 4,488 4,727 4,625 41,400 41,450 4,733 4,494 4,733 4,631 41,450 41,500 4,739 4,500 4,739 4,637 41,500 41,550 4,745 4,506 4,745 4,643 41,550 41,600 4,751 4,512 4,751 4,649 41,600 41,650 4,757 4,518 4,757 4,655 41,650 41,700 4,763 4,524 4,763 4,661 41,700 41,750 4,769 4,530 4,769 4,667 41,750 41,800 4,775 4,536 4,775 4,673 41,800 41,850 4,781 4,542 4,781 4,679 41,850 41,900 4,787 4,548 4,787 4,685 41,900 41,950 4,793 4,554 4,793 4,691 41,950 42,000 4,799 4,560 4,799 4,697																	

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
48,000																	
48,000	48,050	5,525	5,286	5,525	5,423	51,000	51,050	6,140	5,646	6,140	5,783	54,000	54,050	6,800	6,006	6,800	6,143
48,050	48,100	5,531	5,292	5,531	5,429	51,050	51,100	6,151	5,652	6,151	5,789	54,050	54,100	6,811	6,012	6,811	6,149
48,100	48,150	5,537	5,298	5,537	5,435	51,100	51,150	6,162	5,658	6,162	5,795	54,100	54,150	6,822	6,018	6,822	6,155
48,150	48,200	5,543	5,304	5,543	5,441	51,150	51,200	6,173	5,664	6,173	5,801	54,150	54,200	6,833	6,024	6,833	6,161
48,200	48,250	5,549	5,310	5,549	5,447	51,200	51,250	6,184	5,670	6,184	5,807	54,200	54,250	6,844	6,030	6,844	6,167
48,250	48,300	5,555	5,316	5,555	5,453	51,250	51,300	6,195	5,676	6,195	5,813	54,250	54,300	6,855	6,036	6,855	6,173
48,300	48,350	5,561	5,322	5,561	5,459	51,300	51,350	6,206	5,682	6,206	5,819	54,300	54,350	6,866	6,042	6,866	6,179
48,350	48,400	5,567	5,328	5,567	5,465	51,350	51,400	6,217	5,688	6,217	5,825	54,350	54,400	6,877	6,048	6,877	6,185
48,400	48,450	5,573	5,334	5,573	5,471	51,400	51,450	6,228	5,694	6,228	5,831	54,400	54,450	6,888	6,054	6,888	6,191
48,450	48,500	5,579	5,340	5,579	5,477	51,450	51,500	6,239	5,700	6,239	5,837	54,450	54,500	6,899	6,060	6,899	6,197
48,500	48,550	5,590	5,346	5,590	5,483	51,500	51,550	6,250	5,706	6,250	5,843	54,500	54,550	6,910	6,066	6,910	6,203
48,550	48,600	5,601	5,352	5,601	5,489	51,550	51,600	6,261	5,712	6,261	5,849	54,550	54,600	6,921	6,072	6,921	6,209
48,600	48,650	5,612	5,358	5,612	5,495	51,600	51,650	6,272	5,718	6,272	5,855	54,600	54,650	6,932	6,078	6,932	6,215
48,650	48,700	5,623	5,364	5,623	5,501	51,650	51,700	6,283	5,724	6,283	5,861	54,650	54,700	6,943	6,084	6,943	6,221
48,700	48,750	5,634	5,370	5,634	5,507	51,700	51,750	6,294	5,730	6,294	5,867	54,700	54,750	6,954	6,090	6,954	6,227
48,750	48,800	5,645	5,376	5,645	5,513	51,750	51,800	6,305	5,736	6,305	5,873	54,750	54,800	6,965	6,096	6,965	6,233
48,800	48,850	5,656	5,382	5,656	5,519	51,800	51,850	6,316	5,742	6,316	5,879	54,800	54,850	6,976	6,102	6,976	6,239
48,850	48,900	5,667	5,388	5,667	5,525	51,850	51,900	6,327	5,748	6,327	5,885	54,850	54,900	6,987	6,108	6,987	6,245
48,900	48,950	5,678	5,394	5,678	5,531	51,900	51,950	6,338	5,754	6,338	5,891	54,900	54,950	6,998	6,114	6,998	6,251
48,950	49,000	5,689	5,400	5,689	5,537	51,950	52,000	6,349	5,760	6,349	5,897	54,950	55,000	7,009	6,120	7,009	6,257
49,000																	
49,000	49,050	5,700	5,406	5,700	5,543	52,000	52,050	6,360	5,766	6,360	5,903	55,000	55,050	7,020	6,126	7,020	6,263
49,050	49,100	5,711	5,412	5,711	5,549	52,050	52,100	6,371	5,772	6,371	5,909	55,050	55,100	7,031	6,132	7,031	6,269
49,100	49,150	5,722	5,418	5,722	5,555	52,100	52,150	6,382	5,778	6,382	5,915	55,100	55,150	7,042	6,138	7,042	6,275
49,150	49,200	5,733	5,424	5,733	5,561	52,150	52,200	6,393	5,784	6,393	5,921	55,150	55,200	7,053	6,144	7,053	6,281
49,200	49,250	5,744	5,430	5,744	5,567	52,200	52,250	6,404	5,790	6,404	5,927	55,200	55,250	7,064	6,150	7,064	6,287
49,250	49,300	5,755	5,436	5,755	5,573	52,250	52,300	6,415	5,796	6,415	5,933	55,250	55,300	7,075	6,156	7,075	6,293
49,300	49,350	5,766	5,442	5,766	5,579	52,300	52,350	6,426	5,802	6,426	5,939	55,300	55,350	7,086	6,162	7,086	6,299
49,350	49,400	5,777	5,448	5,777	5,585	52,350	52,400	6,437	5,808	6,437	5,945	55,350	55,400	7,097	6,168	7,097	6,305
49,400	49,450	5,788	5,454	5,788	5,591	52,400	52,450	6,448	5,814	6,448	5,951	55,400	55,450	7,108	6,174	7,108	6,311
49,450	49,500	5,799	5,460	5,799	5,597	52,450	52,500	6,459	5,820	6,459	5,957	55,450	55,500	7,119	6,180	7,119	6,317
49,500	49,550	5,810	5,466	5,810	5,603	52,500	52,550	6,470	5,826	6,470	5,963	55,500	55,550	7,130	6,186	7,130	6,323
49,550	49,600	5,821	5,472	5,821	5,609	52,550	52,600	6,481	5,832	6,481	5,969	55,550	55,600	7,141	6,192	7,141	6,329
49,600	49,650	5,832	5,478	5,832	5,615	52,600	52,650	6,492	5,838	6,492	5,975	55,600	55,650	7,152	6,198	7,152	6,335
49,650	49,700	5,843	5,484	5,843	5,621	52,650	52,700	6,503	5,844	6,503	5,981	55,650	55,700	7,163	6,204	7,163	6,341
49,700	49,750	5,854	5,490	5,854	5,627	52,700	52,750	6,514	5,850	6,514	5,987	55,700	55,750	7,174	6,210	7,174	6,347
49,750	49,800	5,865	5,496	5,865	5,633	52,750	52,800	6,525	5,856	6,525	5,993	55,750	55,800	7,185	6,216	7,185	6,353
49,800	49,850	5,876	5,502	5,876	5,639	52,800	52,850	6,536	5,862	6,536	5,999	55,800	55,850	7,196	6,222	7,196	6,359
49,850	49,900	5,887	5,508	5,887	5,645	52,850	52,900	6,547	5,868	6,547	6,005	55,850	55,900	7,207	6,228	7,207	6,365
49,900	49,950	5,898	5,514	5,898	5,651	52,900	52,950	6,558	5,874	6,558	6,011	55,900	55,950	7,218	6,234	7,218	6,371
49,950	50,000	5,909	5,520	5,909	5,657	52,950	53,000	6,569	5,880	6,569	6,017	55,950	56,000	7,229	6,240	7,229	6,377
50,000																	
50,000	50,050	5,920	5,526	5,920	5,663	53,000	53,050	6,580	5,886	6,580	6,023	56,000	56,050	7,240	6,246	7,240	6,383
50,050	50,100	5,931	5,532	5,931	5,669	53,050	53,100	6,591	5,892	6,591	6,029	56,050	56,100	7,251	6,252	7,251	6,389
50,100	50,150	5,942	5,538	5,942	5,675	53,100	53,150	6,602	5,898	6,602	6,035	56,100	56,150	7,262	6,258	7,262	6,395
50,150	50,200	5,953	5,544	5,953	5,681	53,150	53,200	6,613	5,904	6,613	6,041	56,150	56,200	7,273	6,264	7,273	6,401
50,200	50,250	5,964	5,550	5,964	5,687	53,200	53,250	6,624	5,910	6,624	6,047	56,200	56,250	7,284	6,270	7,284	6,407
50,250	50,300	5,975	5,556	5,975	5,693	53,250	53,300	6,635	5,916	6,635	6,053	56,250	56,300	7,295	6,276	7,295	6,413
50,300	50,350	5,986	5,562	5,986	5,699	53,300	53,350	6,646	5,922	6,646	6,059	56,300	56,350	7,306	6,282	7,306	6,419
50,350	50,400	5,997	5,568	5,997	5,705	53,350	53,400	6,657	5,928	6,657	6,065	56,350	56,400	7,317	6,288	7,317	6,425
50,400	50,450	6,008	5,574	6,008	5,711	53,400	53,450	6,668	5,934	6,668	6,071	56,400	56,450	7,328	6,294	7,328	6,431
50,450	50,500	6,019	5,580	6,019	5,717	53,450	53,500	6,679	5,940	6,679	6,077	56,450	56,500	7,339	6,300	7,339	6,437
50,500	50,550	6,030	5,586</														

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
57,000																	
57,000	57,050	7,460	6,366	7,460	6,503	60,000	60,050	8,120	6,726	8,120	6,863	63,000	63,050	8,780	7,086	8,780	7,223
57,050	57,100	7,471	6,372	7,471	6,509	60,050	60,100	8,131	6,732	8,131	6,869	63,050	63,100	8,791	7,092	8,791	7,229
57,100	57,150	7,482	6,378	7,482	6,515	60,100	60,150	8,142	6,738	8,142	6,875	63,100	63,150	8,802	7,098	8,802	7,235
57,150	57,200	7,493	6,384	7,493	6,521	60,150	60,200	8,153	6,744	8,153	6,881	63,150	63,200	8,813	7,104	8,813	7,241
57,200	57,250	7,504	6,390	7,504	6,527	60,200	60,250	8,164	6,750	8,164	6,887	63,200	63,250	8,824	7,110	8,824	7,247
57,250	57,300	7,515	6,396	7,515	6,533	60,250	60,300	8,175	6,756	8,175	6,893	63,250	63,300	8,835	7,116	8,835	7,253
57,300	57,350	7,526	6,402	7,526	6,539	60,300	60,350	8,186	6,762	8,186	6,899	63,300	63,350	8,846	7,122	8,846	7,259
57,350	57,400	7,537	6,408	7,537	6,545	60,350	60,400	8,197	6,768	8,197	6,905	63,350	63,400	8,857	7,128	8,857	7,265
57,400	57,450	7,548	6,414	7,548	6,551	60,400	60,450	8,208	6,774	8,208	6,911	63,400	63,450	8,868	7,134	8,868	7,271
57,450	57,500	7,559	6,420	7,559	6,557	60,450	60,500	8,219	6,780	8,219	6,917	63,450	63,500	8,879	7,140	8,879	7,277
57,500	57,550	7,570	6,426	7,570	6,563	60,500	60,550	8,230	6,786	8,230	6,923	63,500	63,550	8,890	7,146	8,890	7,283
57,550	57,600	7,581	6,432	7,581	6,569	60,550	60,600	8,241	6,792	8,241	6,929	63,550	63,600	8,901	7,152	8,901	7,289
57,600	57,650	7,592	6,438	7,592	6,575	60,600	60,650	8,252	6,798	8,252	6,935	63,600	63,650	8,912	7,158	8,912	7,295
57,650	57,700	7,603	6,444	7,603	6,581	60,650	60,700	8,263	6,804	8,263	6,941	63,650	63,700	8,923	7,164	8,923	7,301
57,700	57,750	7,614	6,450	7,614	6,587	60,700	60,750	8,274	6,810	8,274	6,947	63,700	63,750	8,934	7,170	8,934	7,307
57,750	57,800	7,625	6,456	7,625	6,593	60,750	60,800	8,285	6,816	8,285	6,953	63,750	63,800	8,945	7,176	8,945	7,313
57,800	57,850	7,636	6,462	7,636	6,599	60,800	60,850	8,296	6,822	8,296	6,959	63,800	63,850	8,956	7,182	8,956	7,319
57,850	57,900	7,647	6,468	7,647	6,605	60,850	60,900	8,307	6,828	8,307	6,965	63,850	63,900	8,967	7,188	8,967	7,325
57,900	57,950	7,658	6,474	7,658	6,611	60,900	60,950	8,318	6,834	8,318	6,971	63,900	63,950	8,978	7,194	8,978	7,331
57,950	58,000	7,669	6,480	7,669	6,617	60,950	61,000	8,329	6,840	8,329	6,977	63,950	64,000	8,989	7,200	8,989	7,337
58,000																	
58,000	58,050	7,680	6,486	7,680	6,623	61,000	61,050	8,340	6,846	8,340	6,983	64,000	64,050	9,000	7,206	9,000	7,343
58,050	58,100	7,691	6,492	7,691	6,629	61,050	61,100	8,351	6,852	8,351	6,989	64,050	64,100	9,011	7,212	9,011	7,349
58,100	58,150	7,702	6,498	7,702	6,635	61,100	61,150	8,362	6,858	8,362	6,995	64,100	64,150	9,022	7,218	9,022	7,355
58,150	58,200	7,713	6,504	7,713	6,641	61,150	61,200	8,373	6,864	8,373	7,001	64,150	64,200	9,033	7,224	9,033	7,361
58,200	58,250	7,724	6,510	7,724	6,647	61,200	61,250	8,384	6,870	8,384	7,007	64,200	64,250	9,044	7,230	9,044	7,367
58,250	58,300	7,735	6,516	7,735	6,653	61,250	61,300	8,395	6,876	8,395	7,013	64,250	64,300	9,055	7,236	9,055	7,373
58,300	58,350	7,746	6,522	7,746	6,659	61,300	61,350	8,406	6,882	8,406	7,019	64,300	64,350	9,066	7,242	9,066	7,379
58,350	58,400	7,757	6,528	7,757	6,665	61,350	61,400	8,417	6,888	8,417	7,025	64,350	64,400	9,077	7,248	9,077	7,385
58,400	58,450	7,768	6,534	7,768	6,671	61,400	61,450	8,428	6,894	8,428	7,031	64,400	64,450	9,088	7,254	9,088	7,391
58,450	58,500	7,779	6,540	7,779	6,677	61,450	61,500	8,439	6,900	8,439	7,037	64,450	64,500	9,099	7,260	9,099	7,397
58,500	58,550	7,790	6,546	7,790	6,683	61,500	61,550	8,450	6,906	8,450	7,043	64,500	64,550	9,110	7,266	9,110	7,403
58,550	58,600	7,801	6,552	7,801	6,689	61,550	61,600	8,461	6,912	8,461	7,049	64,550	64,600	9,121	7,272	9,121	7,409
58,600	58,650	7,812	6,558	7,812	6,695	61,600	61,650	8,472	6,918	8,472	7,055	64,600	64,650	9,132	7,278	9,132	7,415
58,650	58,700	7,823	6,564	7,823	6,701	61,650	61,700	8,483	6,924	8,483	7,061	64,650	64,700	9,143	7,284	9,143	7,421
58,700	58,750	7,834	6,570	7,834	6,707	61,700	61,750	8,494	6,930	8,494	7,067	64,700	64,750	9,154	7,290	9,154	7,427
58,750	58,800	7,845	6,576	7,845	6,713	61,750	61,800	8,505	6,936	8,505	7,073	64,750	64,800	9,165	7,296	9,165	7,433
58,800	58,850	7,856	6,582	7,856	6,719	61,800	61,850	8,516	6,942	8,516	7,079	64,800	64,850	9,176	7,302	9,176	7,439
58,850	58,900	7,867	6,588	7,867	6,725	61,850	61,900	8,527	6,948	8,527	7,085	64,850	64,900	9,187	7,308	9,187	7,448
58,900	58,950	7,878	6,594	7,878	6,731	61,900	61,950	8,538	6,954	8,538	7,091	64,900	64,950	9,198	7,314	9,198	7,459
58,950	59,000	7,889	6,600	7,889	6,737	61,950	62,000	8,549	6,960	8,549	7,097	64,950	65,000	9,209	7,320	9,209	7,470
59,000																	
59,000	59,050	7,900	6,606	7,900	6,743	62,000	62,050	8,560	6,966	8,560	7,103	65,000	65,050	9,220	7,326	9,220	7,481
59,050	59,100	7,911	6,612	7,911	6,749	62,050	62,100	8,571	6,972	8,571	7,109	65,050	65,100	9,231	7,332	9,231	7,492
59,100	59,150	7,922	6,618	7,922	6,755	62,100	62,150	8,582	6,978	8,582	7,115	65,100	65,150	9,242	7,338	9,242	7,503
59,150	59,200	7,933	6,624	7,933	6,761	62,150	62,200	8,593	6,984	8,593	7,121	65,150	65,200	9,253	7,344	9,253	7,514
59,200	59,250	7,944	6,630	7,944	6,767	62,200	62,250	8,604	6,990	8,604	7,127	65,200	65,250	9,264	7,350	9,264	7,525
59,250	59,300	7,955	6,636	7,955	6,773	62,250	62,300	8,615	6,996	8,615	7,133	65,250	65,300	9,275	7,356	9,275	7,536
59,300	59,350	7,966	6,642	7,966	6,779	62,300	62,350	8,626	7,002	8,626	7,139	65,300	65,350	9,286	7,362	9,286	7,547
59,350	59,400	7,977	6,648	7,977	6,785	62,350	62,400	8,637	7,008	8,637	7,145	65,350	65,400				

2025 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 separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—																	
66,000																	
66,000	66,050	9,440	7,446	9,440	7,701	69,000	69,050	10,100	7,806	10,100	8,361	72,000	72,050	10,760	8,166	10,760	9,021
66,050	66,100	9,451	7,452	9,451	7,712	69,050	69,100	10,111	7,812	10,111	8,372	72,050	72,100	10,771	8,172	10,771	9,032
66,100	66,150	9,462	7,458	9,462	7,723	69,100	69,150	10,122	7,818	10,122	8,383	72,100	72,150	10,782	8,178	10,782	9,043
66,150	66,200	9,473	7,464	9,473	7,734	69,150	69,200	10,133	7,824	10,133	8,394	72,150	72,200	10,793	8,184	10,793	9,054
66,200	66,250	9,484	7,470	9,484	7,745	69,200	69,250	10,144	7,830	10,144	8,405	72,200	72,250	10,804	8,190	10,804	9,065
66,250	66,300	9,495	7,476	9,495	7,756	69,250	69,300	10,155	7,836	10,155	8,416	72,250	72,300	10,815	8,196	10,815	9,076
66,300	66,350	9,506	7,482	9,506	7,767	69,300	69,350	10,166	7,842	10,166	8,427	72,300	72,350	10,826	8,202	10,826	9,087
66,350	66,400	9,517	7,488	9,517	7,778	69,350	69,400	10,177	7,848	10,177	8,438	72,350	72,400	10,837	8,208	10,837	9,098
66,400	66,450	9,528	7,494	9,528	7,789	69,400	69,450	10,188	7,854	10,188	8,449	72,400	72,450	10,848	8,214	10,848	9,109
66,450	66,500	9,539	7,500	9,539	7,800	69,450	69,500	10,199	7,860	10,199	8,460	72,450	72,500	10,859	8,220	10,859	9,120
66,500	66,550	9,550	7,506	9,550	7,811	69,500	69,550	10,210	7,866	10,210	8,471	72,500	72,550	10,870	8,226	10,870	9,131
66,550	66,600	9,561	7,512	9,561	7,822	69,550	69,600	10,221	7,872	10,221	8,482	72,550	72,600	10,881	8,232	10,881	9,142
66,600	66,650	9,572	7,518	9,572	7,833	69,600	69,650	10,232	7,878	10,232	8,493	72,600	72,650	10,892	8,238	10,892	9,153
66,650	66,700	9,583	7,524	9,583	7,844	69,650	69,700	10,243	7,884	10,243	8,504	72,650	72,700	10,903	8,244	10,903	9,164
66,700	66,750	9,594	7,530	9,594	7,855	69,700	69,750	10,254	7,890	10,254	8,515	72,700	72,750	10,914	8,250	10,914	9,175
66,750	66,800	9,605	7,536	9,605	7,866	69,750	69,800	10,265	7,896	10,265	8,526	72,750	72,800	10,925	8,256	10,925	9,186
66,800	66,850	9,616	7,542	9,616	7,877	69,800	69,850	10,276	7,902	10,276	8,537	72,800	72,850	10,936	8,262	10,936	9,197
66,850	66,900	9,627	7,548	9,627	7,888	69,850	69,900	10,287	7,908	10,287	8,548	72,850	72,900	10,947	8,268	10,947	9,208
66,900	66,950	9,638	7,554	9,638	7,899	69,900	69,950	10,298	7,914	10,298	8,559	72,900	72,950	10,958	8,274	10,958	9,219
66,950	67,000	9,649	7,560	9,649	7,910	69,950	70,000	10,309	7,920	10,309	8,570	72,950	73,000	10,969	8,280	10,969	9,230
67,000																	
67,000	67,050	9,660	7,566	9,660	7,921	70,000	70,050	10,320	7,926	10,320	8,581	73,000	73,050	10,980	8,286	10,980	9,241
67,050	67,100	9,671	7,572	9,671	7,932	70,050	70,100	10,331	7,932	10,331	8,592	73,050	73,100	10,991	8,292	10,991	9,252
67,100	67,150	9,682	7,578	9,682	7,943	70,100	70,150	10,342	7,938	10,342	8,603	73,100	73,150	11,002	8,298	11,002	9,263
67,150	67,200	9,693	7,584	9,693	7,954	70,150	70,200	10,353	7,944	10,353	8,614	73,150	73,200	11,013	8,304	11,013	9,274
67,200	67,250	9,704	7,590	9,704	7,965	70,200	70,250	10,364	7,950	10,364	8,625	73,200	73,250	11,024	8,310	11,024	9,285
67,250	67,300	9,715	7,596	9,715	7,976	70,250	70,300	10,375	7,956	10,375	8,636	73,250	73,300	11,035	8,316	11,035	9,296
67,300	67,350	9,726	7,602	9,726	7,987	70,300	70,350	10,386	7,962	10,386	8,647	73,300	73,350	11,046	8,322	11,046	9,307
67,350	67,400	9,737	7,608	9,737	7,998	70,350	70,400	10,397	7,968	10,397	8,658	73,350	73,400	11,057	8,328	11,057	9,318
67,400	67,450	9,748	7,614	9,748	8,009	70,400	70,450	10,408	7,974	10,408	8,669	73,400	73,450	11,068	8,334	11,068	9,329
67,450	67,500	9,759	7,620	9,759	8,020	70,450	70,500	10,419	7,980	10,419	8,680	73,450	73,500	11,079	8,340	11,079	9,340
67,500	67,550	9,770	7,626	9,770	8,031	70,500	70,550	10,430	7,986	10,430	8,691	73,500	73,550	11,090	8,346	11,090	9,351
67,550	67,600	9,781	7,632	9,781	8,042	70,550	70,600	10,441	7,992	10,441	8,702	73,550	73,600	11,101	8,352	11,101	9,362
67,600	67,650	9,792	7,638	9,792	8,053	70,600	70,650	10,452	7,998	10,452	8,713	73,600	73,650	11,112	8,358	11,112	9,373
67,650	67,700	9,803	7,644	9,803	8,064	70,650	70,700	10,463	8,004	10,463	8,724	73,650	73,700	11,123	8,364	11,123	9,384
67,700	67,750	9,814	7,650	9,814	8,075	70,700	70,750	10,474	8,010	10,474	8,735	73,700	73,750	11,134	8,370	11,134	9,395
67,750	67,800	9,825	7,656	9,825	8,086	70,750	70,800	10,485	8,016	10,485	8,746	73,750	73,800	11,145	8,376	11,145	9,406
67,800	67,850	9,836	7,662	9,836	8,097	70,800	70,850	10,496	8,022	10,496	8,757	73,800	73,850	11,156	8,382	11,156	9,417
67,850	67,900	9,847	7,668	9,847	8,108	70,850	70,900	10,507	8,028	10,507	8,768	73,850	73,900	11,167	8,388	11,167	9,428
67,900	67,950	9,858	7,674	9,858	8,119	70,900	70,950	10,518	8,034	10,518	8,779	73,900	73,950	11,178	8,394	11,178	9,439
67,950	68,000	9,869	7,680	9,869	8,130	70,950	71,000	10,529	8,040	10,529	8,790	73,950	74,000	11,189	8,400	11,189	9,450
68,000																	
68,000	68,050	9,880	7,686	9,880	8,141	71,000	71,050	10,540	8,046	10,540	8,801	74,000	74,050	11,200	8,406	11,200	9,461
68,050	68,100	9,891	7,692	9,891	8,152	71,050	71,100	10,551	8,052	10,551	8,812	74,050	74,100	11,211	8,412	11,211	9,472
68,100	68,150	9,902	7,698	9,902	8,163	71,100	71,150	10,562	8,058	10,562	8,823	74,100	74,150	11,222	8,418	11,222	9,483
68,150	68,200	9,913	7,704	9,913	8,174	71,150	71,200	10,573	8,064	10,573	8,834	74,150	74,200	11,233	8,424	11,233	9,494
68,200	68,250	9,924	7,710	9,924	8,185	71,200	71,250	10,584	8,070	10,584	8,845	74,200	74,250	11,244	8,430	11,244	9,505
68,250	68,300	9,935	7,716	9,935	8,196	71,250	71,300	10,595	8,076	10,595	8,856	74,250	74,300	11,255	8,436	11,255	9,516
68,300	68,350	9,946	7,722	9,946	8,207	71,300	71,350	10,606	8,082	10,606	8,867	74,300	74,350	11,266	8,442	11,266	9,527
68,350	68,400	9,957	7,728	9,957	8,218	71,350	71,400	10,617	8,088	10,617	8,878	74,350	74,400	11,277	8,448	11,277	9,538
68,400	68,450	9,968	7,734	9,968	8,229	71,400	71,450	10,628	8,094	10,628	8,889	74,400	74,450	11,288	8,454	11,288	9,549
68,450	68,500	9,979															

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
75,000																	
75,000	75,050	11,420	8,526	11,420	9,681	78,000	78,050	12,080	8,886	12,080	10,341	81,000	81,050	12,740	9,246	12,740	11,001
75,050	75,100	11,431	8,532	11,431	9,692	78,050	78,100	12,091	8,892	12,091	10,352	81,050	81,100	12,751	9,252	12,751	11,012
75,100	75,150	11,442	8,538	11,442	9,703	78,100	78,150	12,102	8,898	12,102	10,363	81,100	81,150	12,762	9,258	12,762	11,023
75,150	75,200	11,453	8,544	11,453	9,714	78,150	78,200	12,113	8,904	12,113	10,374	81,150	81,200	12,773	9,264	12,773	11,034
75,200	75,250	11,464	8,550	11,464	9,725	78,200	78,250	12,124	8,910	12,124	10,385	81,200	81,250	12,784	9,270	12,784	11,045
75,250	75,300	11,475	8,556	11,475	9,736	78,250	78,300	12,135	8,916	12,135	10,396	81,250	81,300	12,795	9,276	12,795	11,056
75,300	75,350	11,486	8,562	11,486	9,747	78,300	78,350	12,146	8,922	12,146	10,407	81,300	81,350	12,806	9,282	12,806	11,067
75,350	75,400	11,497	8,568	11,497	9,758	78,350	78,400	12,157	8,928	12,157	10,418	81,350	81,400	12,817	9,288	12,817	11,078
75,400	75,450	11,508	8,574	11,508	9,769	78,400	78,450	12,168	8,934	12,168	10,429	81,400	81,450	12,828	9,294	12,828	11,089
75,450	75,500	11,519	8,580	11,519	9,780	78,450	78,500	12,179	8,940	12,179	10,440	81,450	81,500	12,839	9,300	12,839	11,100
75,500	75,550	11,530	8,586	11,530	9,791	78,500	78,550	12,190	8,946	12,190	10,451	81,500	81,550	12,850	9,306	12,850	11,111
75,550	75,600	11,541	8,592	11,541	9,802	78,550	78,600	12,201	8,952	12,201	10,462	81,550	81,600	12,861	9,312	12,861	11,122
75,600	75,650	11,552	8,598	11,552	9,813	78,600	78,650	12,212	8,958	12,212	10,473	81,600	81,650	12,872	9,318	12,872	11,133
75,650	75,700	11,563	8,604	11,563	9,824	78,650	78,700	12,223	8,964	12,223	10,484	81,650	81,700	12,883	9,324	12,883	11,144
75,700	75,750	11,574	8,610	11,574	9,835	78,700	78,750	12,234	8,970	12,234	10,495	81,700	81,750	12,894	9,330	12,894	11,155
75,750	75,800	11,585	8,616	11,585	9,846	78,750	78,800	12,245	8,976	12,245	10,506	81,750	81,800	12,905	9,336	12,905	11,166
75,800	75,850	11,596	8,622	11,596	9,857	78,800	78,850	12,256	8,982	12,256	10,517	81,800	81,850	12,916	9,342	12,916	11,177
75,850	75,900	11,607	8,628	11,607	9,868	78,850	78,900	12,267	8,988	12,267	10,528	81,850	81,900	12,927	9,348	12,927	11,188
75,900	75,950	11,618	8,634	11,618	9,879	78,900	78,950	12,278	8,994	12,278	10,539	81,900	81,950	12,938	9,354	12,938	11,199
75,950	76,000	11,629	8,640	11,629	9,890	78,950	79,000	12,289	9,000	12,289	10,550	81,950	82,000	12,949	9,360	12,949	11,210
76,000																	
76,000	76,050	11,640	8,646	11,640	9,901	79,000	79,050	12,300	9,006	12,300	10,561	82,000	82,050	12,960	9,366	12,960	11,221
76,050	76,100	11,651	8,652	11,651	9,912	79,050	79,100	12,311	9,012	12,311	10,572	82,050	82,100	12,971	9,372	12,971	11,232
76,100	76,150	11,662	8,658	11,662	9,923	79,100	79,150	12,322	9,018	12,322	10,583	82,100	82,150	12,982	9,378	12,982	11,243
76,150	76,200	11,673	8,664	11,673	9,934	79,150	79,200	12,333	9,024	12,333	10,594	82,150	82,200	12,993	9,384	12,993	11,254
76,200	76,250	11,684	8,670	11,684	9,945	79,200	79,250	12,344	9,030	12,344	10,605	82,200	82,250	13,004	9,390	13,004	11,265
76,250	76,300	11,695	8,676	11,695	9,956	79,250	79,300	12,355	9,036	12,355	10,616	82,250	82,300	13,015	9,396	13,015	11,276
76,300	76,350	11,706	8,682	11,706	9,967	79,300	79,350	12,366	9,042	12,366	10,627	82,300	82,350	13,026	9,402	13,026	11,287
76,350	76,400	11,717	8,688	11,717	9,978	79,350	79,400	12,377	9,048	12,377	10,638	82,350	82,400	13,037	9,408	13,037	11,298
76,400	76,450	11,728	8,694	11,728	9,989	79,400	79,450	12,388	9,054	12,388	10,649	82,400	82,450	13,048	9,414	13,048	11,309
76,450	76,500	11,739	8,700	11,739	10,000	79,450	79,500	12,399	9,060	12,399	10,660	82,450	82,500	13,059	9,420	13,059	11,320
76,500	76,550	11,750	8,706	11,750	10,011	79,500	79,550	12,410	9,066	12,410	10,671	82,500	82,550	13,070	9,426	13,070	11,331
76,550	76,600	11,761	8,712	11,761	10,022	79,550	79,600	12,421	9,072	12,421	10,682	82,550	82,600	13,081	9,432	13,081	11,342
76,600	76,650	11,772	8,718	11,772	10,033	79,600	79,650	12,432	9,078	12,432	10,693	82,600	82,650	13,092	9,438	13,092	11,353
76,650	76,700	11,783	8,724	11,783	10,044	79,650	79,700	12,443	9,084	12,443	10,704	82,650	82,700	13,103	9,444	13,103	11,364
76,700	76,750	11,794	8,730	11,794	10,055	79,700	79,750	12,454	9,090	12,454	10,715	82,700	82,750	13,114	9,450	13,114	11,375
76,750	76,800	11,805	8,736	11,805	10,066	79,750	79,800	12,465	9,096	12,465	10,726	82,750	82,800	13,125	9,456	13,125	11,386
76,800	76,850	11,816	8,742	11,816	10,077	79,800	79,850	12,476	9,102	12,476	10,737	82,800	82,850	13,136	9,462	13,136	11,397
76,850	76,900	11,827	8,748	11,827	10,088	79,850	79,900	12,487	9,108	12,487	10,748	82,850	82,900	13,147	9,468	13,147	11,408
76,900	76,950	11,838	8,754	11,838	10,099	79,900	79,950	12,498	9,114	12,498	10,759	82,900	82,950	13,158	9,474	13,158	11,419
76,950	77,000	11,849	8,760	11,849	10,110	79,950	80,000	12,509	9,120	12,509	10,770	82,950	83,000	13,169	9,480	13,169	11,430
77,000																	
77,000	77,050	11,860	8,766	11,860	10,121	80,000	80,050	12,520	9,126	12,520	10,781	83,000	83,050	13,180	9,486	13,180	11,441
77,050	77,100	11,871	8,772	11,871	10,132	80,050	80,100	12,531	9,132	12,531	10,792	83,050	83,100	13,191	9,492	13,191	11,452
77,100	77,150	11,882	8,778	11,882	10,143	80,100	80,150	12,542	9,138	12,542	10,803	83,100	83,150	13,202	9,498	13,202	11,463
77,150	77,200	11,893	8,784	11,893	10,154	80,150	80,200	12,553	9,144	12,553	10,814	83,150	83,200	13,213	9,504	13,213	11,474
77,200	77,250	11,904	8,790	11,904	10,165	80,200	80,250	12,564	9,150	12,564	10,825	83,200	83,250	13,224	9,510	13,224	11,485
77,250	77,300	11,915	8,796	11,915	10,176	80,250	80,300	12,575	9,156	12,575	10,836	83,250	83,300</				

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—						
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
Your tax is—										Your tax is—										
84,000										87,000										90,000
84,000	84,050	13,400	9,606	13,400	11,661	87,000	87,050	14,060	9,966	14,060	12,321	90,000	90,050	14,720	10,326	14,720	12,981			
84,050	84,100	13,411	9,612	13,411	11,672	87,050	87,100	14,071	9,972	14,071	12,332	90,050	90,100	14,731	10,332	14,731	12,992			
84,100	84,150	13,422	9,618	13,422	11,683	87,100	87,150	14,082	9,978	14,082	12,343	90,100	90,150	14,742	10,338	14,742	13,003			
84,150	84,200	13,433	9,624	13,433	11,694	87,150	87,200	14,093	9,984	14,093	12,354	90,150	90,200	14,753	10,344	14,753	13,014			
84,200	84,250	13,444	9,630	13,444	11,705	87,200	87,250	14,104	9,990	14,104	12,365	90,200	90,250	14,764	10,350	14,764	13,025			
84,250	84,300	13,455	9,636	13,455	11,716	87,250	87,300	14,115	9,996	14,115	12,376	90,250	90,300	14,775	10,356	14,775	13,036			
84,300	84,350	13,466	9,642	13,466	11,727	87,300	87,350	14,126	10,002	14,126	12,387	90,300	90,350	14,786	10,362	14,786	13,047			
84,350	84,400	13,477	9,648	13,477	11,738	87,350	87,400	14,137	10,008	14,137	12,398	90,350	90,400	14,797	10,368	14,797	13,058			
84,400	84,450	13,488	9,654	13,488	11,749	87,400	87,450	14,148	10,014	14,148	12,409	90,400	90,450	14,808	10,374	14,808	13,069			
84,450	84,500	13,499	9,660	13,499	11,760	87,450	87,500	14,159	10,020	14,159	12,420	90,450	90,500	14,819	10,380	14,819	13,080			
84,500	84,550	13,510	9,666	13,510	11,771	87,500	87,550	14,170	10,026	14,170	12,431	90,500	90,550	14,830	10,386	14,830	13,091			
84,550	84,600	13,521	9,672	13,521	11,782	87,550	87,600	14,181	10,032	14,181	12,442	90,550	90,600	14,841	10,392	14,841	13,102			
84,600	84,650	13,532	9,678	13,532	11,793	87,600	87,650	14,192	10,038	14,192	12,453	90,600	90,650	14,852	10,398	14,852	13,113			
84,650	84,700	13,543	9,684	13,543	11,804	87,650	87,700	14,203	10,044	14,203	12,464	90,650	90,700	14,863	10,404	14,863	13,124			
84,700	84,750	13,554	9,690	13,554	11,815	87,700	87,750	14,214	10,050	14,214	12,475	90,700	90,750	14,874	10,410	14,874	13,135			
84,750	84,800	13,565	9,696	13,565	11,826	87,750	87,800	14,225	10,056	14,225	12,486	90,750	90,800	14,885	10,416	14,885	13,146			
84,800	84,850	13,576	9,702	13,576	11,837	87,800	87,850	14,236	10,062	14,236	12,497	90,800	90,850	14,896	10,422	14,896	13,157			
84,850	84,900	13,587	9,708	13,587	11,848	87,850	87,900	14,247	10,068	14,247	12,508	90,850	90,900	14,907	10,428	14,907	13,168			
84,900	84,950	13,598	9,714	13,598	11,859	87,900	87,950	14,258	10,074	14,258	12,519	90,900	90,950	14,918	10,434	14,918	13,179			
84,950	85,000	13,609	9,720	13,609	11,870	87,950	88,000	14,269	10,080	14,269	12,530	90,950	91,000	14,929	10,440	14,929	13,190			
85,000										88,000										91,000
85,000	85,050	13,620	9,726	13,620	11,881	88,000	88,050	14,280	10,086	14,280	12,541	91,000	91,050	14,940	10,446	14,940	13,201			
85,050	85,100	13,631	9,732	13,631	11,892	88,050	88,100	14,291	10,092	14,291	12,552	91,050	91,100	14,951	10,452	14,951	13,212			
85,100	85,150	13,642	9,738	13,642	11,903	88,100	88,150	14,302	10,098	14,302	12,563	91,100	91,150	14,962	10,458	14,962	13,223			
85,150	85,200	13,653	9,744	13,653	11,914	88,150	88,200	14,313	10,104	14,313	12,574	91,150	91,200	14,973	10,464	14,973	13,234			
85,200	85,250	13,664	9,750	13,664	11,925	88,200	88,250	14,324	10,110	14,324	12,585	91,200	91,250	14,984	10,470	14,984	13,245			
85,250	85,300	13,675	9,756	13,675	11,936	88,250	88,300	14,335	10,116	14,335	12,596	91,250	91,300	14,995	10,476	14,995	13,256			
85,300	85,350	13,686	9,762	13,686	11,947	88,300	88,350	14,346	10,122	14,346	12,607	91,300	91,350	15,006	10,482	15,006	13,267			
85,350	85,400	13,697	9,768	13,697	11,958	88,350	88,400	14,357	10,128	14,357	12,618	91,350	91,400	15,017	10,488	15,017	13,278			
85,400	85,450	13,708	9,774	13,708	11,969	88,400	88,450	14,368	10,134	14,368	12,629	91,400	91,450	15,028	10,494	15,028	13,289			
85,450	85,500	13,719	9,780	13,719	11,980	88,450	88,500	14,379	10,140	14,379	12,640	91,450	91,500	15,039	10,500	15,039	13,300			
85,500	85,550	13,730	9,786	13,730	11,991	88,500	88,550	14,390	10,146	14,390	12,651	91,500	91,550	15,050	10,506	15,050	13,311			
85,550	85,600	13,741	9,792	13,741	12,002	88,550	88,600	14,401	10,152	14,401	12,662	91,550	91,600	15,061	10,512	15,061	13,322			
85,600	85,650	13,752	9,798	13,752	12,013	88,600	88,650	14,412	10,158	14,412	12,673	91,600	91,650	15,072	10,518	15,072	13,333			
85,650	85,700	13,763	9,804	13,763	12,024	88,650	88,700	14,423	10,164	14,423	12,684	91,650	91,700	15,083	10,524	15,083	13,344			
85,700	85,750	13,774	9,810	13,774	12,035	88,700	88,750	14,434	10,170	14,434	12,695	91,700	91,750	15,094	10,530	15,094	13,355			
85,750	85,800	13,785	9,816	13,785	12,046	88,750	88,800	14,445	10,176	14,445	12,706	91,750	91,800	15,105	10,536	15,105	13,366			
85,800	85,850	13,796	9,822	13,796	12,057	88,800	88,850	14,456	10,182	14,456	12,717	91,800	91,850	15,116	10,542	15,116	13,377			
85,850	85,900	13,807	9,828	13,807	12,068	88,850	88,900	14,467	10,188	14,467	12,728	91,850	91,900	15,127	10,548	15,127	13,388			
85,900	85,950	13,818	9,834	13,818	12,079	88,900	88,950	14,478	10,194	14,478	12,739	91,900	91,950	15,138	10,554	15,138	13,399			
85,950	86,000	13,829	9,840	13,829	12,090	88,950	89,000	14,489	10,200	14,489	12,750	91,950	92,000	15,149	10,560	15,149	13,410			
86,000										89,000										92,000
86,000	86,050	13,840	9,846	13,840	12,101	89,000	89,050	14,500	10,206	14,500	12,761	92,000	92,050	15,160	10,566	15,160	13,421			
86,050	86,100	13,851	9,852	13,851	12,112	89,050	89,100	14,511	10,212	14,511	12,772	92,050	92,100	15,171	10,572	15,171	13,432			
86,100	86,150	13,862	9,858	13,862	12,123	89,100	89,150	14,522	10,218	14,522	12,783	92,100	92,150	15,182	10,578	15,182	13,443			
86,150	86,200	13,873	9,864	13,873	12,134	89,150	89,200	14,533	10,224	14,533	12,794	92,150	92,200	15,193	10,584	15,193	13,454			
86,200	86,250	13,884	9,870	13,884	12,145	89,200	89,250	14,544	10,230	14,544	12,805	92,200	92,250	15,204	10,590	15,204	13,465			
86,250	86,300	13,895	9,876	13,895	12,156	89,250	89,300	14,555	10,236	14,555	12,816	92,250	92,300	15,215	10,596	15,215	13,476			
86,300	86,350	13,906	9,882	13,906	12,167	89,300	89,350	14,566</td												

2025 Tax Table — Continued

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—																	
93,000																	
93,000 93,050 15,380 10,686 15,380 13,641 93,050 93,100 15,391 10,692 15,391 13,652 93,100 93,150 15,402 10,698 15,402 13,663 93,150 93,200 15,413 10,704 15,413 13,674 93,200 93,250 15,424 10,710 15,424 13,685 93,250 93,300 15,435 10,716 15,435 13,696 93,300 93,350 15,446 10,722 15,446 13,707 93,350 93,400 15,457 10,728 15,457 13,718 93,400 93,450 15,468 10,734 15,468 13,729 93,450 93,500 15,479 10,740 15,479 13,740 93,500 93,550 15,490 10,746 15,490 13,751 93,550 93,600 15,501 10,752 15,501 13,762 93,600 93,650 15,512 10,758 15,512 13,773 93,650 93,700 15,523 10,764 15,523 13,784 93,700 93,750 15,534 10,770 15,534 13,795 93,750 93,800 15,545 10,776 15,545 13,806 93,800 93,850 15,556 10,782 15,556 13,817 93,850 93,900 15,567 10,788 15,567 13,828 93,900 93,950 15,578 10,794 15,578 13,839 93,950 94,000 15,589 10,800 15,589 13,850																	
94,000																	
94,000 94,050 15,600 10,806 15,600 13,861 94,050 94,100 15,611 10,812 15,611 13,872 94,100 94,150 15,622 10,818 15,622 13,883 94,150 94,200 15,633 10,824 15,633 13,894 94,200 94,250 15,644 10,830 15,644 13,905 94,250 94,300 15,655 10,836 15,655 13,916 94,300 94,350 15,666 10,842 15,666 13,927 94,350 94,400 15,677 10,848 15,677 13,938 94,400 94,450 15,688 10,854 15,688 13,949 94,450 94,500 15,699 10,860 15,699 13,960 94,500 94,550 15,710 10,866 15,710 13,971 94,550 94,600 15,721 10,872 15,721 13,982 94,600 94,650 15,732 10,878 15,732 13,993 94,650 94,700 15,743 10,884 15,743 14,004 94,700 94,750 15,754 10,890 15,754 14,015 94,750 94,800 15,765 10,896 15,765 14,026 94,800 94,850 15,776 10,902 15,776 14,037 94,850 94,900 15,787 10,908 15,787 14,048 94,900 94,950 15,798 10,914 15,798 14,059 94,950 95,000 15,809 10,920 15,809 14,070																	
95,000																	
95,000 95,050 15,820 10,926 15,820 14,081 95,050 95,100 15,831 10,932 15,831 14,092 95,100 95,150 15,842 10,938 15,842 14,103 95,150 95,200 15,853 10,944 15,853 14,114 95,200 95,250 15,864 10,950 15,864 14,125 95,250 95,300 15,875 10,956 15,875 14,136 95,300 95,350 15,886 10,962 15,886 14,147 95,350 95,400 15,897 10,968 15,897 14,158 95,400 95,450 15,908 10,974 15,908 14,169 95,450 95,500 15,919 10,980 15,919 14,180 95,500 95,550 15,930 10,986 15,930 14,191 95,550 95,600 15,941 10,992 15,941 14,202 95,600 95,650 15,952 10,998 15,952 14,213 95,650 95,700 15,963 11,004 15,963 14,224 95,700 95,750 15,974 11,010 15,974 14,235 95,750 95,800 15,985 11,016 15,985 14,246 95,800 95,850 15,996 11,022 15,996 14,257 95,850 95,900 16,007 11,028 16,007 14,268 95,900 95,950 16,018 11,034 16,018 14,279 95,950 96,000 16,029 11,040 16,029 14,290																	
96,000																	
96,000 96,050 16,040 11,046 16,040 14,301 96,050 96,100 16,051 11,052 16,051 14,312 96,100 96,150 16,062 11,058 16,062 14,323 96,150 96,200 16,073 11,064 16,073 14,334 96,200 96,250 16,084 11,070 16,084 14,345 96,250 96,300 16,095 11,076 16,095 14,356 96,300 96,350 16,106 11,082 16,106 14,367 96,350 96,400 16,117 11,088 16,117 14,378 96,400 96,450 16,128 11,094 16,128 14,389 96,450 96,500 16,139 11,100 16,139 14,400 96,500 96,550 16,150 11,106 16,150 14,411 96,550 96,600 16,161 11,112 16,161 14,422 96,600 96,650 16,172 11,118 16,172 14,433 96,650 96,700 16,183 11,124 16,183 14,444 96,700 96,750 16,194 11,130 16,194 14,455 96,750 96,800 16,205 11,136 16,205 14,466 96,800 96,850 16,216 11,142 16,216 14,477 96,850 96,900 16,227 11,148 16,227 14,488 96,900 96,950 16,238 11,154 16,238 14,499 96,950 97,000 16,249 11,163 16,249 14,510																	
97,000																	
97,000 97,050 16,260 11,174 16,260 14,521 97,050 97,100 16,271 11,185 16,271 14,532 97,100 97,150 16,282 11,196 16,282 14,543 97,150 97,200 16,293 11,207 16,293 14,554 97,200 97,250 16,304 11,218 16,304 14,565 97,250 97,300 16,316 11,229 16,316 14,576 97,300 97,350 16,326 11,240 16,326 14,587 97,350 97,400 16,337 11,251 16,337 14,598 97,400 97,450 16,348 11,262 16,348 14,609 97,450 97,500 16,359 11,273 16,359 14,620 97,500 97,550 16,370 11,284 16,370 14,631 97,550 97,600 16,381 11,295 16,381 14,642 97,600 97,650 16,392 11,306 16,392 14,653 97,650 97,700 16,403 11,317 16,403 14,664 97,700 97,750 16,414 11,328 16,414 14,675 97,750 97,800 16,425 11,339 16,425 14,686 97,800 97,850 16,436 11,350 16,436 14,697 97,850 97,900 16,447 11,361 16,447 14,708 97,900 97,950 16,458 11,372 16,458 14,719 97,950 98,000 16,469 11,383 16,469 14,730																	
98,000																	
98,000 98,050 16,480 11,394 16,480 14,741 98,050 98,100 16,491 11,405 16,491 14,752 98,100 98,150 16,502 11,416 16,502 14,763 98,150 98,200 16,513 11,427 16,513 14,774 98,200 98,250 16,524 11,438 16,524 14,785 98,250 98,300 16,535 11,449 16,535 14,796 98,300 98,350 16,546 11,460 16,546 14,807 98,350 98,400 16,557 11,471 16,557 14,818 98,400 98,450 16,568 11,482 16,568 14,829 98,450 98,500 16,579 11,493 16,579 14,840 98,500 98,550 16,590 11,504 16,590 14,851 98,550 98,600 16,601 11,515 16,601 14,862 98,600 98,650 16,612 11,526 16,612 14,873 98,650 98,700 16,623 11,537 16,623 14,884 98,700 98,750 16,634 11,548 16,634 14,895 98,750 98,800 16,645 11,559 16,645 14,906 98,800 98,850 16,656 11,570 16,656 14,917 98,850 98,900 16,667 11,581 16,667 14,928 98,900 98,950 16,678 11,592 16,678 14,939 98,950 99,000 16,689 11,603 16,689 14,950																	
\$100,000 or over																	
use the Tax Computation Worksheet																	

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

2025 Tax Computation Worksheet—Line 16



See Line 16 in the Instructions for Form 1040 to see if you must use the worksheet below to figure your tax.

Note. If you're 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're looking up. Enter the result on the appropriate line of the form or worksheet that you're 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 Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 42,979.75	\$

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 Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$206,700	\$	× 22% (0.22)	\$	\$ 10,172.00	\$
Over \$206,700 but not over \$394,600	\$	× 24% (0.24)	\$	\$ 14,306.00	\$
Over \$394,600 but not over \$501,050	\$	× 32% (0.32)	\$	\$ 45,874.00	\$
Over \$501,050 but not over \$751,600	\$	× 35% (0.35)	\$	\$ 60,905.50	\$
Over \$751,600	\$	× 37% (0.37)	\$	\$ 75,937.50	\$

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 Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$375,800	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$375,800	\$	× 37% (0.37)	\$	\$ 37,968.75	\$

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 Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 6,825.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 8,892.00	\$
Over \$197,300 but not over \$250,500	\$	× 32% (0.32)	\$	\$ 24,676.00	\$
Over \$250,500 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 32,191.00	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 44,718.00	\$

2025 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—		
At least	But less than	0	1	2
2,400	2,450	186	825	970
2,450	2,500	189	842	990

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—			
At least	But less than	0	1	2	3	0	1	2	3
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 27a.

(Continued)

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-						If the amount you are looking up from the worksheet is-		And your filing status is-									
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
Your credit is-		Your credit is-						Your credit is-		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	649	3,001	3,530	3,971	649	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	649	3,018	3,550	3,994	649	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	649	3,035	3,570	4,016	649	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	649	3,052	3,590	4,039	649	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	649	3,069	3,610	4,061	649	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	649	3,086	3,630	4,084	649	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	649	3,103	3,650	4,106	649	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	649	3,120	3,670	4,129	649	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	649	3,137	3,690	4,151	649	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	649	3,154	3,710	4,174	649	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	649	3,171	3,730	4,196	649	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	649	3,188	3,750	4,219	649	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	649	3,205	3,770	4,241	649	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	649	3,222	3,790	4,264	649	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	649	3,239	3,810	4,286	649	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	649	3,256	3,830	4,309	649	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	649	3,273	3,850	4,331	649	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	649	3,290	3,870	4,354	649	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	649	3,307	3,890	4,376	649	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	10,000	649	3,324	3,910	4,399	649	3,324	3,910	4,399
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	10,000	10,050	649	3,341	3,930	4,421	649	3,341	3,930	4,421
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	10,050	10,100	649	3,358	3,950	4,444	649	3,358	3,950	4,444
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	10,100	10,150	649	3,375	3,970	4,466	649	3,375	3,970	4,466
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	10,150	10,200	649	3,392	3,990	4,489	649	3,392	3,990	4,489
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,200	10,250	649	3,409	4,010	4,511	649	3,409	4,010	4,511
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,250	10,300	649	3,426	4,030	4,534	649	3,426	4,030	4,534
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,300	10,350	649	3,443	4,050	4,556	649	3,443	4,050	4,556
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,350	10,400	649	3,460	4,070	4,579	649	3,460	4,070	4,579
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161	10,400	10,450	649	3,477	4,090	4,601	649	3,477	4,090	4,601
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184	10,450	10,500	649	3,494	4,110	4,624	649	3,494	4,110	4,624
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206	10,500	10,550	649	3,511	4,130	4,646	649	3,511	4,130	4,646
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229	10,550	10,600	649	3,528	4,150	4,669	649	3,528	4,150	4,669
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251	10,600	10,650	649	3,613	4,250	4,781	649	3,613	4,250	4,781
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274	10,650	10,700	645	3,630	4,270	4,804	649	3,630	4,270	4,804
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296	10,700	10,750	645	3,647	4,290	4,826	649	3,647	4,290	4,826
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319	10,750	10,800	637	3,664	4,310	4,849	649	3,664	4,310	4,849
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341	10,800	10,850	633	3,681	4,330	4,871	649	3,681	4,330	4,871
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364	10,850	10,900	629	3,698	4,350	4,894	649	3,698	4,350	4,894
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386	10,900	10,950	626	3,715	4,370	4,916	649	3,715	4,370	4,916
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409	10,950	11,000	622	3,732	4,390	4,939	649	3,732	4,390	4,939
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431	11,000	11,050	618	3,749	4,410	4,961	649	3,749	4,410	4,961
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454	11,050	11,100	614	3,766	4,430	4,984	649	3,766	4,430	4,984
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476	11,100	11,150	610	3,783	4,450	5,006	649	3,783	4,450	5,006
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499	11,150	11,200	607	3,800	4,470	5,029	649	3,800	4,470	5,029
7,800	7,850	599	2,661	3,130	3,521	599	2,661	3,130	3,521	11,200	11,250	603	3,817	4,490	5,051	649	3,817	4,490	5,051
7,850	7,900	602	2,678	3,150	3,544	602	2,678	3,150	3,544	11,250	11,300	599	3,834	4,510	5,074	649	3,834	4,510	5,074
7,900	7,950	606	2,695	3,170	3,566	606	2,695	3,170	3,566	11,300	11,350	595	3,851	4,530	5,096	649	3,851	4,530	5,096
7,950	8,000	610	2,712	3,190	3,589	610	2,712	3,190	3,589	11,350	11,400	591	3,868	4,550	5,119	649	3,868	4,550	5,119
8,000	8,050	614	2,729	3,210	3,611	614	2,729	3,210	3,611	11,400	11,450	587	3,885	4,570	5,141	649	3,885	4,570	5,141
8,050	8,100	618	2,746	3,230	3,634	618	2,746	3,230	3,634	11,450	11,500	584	3,902	4,590	5,164	649	3,902	4,590	5,164
8,100	8,150	622	2,763	3,250	3,656	622	2,763	3,250	3,656	11,500	11,550	580	3,919	4,610	5,186	649	3,919	4,610	

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-							If the amount you are looking up from the worksheet is-		And your filing status is-								
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-						Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
12,000	12,050	542	4,089	4,810	5,411	649	4,089	4,810	5,411	15,200	15,250	297	4,328	6,090	6,851	649	4,328	6,090	6,851
12,050	12,100	538	4,106	4,830	5,434	649	4,106	4,830	5,434	15,250	15,300	293	4,328	6,110	6,874	649	4,328	6,110	6,874
12,100	12,150	534	4,123	4,850	5,456	649	4,123	4,850	5,456	15,300	15,350	289	4,328	6,130	6,896	649	4,328	6,130	6,896
12,150	12,200	530	4,140	4,870	5,479	649	4,140	4,870	5,479	15,350	15,400	285	4,328	6,150	6,919	649	4,328	6,150	6,919
12,200	12,250	526	4,157	4,890	5,501	649	4,157	4,890	5,501	15,400	15,450	281	4,328	6,170	6,941	649	4,328	6,170	6,941
12,250	12,300	522	4,174	4,910	5,524	649	4,174	4,910	5,524	15,450	15,500	278	4,328	6,190	6,964	649	4,328	6,190	6,964
12,300	12,350	519	4,191	4,930	5,546	649	4,191	4,930	5,546	15,500	15,550	274	4,328	6,210	6,986	649	4,328	6,210	6,986
12,350	12,400	515	4,208	4,950	5,569	649	4,208	4,950	5,569	15,550	15,600	270	4,328	6,230	7,009	649	4,328	6,230	7,009
12,400	12,450	511	4,225	4,970	5,591	649	4,225	4,970	5,591	15,600	15,650	266	4,328	6,250	7,031	649	4,328	6,250	7,031
12,450	12,500	507	4,242	4,990	5,614	649	4,242	4,990	5,614	15,650	15,700	262	4,328	6,270	7,054	649	4,328	6,270	7,054
12,500	12,550	503	4,259	5,010	5,636	649	4,259	5,010	5,636	15,700	15,750	258	4,328	6,290	7,076	649	4,328	6,290	7,076
12,550	12,600	499	4,276	5,030	5,659	649	4,276	5,030	5,659	15,750	15,800	255	4,328	6,310	7,099	649	4,328	6,310	7,099
12,600	12,650	496	4,293	5,050	5,681	649	4,293	5,050	5,681	15,800	15,850	251	4,328	6,330	7,121	649	4,328	6,330	7,121
12,650	12,700	492	4,310	5,070	5,704	649	4,310	5,070	5,704	15,850	15,900	247	4,328	6,350	7,144	649	4,328	6,350	7,144
12,700	12,750	488	4,328	5,090	5,726	649	4,328	5,090	5,726	15,900	15,950	243	4,328	6,370	7,166	649	4,328	6,370	7,166
12,750	12,800	484	4,328	5,110	5,749	649	4,328	5,110	5,749	15,950	16,000	239	4,328	6,390	7,189	649	4,328	6,390	7,189
12,800	12,850	480	4,328	5,130	5,771	649	4,328	5,130	5,771	16,000	16,050	236	4,328	6,410	7,211	649	4,328	6,410	7,211
12,850	12,900	476	4,328	5,150	5,794	649	4,328	5,150	5,794	16,050	16,100	232	4,328	6,430	7,234	649	4,328	6,430	7,234
12,900	12,950	473	4,328	5,170	5,816	649	4,328	5,170	5,816	16,100	16,150	228	4,328	6,450	7,256	649	4,328	6,450	7,256
12,950	13,000	469	4,328	5,190	5,839	649	4,328	5,190	5,839	16,150	16,200	224	4,328	6,470	7,279	649	4,328	6,470	7,279
13,000	13,050	465	4,328	5,210	5,861	649	4,328	5,210	5,861	16,200	16,250	220	4,328	6,490	7,301	649	4,328	6,490	7,301
13,050	13,100	461	4,328	5,230	5,884	649	4,328	5,230	5,884	16,250	16,300	216	4,328	6,510	7,324	649	4,328	6,510	7,324
13,100	13,150	457	4,328	5,250	5,906	649	4,328	5,250	5,906	16,300	16,350	212	4,328	6,530	7,346	649	4,328	6,530	7,346
13,150	13,200	454	4,328	5,270	5,929	649	4,328	5,270	5,929	16,350	16,400	209	4,328	6,550	7,369	649	4,328	6,550	7,369
13,200	13,250	450	4,328	5,290	5,951	649	4,328	5,290	5,951	16,400	16,450	205	4,328	6,570	7,391	649	4,328	6,570	7,391
13,250	13,300	446	4,328	5,310	5,974	649	4,328	5,310	5,974	16,450	16,500	201	4,328	6,590	7,414	649	4,328	6,590	7,414
13,300	13,350	442	4,328	5,330	5,996	649	4,328	5,330	5,996	16,500	16,550	197	4,328	6,610	7,436	649	4,328	6,610	7,436
13,350	13,400	438	4,328	5,350	6,019	649	4,328	5,350	6,019	16,550	16,600	193	4,328	6,630	7,459	649	4,328	6,630	7,459
13,400	13,450	434	4,328	5,370	6,041	649	4,328	5,370	6,041	16,600	16,650	190	4,328	6,650	7,481	649	4,328	6,650	7,481
13,450	13,500	431	4,328	5,390	6,064	649	4,328	5,390	6,064	16,650	16,700	186	4,328	6,670	7,504	649	4,328	6,670	7,504
13,500	13,550	427	4,328	5,410	6,086	649	4,328	5,410	6,086	16,700	16,750	182	4,328	6,690	7,526	649	4,328	6,690	7,526
13,550	13,600	423	4,328	5,430	6,109	649	4,328	5,430	6,109	16,750	16,800	178	4,328	6,710	7,549	649	4,328	6,710	7,549
13,600	13,650	419	4,328	5,450	6,131	649	4,328	5,450	6,131	16,800	16,850	174	4,328	6,730	7,571	649	4,328	6,730	7,571
13,650	13,700	415	4,328	5,470	6,154	649	4,328	5,470	6,154	16,850	16,900	170	4,328	6,750	7,594	649	4,328	6,750	7,594
13,700	13,750	411	4,328	5,490	6,176	649	4,328	5,490	6,176	16,900	16,950	167	4,328	6,770	7,616	649	4,328	6,770	7,616
13,750	13,800	408	4,328	5,510	6,199	649	4,328	5,510	6,199	16,950	17,000	163	4,328	6,790	7,639	649	4,328	6,790	7,639
13,800	13,850	404	4,328	5,530	6,221	649	4,328	5,530	6,221	17,000	17,050	159	4,328	6,810	7,661	649	4,328	6,810	7,661
13,850	13,900	400	4,328	5,550	6,244	649	4,328	5,550	6,244	17,050	17,100	155	4,328	6,830	7,684	649	4,328	6,830	7,684
13,900	13,950	396	4,328	5,570	6,266	649	4,328	5,570	6,266	17,100	17,150	151	4,328	6,850	7,706	649	4,328	6,850	7,706
13,950	14,000	392	4,328	5,590	6,289	649	4,328	5,590	6,289	17,150	17,200	148	4,328	6,870	7,729	649	4,328	6,870	7,729
14,000	14,050	389	4,328	5,610	6,311	649	4,328	5,610	6,311	17,200	17,250	144	4,328	6,890	7,751	649	4,328	6,890	7,751
14,050	14,100	385	4,328	5,630	6,334	649	4,328	5,630	6,334	17,250	17,300	140	4,328	6,910	7,774	649	4,328	6,910	7,774
14,100	14,150	381	4,328	5,650	6,356	649	4,328	5,650	6,356	17,300	17,350	136	4,328	6,930	7,796	649	4,328	6,930	7,796
14,150	14,200	377	4,328	5,670	6,379	649	4,328	5,670	6,379	17,350	17,400	132	4,328	6,950	7,819	649	4,328	6,950	7,819
14,200	14,250	373	4,328	5,690	6,401	649	4,328	5,690	6,401	17,400	17,450	128	4,328	6,970	7,841	649	4,328	6,970	7,841
14,250	14,300	369	4,328	5,710	6,424	649	4,328	5,710	6,424	17,450	17,500	125	4,328	6,990	7,864	649	4,328	6,990	7,864
14,300	14,350	366	4,328	5,730	6,446	649	4,328	5,730	6,446	17,500	17,550	121	4,328	7,010	7,886	649	4,328	7,010	7,886
14,350	14,400	362	4,328	5,750	6,469	649	4,328	5,750	6,469	17,550	17,600	117	4,328	7,030	7,909	649	4,328	7,030	7,909
14,400	14,450	358	4,328	5,770	6,491	649	4,328	5,770	6,491	17,600	17,650	113	4,328	7,050	7,931	649	4,328	7,050	7,931
14,450	14,500	354	4,328	5,790	6,514	649	4,328	5,790	6,514	17,650	17,700	109	4,328	7,070	7,954	649	4,328	7,070	7,954
14,50																			

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-						If the amount you are looking up from the worksheet is-		And your filing status is-									
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
Your credit is-		Your credit is-						Your credit is-		Your credit is-						Your credit is-			
18,400	18,450	52	4,328	7,152	8,046	596	4,328	7,152	8,046	21,600	21,650	0	4,328	7,152	8,046	351	4,328	7,152	8,046
18,450	18,500	48	4,328	7,152	8,046	592	4,328	7,152	8,046	21,650	21,700	0	4,328	7,152	8,046	347	4,328	7,152	8,046
18,500	18,550	44	4,328	7,152	8,046	588	4,328	7,152	8,046	21,700	21,750	0	4,328	7,152	8,046	343	4,328	7,152	8,046
18,550	18,600	40	4,328	7,152	8,046	584	4,328	7,152	8,046	21,750	21,800	0	4,328	7,152	8,046	340	4,328	7,152	8,046
18,600	18,650	37	4,328	7,152	8,046	581	4,328	7,152	8,046	21,800	21,850	0	4,328	7,152	8,046	336	4,328	7,152	8,046
18,650	18,700	33	4,328	7,152	8,046	577	4,328	7,152	8,046	21,850	21,900	0	4,328	7,152	8,046	332	4,328	7,152	8,046
18,700	18,750	29	4,328	7,152	8,046	573	4,328	7,152	8,046	21,900	21,950	0	4,328	7,152	8,046	328	4,328	7,152	8,046
18,750	18,800	25	4,328	7,152	8,046	569	4,328	7,152	8,046	21,950	22,000	0	4,328	7,152	8,046	324	4,328	7,152	8,046
18,800	18,850	21	4,328	7,152	8,046	565	4,328	7,152	8,046	22,000	22,050	0	4,328	7,152	8,046	320	4,328	7,152	8,046
18,850	18,900	17	4,328	7,152	8,046	561	4,328	7,152	8,046	22,050	22,100	0	4,328	7,152	8,046	317	4,328	7,152	8,046
18,900	18,950	14	4,328	7,152	8,046	558	4,328	7,152	8,046	22,100	22,150	0	4,328	7,152	8,046	313	4,328	7,152	8,046
18,950	19,000	10	4,328	7,152	8,046	554	4,328	7,152	8,046	22,150	22,200	0	4,328	7,152	8,046	309	4,328	7,152	8,046
19,000	19,050	6	4,328	7,152	8,046	550	4,328	7,152	8,046	22,200	22,250	0	4,328	7,152	8,046	305	4,328	7,152	8,046
19,050	19,100	2	4,328	7,152	8,046	546	4,328	7,152	8,046	22,250	22,300	0	4,328	7,152	8,046	301	4,328	7,152	8,046
19,100	19,150	*	4,328	7,152	8,046	542	4,328	7,152	8,046	22,300	22,350	0	4,328	7,152	8,046	297	4,328	7,152	8,046
19,150	19,200	0	4,328	7,152	8,046	538	4,328	7,152	8,046	22,350	22,400	0	4,328	7,152	8,046	294	4,328	7,152	8,046
19,200	19,250	0	4,328	7,152	8,046	535	4,328	7,152	8,046	22,400	22,450	0	4,328	7,152	8,046	290	4,328	7,152	8,046
19,250	19,300	0	4,328	7,152	8,046	531	4,328	7,152	8,046	22,450	22,500	0	4,328	7,152	8,046	286	4,328	7,152	8,046
19,300	19,350	0	4,328	7,152	8,046	527	4,328	7,152	8,046	22,500	22,550	0	4,328	7,152	8,046	282	4,328	7,152	8,046
19,350	19,400	0	4,328	7,152	8,046	523	4,328	7,152	8,046	22,550	22,600	0	4,328	7,152	8,046	278	4,328	7,152	8,046
19,400	19,450	0	4,328	7,152	8,046	519	4,328	7,152	8,046	22,600	22,650	0	4,328	7,152	8,046	275	4,328	7,152	8,046
19,450	19,500	0	4,328	7,152	8,046	516	4,328	7,152	8,046	22,650	22,700	0	4,328	7,152	8,046	271	4,328	7,152	8,046
19,500	19,550	0	4,328	7,152	8,046	512	4,328	7,152	8,046	22,700	22,750	0	4,328	7,152	8,046	267	4,328	7,152	8,046
19,550	19,600	0	4,328	7,152	8,046	508	4,328	7,152	8,046	22,750	22,800	0	4,328	7,152	8,046	263	4,328	7,152	8,046
19,600	19,650	0	4,328	7,152	8,046	504	4,328	7,152	8,046	22,800	22,850	0	4,328	7,152	8,046	259	4,328	7,152	8,046
19,650	19,700	0	4,328	7,152	8,046	500	4,328	7,152	8,046	22,850	22,900	0	4,328	7,152	8,046	255	4,328	7,152	8,046
19,700	19,750	0	4,328	7,152	8,046	496	4,328	7,152	8,046	22,900	22,950	0	4,328	7,152	8,046	252	4,328	7,152	8,046
19,750	19,800	0	4,328	7,152	8,046	493	4,328	7,152	8,046	22,950	23,000	0	4,328	7,152	8,046	248	4,328	7,152	8,046
19,800	19,850	0	4,328	7,152	8,046	489	4,328	7,152	8,046	23,000	23,050	0	4,328	7,152	8,046	244	4,328	7,152	8,046
19,850	19,900	0	4,328	7,152	8,046	485	4,328	7,152	8,046	23,050	23,100	0	4,328	7,152	8,046	240	4,328	7,152	8,046
19,900	19,950	0	4,328	7,152	8,046	481	4,328	7,152	8,046	23,100	23,150	0	4,328	7,152	8,046	236	4,328	7,152	8,046
19,950	20,000	0	4,328	7,152	8,046	477	4,328	7,152	8,046	23,150	23,200	0	4,328	7,152	8,046	232	4,328	7,152	8,046
20,000	20,050	0	4,328	7,152	8,046	473	4,328	7,152	8,046	23,200	23,250	0	4,328	7,152	8,046	229	4,328	7,152	8,046
20,050	20,100	0	4,328	7,152	8,046	470	4,328	7,152	8,046	23,250	23,300	0	4,328	7,152	8,046	225	4,328	7,152	8,046
20,100	20,150	0	4,328	7,152	8,046	466	4,328	7,152	8,046	23,300	23,350	0	4,328	7,152	8,046	221	4,328	7,152	8,046
20,150	20,200	0	4,328	7,152	8,046	462	4,328	7,152	8,046	23,350	23,400	0	4,328	7,152	8,046	217	4,328	7,152	8,046
20,200	20,250	0	4,328	7,152	8,046	458	4,328	7,152	8,046	23,400	23,450	0	4,316	7,136	8,030	213	4,328	7,152	8,046
20,250	20,300	0	4,328	7,152	8,046	454	4,328	7,152	8,046	23,450	23,500	0	4,308	7,126	8,020	210	4,328	7,152	8,046
20,300	20,350	0	4,328	7,152	8,046	450	4,328	7,152	8,046	23,500	23,550	0	4,300	7,115	8,009	206	4,328	7,152	8,046
20,350	20,400	0	4,328	7,152	8,046	447	4,328	7,152	8,046	23,550	23,600	0	4,292	7,105	7,999	202	4,328	7,152	8,046
20,400	20,450	0	4,328	7,152	8,046	443	4,328	7,152	8,046	23,600	23,650	0	4,284	7,094	7,988	198	4,328	7,152	8,046
20,450	20,500	0	4,328	7,152	8,046	439	4,328	7,152	8,046	23,650	23,700	0	4,276	7,084	7,978	194	4,328	7,152	8,046
20,500	20,550	0	4,328	7,152	8,046	435	4,328	7,152	8,046	23,700	23,750	0	4,268	7,073	7,967	190	4,328	7,152	8,046
20,550	20,600	0	4,328	7,152	8,046	431	4,328	7,152	8,046	23,750	23,800	0	4,260	7,062	7,956	187	4,328	7,152	8,046
20,600	20,650	0	4,328	7,152	8,046	428	4,328	7,152	8,046	23,800	23,850	0	4,252	7,052	7,946	183	4,328	7,152	8,046
20,650	20,700	0	4,328	7,152	8,046	424	4,328	7,152	8,046	23,850	23,900	0	4,244	7,041	7,935	179	4,328	7,152	8,046
20,700	20,750	0	4,328	7,152	8,046	420	4,328	7,152	8,046	23,900	23,950	0	4,236	7,031	7,925	175	4,328	7,152	8,046
20,750	20,800	0	4,328	7,152	8,046	416	4,328	7,152	8,046	23,950	24,000	0	4,228	7,020	7,914	171	4,328	7,152	8,046
20,800	20,850	0	4,328	7,152	8,046	412	4,328	7,152	8,046	24,000	24,050	0	4,220	7,010	7,904	167	4,328	7,152	8,046
20,850	20,900	0	4,328	7,152	8,046	408	4,328	7,152	8,046	24,050	24,100	0	4,212	6,999	7,893	164	4,328	7,152	8,046
20,900	20,950	0	4,328	7,152	8,046	405	4,328	7,152	8,046	24,100	24,150	0	4,204	6,989	7,883	160	4,328	7,152	8,046
20,950	21,000	0	4,328																

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-							If the amount you are looking up from the worksheet is-		And your filing status is-								
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				
At least	But less than	Your credit is-				Your credit is-			At least	But less than	Your credit is-				Your credit is-				
		0	1	2	3	0	1	2	0	1	0	1	2	3	0	1	2	3	
24,800	24,850	0	4,092	6,841	7,735	106	4,328	7,152	8,046	28,000	28,050	0	3,581	6,167	7,061	0	4,328	7,152	8,046
24,850	24,900	0	4,084	6,831	7,725	102	4,328	7,152	8,046	28,050	28,100	0	3,573	6,157	7,051	0	4,328	7,152	8,046
24,900	24,950	0	4,076	6,820	7,714	99	4,328	7,152	8,046	28,100	28,150	0	3,565	6,146	7,040	0	4,328	7,152	8,046
24,950	25,000	0	4,068	6,810	7,704	95	4,328	7,152	8,046	28,150	28,200	0	3,557	6,136	7,030	0	4,328	7,152	8,046
25,000	25,050	0	4,060	6,799	7,693	91	4,328	7,152	8,046	28,200	28,250	0	3,549	6,125	7,019	0	4,328	7,152	8,046
25,050	25,100	0	4,052	6,789	7,683	87	4,328	7,152	8,046	28,250	28,300	0	3,541	6,115	7,009	0	4,328	7,152	8,046
25,100	25,150	0	4,044	6,778	7,672	83	4,328	7,152	8,046	28,300	28,350	0	3,533	6,104	6,998	0	4,328	7,152	8,046
25,150	25,200	0	4,036	6,768	7,662	79	4,328	7,152	8,046	28,350	28,400	0	3,525	6,094	6,988	0	4,328	7,152	8,046
25,200	25,250	0	4,028	6,757	7,651	76	4,328	7,152	8,046	28,400	28,450	0	3,517	6,083	6,977	0	4,328	7,152	8,046
25,250	25,300	0	4,020	6,747	7,641	72	4,328	7,152	8,046	28,450	28,500	0	3,509	6,073	6,967	0	4,328	7,152	8,046
25,300	25,350	0	4,012	6,736	7,630	68	4,328	7,152	8,046	28,500	28,550	0	3,501	6,062	6,956	0	4,328	7,152	8,046
25,350	25,400	0	4,004	6,726	7,620	64	4,328	7,152	8,046	28,550	28,600	0	3,493	6,052	6,946	0	4,328	7,152	8,046
25,400	25,450	0	3,996	6,715	7,609	60	4,328	7,152	8,046	28,600	28,650	0	3,485	6,041	6,935	0	4,328	7,152	8,046
25,450	25,500	0	3,988	6,704	7,598	57	4,328	7,152	8,046	28,650	28,700	0	3,477	6,031	6,925	0	4,328	7,152	8,046
25,500	25,550	0	3,980	6,694	7,588	53	4,328	7,152	8,046	28,700	28,750	0	3,469	6,020	6,914	0	4,328	7,152	8,046
25,550	25,600	0	3,972	6,683	7,577	49	4,328	7,152	8,046	28,750	28,800	0	3,461	6,009	6,903	0	4,328	7,152	8,046
25,600	25,650	0	3,964	6,673	7,567	45	4,328	7,152	8,046	28,800	28,850	0	3,453	5,999	6,893	0	4,328	7,152	8,046
25,650	25,700	0	3,956	6,662	7,556	41	4,328	7,152	8,046	28,850	28,900	0	3,445	5,988	6,882	0	4,328	7,152	8,046
25,700	25,750	0	3,948	6,652	7,546	37	4,328	7,152	8,046	28,900	28,950	0	3,437	5,978	6,872	0	4,328	7,152	8,046
25,750	25,800	0	3,940	6,641	7,535	34	4,328	7,152	8,046	28,950	29,000	0	3,429	5,967	6,861	0	4,328	7,152	8,046
25,800	25,850	0	3,932	6,631	7,525	30	4,328	7,152	8,046	29,000	29,050	0	3,421	5,957	6,851	0	4,328	7,152	8,046
25,850	25,900	0	3,925	6,620	7,514	26	4,328	7,152	8,046	29,050	29,100	0	3,413	5,946	6,840	0	4,328	7,152	8,046
25,900	25,950	0	3,917	6,610	7,504	22	4,328	7,152	8,046	29,100	29,150	0	3,405	5,936	6,830	0	4,328	7,152	8,046
25,950	26,000	0	3,909	6,599	7,493	18	4,328	7,152	8,046	29,150	29,200	0	3,397	5,925	6,819	0	4,328	7,152	8,046
26,000	26,050	0	3,901	6,589	7,483	14	4,328	7,152	8,046	29,200	29,250	0	3,389	5,915	6,809	0	4,328	7,152	8,046
26,050	26,100	0	3,893	6,578	7,472	11	4,328	7,152	8,046	29,250	29,300	0	3,381	5,904	6,798	0	4,328	7,152	8,046
26,100	26,150	0	3,885	6,568	7,462	7	4,328	7,152	8,046	29,300	29,350	0	3,373	5,894	6,788	0	4,328	7,152	8,046
26,150	26,200	0	3,877	6,557	7,451	3	4,328	7,152	8,046	29,350	29,400	0	3,365	5,883	6,777	0	4,328	7,152	8,046
26,200	26,250	0	3,869	6,547	7,441	*	4,328	7,152	8,046	29,400	29,450	0	3,357	5,873	6,767	0	4,328	7,152	8,046
26,250	26,300	0	3,861	6,536	7,430	0	4,328	7,152	8,046	29,450	29,500	0	3,349	5,862	6,756	0	4,328	7,152	8,046
26,300	26,350	0	3,853	6,525	7,419	0	4,328	7,152	8,046	29,500	29,550	0	3,341	5,852	6,746	0	4,328	7,152	8,046
26,350	26,400	0	3,845	6,515	7,409	0	4,328	7,152	8,046	29,550	29,600	0	3,333	5,841	6,735	0	4,328	7,152	8,046
26,400	26,450	0	3,837	6,504	7,398	0	4,328	7,152	8,046	29,600	29,650	0	3,325	5,830	6,724	0	4,328	7,152	8,046
26,450	26,500	0	3,829	6,494	7,388	0	4,328	7,152	8,046	29,650	29,700	0	3,317	5,820	6,714	0	4,328	7,152	8,046
26,500	26,550	0	3,821	6,483	7,377	0	4,328	7,152	8,046	29,700	29,750	0	3,309	5,809	6,703	0	4,328	7,152	8,046
26,550	26,600	0	3,813	6,473	7,367	0	4,328	7,152	8,046	29,750	29,800	0	3,301	5,799	6,693	0	4,328	7,152	8,046
26,600	26,650	0	3,805	6,462	7,356	0	4,328	7,152	8,046	29,800	29,850	0	3,293	5,788	6,682	0	4,328	7,152	8,046
26,650	26,700	0	3,797	6,452	7,346	0	4,328	7,152	8,046	29,850	29,900	0	3,285	5,778	6,672	0	4,328	7,152	8,046
26,700	26,750	0	3,789	6,441	7,335	0	4,328	7,152	8,046	29,900	29,950	0	3,277	5,767	6,661	0	4,328	7,152	8,046
26,750	26,800	0	3,781	6,431	7,325	0	4,328	7,152	8,046	29,950	30,000	0	3,269	5,757	6,651	0	4,328	7,152	8,046
26,800	26,850	0	3,773	6,420	7,314	0	4,328	7,152	8,046	30,000	30,050	0	3,261	5,746	6,640	0	4,328	7,152	8,046
26,850	26,900	0	3,765	6,410	7,304	0	4,328	7,152	8,046	30,050	30,100	0	3,253	5,736	6,630	0	4,328	7,152	8,046
26,900	26,950	0	3,757	6,399	7,293	0	4,328	7,152	8,046	30,100	30,150	0	3,245	5,725	6,619	0	4,328	7,152	8,046
26,950	27,000	0	3,749	6,389	7,283	0	4,328	7,152	8,046	30,150	30,200	0	3,237	5,715	6,609	0	4,328	7,152	8,046
27,000	27,050	0	3,741	6,378	7,272	0	4,328	7,152	8,046	30,200	30,250	0	3,229	5,704	6,598	0	4,328	7,152	8,046
27,050	27,100	0	3,733	6,368	7,262	0	4,328	7,152	8,046	30,250	30,300	0	3,221	5,694	6,588	0	4,328	7,152	8,046
27,100	27,150	0	3,725	6,357	7,251	0	4,328	7,152	8,046	30,300	30,350	0	3,213	5,683	6,577	0	4,328	7,152	8,046
27,150	27,200	0	3,717	6,346	7,240	0	4,328	7,152	8,046	30,350	30,400	0	3,205	5,673	6,567	0	4,328	7,152	8,046
27,200	27,250	0	3,709	6,336	7,230	0	4,328	7,152	8,046	30,400	30,450	0	3,197	5,662	6,556	0	4,328	7,152	8,046
27,250	27,300	0	3,701	6,325	7,219	0	4,328	7,152	8,046	30,450	30,500	0	3,189	5,651	6,545	0	4,328	7,152	8,046
27,300	27,350	0	3,693	6,315	7,209	0	4,328	7,152	8,046	30,500	30,550	0	3,181	5,641	6,535	0	4,319	7,140	8,034
27,350	27,400	0	3,685	6,304	7,198	0	4,328	7,152	8,046	30,550	30,600	0	3,173	5,630	6,524	0	4,311	7,130	8,024
27,400	27,450	0	3,677	6,294	7,1														

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-						If the amount you are looking up from the worksheet is-		And your filing status is-									
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
Your credit is-		Your credit is-						Your credit is-		Your credit is-						Your credit is-			
31,200	31,250	0	3,070	5,494	6,388	0	4,207	6,993	7,887	34,400	34,450	0	2,558	4,820	5,714	0	3,696	6,319	7,213
31,250	31,300	0	3,062	5,483	6,377	0	4,199	6,982	7,876	34,450	34,500	0	2,550	4,809	5,703	0	3,688	6,309	7,203
31,300	31,350	0	3,054	5,472	6,366	0	4,191	6,972	7,866	34,500	34,550	0	2,542	4,799	5,693	0	3,680	6,298	7,192
31,350	31,400	0	3,046	5,462	6,356	0	4,183	6,961	7,855	34,550	34,600	0	2,534	4,788	5,682	0	3,672	6,287	7,181
31,400	31,450	0	3,038	5,451	6,345	0	4,175	6,951	7,845	34,600	34,650	0	2,526	4,777	5,671	0	3,664	6,277	7,171
31,450	31,500	0	3,030	5,441	6,335	0	4,167	6,940	7,834	34,650	34,700	0	2,518	4,767	5,661	0	3,656	6,266	7,160
31,500	31,550	0	3,022	5,430	6,324	0	4,159	6,930	7,824	34,700	34,750	0	2,510	4,756	5,650	0	3,648	6,256	7,150
31,550	31,600	0	3,014	5,420	6,314	0	4,151	6,919	7,813	34,750	34,800	0	2,502	4,746	5,640	0	3,640	6,245	7,139
31,600	31,650	0	3,006	5,409	6,303	0	4,143	6,909	7,803	34,800	34,850	0	2,494	4,735	5,629	0	3,632	6,235	7,129
31,650	31,700	0	2,998	5,399	6,293	0	4,135	6,898	7,792	34,850	34,900	0	2,486	4,725	5,619	0	3,624	6,224	7,118
31,700	31,750	0	2,990	5,388	6,282	0	4,127	6,888	7,782	34,900	34,950	0	2,478	4,714	5,608	0	3,616	6,214	7,108
31,750	31,800	0	2,982	5,378	6,272	0	4,119	6,877	7,771	34,950	35,000	0	2,470	4,704	5,598	0	3,608	6,203	7,097
31,800	31,850	0	2,974	5,367	6,261	0	4,111	6,867	7,761	35,000	35,050	0	2,462	4,693	5,587	0	3,600	6,193	7,087
31,850	31,900	0	2,966	5,357	6,251	0	4,103	6,856	7,750	35,050	35,100	0	2,454	4,683	5,577	0	3,592	6,182	7,076
31,900	31,950	0	2,958	5,346	6,240	0	4,095	6,846	7,740	35,100	35,150	0	2,446	4,672	5,566	0	3,584	6,172	7,066
31,950	32,000	0	2,950	5,336	6,230	0	4,088	6,835	7,729	35,150	35,200	0	2,438	4,662	5,556	0	3,576	6,161	7,055
32,000	32,050	0	2,942	5,325	6,219	0	4,080	6,825	7,719	35,200	35,250	0	2,430	4,651	5,545	0	3,568	6,151	7,045
32,050	32,100	0	2,934	5,315	6,209	0	4,072	6,814	7,708	35,250	35,300	0	2,422	4,641	5,535	0	3,560	6,140	7,034
32,100	32,150	0	2,926	5,304	6,198	0	4,064	6,803	7,697	35,300	35,350	0	2,414	4,630	5,524	0	3,552	6,130	7,024
32,150	32,200	0	2,918	5,293	6,187	0	4,056	6,793	7,687	35,350	35,400	0	2,406	4,620	5,514	0	3,544	6,119	7,013
32,200	32,250	0	2,910	5,283	6,177	0	4,048	6,782	7,676	35,400	35,450	0	2,398	4,609	5,503	0	3,536	6,108	7,002
32,250	32,300	0	2,902	5,272	6,166	0	4,040	6,772	7,666	35,450	35,500	0	2,390	4,598	5,492	0	3,528	6,098	6,992
32,300	32,350	0	2,894	5,262	6,156	0	4,032	6,761	7,655	35,500	35,550	0	2,382	4,588	5,482	0	3,520	6,087	6,981
32,350	32,400	0	2,886	5,251	6,145	0	4,024	6,751	7,645	35,550	35,600	0	2,374	4,577	5,471	0	3,512	6,077	6,971
32,400	32,450	0	2,878	5,241	6,135	0	4,016	6,740	7,634	35,600	35,650	0	2,366	4,567	5,461	0	3,504	6,066	6,960
32,450	32,500	0	2,870	5,230	6,124	0	4,008	6,730	7,624	35,650	35,700	0	2,358	4,556	5,450	0	3,496	6,056	6,950
32,500	32,550	0	2,862	5,220	6,114	0	4,000	6,719	7,613	35,700	35,750	0	2,350	4,546	5,440	0	3,488	6,045	6,939
32,550	32,600	0	2,854	5,209	6,103	0	3,992	6,709	7,603	35,750	35,800	0	2,342	4,535	5,429	0	3,480	6,035	6,929
32,600	32,650	0	2,846	5,199	6,093	0	3,984	6,698	7,592	35,800	35,850	0	2,334	4,525	5,419	0	3,472	6,024	6,918
32,650	32,700	0	2,838	5,188	6,082	0	3,976	6,688	7,582	35,850	35,900	0	2,327	4,514	5,408	0	3,464	6,014	6,908
32,700	32,750	0	2,830	5,178	6,072	0	3,968	6,677	7,571	35,900	35,950	0	2,319	4,504	5,398	0	3,456	6,003	6,897
32,750	32,800	0	2,822	5,167	6,061	0	3,960	6,667	7,561	35,950	36,000	0	2,311	4,493	5,387	0	3,448	5,993	6,887
32,800	32,850	0	2,814	5,157	6,051	0	3,952	6,656	7,550	36,000	36,050	0	2,303	4,483	5,377	0	3,440	5,982	6,876
32,850	32,900	0	2,806	5,146	6,040	0	3,944	6,646	7,540	36,050	36,100	0	2,295	4,472	5,366	0	3,432	5,972	6,866
32,900	32,950	0	2,798	5,136	6,030	0	3,936	6,635	7,529	36,100	36,150	0	2,287	4,462	5,356	0	3,424	5,961	6,855
32,950	33,000	0	2,790	5,125	6,019	0	3,928	6,624	7,518	36,150	36,200	0	2,279	4,451	5,345	0	3,416	5,951	6,845
33,000	33,050	0	2,782	5,114	6,008	0	3,920	6,614	7,508	36,200	36,250	0	2,271	4,441	5,335	0	3,408	5,940	6,834
33,050	33,100	0	2,774	5,104	5,998	0	3,912	6,603	7,497	36,250	36,300	0	2,263	4,430	5,324	0	3,400	5,929	6,823
33,100	33,150	0	2,766	5,093	5,987	0	3,904	6,593	7,487	36,300	36,350	0	2,255	4,419	5,313	0	3,392	5,919	6,813
33,150	33,200	0	2,758	5,083	5,977	0	3,896	6,582	7,476	36,350	36,400	0	2,247	4,409	5,303	0	3,384	5,908	6,802
33,200	33,250	0	2,750	5,072	5,966	0	3,888	6,572	7,466	36,400	36,450	0	2,239	4,398	5,292	0	3,376	5,898	6,792
33,250	33,300	0	2,742	5,062	5,956	0	3,880	6,561	7,455	36,450	36,500	0	2,231	4,388	5,282	0	3,368	5,887	6,781
33,300	33,350	0	2,734	5,051	5,945	0	3,872	6,551	7,445	36,500	36,550	0	2,223	4,377	5,271	0	3,360	5,877	6,771
33,350	33,400	0	2,726	5,041	5,935	0	3,864	6,540	7,434	36,550	36,600	0	2,215	4,367	5,261	0	3,352	5,866	6,760
33,400	33,450	0	2,718	5,030	5,924	0	3,856	6,530	7,424	36,600	36,650	0	2,207	4,356	5,250	0	3,344	5,856	6,750
33,450	33,500	0	2,710	5,020	5,914	0	3,848	6,519	7,413	36,650	36,700	0	2,199	4,346	5,240	0	3,336	5,845	6,739
33,500	33,550	0	2,702	5,008	5,903	0	3,840	6,509	7,403	36,700	36,750	0	2,191	4,335	5,229	0	3,328	5,835	6,729
33,550	33,600	0	2,694	4,999	5,893	0	3,832	6,498	7,392	36,750	36,800	0	2,183	4,325	5,219	0	3,320	5,824	6,718
33,600	33,650	0	2,686	4,988	5,882	0	3,824	6,488	7,382	36,800	36,850	0	2,175	4,314	5,208	0	3,312	5,814	6,708
33,650	33,700	0	2,678	4,978	5,872	0	3,816	6,477	7,371	36,850	36,900	0	2,167	4,304	5,198	0	3,304	5,803	6,697
33,700	33,750	0	2,670	4,967	5,861	0	3,808	6,466	7,360	36,900	36,950	0	2,159	4,293	5,187	0	3,296	5,793	6,687
33,750	33,800	0	2,662	4,956	5,850	0	3,800	6,456	7,350	36,950	37,000	0	2,151	4,283	5,177	0	3,289	5,782	6,676
33,800	33,850	0	2,654	4,946	5,840	0													

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-							If the amount you are looking up from the worksheet is-		And your filing status is-								
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				
At least	But less than	Your credit is-				Your credit is-			At least	But less than	Your credit is-				Your credit is-				
		0	1	2	3	0	1	2	0	1	0	1	2	3	0	1	2		
37,600	37,650	0	2,047	4,146	5,040	0	3,185	5,645	6,539	40,800	40,850	0	1,535	3,472	4,366	0	2,673	4,971	5,865
37,650	37,700	0	2,039	4,135	5,029	0	3,177	5,635	6,529	40,850	40,900	0	1,528	3,461	4,355	0	2,665	4,961	5,855
37,700	37,750	0	2,031	4,125	5,019	0	3,169	5,624	6,518	40,900	40,950	0	1,520	3,451	4,345	0	2,657	4,950	5,844
37,750	37,800	0	2,023	4,114	5,008	0	3,161	5,614	6,508	40,950	41,000	0	1,512	3,440	4,334	0	2,649	4,940	5,834
37,800	37,850	0	2,015	4,104	4,998	0	3,153	5,603	6,497	41,000	41,050	0	1,504	3,430	4,324	0	2,641	4,929	5,823
37,850	37,900	0	2,007	4,093	4,987	0	3,145	5,593	6,487	41,050	41,100	0	1,496	3,419	4,313	0	2,633	4,919	5,813
37,900	37,950	0	1,999	4,083	4,977	0	3,137	5,582	6,476	41,100	41,150	0	1,488	3,409	4,303	0	2,625	4,908	5,802
37,950	38,000	0	1,991	4,072	4,966	0	3,129	5,571	6,465	41,150	41,200	0	1,480	3,398	4,292	0	2,617	4,898	5,792
38,000	38,050	0	1,983	4,061	4,955	0	3,121	5,561	6,455	41,200	41,250	0	1,472	3,388	4,282	0	2,609	4,887	5,781
38,050	38,100	0	1,975	4,051	4,945	0	3,113	5,550	6,444	41,250	41,300	0	1,464	3,377	4,271	0	2,601	4,876	5,770
38,100	38,150	0	1,967	4,040	4,934	0	3,105	5,540	6,434	41,300	41,350	0	1,456	3,366	4,260	0	2,593	4,866	5,760
38,150	38,200	0	1,959	4,030	4,924	0	3,097	5,529	6,423	41,350	41,400	0	1,448	3,356	4,250	0	2,585	4,855	5,749
38,200	38,250	0	1,951	4,019	4,913	0	3,089	5,519	6,413	41,400	41,450	0	1,440	3,345	4,239	0	2,577	4,845	5,739
38,250	38,300	0	1,943	4,009	4,903	0	3,081	5,508	6,402	41,450	41,500	0	1,432	3,335	4,229	0	2,569	4,834	5,728
38,300	38,350	0	1,935	3,998	4,892	0	3,073	5,498	6,392	41,500	41,550	0	1,424	3,324	4,218	0	2,561	4,824	5,718
38,350	38,400	0	1,927	3,988	4,882	0	3,065	5,487	6,381	41,550	41,600	0	1,416	3,314	4,208	0	2,553	4,813	5,707
38,400	38,450	0	1,919	3,977	4,871	0	3,057	5,477	6,371	41,600	41,650	0	1,408	3,303	4,197	0	2,545	4,803	5,697
38,450	38,500	0	1,911	3,967	4,861	0	3,049	5,466	6,360	41,650	41,700	0	1,400	3,293	4,187	0	2,537	4,792	5,686
38,500	38,550	0	1,903	3,956	4,850	0	3,041	5,456	6,350	41,700	41,750	0	1,392	3,282	4,176	0	2,529	4,782	5,676
38,550	38,600	0	1,895	3,946	4,840	0	3,033	5,445	6,339	41,750	41,800	0	1,384	3,272	4,166	0	2,521	4,771	5,665
38,600	38,650	0	1,887	3,935	4,829	0	3,025	5,435	6,329	41,800	41,850	0	1,376	3,261	4,155	0	2,513	4,761	5,655
38,650	38,700	0	1,879	3,925	4,819	0	3,017	5,424	6,318	41,850	41,900	0	1,368	3,251	4,145	0	2,505	4,750	5,644
38,700	38,750	0	1,871	3,914	4,808	0	3,009	5,413	6,307	41,900	41,950	0	1,360	3,240	4,134	0	2,497	4,740	5,634
38,750	38,800	0	1,863	3,903	4,797	0	3,001	5,403	6,297	41,950	42,000	0	1,352	3,230	4,124	0	2,490	4,729	5,623
38,800	38,850	0	1,855	3,893	4,787	0	2,993	5,392	6,286	42,000	42,050	0	1,344	3,219	4,113	0	2,482	4,719	5,613
38,850	38,900	0	1,847	3,882	4,776	0	2,985	5,382	6,276	42,050	42,100	0	1,336	3,209	4,103	0	2,474	4,708	5,602
38,900	38,950	0	1,839	3,872	4,766	0	2,977	5,371	6,265	42,100	42,150	0	1,328	3,198	4,092	0	2,466	4,697	5,591
38,950	39,000	0	1,831	3,861	4,755	0	2,969	5,361	6,255	42,150	42,200	0	1,320	3,187	4,081	0	2,458	4,687	5,581
39,000	39,050	0	1,823	3,851	4,745	0	2,961	5,350	6,244	42,200	42,250	0	1,312	3,177	4,071	0	2,450	4,676	5,570
39,050	39,100	0	1,815	3,840	4,734	0	2,953	5,340	6,234	42,250	42,300	0	1,304	3,166	4,060	0	2,442	4,666	5,560
39,100	39,150	0	1,807	3,830	4,724	0	2,945	5,329	6,223	42,300	42,350	0	1,296	3,156	4,050	0	2,434	4,655	5,549
39,150	39,200	0	1,799	3,819	4,713	0	2,937	5,319	6,213	42,350	42,400	0	1,288	3,145	4,039	0	2,426	4,645	5,539
39,200	39,250	0	1,791	3,809	4,703	0	2,929	5,308	6,202	42,400	42,450	0	1,280	3,135	4,029	0	2,418	4,634	5,528
39,250	39,300	0	1,783	3,798	4,692	0	2,921	5,298	6,192	42,450	42,500	0	1,272	3,124	4,018	0	2,410	4,624	5,518
39,300	39,350	0	1,775	3,788	4,682	0	2,913	5,287	6,181	42,500	42,550	0	1,264	3,114	4,008	0	2,402	4,613	5,507
39,350	39,400	0	1,767	3,777	4,671	0	2,905	5,277	6,171	42,550	42,600	0	1,256	3,103	3,997	0	2,394	4,603	5,497
39,400	39,450	0	1,759	3,767	4,661	0	2,897	5,266	6,160	42,600	42,650	0	1,248	3,093	3,987	0	2,386	4,592	5,486
39,450	39,500	0	1,751	3,756	4,650	0	2,889	5,256	6,150	42,650	42,700	0	1,240	3,082	3,976	0	2,378	4,582	5,476
39,500	39,550	0	1,743	3,746	4,640	0	2,881	5,245	6,139	42,700	42,750	0	1,232	3,072	3,966	0	2,370	4,571	5,465
39,550	39,600	0	1,735	3,735	4,629	0	2,873	5,234	6,128	42,750	42,800	0	1,224	3,061	3,955	0	2,362	4,561	5,455
39,600	39,650	0	1,727	3,724	4,618	0	2,865	5,224	6,118	42,800	42,850	0	1,216	3,051	3,945	0	2,354	4,550	5,444
39,650	39,700	0	1,719	3,714	4,608	0	2,857	5,213	6,107	42,850	42,900	0	1,208	3,040	3,934	0	2,346	4,540	5,434
39,700	39,750	0	1,711	3,703	4,597	0	2,849	5,203	6,097	42,900	42,950	0	1,200	3,030	3,924	0	2,338	4,529	5,423
39,750	39,800	0	1,703	3,693	4,587	0	2,841	5,192	6,086	42,950	43,000	0	1,192	3,019	3,913	0	2,330	4,518	5,412
39,800	39,850	0	1,695	3,682	4,576	0	2,833	5,182	6,076	43,000	43,050	0	1,184	3,008	3,902	0	2,322	4,508	5,402
39,850	39,900	0	1,687	3,672	4,566	0	2,825	5,171	6,065	43,050	43,100	0	1,176	2,998	3,892	0	2,314	4,497	5,391
39,900	39,950	0	1,679	3,661	4,555	0	2,817	5,161	6,055	43,100	43,150	0	1,168	2,987	3,881	0	2,306	4,487	5,381
39,950	40,000	0	1,671	3,651	4,545	0	2,809	5,150	6,044	43,150	43,200	0	1,160	2,977	3,871	0	2,298	4,476	5,370
40,000	40,050	0	1,663	3,640	4,534	0	2,801	5,140	6,034	43,200	43,250	0	1,152	2,966	3,860	0	2,290	4,466	5,360
40,050	40,100	0	1,655	3,630	4,524	0	2,793	5,129	6,023	43,250	43,300	0	1,144	2,956	3,850	0	2,282	4,455	5,349
40,100	40,150	0	1,647	3,619	4,513	0	2,785	5,119	6,013	43,300	43,350	0	1,136	2,945	3,839	0	2,274	4,445	5,339
40,150	40,200	0	1,639	3,609	4,503	0	2,777	5,108	6,002	43,350	43,400	0	1,128	2,935	3,829	0	2,266	4,434	5,328
40,200	40,250	0	1,631	3,598	4,492	0	2,769	5,098											

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-						If the amount you are looking up from the worksheet is-		And your filing status is-									
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-				Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
Your credit is-		Your credit is-						Your credit is-		Your credit is-						Your credit is-			
44,000	44,050	0	1,024	2,798	3,692	0	2,162	4,297	5,191	47,200	47,250	0	513	2,124	3,018	0	1,651	3,623	4,517
44,050	44,100	0	1,016	2,787	3,681	0	2,154	4,287	5,181	47,250	47,300	0	505	2,113	3,007	0	1,643	3,613	4,507
44,100	44,150	0	1,008	2,777	3,671	0	2,146	4,276	5,170	47,300	47,350	0	497	2,103	2,997	0	1,635	3,602	4,496
44,150	44,200	0	1,000	2,766	3,660	0	2,138	4,266	5,160	47,350	47,400	0	489	2,092	2,986	0	1,627	3,592	4,486
44,200	44,250	0	992	2,756	3,650	0	2,130	4,255	5,149	47,400	47,450	0	481	2,082	2,976	0	1,619	3,581	4,475
44,250	44,300	0	984	2,745	3,639	0	2,122	4,245	5,139	47,450	47,500	0	473	2,071	2,965	0	1,611	3,571	4,465
44,300	44,350	0	976	2,735	3,629	0	2,114	4,234	5,128	47,500	47,550	0	465	2,061	2,955	0	1,603	3,560	4,454
44,350	44,400	0	968	2,724	3,618	0	2,106	4,224	5,118	47,550	47,600	0	457	2,050	2,944	0	1,595	3,550	4,444
44,400	44,450	0	960	2,714	3,608	0	2,098	4,213	5,107	47,600	47,650	0	449	2,040	2,934	0	1,587	3,539	4,433
44,450	44,500	0	952	2,703	3,597	0	2,090	4,203	5,097	47,650	47,700	0	441	2,029	2,923	0	1,579	3,529	4,423
44,500	44,550	0	944	2,693	3,587	0	2,082	4,192	5,086	47,700	47,750	0	433	2,019	2,913	0	1,571	3,518	4,412
44,550	44,600	0	936	2,682	3,576	0	2,074	4,181	5,075	47,750	47,800	0	425	2,008	2,902	0	1,563	3,508	4,402
44,600	44,650	0	928	2,671	3,565	0	2,066	4,171	5,065	47,800	47,850	0	417	1,998	2,892	0	1,555	3,497	4,391
44,650	44,700	0	920	2,661	3,555	0	2,058	4,160	5,054	47,850	47,900	0	409	1,987	2,881	0	1,547	3,487	4,381
44,700	44,750	0	912	2,650	3,544	0	2,050	4,150	5,044	47,900	47,950	0	401	1,977	2,871	0	1,539	3,476	4,370
44,750	44,800	0	904	2,640	3,534	0	2,042	4,139	5,033	47,950	48,000	0	393	1,966	2,860	0	1,531	3,465	4,359
44,800	44,850	0	896	2,629	3,523	0	2,034	4,129	5,023	48,000	48,050	0	385	1,955	2,849	0	1,523	3,455	4,349
44,850	44,900	0	888	2,619	3,513	0	2,026	4,118	5,012	48,050	48,100	0	377	1,945	2,839	0	1,515	3,444	4,338
44,900	44,950	0	880	2,608	3,502	0	2,018	4,108	5,002	48,100	48,150	0	369	1,934	2,828	0	1,507	3,434	4,328
44,950	45,000	0	872	2,598	3,492	0	2,010	4,097	4,991	48,150	48,200	0	361	1,924	2,818	0	1,499	3,423	4,317
45,000	45,050	0	864	2,587	3,481	0	2,002	4,087	4,981	48,200	48,250	0	353	1,913	2,807	0	1,491	3,413	4,307
45,050	45,100	0	856	2,577	3,471	0	1,994	4,076	4,970	48,250	48,300	0	345	1,903	2,797	0	1,483	3,402	4,296
45,100	45,150	0	848	2,566	3,460	0	1,986	4,066	4,960	48,300	48,350	0	337	1,892	2,786	0	1,475	3,392	4,286
45,150	45,200	0	840	2,556	3,450	0	1,978	4,055	4,949	48,350	48,400	0	329	1,882	2,776	0	1,467	3,381	4,275
45,200	45,250	0	832	2,545	3,439	0	1,970	4,045	4,939	48,400	48,450	0	321	1,871	2,765	0	1,459	3,371	4,265
45,250	45,300	0	824	2,535	3,429	0	1,962	4,034	4,928	48,450	48,500	0	313	1,861	2,755	0	1,451	3,360	4,254
45,300	45,350	0	816	2,524	3,418	0	1,954	4,024	4,918	48,500	48,550	0	305	1,850	2,744	0	1,443	3,350	4,244
45,350	45,400	0	808	2,514	3,408	0	1,946	4,013	4,907	48,550	48,600	0	297	1,840	2,734	0	1,435	3,339	4,233
45,400	45,450	0	800	2,503	3,397	0	1,938	4,002	4,896	48,600	48,650	0	289	1,829	2,723	0	1,427	3,329	4,223
45,450	45,500	0	792	2,492	3,386	0	1,930	3,992	4,886	48,650	48,700	0	281	1,819	2,713	0	1,419	3,318	4,212
45,500	45,550	0	784	2,482	3,376	0	1,922	3,981	4,875	48,700	48,750	0	273	1,808	2,702	0	1,411	3,307	4,201
45,550	45,600	0	776	2,471	3,365	0	1,914	3,971	4,865	48,750	48,800	0	265	1,797	2,691	0	1,403	3,297	4,191
45,600	45,650	0	768	2,461	3,355	0	1,906	3,960	4,854	48,800	48,850	0	257	1,787	2,681	0	1,395	3,286	4,180
45,650	45,700	0	760	2,450	3,344	0	1,898	3,950	4,844	48,850	48,900	0	249	1,776	2,670	0	1,387	3,276	4,170
45,700	45,750	0	752	2,440	3,334	0	1,890	3,939	4,833	48,900	48,950	0	241	1,766	2,660	0	1,379	3,265	4,159
45,750	45,800	0	744	2,429	3,323	0	1,882	3,929	4,823	48,950	49,000	0	233	1,755	2,649	0	1,371	3,255	4,149
45,800	45,850	0	736	2,419	3,313	0	1,874	3,918	4,812	49,000	49,050	0	225	1,745	2,639	0	1,363	3,244	4,138
45,850	45,900	0	729	2,408	3,302	0	1,866	3,908	4,802	49,050	49,100	0	217	1,734	2,628	0	1,355	3,234	4,128
45,900	45,950	0	721	2,398	3,292	0	1,858	3,897	4,791	49,100	49,150	0	209	1,724	2,618	0	1,347	3,223	4,117
45,950	46,000	0	713	2,387	3,281	0	1,850	3,887	4,781	49,150	49,200	0	201	1,713	2,607	0	1,339	3,213	4,107
46,000	46,050	0	705	2,377	3,271	0	1,842	3,876	4,770	49,200	49,250	0	193	1,703	2,597	0	1,331	3,202	4,096
46,050	46,100	0	697	2,366	3,260	0	1,834	3,866	4,760	49,250	49,300	0	185	1,692	2,586	0	1,323	3,192	4,086
46,100	46,150	0	689	2,356	3,250	0	1,826	3,855	4,749	49,300	49,350	0	177	1,682	2,576	0	1,315	3,181	4,075
46,150	46,200	0	681	2,345	3,239	0	1,818	3,845	4,739	49,350	49,400	0	169	1,671	2,565	0	1,307	3,171	4,065
46,200	46,250	0	673	2,335	3,229	0	1,810	3,834	4,728	49,400	49,450	0	161	1,661	2,555	0	1,299	3,160	4,054
46,250	46,300	0	665	2,324	3,218	0	1,802	3,823	4,717	49,450	49,500	0	153	1,650	2,544	0	1,291	3,150	4,044
46,300	46,350	0	657	2,313	3,207	0	1,794	3,813	4,707	49,500	49,550	0	145	1,640	2,534	0	1,283	3,139	4,033
46,350	46,400	0	649	2,303	3,197	0	1,786	3,802	4,696	49,550	49,600	0	137	1,629	2,523	0	1,275	3,128	4,022
46,400	46,450	0	641	2,292	3,186	0	1,778	3,792	4,686	49,600	49,650	0	129	1,618	2,512	0	1,267	3,118	4,012
46,450	46,500	0	633	2,282	3,176	0	1,770	3,781	4,675	49,650	49,700	0	121	1,608	2,502	0	1,259	3,107	4,001
46,500	46,550	0	625	2,271	3,165	0	1,762	3,771	4,665	49,700	49,750	0	113	1,597	2,491	0	1,251	3,097	3,991
46,550	46,600	0	617	2,261	3,155	0	1,754	3,760	4,654	49,750	49,800	0	105	1,587	2,481	0	1,243	3,086	3,980
46,600	46,650	0	609	2,250	3,144	0	1,746	3,750	4,644	49,800	49,850	0	97	1,576	2,470	0	1,235	3,076	3,970
46,650	46,700	0	601	2,240	3,134	0	1,738												

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	*	1,450	2,344	0	1,139	2,949	3,843
50,450	50,500	0	0	1,439	2,333	0	1,131	2,939	3,833
50,500	50,550	0	0	1,429	2,323	0	1,123	2,928	3,822
50,550	50,600	0	0	1,418	2,312	0	1,115	2,918	3,812
50,600	50,650	0	0	1,408	2,302	0	1,107	2,907	3,801
50,650	50,700	0	0	1,397	2,291	0	1,099	2,897	3,791
50,700	50,750	0	0	1,387	2,281	0	1,091	2,886	3,780
50,750	50,800	0	0	1,376	2,270	0	1,083	2,876	3,770
50,800	50,850	0	0	1,366	2,260	0	1,075	2,865	3,759
50,850	50,900	0	0	1,355	2,249	0	1,067	2,855	3,749
50,900	50,950	0	0	1,345	2,239	0	1,059	2,844	3,738
50,950	51,000	0	0	1,334	2,228	0	1,051	2,834	3,728
51,000	51,050	0	0	1,324	2,218	0	1,043	2,823	3,717
51,050	51,100	0	0	1,313	2,207	0	1,035	2,813	3,707
51,100	51,150	0	0	1,303	2,197	0	1,027	2,802	3,696
51,150	51,200	0	0	1,292	2,186	0	1,019	2,792	3,686
51,200	51,250	0	0	1,282	2,176	0	1,011	2,781	3,675
51,250	51,300	0	0	1,271	2,165	0	1,003	2,770	3,664
51,300	51,350	0	0	1,260	2,154	0	995	2,760	3,654
51,350	51,400	0	0	1,250	2,144	0	987	2,749	3,643
51,400	51,450	0	0	1,239	2,133	0	979	2,739	3,633
51,450	51,500	0	0	1,229	2,123	0	971	2,728	3,622
51,500	51,550	0	0	1,218	2,112	0	963	2,718	3,612
51,550	51,600	0	0	1,208	2,102	0	955	2,707	3,601
51,600	51,650	0	0	1,197	2,091	0	947	2,697	3,591
51,650	51,700	0	0	1,187	2,081	0	939	2,686	3,580
51,700	51,750	0	0	1,176	2,070	0	931	2,676	3,570
51,750	51,800	0	0	1,166	2,060	0	923	2,665	3,559
51,800	51,850	0	0	1,155	2,049	0	915	2,655	3,549
51,850	51,900	0	0	1,145	2,039	0	907	2,644	3,538
51,900	51,950	0	0	1,134	2,028	0	899	2,634	3,528
51,950	52,000	0	0	1,124	2,018	0	892	2,623	3,517
52,000	52,050	0	0	1,113	2,007	0	884	2,613	3,507
52,050	52,100	0	0	1,103	1,997	0	876	2,602	3,496
52,100	52,150	0	0	1,092	1,986	0	868	2,591	3,485
52,150	52,200	0	0	1,081	1,975	0	860	2,581	3,475
52,200	52,250	0	0	1,071	1,965	0	852	2,570	3,464
52,250	52,300	0	0	1,060	1,954	0	844	2,560	3,454
52,300	52,350	0	0	1,050	1,944	0	836	2,549	3,443
52,350	52,400	0	0	1,039	1,933	0	828	2,539	3,433
52,400	52,450	0	0	1,029	1,923	0	820	2,528	3,422
52,450	52,500	0	0	1,018	1,912	0	812	2,518	3,412
52,500	52,550	0	0	1,008	1,902	0	804	2,507	3,401
52,550	52,600	0	0	997	1,891	0	796	2,497	3,391
52,600	52,650	0	0	987	1,881	0	788	2,486	3,380
52,650	52,700	0	0	976	1,870	0	780	2,476	3,370
52,700	52,750	0	0	966	1,860	0	772	2,465	3,359
52,750	52,800	0	0	955	1,849	0	764	2,455	3,349
52,800	52,850	0	0	945	1,839	0	756	2,444	3,338
52,850	52,900	0	0	934	1,828	0	748	2,434	3,328
52,900	52,950	0	0	924	1,818	0	740	2,423	3,317
52,950	53,000	0	0	913	1,807	0	732	2,412	3,306
53,000	53,050	0	0	902	1,796	0	724	2,402	3,296
53,050	53,100	0	0	892	1,786	0	716	2,391	3,285
53,100	53,150	0	0	881	1,775	0	708	2,381	3,275
53,150	53,200	0	0	871	1,765	0	700	2,370	3,264
53,200	53,250	0	0	860	1,754	0	692	2,360	3,254
53,250	53,300	0	0	850	1,744	0	684	2,349	3,243
53,300	53,350	0	0	839	1,733	0	676	2,339	3,233
53,350	53,400	0	0	829	1,723	0	668	2,328	3,222
53,400	53,450	0	0	818	1,712	0	660	2,318	3,212
53,450	53,500	0	0	808	1,702	0	652	2,307	3,201
53,500	53,550	0	0	797	1,691	0	644	2,297	3,191
53,550	53,600	0	0	787	1,681	0	636	2,286	3,180

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying surviving spouse* and you have-			Married filing jointly and you have-				
0	1	2	3	0	1	2	3		
At least	But less than	Your credit is-				Your credit is-			
53,600	53,650	0	0	776	1,670	0	628	2,276	3,170
53,650	53,700	0	0	766	1,660	0	620	2,265	3,159
53,700	53,750	0	0	755	1,649	0	612	2,254	3,148
53,750	53,800	0	0	744	1,638	0	604	2,244	3,138
53,800	53,850	0	0	734	1,628	0	596	2,233	3,127
53,850	53,900	0	0	723	1,617	0	588	2,223	3,117
53,900	53,950	0	0	713	1,607	0	580	2,212	3,106
53,950	54,000	0	0	702	1,596	0	572	2,202	3,096
54,000	54,050	0	0	692	1,586	0	564	2,191	3,085
54,050	54,100	0	0	681	1,575	0	556	2,181	3,075
54,100	54,150	0	0	671	1,565	0	548	2,170	3,064
54,150	54,200	0	0	660	1,554	0	540	2,160	3,054
54,200	54,250	0	0	650	1,544	0	532	2,149	3,043
54,250	54,300	0	0	639	1,533	0	524	2,139	3,033
54,300	54,350	0	0	629	1,523	0	516	2,128	3,022
54,350	54,400	0	0	618	1,512	0	508	2,118	3,012
54,400	54,450	0	0	608	1,502	0	500	2,107	3,001
54,450	54,500	0	0	597	1,491	0	492	2,097	2,991
54,500	54,550	0	0	587	1,481	0	484	2,086	2,980
54,550	54,600	0	0	576	1,470	0	476	2,075	2,969
54,600	54,650	0	0	565	1,459	0	468	2,065	2,959
54,650	54,700	0	0	554	1,449	0	460	2,054	2,948
54,700	54,750	0	0	544	1,438	0	452	2,044	2,938
54,750	54,800	0	0	534	1,428	0	444	2,033	2,927
54,800	54,850	0	0	523	1,417	0	436	2,023	2,917
54,850	54,900	0	0	513	1,407	0	428	2,012	2,906
54,900	54,950	0	0	502	1,396	0	420	2,002	2,896
54,950	55,000	0	0	492	1,386	0	412	1,991	2,885
55,000	55,050	0	0	481	1,375	0	404	1,981	2,875
55,050	55,100	0	0	471	1,365	0	396	1,970	2,864
55,100	55,150	0	0	460	1,354	0	388	1,960	2,854
55,150	55,200	0	0	450	1,344	0	380	1,949	2,843
55,200	55,250	0	0	439	1,333	0	372	1,939	2,833
55,250	55,300	0	0	429	1,323	0	364	1,928	2,822
55,300	55,350	0	0	418	1,312	0	356	1,918	2,812
55,350	55,400	0	0	408	1,302	0	348	1,907	2,801
55,400	55,450	0	0	397	1,291	0	340	1,896	2,790
55,450	55,500	0	0	386	1,280	0	332	1,886	2,780
55,500	55,550	0	0	376	1,270	0	324	1,875	2,769
55,550	55,600	0	0	365	1,259	0	316	1,865	2,759
55,600	55,650	0	0	355	1,249	0	308	1,854	2,748
55,650	55,700	0	0	344	1,238	0	300	1,844	2,738
55,700	55,750	0	0	334	1,228	0	292	1,833	2,727
55,750	55,800	0	0	323	1,217				

Earned Income Credit (EIC) Table - Continued**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-						If the amount you are looking up from the worksheet is-		And your filing status is-									
		Single, head of household, or qualifying surviving spouse★ and you have-				Married filing jointly and you have-				Single, head of household, or qualifying surviving spouse★ and you have-				Married filing jointly and you have-					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
56,800	56,850	0	0	102	996	0	116	1,602	2,496	59,200	59,250	0	0	0	491	0	0	1,096	1,990
56,850	56,900	0	0	92	986	0	108	1,591	2,485	59,250	59,300	0	0	0	480	0	0	1,086	1,980
56,900	56,950	0	0	81	975	0	100	1,581	2,475	59,300	59,350	0	0	0	470	0	0	1,075	1,969
56,950	57,000	0	0	71	965	0	93	1,570	2,464	59,350	59,400	0	0	0	459	0	0	1,065	1,959
57,000	57,050	0	0	60	954	0	85	1,560	2,454	59,400	59,450	0	0	0	449	0	0	1,054	1,948
57,050	57,100	0	0	50	944	0	77	1,549	2,443	59,450	59,500	0	0	0	438	0	0	1,044	1,938
57,100	57,150	0	0	39	933	0	69	1,538	2,432	59,500	59,550	0	0	0	428	0	0	1,033	1,927
57,150	57,200	0	0	28	922	0	61	1,528	2,422	59,550	59,600	0	0	0	417	0	0	1,022	1,916
57,200	57,250	0	0	18	912	0	53	1,517	2,411	59,600	59,650	0	0	0	406	0	0	1,012	1,906
57,250	57,300	0	0	7	901	0	45	1,507	2,401	59,650	59,700	0	0	0	396	0	0	1,001	1,895
57,300	57,350	0	0	*	891	0	37	1,496	2,390	59,700	59,750	0	0	0	385	0	0	991	1,885
57,350	57,400	0	0	0	880	0	29	1,486	2,380	59,750	59,800	0	0	0	375	0	0	980	1,874
57,400	57,450	0	0	0	870	0	21	1,475	2,369	59,800	59,850	0	0	0	364	0	0	970	1,864
57,450	57,500	0	0	0	859	0	13	1,465	2,359	59,850	59,900	0	0	0	354	0	0	959	1,853
57,500	57,550	0	0	0	849	0	5	1,454	2,348	59,900	59,950	0	0	0	343	0	0	949	1,843
57,550	57,600	0	0	0	838	0	**	1,444	2,338	59,950	60,000	0	0	0	333	0	0	938	1,832
57,600	57,650	0	0	0	828	0	0	1,433	2,327	60,000	60,050	0	0	0	322	0	0	928	1,822
57,650	57,700	0	0	0	817	0	0	1,423	2,317	60,050	60,100	0	0	0	312	0	0	917	1,811
57,700	57,750	0	0	0	807	0	0	1,412	2,306	60,100	60,150	0	0	0	301	0	0	907	1,801
57,750	57,800	0	0	0	796	0	0	1,402	2,296	60,150	60,200	0	0	0	291	0	0	896	1,790
57,800	57,850	0	0	0	786	0	0	1,391	2,285	60,200	60,250	0	0	0	280	0	0	886	1,780
57,850	57,900	0	0	0	775	0	0	1,381	2,275	60,250	60,300	0	0	0	270	0	0	875	1,769
57,900	57,950	0	0	0	765	0	0	1,370	2,264	60,300	60,350	0	0	0	259	0	0	865	1,759
57,950	58,000	0	0	0	754	0	0	1,359	2,253	60,350	60,400	0	0	0	249	0	0	854	1,748
58,000	58,050	0	0	0	743	0	0	1,349	2,243	60,400	60,450	0	0	0	238	0	0	843	1,737
58,050	58,100	0	0	0	733	0	0	1,338	2,232	60,450	60,500	0	0	0	227	0	0	833	1,727
58,100	58,150	0	0	0	722	0	0	1,328	2,222	60,500	60,550	0	0	0	217	0	0	822	1,716
58,150	58,200	0	0	0	712	0	0	1,317	2,211	60,550	60,600	0	0	0	206	0	0	812	1,706
58,200	58,250	0	0	0	701	0	0	1,307	2,201	60,600	60,650	0	0	0	196	0	0	801	1,695
58,250	58,300	0	0	0	691	0	0	1,296	2,190	60,650	60,700	0	0	0	185	0	0	791	1,685
58,300	58,350	0	0	0	680	0	0	1,286	2,180	60,700	60,750	0	0	0	175	0	0	780	1,674
58,350	58,400	0	0	0	670	0	0	1,275	2,169	60,750	60,800	0	0	0	164	0	0	770	1,664
58,400	58,450	0	0	0	659	0	0	1,265	2,159	60,800	60,850	0	0	0	154	0	0	759	1,653
58,450	58,500	0	0	0	649	0	0	1,254	2,148	60,850	60,900	0	0	0	143	0	0	749	1,643
58,500	58,550	0	0	0	638	0	0	1,244	2,138	60,900	60,950	0	0	0	133	0	0	738	1,632
58,550	58,600	0	0	0	628	0	0	1,233	2,127	60,950	61,000	0	0	0	122	0	0	728	1,622
58,600	58,650	0	0	0	617	0	0	1,223	2,117	61,000	61,050	0	0	0	112	0	0	717	1,611
58,650	58,700	0	0	0	607	0	0	1,212	2,106	61,050	61,100	0	0	0	101	0	0	707	1,601
58,700	58,750	0	0	0	596	0	0	1,201	2,095	61,100	61,150	0	0	0	91	0	0	696	1,590
58,750	58,800	0	0	0	585	0	0	1,191	2,085	61,150	61,200	0	0	0	80	0	0	686	1,580
58,800	58,850	0	0	0	575	0	0	1,180	2,074	61,200	61,250	0	0	0	70	0	0	675	1,569
58,850	58,900	0	0	0	564	0	0	1,170	2,064	61,250	61,300	0	0	0	59	0	0	664	1,558
58,900	58,950	0	0	0	554	0	0	1,159	2,053	61,300	61,350	0	0	0	48	0	0	654	1,548
58,950	59,000	0	0	0	543	0	0	1,149	2,043	61,350	61,400	0	0	0	38	0	0	643	1,537
59,000	59,050	0	0	0	533	0	0	1,138	2,032	61,400	61,450	0	0	0	27	0	0	633	1,527
59,050	59,100	0	0	0	522	0	0	1,128	2,022	61,450	61,500	0	0	0	17	0	0	622	1,516
59,100	59,150	0	0	0	512	0	0	1,117	2,011	61,500	61,550	0	0	0	6	0	0	612	1,506
59,150	59,200	0	0	0	501	0	0	1,107	2,001	61,550	61,600	0	0	0	***	0	0	601	1,495

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

* If the amount you are looking up from the worksheet is at least \$57,300 but less than \$57,310, and you have two qualifying children who have valid SSNs, your credit is \$1.

If the amount you are looking up from the worksheet is \$57,310 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 \$57,550 but less than \$57,554, 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 \$57,554 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 \$61,550 but less than \$61,555, and you have three qualifying children who have valid SSNs, your credit is \$1.

If the amount you are looking up from the worksheet is \$61,555 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-							If the amount you are looking up from the worksheet is-							And your filing status is-						
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-						Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-						
At least	But less than	Your credit is-				Your credit is-			At least	But less than	Your credit is-				Your credit is-							
		0	1	2	3	0	1	2	0	1	0	1	2	3	0	1	2	3				
61,600	61,650	0	0	0	0	0	0	591	1,485	64,800	64,850	0	0	0	0	0	0	0	811			
61,650	61,700	0	0	0	0	0	0	580	1,474	64,850	64,900	0	0	0	0	0	0	0	800			
61,700	61,750	0	0	0	0	0	0	570	1,464	64,900	64,950	0	0	0	0	0	0	0	790			
61,750	61,800	0	0	0	0	0	0	559	1,453	64,950	65,000	0	0	0	0	0	0	0	779			
61,800	61,850	0	0	0	0	0	0	549	1,443	65,000	65,050	0	0	0	0	0	0	0	769			
61,850	61,900	0	0	0	0	0	0	538	1,432	65,050	65,100	0	0	0	0	0	0	0	758			
61,900	61,950	0	0	0	0	0	0	528	1,422	65,100	65,150	0	0	0	0	0	0	0	748			
61,950	62,000	0	0	0	0	0	0	517	1,411	65,150	65,200	0	0	0	0	0	0	0	737			
62,000	62,050	0	0	0	0	0	0	507	1,401	65,200	65,250	0	0	0	0	0	0	0	727			
62,050	62,100	0	0	0	0	0	0	496	1,390	65,250	65,300	0	0	0	0	0	0	0	716			
62,100	62,150	0	0	0	0	0	0	485	1,379	65,300	65,350	0	0	0	0	0	0	0	706			
62,150	62,200	0	0	0	0	0	0	475	1,369	65,350	65,400	0	0	0	0	0	0	0	695			
62,200	62,250	0	0	0	0	0	0	464	1,358	65,400	65,450	0	0	0	0	0	0	0	684			
62,250	62,300	0	0	0	0	0	0	454	1,348	65,450	65,500	0	0	0	0	0	0	0	674			
62,300	62,350	0	0	0	0	0	0	443	1,337	65,500	65,550	0	0	0	0	0	0	0	663			
62,350	62,400	0	0	0	0	0	0	433	1,327	65,550	65,600	0	0	0	0	0	0	0	653			
62,400	62,450	0	0	0	0	0	0	422	1,316	65,600	65,650	0	0	0	0	0	0	0	642			
62,450	62,500	0	0	0	0	0	0	412	1,306	65,650	65,700	0	0	0	0	0	0	0	632			
62,500	62,550	0	0	0	0	0	0	401	1,295	65,700	65,750	0	0	0	0	0	0	0	621			
62,550	62,600	0	0	0	0	0	0	391	1,285	65,750	65,800	0	0	0	0	0	0	0	611			
62,600	62,650	0	0	0	0	0	0	380	1,274	65,800	65,850	0	0	0	0	0	0	0	600			
62,650	62,700	0	0	0	0	0	0	370	1,264	65,850	65,900	0	0	0	0	0	0	0	590			
62,700	62,750	0	0	0	0	0	0	359	1,253	65,900	65,950	0	0	0	0	0	0	0	579			
62,750	62,800	0	0	0	0	0	0	349	1,243	65,950	66,000	0	0	0	0	0	0	0	569			
62,800	62,850	0	0	0	0	0	0	338	1,232	66,000	66,050	0	0	0	0	0	0	0	558			
62,850	62,900	0	0	0	0	0	0	328	1,222	66,050	66,100	0	0	0	0	0	0	0	548			
62,900	62,950	0	0	0	0	0	0	317	1,211	66,100	66,150	0	0	0	0	0	0	0	537			
62,950	63,000	0	0	0	0	0	0	306	1,200	66,150	66,200	0	0	0	0	0	0	0	527			
63,000	63,050	0	0	0	0	0	0	296	1,190	66,200	66,250	0	0	0	0	0	0	0	516			
63,050	63,100	0	0	0	0	0	0	285	1,179	66,250	66,300	0	0	0	0	0	0	0	505			
63,100	63,150	0	0	0	0	0	0	275	1,169	66,300	66,350	0	0	0	0	0	0	0	495			
63,150	63,200	0	0	0	0	0	0	264	1,158	66,350	66,400	0	0	0	0	0	0	0	484			
63,200	63,250	0	0	0	0	0	0	254	1,148	66,400	66,450	0	0	0	0	0	0	0	474			
63,250	63,300	0	0	0	0	0	0	243	1,137	66,450	66,500	0	0	0	0	0	0	0	463			
63,300	63,350	0	0	0	0	0	0	233	1,127	66,500	66,550	0	0	0	0	0	0	0	453			
63,350	63,400	0	0	0	0	0	0	222	1,116	66,550	66,600	0	0	0	0	0	0	0	442			
63,400	63,450	0	0	0	0	0	0	212	1,106	66,600	66,650	0	0	0	0	0	0	0	432			
63,450	63,500	0	0	0	0	0	0	201	1,095	66,650	66,700	0	0	0	0	0	0	0	421			
63,500	63,550	0	0	0	0	0	0	191	1,085	66,700	66,750	0	0	0	0	0	0	0	411			
63,550	63,600	0	0	0	0	0	0	180	1,074	66,750	66,800	0	0	0	0	0	0	0	400			
63,600	63,650	0	0	0	0	0	0	170	1,064	66,800	66,850	0	0	0	0	0	0	0	390			
63,650	63,700	0	0	0	0	0	0	159	1,053	66,850	66,900	0	0	0	0	0	0	0	379			
63,700	63,750	0	0	0	0	0	0	148	1,042	66,900	66,950	0	0	0	0	0	0	0	369			
63,750	63,800	0	0	0	0	0	0	138	1,032	66,950	67,000	0	0	0	0	0	0	0	358			
63,800	63,850	0	0	0	0	0	0	127	1,021	67,000	67,050	0	0	0	0	0	0	0	348			
63,850	63,900	0	0	0	0	0	0	117	1,011	67,050	67,100	0	0	0	0	0	0	0	337			
63,900	63,950	0	0	0	0	0	0	106	1,000	67,100	67,150	0	0	0	0	0	0	0	326			
63,950	64,000	0	0	0	0	0	0	96	990	67,150	67,200	0	0	0	0	0	0	0	316			
64,000	64,050	0	0	0	0	0	0	85	979	67,200	67,250	0	0	0	0	0	0	0	305			
64,050	64,100	0	0	0	0	0	0	75	969	67,250	67,300	0	0	0	0	0	0	0	295			
64,100	64,150	0	0	0	0	0	0	64	958	67,300	67,350	0	0	0	0	0	0	0	284			
64,150	64,200	0	0	0	0	0	0	54	948	67,350	67,400	0	0	0	0	0	0	0	274			
64,200	64,250	0	0	0	0	0	0	43	937	67,400	67,450	0	0	0	0	0	0	0	263			
64,250	64,300	0	0	0	0	0	0	33	927	67,450	67,500	0	0	0	0	0	0	0	253			
64,300	64,350	0	0	0	0	0	0	22	916	67,500	67,550	0	0	0	0	0	0	0	242			
64,350	64,400	0	0	0	0	0	0	12	906	67,550	67,600	0	0	0	0	0	0	0	232			
64,400	64,450	0	0	0	0	0	0	*	895	67,600	67,650	0	0	0	0	0	0	0	221			
64,450	64,500	0	0	0	0	0	0	0	885	67,650	67,700	0	0	0	0	0	0	0	211			
64,500	64,550	0	0	0	0	0	0	0	874	67,700	67,750	0	0	0	0	0	0	0	200			
64,550	64,600	0	0	0	0	0	0	0	863	67,750	67,800	0	0	0	0	0	0	0	190			
64,600	64,650	0	0	0	0	0	0	0	853	67,800	67,850	0	0	0	0	0	0	0	179			
64,650	64,700	0	0	0	0	0	0	0	842	67,850	67,900	0	0	0	0	0	0	0	169			
64,700	64,750	0	0	0	0	0	0	0	832	67,900	67,950	0	0	0	0	0	0	0	158			
64,750	64,800	0	0	0	0	0	0	0	821	67,950	68,000	0	0	0	0	0	0	0	147			

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

* If the amount you are looking up from the worksheet is at least \$64,400 but less than \$64,430, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$64,430 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-						If the amount you are looking up from the worksheet is-		And your filing status is-					
		Single, head of household, or qualifying surviving spouse★ and you have-			Married filing jointly and you have-					Single, head of household, or qualifying surviving spouse★ and you have-			Married filing jointly and you have-		
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				Your credit is-				Your credit is-	
68,000	68,050	0	0	0	0	0	0	0	0	0	0	0	0	0	137
68,050	68,100	0	0	0	0	0	0	0	0	0	0	0	0	0	126
68,100	68,150	0	0	0	0	0	0	0	0	0	0	0	0	0	116
68,150	68,200	0	0	0	0	0	0	0	0	0	0	0	0	0	105
68,200	68,250	0	0	0	0	0	0	0	0	0	0	0	0	0	95
68,250	68,300	0	0	0	0	0	0	0	0	0	0	0	0	0	84
68,300	68,350	0	0	0	0	0	0	0	0	0	0	0	0	0	74
68,350	68,400	0	0	0	0	0	0	0	0	0	0	0	0	0	63

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

* If the amount you are looking up from the worksheet is at least \$68,650 but less than \$68,675, and you have three qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$68,675 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

2025 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	
Income	Alabama			2		4.00%	Arizona			2		5.60%	Arkansas			2		6.50%	
\$0	\$20,000	306	371	416	453	483	527	335	386	419	446	467	498	420	486	530	565	593	634
\$20,000	\$30,000	405	491	550	597	638	696	463	532	579	615	646	688	584	676	737	786	826	882
\$30,000	\$40,000	453	547	613	666	712	776	525	605	658	700	733	781	665	770	840	895	939	1003
\$40,000	\$50,000	492	594	666	723	772	842	578	665	724	769	806	859	733	849	926	986	1036	1106
\$50,000	\$60,000	525	635	711	773	825	899	624	718	781	830	870	927	793	917	1000	1065	1119	1195
\$60,000	\$70,000	555	670	751	816	870	949	664	765	832	885	927	988	846	978	1067	1136	1193	1274
\$70,000	\$80,000	581	702	787	854	911	993	701	806	877	933	979	1043	894	1033	1127	1200	1261	1346
\$80,000	\$90,000	605	731	820	890	949	1034	734	845	920	978	1026	1093	937	1084	1183	1259	1323	1412
\$90,000	\$100,000	628	758	849	922	983	1071	766	882	959	1020	1069	1139	978	1131	1234	1314	1380	1474
\$100,000	\$120,000	657	793	889	964	1029	1120	806	928	1010	1074	1127	1200	1032	1193	1302	1386	1455	1554
\$120,000	\$140,000	695	838	938	1018	1086	1182	859	989	1077	1145	1200	1279	1100	1273	1388	1478	1553	1657
\$140,000	\$160,000	728	877	983	1066	1137	1239	907	1044	1136	1209	1267	1351	1163	1345	1467	1562	1641	1752
\$160,000	\$180,000	759	914	1024	1111	1184	1290	951	1095	1191	1266	1328	1416	1221	1412	1540	1639	1721	1837
\$180,000	\$200,000	787	949	1061	1152	1228	1338	991	1142	1243	1321	1385	1477	1274	1473	1607	1711	1798	1918
\$200,000	\$225,000	816	983	1100	1193	1273	1385	1034	1190	1296	1377	1444	1539	1329	1537	1677	1785	1875	2001
\$225,000	\$250,000	846	1020	1142	1238	1319	1437	1078	1241	1351	1436	1507	1606	1387	1605	1750	1864	1957	2089
\$250,000	\$275,000	874	1053	1179	1279	1363	1484	1119	1289	1404	1492	1565	1668	1442	1668	1819	1937	2034	2170
\$275,000	\$300,000	902	1086	1215	1317	1405	1528	1159	1334	1452	1544	1620	1725	1494	1726	1884	2006	2106	2248
\$300,000	or more	1052	1265	1416	1535	1635	1779	1383	1592	1734	1843	1934	2061	1790	2070	2258	2403	2524	2693
Income	California			3		7.25%	Colorado			2		2.90%	Connecticut			4		6.35%	
\$0	\$20,000	412	476	519	552	580	619	170	197	216	232	244	261	378	416	441	459	474	495
\$20,000	\$30,000	564	650	709	754	792	845	233	271	297	317	334	357	519	572	605	631	651	679
\$30,000	\$40,000	637	734	801	852	895	955	263	307	336	358	378	405	589	649	687	715	738	770
\$40,000	\$50,000	698	805	877	934	981	1046	289	336	369	394	414	445	647	712	754	785	810	846
\$50,000	\$60,000	752	866	944	1005	1055	1126	312	363	397	425	447	478	698	768	812	847	874	911
\$60,000	\$70,000	798	921	1003	1067	1121	1196	331	386	422	451	475	509	742	817	865	901	930	970
\$70,000	\$80,000	841	970	1057	1124	1181	1259	349	406	445	475	501	536	782	861	912	950	980	1023
\$80,000	\$90,000	879	1015	1106	1176	1235	1318	366	426	466	498	524	562	820	902	955	994	1027	1070
\$90,000	\$100,000	915	1056	1151	1225	1286	1372	381	443	485	519	546	585	854	940	995	1036	1069	1115
\$100,000	\$120,000	963	1110	1211	1288	1352	1442	400	466	511	545	575	615	899	990	1048	1091	1126	1174
\$120,000	\$140,000	1023	1180	1286	1368	1437	1532	427	496	543	581	611	655	957	1053	1115	1161	1198	1249
\$140,000	\$160,000	1079	1243	1355	1442	1514	1615	449	523	573	612	645	691	1009	1111	1176	1225	1264	1318
\$160,000	\$180,000	1128	1301	1418	1508	1584	1690	470	547	600	641	675	723	1057	1164	1232	1283	1324	1381
\$180,000	\$200,000	1175	1355	1477	1571	1649	1760	491	571	626	668	704	754	1103	1214	1285	1338	1380	1439
\$200,000	\$225,000	1223	1410	1537	1635	1716	1831	511	594	651	696	732	785	1149	1264	1338	1393	1438	1499
\$225,000	\$250,000	1274	1469	1600	1702	1787	1907	532	619	678	725	763	818	1197	1317	1394	1452	1499	1563
\$250,000	\$275,000	1320	1522	1659	1765	1853	1977	551	642	704	752	792	848	1243	1368	1447	1507	1556	1622
\$275,000	\$300,000	1365	1574	1715	1825	1915	2043	571	664	728	778	819	877	1286	1415	1497	1559	1609	1678
\$300,000	or more	1619	1867	2034	2164	2272	2423	678	790	865	924	974	1043	1531	1685	1783	1856	1916	1998
Income	District of Columbia			4		6.00%	Florida			1		6.00%	Georgia			2		4.00%	
\$0	\$20,000	363	398	421	439	453	472	379	433	468	497	519	550	235	270	295	313	328	350
\$20,000	\$30,000	493	541	573	596	615	641	524	599	649	688	719	764	324	373	406	432	453	483
\$30,000	\$40,000	557	611	647	673	695	724	596	681	738	782	818	868	368	423	461	491	515	548
\$40,000	\$50,000	609	669	708	736	760	792	656	751	812	861	901	956	404	466	507	539	566	603
\$50,000	\$60,000	655	719	761	792	818	852	709	810	877	929	972	1032	436	503	547	582	610	651
\$60,000	\$70,000	695	764	807	841	867	904	755	863	935	990	1036	1100	464	535	583	619	650	694
\$70,000	\$80,000	731	804	850	885	913	952	797	911	987	1046	1094	1162	490	565	614	654	687	731
\$80,000	\$90,000	765	841	889	925	955	994	836	956	1035	1097	1148	1218	513	591	644	686	719	767
\$90,000	\$100,000	796	874	925	963	993	1035	871	996	1080	1144	1196	1270	535	616	671	714	749	799
\$100,000	\$120,000	837	919	972	1012	1044	1088	918	1050	1137	1205	1261	1339	564	649	708	753	790	842
\$120,000	\$140,000	889	976	1032	1074	1108	1155	979	1119	1213	1285	1344	1427	600	692	754	801	841	897
\$140,000	\$160,000	935	1028	1087	1131	1167	1216	1034	1182	1281	1357	1420	1507	633	730	795	846	888	947
\$160,000	\$180,000	978	1074	1136	1183	1221	1271	1084	1240	1344	1423	1489	1581	663	765	834	887	930	992
\$180,000	\$200,000	1019	1119	1183	1231	1283	1331	1101	1294	1401	1485	1554	1649	692	798	869	924	970	1035
\$200,000	\$225,000	1059	1164	1231	1281	1321	1376	1179	1349	1461	1549	1620	1720	721	832	906	964	1012	1079
\$225,000	\$250,000	1103	1212	1281	1332	1375	1432	1230	1408	1525	1616	1691	1795	752	867	944	1004	1054	1124
\$250,000	\$275,000	1143	1255	1327	1381	1425	1485	1278	1461	1584	1679	1756	1865	781	901	981	1043	1095	1168
\$275,000	\$300,000	1181	1297	1371	1427	1													

Income At least But less than	Family Size						Family Size						Family Size						
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
	Income	Indiana		4		7.00%	Iowa		1		6.00%	Kansas		2		6.50%			
\$0	\$20,000	408	475	520	555	584	625	401	464	507	539	567	605	417	493	544	586	619	668
\$20,000	\$30,000	564	655	716	764	804	860	551	638	696	741	778	831	572	675	745	801	848	914
\$30,000	\$40,000	640	743	812	867	912	976	626	723	789	840	882	940	647	764	844	907	960	1034
\$40,000	\$50,000	704	817	894	953	1002	1072	687	794	866	922	968	1033	710	838	925	994	1052	1133
\$50,000	\$60,000	759	880	964	1028	1082	1157	740	856	933	993	1043	1113	765	903	996	1070	1132	1221
\$60,000	\$70,000	807	937	1026	1094	1151	1231	787	910	993	1056	1109	1183	813	960	1059	1138	1204	1297
\$70,000	\$80,000	852	989	1082	1154	1214	1298	830	960	1047	1114	1170	1247	857	1010	1116	1199	1268	1367
\$80,000	\$90,000	893	1037	1133	1210	1271	1360	869	1005	1096	1167	1225	1306	898	1058	1169	1255	1327	1430
\$90,000	\$100,000	930	1081	1181	1260	1325	1418	906	1047	1142	1215	1276	1361	934	1102	1217	1307	1382	1489
\$100,000	\$120,000	980	1137	1244	1327	1395	1493	954	1102	1201	1279	1343	1432	984	1160	1281	1375	1454	1567
\$120,000	\$140,000	1044	1212	1324	1413	1486	1589	1015	1173	1279	1361	1429	1523	1046	1233	1361	1461	1546	1666
\$140,000	\$160,000	1102	1279	1398	1491	1568	1677	1070	1237	1349	1435	1507	1608	1103	1300	1435	1542	1630	1756
\$160,000	\$180,000	1155	1340	1465	1563	1643	1757	1121	1296	1413	1503	1578	1683	1155	1361	1502	1614	1706	1837
\$180,000	\$200,000	1204	1397	1527	1629	1713	1832	1169	1351	1473	1567	1644	1754	1203	1418	1565	1681	1777	1914
\$200,000	\$225,000	1255	1455	1591	1697	1785	1909	1218	1407	1534	1632	1713	1827	1253	1477	1629	1750	1850	1993
\$225,000	\$250,000	1308	1518	1659	1770	1862	1991	1269	1466	1599	1700	1785	1903	1306	1538	1697	1823	1928	2076
\$250,000	\$275,000	1359	1576	1723	1837	1933	2067	1317	1521	1658	1765	1852	1975	1355	1595	1761	1891	1999	2153
\$275,000	\$300,000	1406	1631	1782	1901	2000	2138	1363	1574	1715	1825	1916	2043	1400	1649	1821	1955	2067	2226
\$300,000	or more	1677	1945	2126	2267	2385	2549	1623	1874	2041	2172	2280	2431	1666	1961	2163	2322	2455	2644
Income	Kentucky		4		6.00%	Louisiana		2		5.00%	Maine		4		5.50%				
\$0	\$20,000	388	443	479	507	530	563	313	356	386	409	427	453	305	346	374	395	412	437
\$20,000	\$30,000	537	613	664	703	734	779	434	494	535	567	592	629	413	468	506	534	558	590
\$30,000	\$40,000	610	698	755	799	836	887	493	563	609	645	674	715	465	528	570	601	628	665
\$40,000	\$50,000	672	768	831	879	920	976	543	620	671	711	743	788	509	577	623	658	687	727
\$50,000	\$60,000	726	829	898	951	993	1054	587	670	726	768	803	852	546	619	669	706	737	780
\$60,000	\$70,000	773	884	957	1013	1059	1123	625	714	774	818	856	908	580	658	709	749	782	828
\$70,000	\$80,000	817	932	1009	1069	1118	1186	661	754	817	865	905	960	609	692	746	788	823	870
\$80,000	\$90,000	856	978	1058	1121	1172	1244	693	791	857	907	948	1006	637	723	780	824	859	909
\$90,000	\$100,000	893	1020	1104	1169	1223	1297	722	825	893	946	989	1050	663	752	810	856	893	945
\$100,000	\$120,000	940	1074	1164	1232	1289	1367	762	871	943	997	1044	1107	696	789	851	897	937	992
\$120,000	\$140,000	1002	1146	1240	1313	1374	1457	812	928	1005	1063	1113	1181	738	837	903	954	995	1053
\$140,000	\$160,000	1059	1211	1310	1387	1451	1540	858	980	1062	1124	1176	1248	777	882	950	1003	1047	1108
\$160,000	\$180,000	1110	1268	1374	1455	1522	1615	900	1028	1114	1180	1234	1309	812	921	993	1048	1104	1158
\$180,000	\$200,000	1159	1324	1434	1518	1588	1685	939	1074	1163	1231	1287	1367	845	958	1033	1091	1137	1203
\$200,000	\$225,000	1208	1380	1495	1583	1655	1757	980	1119	1213	1284	1343	1425	878	995	1073	1133	1183	1251
\$225,000	\$250,000	1260	1440	1560	1652	1727	1833	1022	1168	1265	1341	1402	1488	914	1036	1117	1179	1230	1302
\$250,000	\$275,000	1309	1496	1621	1716	1795	1904	1062	1214	1315	1393	1457	1546	947	1073	1157	1222	1275	1349
\$275,000	\$300,000	1355	1549	1678	1777	1858	1972	1100	1257	1361	1442	1509	1601	978	1108	1194	1261	1316	1392
\$300,000	or more	1620	1852	2007	2126	2223	2359	1317	1505	1631	1728	1806	1918	1155	1308	1411	1489	1554	1643
Income	Maryland		4		6.00%	Massachusetts		4		6.25%	Michigan		4		6.00%				
\$0	\$20,000	301	350	386	413	436	469	318	362	390	412	431	457	342	392	427	453	474	505
\$20,000	\$30,000	413	481	529	567	598	643	432	491	529	560	585	619	470	540	587	624	653	696
\$30,000	\$40,000	468	545	599	642	677	727	486	552	597	631	659	699	533	612	666	707	741	789
\$40,000	\$50,000	515	599	658	704	743	798	532	605	653	691	721	765	586	673	731	777	814	867
\$50,000	\$60,000	555	646	709	759	800	860	572	650	702	742	775	822	632	726	789	838	878	935
\$60,000	\$70,000	590	687	754	806	851	914	607	690	744	787	823	871	672	773	840	892	934	995
\$70,000	\$80,000	623	724	794	850	897	964	639	726	784	829	865	917	709	814	886	940	986	1049
\$80,000	\$90,000	652	759	832	891	939	1008	668	759	820	866	905	959	742	853	927	985	1033	1099
\$90,000	\$100,000	679	790	866	927	978	1051	695	789	852	901	941	997	774	890	967	1027	1075	1146
\$100,000	\$120,000	715	832	912	976	1030	1106	730	829	896	947	988	1047	816	936	1018	1081	1133	1206
\$120,000	\$140,000	761	885	970	1038	1095	1176	775	879	951	1004	1049	1112	867	996	1084	1151	1206	1284
\$140,000	\$160,000	803	933	1024	1095	1155	1240	816	926	1000	1057	1105	1170	915	1052	1144	1214	1273	1355
\$160,000	\$180,000	841	977	1071	1147	1210	1298	853	969	1046	1106	1155	1224	959	1102	1197	1271	1333	1420
\$180,000	\$200,000	877	1019	1117	1194	1260	1353	888	1007	1089	1151	1201	1273	999	1149	1248	1326	1390	1480
\$200,000	\$225,000	914	1061	1164	1244	1312	1409	923	1048	1131	1196	1249	1324	1042	1196	1301	1381	1448	1542
\$225,000	\$250,000	953	1106	1213	1297	1367	1467	961	1091	1178	1245	1300	1377	1086	1247	1356	1440	1510	1608
\$250,000	\$275,000	988	1148	1258	1346	1419	1522	995	1130	1221	1290	1348	1428	1127	1295	1408	1495	1567	1669
\$275,000	\$300,000	1023	1187	1301	1391	1467	1575	1028	1168	1260	1332	1391	1475	1166	1340	1456	1547	1622	1726
\$300,000	or more	1219	1414	1549	1655	1745	1873	1216											

At least But less than	Income	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income	Nebraska			1	5.50%	Nevada			5	6.85%	New Jersey			4	6.63%				
\$0	\$20,000	339	389	422	448	469	499	392	453	494	525	551	589	402	451	483	508	527	556
\$20,000	\$30,000	474	544	591	628	657	699	536	619	675	718	755	804	556	624	667	702	729	768
\$30,000	\$40,000	541	622	675	716	751	798	607	701	764	812	853	910	631	708	759	797	829	872
\$40,000	\$50,000	598	687	745	791	829	880	665	768	837	891	935	998	694	779	835	877	912	960
\$50,000	\$60,000	647	742	806	856	897	954	716	827	901	959	1006	1074	748	841	901	947	984	1036
\$60,000	\$70,000	691	793	861	914	958	1019	762	878	958	1019	1069	1142	797	896	960	1008	1048	1104
\$70,000	\$80,000	730	839	911	967	1013	1078	802	925	1008	1073	1127	1202	842	944	1013	1064	1106	1165
\$80,000	\$90,000	767	880	957	1016	1063	1131	839	968	1055	1123	1179	1258	883	990	1061	1115	1160	1221
\$90,000	\$100,000	801	920	999	1060	1111	1181	873	1008	1099	1169	1228	1310	920	1033	1107	1163	1210	1273
\$100,000	\$120,000	846	971	1055	1119	1173	1247	919	1060	1156	1230	1291	1378	969	1088	1166	1226	1274	1342
\$120,000	\$140,000	903	1037	1126	1195	1252	1332	977	1127	1229	1307	1372	1464	1032	1159	1242	1305	1357	1429
\$140,000	\$160,000	956	1098	1192	1265	1325	1410	1030	1188	1295	1378	1446	1544	1090	1224	1312	1378	1433	1509
\$160,000	\$180,000	1003	1153	1252	1328	1392	1481	1078	1243	1355	1442	1514	1615	1143	1283	1375	1445	1503	1582
\$180,000	\$200,000	1048	1204	1308	1388	1454	1547	1122	1295	1412	1502	1577	1682	1191	1339	1434	1507	1567	1650
\$200,000	\$225,000	1095	1257	1366	1449	1518	1615	1169	1348	1469	1563	1641	1751	1242	1394	1495	1571	1634	1720
\$225,000	\$250,000	1144	1313	1427	1514	1586	1688	1217	1404	1530	1628	1709	1824	1296	1455	1559	1639	1704	1795
\$250,000	\$275,000	1189	1366	1484	1575	1650	1755	1262	1456	1586	1689	1773	1891	1346	1511	1620	1702	1770	1864
\$275,000	\$300,000	1233	1416	1539	1633	1710	1819	1305	1505	1640	1746	1833	1955	1392	1564	1677	1762	1832	1930
\$300,000	or more	1483	1703	1850	1963	2058	2189	1550	1786	1947	2072	2175	2321	1664	1868	2002	2104	2189	2304
Income	New Mexico			1	4.88%	New York			2	4.00%	North Carolina			2	4.75%				
\$0	\$20,000	366	413	444	467	486	513	246	274	292	307	318	334	345	413	460	497	528	573
\$20,000	\$30,000	509	575	617	650	676	714	339	379	404	423	440	462	465	555	617	667	709	768
\$30,000	\$40,000	580	655	704	740	771	812	386	431	460	481	500	525	522	624	694	748	795	862
\$40,000	\$50,000	639	721	775	817	849	896	425	473	506	530	549	577	570	680	757	817	867	939
\$50,000	\$60,000	691	780	838	883	918	968	458	511	545	572	593	624	611	729	810	875	929	1007
\$60,000	\$70,000	737	832	894	940	979	1033	487	544	581	609	633	664	648	772	859	927	984	1066
\$70,000	\$80,000	779	878	944	994	1035	1091	515	575	613	643	667	701	680	811	902	974	1034	1120
\$80,000	\$90,000	817	922	990	1043	1086	1145	539	602	643	674	700	734	711	847	941	1017	1080	1169
\$90,000	\$100,000	852	962	1034	1088	1132	1194	563	628	670	703	729	766	738	879	978	1055	1121	1214
\$100,000	\$120,000	899	1015	1090	1148	1194	1259	592	661	707	740	769	807	774	923	1026	1107	1175	1273
\$120,000	\$140,000	959	1083	1163	1224	1274	1344	631	705	753	789	819	860	821	977	1087	1172	1245	1348
\$140,000	\$160,000	1015	1145	1229	1294	1347	1420	666	744	795	834	865	908	862	1028	1142	1232	1308	1417
\$160,000	\$180,000	1064	1200	1290	1358	1414	1490	699	780	834	873	907	952	901	1072	1192	1286	1365	1479
\$180,000	\$200,000	1111	1253	1347	1418	1476	1555	729	813	869	911	945	993	936	1115	1238	1336	1419	1536
\$200,000	\$225,000	1159	1307	1405	1479	1539	1623	760	848	906	950	986	1035	973	1158	1287	1388	1474	1594
\$225,000	\$250,000	1210	1365	1466	1544	1607	1694	792	885	945	991	1029	1080	1010	1203	1336	1442	1530	1657
\$250,000	\$275,000	1257	1419	1524	1605	1670	1760	823	919	982	1029	1068	1121	1046	1245	1383	1493	1584	1715
\$275,000	\$300,000	1302	1470	1578	1661	1730	1823	852	952	1016	1065	1106	1161	1080	1286	1428	1541	1635	1769
\$300,000	or more	1561	1761	1892	1992	2073	2186	1018	1136	1214	1273	1321	1387	1271	1512	1679	1811	1921	2079
Income	North Dakota			1	5.00%	Ohio			1	5.75%	Oklahoma			1	4.50%				
\$0	\$20,000	284	330	362	386	406	435	372	420	452	476	497	525	318	381	425	459	488	531
\$20,000	\$30,000	391	455	498	531	560	599	513	580	625	658	686	724	432	517	577	624	663	720
\$30,000	\$40,000	444	516	565	602	634	679	583	659	709	747	779	823	487	584	651	704	748	812
\$40,000	\$50,000	488	567	619	662	697	745	641	724	780	822	856	905	534	639	712	770	819	889
\$50,000	\$60,000	526	611	668	714	752	804	692	782	841	887	924	976	574	687	766	828	880	955
\$60,000	\$70,000	561	650	712	760	799	856	736	832	896	944	984	1039	609	729	812	878	934	1014
\$70,000	\$80,000	591	686	751	801	843	903	777	878	945	996	1038	1097	642	768	855	924	983	1066
\$80,000	\$90,000	619	718	786	839	884	945	814	920	990	1044	1088	1150	671	802	894	966	1028	1114
\$90,000	\$100,000	646	748	820	874	920	985	849	960	1033	1089	1134	1198	699	835	929	1005	1068	1159
\$100,000	\$120,000	679	788	862	920	969	1037	894	1010	1088	1147	1195	1262	734	877	977	1056	1123	1218
\$120,000	\$140,000	724	839	918	980	1031	1104	953	1077	1159	1221	1273	1345	780	931	1037	1121	1192	1293
\$140,000	\$160,000	764	886	969	1034	1089	1165	1065	1136	1223	1290	1344	1420	822	981	1092	1180	1255	1361
\$160,000	\$180,000	800	928	1016	1084	1140	1220	1054	1191	1282	1352	1409	1488	859	1026	1142	1234	1312	1423
\$180,000	\$200,000	835	968	1058	1129	1188	1271	1099	1242	1336	1410	1469	1552	894	1067	1188	1285	1365	1481
\$200,000	\$225,000	869	1008	1103	1176	1238	1325	1146	1295	1393	1469	1530	1617	930	1110	1236	1335	1420	1540
\$225,000	\$250,000	907	1051	1150	1227	1291	1381	1194	1351	1453	1531	1596	1686	968	1156	1287	1390	1478	1602
\$250,000	\$275,000	941	1091	1193	1274	1340	1434	1240	1403	1509	1590	1657	1751	1003	1198	1333	1441	1531	1667
\$275,000	\$300,000	974	1129	1235	1317	1386	1484	1284	1451	1562	1646	1715</							

Income At least But less than	Family Size						Family Size						Family Size						
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
Income	South Dakota			1	4.20%	Tennessee			2	7.00%	Texas			1	2	3	4	5	6.25%
\$0	\$20,000	381	460	515	558	595	647	537	640	710	766	811	877	388	452	496	529	557	596
\$20,000	\$30,000	519	626	701	760	809	879	728	866	962	1036	1099	1188	535	624	682	729	768	823
\$30,000	\$40,000	586	707	791	857	913	993	822	976	1084	1168	1238	1339	607	708	775	828	871	933
\$40,000	\$50,000	642	775	866	939	1000	1087	898	1067	1184	1277	1354	1463	668	778	852	910	958	1026
\$50,000	\$60,000	691	833	931	1009	1075	1169	965	1147	1273	1371	1454	1572	721	839	919	981	1033	1106
\$60,000	\$70,000	734	885	989	1072	1142	1241	1024	1217	1350	1454	1543	1667	768	893	978	1045	1100	1177
\$70,000	\$80,000	773	931	1041	1128	1201	1306	1077	1280	1420	1529	1622	1753	809	942	1032	1102	1160	1242
\$80,000	\$90,000	808	974	1090	1180	1257	1366	1125	1338	1484	1599	1695	1832	849	987	1082	1155	1216	1301
\$90,000	\$100,000	841	1014	1133	1228	1308	1421	1171	1391	1543	1662	1763	1905	885	1029	1127	1203	1266	1356
\$100,000	\$120,000	885	1065	1191	1291	1375	1494	1230	1460	1620	1746	1851	2001	931	1084	1187	1267	1334	1428
\$120,000	\$140,000	939	1132	1265	1371	1459	1586	1305	1550	1719	1852	1964	2123	992	1155	1264	1350	1421	1520
\$140,000	\$160,000	990	1192	1333	1444	1538	1671	1373	1631	1809	1949	2067	2233	1047	1219	1334	1425	1500	1605
\$160,000	\$180,000	1036	1247	1394	1510	1609	1747	1436	1705	1891	2037	2160	2334	1098	1277	1398	1493	1571	1682
\$180,000	\$200,000	1079	1299	1451	1572	1674	1819	1494	1774	1967	2119	2246	2427	1145	1331	1458	1557	1638	1754
\$200,000	\$225,000	1122	1352	1510	1636	1742	1892	1553	1844	2045	2203	2336	2524	1193	1387	1519	1622	1707	1827
\$225,000	\$250,000	1169	1407	1572	1703	1813	1969	1616	1918	2128	2292	2429	2625	1244	1447	1584	1691	1780	1905
\$250,000	\$275,000	1212	1458	1630	1765	1879	2041	1675	1988	2204	2374	2518	2720	1292	1502	1645	1756	1848	1978
\$275,000	\$300,000	1252	1507	1684	1824	1942	2109	1730	2053	2277	2453	2600	2809	1336	1555	1702	1817	1912	2046
\$300,000	or more	1485	1786	1996	2160	2299	2497	2044	2425	2689	2896	3070	3316	1595	1854	2030	2167	2281	2440
Income	Utah			2	4.85%	Vermont			1	6.00%	Virginia			2	4.30%				
\$0	\$20,000	375	445	493	531	563	608	270	292	306	317	325	336	241	276	301	319	334	356
\$20,000	\$30,000	508	603	668	720	763	824	373	403	421	436	448	463	332	381	414	440	461	491
\$30,000	\$40,000	573	680	754	811	860	929	422	457	478	495	508	525	377	433	470	499	523	557
\$40,000	\$50,000	627	744	825	888	940	1016	465	503	526	544	558	577	414	475	516	548	575	611
\$50,000	\$60,000	673	799	886	954	1010	1091	502	542	568	587	602	623	447	513	557	591	619	660
\$60,000	\$70,000	715	848	939	1012	1072	1158	533	577	604	625	641	662	475	545	592	630	659	702
\$70,000	\$80,000	753	893	989	1064	1128	1218	563	608	638	659	675	699	502	575	625	663	696	740
\$80,000	\$90,000	786	933	1034	1113	1179	1273	590	638	667	690	708	732	525	602	655	696	729	776
\$90,000	\$100,000	819	970	1074	1157	1226	1323	614	664	696	719	738	763	547	628	682	724	760	808
\$100,000	\$120,000	859	1020	1129	1216	1288	1390	647	700	733	758	777	803	577	661	719	763	800	851
\$120,000	\$140,000	912	1082	1198	1290	1367	1476	690	745	780	806	828	856	613	704	765	812	851	907
\$140,000	\$160,000	961	1138	1261	1358	1438	1553	727	786	824	851	873	903	648	743	807	857	899	957
\$160,000	\$180,000	1004	1190	1318	1420	1504	1623	763	825	863	892	915	947	678	779	846	899	941	1002
\$180,000	\$200,000	1045	1239	1372	1477	1564	1689	795	859	900	930	954	987	708	811	883	936	982	1045
\$200,000	\$225,000	1087	1288	1427	1536	1627	1756	829	896	937	969	994	1028	737	846	919	976	1023	1089
\$225,000	\$250,000	1130	1341	1485	1597	1692	1827	863	933	978	1010	1037	1072	769	883	959	1018	1066	1135
\$250,000	\$275,000	1172	1388	1538	1655	1754	1893	897	969	1015	1049	1077	1113	798	916	995	1056	1107	1179
\$275,000	\$300,000	1211	1435	1588	1710	1812	1955	928	1003	1050	1086	1113	1152	826	948	1030	1093	1146	1220
\$300,000	or more	1432	1696	1878	2021	2141	2310	1106	1196	1252	1294	1327	1373	985	1129	1227	1303	1366	1453

Income At least than	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		
		Washington						West Virginia						1	6.00%	Wisconsin					
\$0	\$20,000	430	492	532	565	591	628	375	435	475	507	533	570	328	378	411	437	458	488		
\$20,000	\$30,000	594	680	737	782	818	869	532	617	675	720	758	810	454	523	569	604	634	675		
\$30,000	\$40,000	675	773	838	889	930	988	610	709	776	828	870	931	516	594	647	687	720	767		
\$40,000	\$50,000	743	851	922	978	1024	1088	677	786	860	918	966	1033	568	654	711	756	792	844		
\$50,000	\$60,000	802	919	996	1056	1105	1174	735	854	935	997	1050	1123	613	706	768	816	855	911		
\$60,000	\$70,000	855	979	1061	1125	1177	1251	787	915	1001	1068	1124	1202	653	752	818	869	911	970		
\$70,000	\$80,000	903	1033	1120	1187	1243	1320	835	970	1061	1132	1192	1276	690	794	863	917	962	1024		
\$80,000	\$90,000	947	1084	1174	1245	1303	1384	878	1021	1117	1192	1254	1343	723	832	905	962	1008	1073		
\$90,000	\$100,000	987	1129	1225	1298	1359	1443	919	1068	1169	1248	1313	1405	755	867	943	1002	1051	1119		
\$100,000	\$120,000	1040	1190	1291	1368	1432	1521	972	1130	1238	1320	1389	1487	795	914	994	1056	1108	1179		
\$120,000	\$140,000	1108	1268	1375	1458	1526	1621	1041	1211	1325	1415	1489	1592	847	974	1059	1125	1180	1256		
\$140,000	\$160,000	1171	1341	1453	1541	1612	1712	1105	1285	1407	1501	1580	1690	895	1029	1119	1189	1246	1326		
\$160,000	\$180,000	1228	1406	1523	1615	1690	1796	1163	1352	1481	1580	1662	1779	938	1079	1173	1246	1307	1391		
\$180,000	\$200,000	1281	1465	1589	1685	1763	1874	1217	1416	1550	1654	1741	1863	979	1125	1224	1300	1363	1450		
\$200,000	\$225,000	1335	1528	1657	1757	1838	1953	1273	1481	1621	1731	1822	1949	1021	1173	1276	1355	1421	1512		
\$225,000	\$250,000	1393	1594	1728	1833	1918	2038	1332	1550	1697	1812	1907	2040	1064	1224	1331	1414	1482	1577		
\$250,000	\$275,000	1447	1656	1796	1903	1993	2116	1388	1615	1768	1888	1987	2127	1106	1271	1382	1469	1540	1638		
\$275,000	\$300,000	1498	1714	1860	1970	2063	2192	1441	1677	1836	1960	2063	2208	1145	1316	1431	1520	1593	1696		
\$300,000	or more	1790	2049	2222	2356	2466	2619	1747	2033	2227	2377	2503	2679	1368	1573	1710	1816	1903	2026		
Income	Wyoming	Wyoming						1	4.00%												
\$0	\$20,000	247	281	304	321	335	354														
\$20,000	\$30,000	343	391	421	446	466	494														
\$30,000	\$40,000	391	445	480	508	530	563														
\$40,000	\$50,000	431	490	529	560	585	619														
\$50,000	\$60,000	465	529	572	605	632	669														
\$60,000	\$70,000	496	565	610	645	674	714														
\$70,000	\$80,000	524	596	645	681	712	755														
\$80,000	\$90,000	549	626	676	715	746	791														
\$90,000	\$100,000	573	653	706	746	779	826														
\$100,000	\$120,000	604	689	744	787	822	871														
\$120,000	\$140,000	645	734	793	839	876	929														
\$140,000	\$160,000	681	776	839	887	927	982														
\$160,000	\$180,000	715	814	880	930	973	1031														
\$180,000	\$200,000	745	850	918	972	1015	1075														
\$200,000	\$225,000	778	887	959	1014	1059	1122														
\$225,000	\$250,000	812	925	1000	1058	1106	1172														
\$250,000	\$275,000	844	962	1040	1100	1149	1218														
\$275,000	\$300,000	874	996	1077	1138	1190	1261														
\$300,000	or more	1047	1193	1290	1365	1426	1511														

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.
2. Follow the instructions on the next page to determine your local sales tax deduction.
3. The California table includes the 1.25% uniform local sales tax rate in addition to the 6.00% state sales tax rate for a total of 7.25%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 7.25%, and the numerator is the total sales tax rate minus 7.25%.
4. This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.
5. The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 6.85%, and the numerator is the total sales tax rate minus 6.85%.
6. The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

The optional sales tax tables have historically been constructed using data from the Consumer Expenditure Survey (CES), which is administered by the Bureau of Labor Statistics (BLS). The IRS did not have access to updated data to apply the methodology to create the tables for tax year 2025. To create these tables for tax year 2025, the IRS used the optional sales tax tables from tax year 2024 and applied two adjustments: 1) adjusted all values in every table using the rate of growth of total state general sales and gross receipts tax revenues from 2024 to 2025 (adjusted for changes in population) and 2) adjusted values in the state tables for the state of Louisiana to account for an increase in the tax rate for their state sales tax.

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
	Any other locality that imposes a local sales tax	A
Louisiana	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, 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
	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York or Norwich (Chenango County)	A
New York	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming, or Yates Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Ogdensburg, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, or Yonkers	B
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	B
	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, or Williamsburg County	A
South Carolina	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.

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2025 Optional Local Sales Tax Tables (Based on a local sales tax rate of 1%)

Income At least	Family Size																			
	Over 5					Over 5					Over 5					Over 5				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$0	\$20,000	56	65	70	75	79	84	69	82	92	100	106	115	88	107	119	129	138	150	62
20,000	30,000	77	88	96	104	109	116	93	112	124	134	142	154	119	142	159	173	184	200	85
30,000	40,000	87	101	110	117	123	131	105	125	139	150	159	174	133	159	179	193	206	223	96
40,000	50,000	95	110	120	128	134	144	115	136	151	164	174	189	144	174	194	210	223	243	107
50,000	60,000	103	119	129	138	145	154	123	146	162	176	187	202	154	186	207	224	240	260	115
60,000	70,000	109	126	137	146	154	165	130	154	173	186	197	214	164	196	219	238	253	275	122
70,000	80,000	115	133	145	154	162	174	136	162	181	195	207	224	172	206	231	249	265	288	129
80,000	90,000	120	139	151	161	170	182	142	170	189	204	216	235	179	214	240	260	276	301	135
90,000	100,000	125	145	158	169	177	189	148	177	196	212	224	244	186	223	249	270	287	312	141
100,000	120,000	132	152	167	178	187	199	155	186	206	222	236	256	195	234	261	283	301	327	148
120,000	140,000	140	162	177	189	198	211	165	196	218	236	250	270	206	248	276	299	318	345	157
140,000	160,000	148	171	187	199	209	223	174	206	230	248	263	284	216	260	289	314	334	363	167
160,000	180,000	155	179	195	208	218	234	181	215	240	258	274	297	225	271	303	327	348	378	175
180,000	200,000	161	187	203	216	227	244	188	223	249	268	284	309	234	281	314	339	362	393	183
200,000	225,000	169	194	212	225	237	253	195	233	258	278	296	320	243	291	326	352	375	407	190
225,000	250,000	176	202	220	235	247	264	203	242	268	289	308	333	252	303	338	366	389	422	198
250,000	275,000	182	210	229	244	256	274	210	250	278	300	318	344	261	313	349	379	402	437	206
275,000	300,000	188	217	237	252	265	283	217	258	286	309	328	355	269	323	361	390	415	451	213
300,000	or more	216	250	272	290	305	326	248	295	327	352	374	405	306	368	409	444	471	512	255

The optional sales tax tables have historically been constructed using data from the Consumer Expenditure Survey (CES), which is administered by the Bureau of Labor Statistics (BLS). The IRS did not have access to updated data to apply the methodology to create the tables for tax year 2025. To create these tables for tax year 2025, the IRS used the optional sales tax tables from tax year 2024 and applied two adjustments: 1) adjusted all values in every table using the rate of growth of total state general sales and gross receipts tax revenues from 2024 to 2025 (adjusted for changes in population) and 2) adjusted values in the state tables for the state of Louisiana to account for an increase in the tax rate for their state sales tax.

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