

# **SUPPLEMENT**

# **TO**

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

# **YOUR INCOME TAX**

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



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## Recent Tax Developments\*

(Boldface page references in the headings of the following articles are to the text of *J.K. Lasser's Your Income Tax 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](http://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](https://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](http://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.



<b>Form 1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>	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																																												
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Your first name and middle initial		Last name		Your social security number																																								
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number																																								
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.																																								
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code																																								
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<input type="checkbox"/> You <input type="checkbox"/> Spouse																																												
<b>Filing Status</b> Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Married filing separately (MFS). Enter spouse's SSN above and full name here: _____ 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"/> 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): _____																																											
<b>Digital Assets</b>	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																																											
<b>Dependents</b> (see instructions)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Dependent 1</th> <th>Dependent 2</th> <th>Dependent 3</th> <th>Dependent 4</th> </tr> </thead> <tbody> <tr> <td>(1) First name</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(2) Last name</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(3) SSN</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(4) Relationship</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(5) Check if lived with you more than half of 2025</td> <td>(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.</td> <td>(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.</td> <td>(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.</td> <td>(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.</td> </tr> <tr> <td>(6) Check if</td> <td><input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled</td> <td><input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled</td> <td><input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled</td> <td><input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled</td> </tr> <tr> <td>(7) Credits</td> <td><input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents</td> <td><input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents</td> <td><input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents</td> <td><input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents</td> </tr> </tbody> </table> <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.					Dependent 1	Dependent 2	Dependent 3	Dependent 4	(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	(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
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<b>Income</b>  Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1a Total amount from Form(s) W-2, box 1 (see instructions)</td> <td style="width: 10%;">1a</td> <td style="width: 30%;"></td> </tr> <tr> <td>b Household employee wages not reported on Form(s) W-2</td> <td>1b</td> <td></td> </tr> <tr> <td>c Tip income not reported on line 1a (see instructions)</td> <td>1c</td> <td></td> </tr> <tr> <td>d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)</td> <td>1d</td> <td></td> </tr> <tr> <td>e Taxable dependent care benefits from Form 2441, line 26</td> <td>1e</td> <td></td> </tr> <tr> <td>f Employer-provided adoption benefits from Form 8839, line 31</td> <td>1f</td> <td></td> </tr> <tr> <td>g Wages from Form 8919, line 6</td> <td>1g</td> <td></td> </tr> <tr> <td>h Other earned income (see instructions). Enter type and amount: _____</td> <td>1h</td> <td></td> </tr> <tr> <td>i Nontaxable combat pay election (see instructions)</td> <td>1i</td> <td></td> </tr> <tr> <td>z Add lines 1a through 1h</td> <td>1z</td> <td></td> </tr> </table>				1a Total amount from Form(s) W-2, box 1 (see instructions)	1a		b Household employee wages not reported on Form(s) W-2	1b		c Tip income not reported on line 1a (see instructions)	1c		d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		e Taxable dependent care benefits from Form 2441, line 26	1e		f Employer-provided adoption benefits from Form 8839, line 31	1f		g Wages from Form 8919, line 6	1g		h Other earned income (see instructions). Enter type and amount: _____	1h		i Nontaxable combat pay election (see instructions)	1i		z Add lines 1a through 1h	1z											
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Attach Sch. B if required.  2a Tax-exempt interest 3a Qualified dividends c Check if your child's dividends are included in <input type="checkbox"/> Line 3a 4a IRA distributions c Check if (see instructions) <input type="checkbox"/> Rollover 5a Pensions and annuities c Check if (see instructions) <input type="checkbox"/> Rollover 6a Social security benefits 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 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 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> 10 Adjustments to income from Schedule 1, line 26 11a Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">2b Taxable interest</td> <td style="width: 10%;">2b</td> <td style="width: 30%;"></td> </tr> <tr> <td>b Ordinary dividends</td> <td>3b</td> <td></td> </tr> <tr> <td>2 <input type="checkbox"/> Line 3b</td> <td></td> <td></td> </tr> <tr> <td>b Taxable amount</td> <td>4b</td> <td></td> </tr> <tr> <td>2 <input type="checkbox"/> QCD 3 <input type="checkbox"/></td> <td></td> <td></td> </tr> <tr> <td>b Taxable amount</td> <td>5b</td> <td></td> </tr> <tr> <td>2 <input type="checkbox"/> PSO 3 <input type="checkbox"/></td> <td></td> <td></td> </tr> <tr> <td>b Taxable amount</td> <td>6b</td> <td></td> </tr> <tr> <td>7a</td> <td></td> <td></td> </tr> <tr> <td>8</td> <td></td> <td></td> </tr> <tr> <td>9</td> <td></td> <td></td> </tr> <tr> <td>10</td> <td></td> <td></td> </tr> <tr> <td>11a</td> <td></td> <td></td> </tr> </table>			2b Taxable interest	2b		b Ordinary dividends	3b		2 <input type="checkbox"/> Line 3b			b Taxable amount	4b		2 <input type="checkbox"/> QCD 3 <input type="checkbox"/>			b Taxable amount	5b		2 <input type="checkbox"/> PSO 3 <input type="checkbox"/>			b Taxable amount	6b		7a			8			9			10			11a				
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2025) Created 9/5/25

Form 1040 (2025)

Page **2****Tax and Credits**

**Standard deduction for—**

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

<b>11b</b>	Amount from line 11a (adjusted gross income) . . . . .	<b>11b</b>	
<b>12a</b>	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent		
<b>b</b>	<input type="checkbox"/> Spouse itemizes on a separate return	<b>c</b>	<input type="checkbox"/> You were a dual-status alien
<b>d</b>	<b>You:</b> <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind		
	<b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind		
<b>e</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12e</b>	
<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13a</b>	
<b>b</b>	Additional deductions from Schedule 1-A, line 38 . . . . .	<b>13b</b>	
<b>14</b>	Add lines 12e, 13a, and 13b . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	
<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> . . . . .	<b>16</b>	
<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	
<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	

**Payments and Refundable Credits**

If you have a qualifying child, you may need to attach Sch. EIC.

<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	
<b>26</b>	2025 estimated tax payments and amount applied from 2024 return . . . . .	<b>26</b>	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): . . . . .		
<b>27a</b>	Earned income credit (EIC) . . . . .	<b>27a</b>	
<b>b</b>	Clergy filing Schedule SE (see instructions) . . . . .		<input type="checkbox"/>
<b>c</b>	If you do not want to claim the EIC, check here . . . . .		<input type="checkbox"/>
<b>28</b>	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
<b>30</b>	Refundable adoption credit from Form 8839, line 13 . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
<b>32</b>	Add lines 27a, 28, 29, 30, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	

**Refund**

Direct deposit? See instructions.

<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . .	<b>35a</b>	
<b>b</b>	Routing number . . . . .	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number . . . . .		
<b>36</b>	Amount of line 34 you want <b>applied to your 2026 estimated tax</b> . . . . .	<b>36</b>	

**Amount You Owe**

<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	
<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

**Third Party Designee**

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

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

**Sign Here**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> 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](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2025)

<b>Form 1040-SR</b> 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 _____																																									
Foreign country name _____		Foreign province/state/county _____		Foreign postal code _____																																								
<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																												
<b>Filing Status</b> 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"/> 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"/> 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): _____																																												
<b>Digital Assets</b> 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																																												
<b>Dependents</b> (see instructions)																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%;">Dependent 1</th> <th style="width: 20%;">Dependent 2</th> <th style="width: 20%;">Dependent 3</th> <th style="width: 25%;">Dependent 4</th> </tr> </thead> <tbody> <tr> <td>(1) First name</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(2) Last name</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(3) SSN</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(4) Relationship</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(5) Check if lived with you more than half of 2025</td> <td>           (a) <input type="checkbox"/> Yes            (b) <input type="checkbox"/> And in the U.S.         </td> <td>           (a) <input type="checkbox"/> Yes            (b) <input type="checkbox"/> And in the U.S.         </td> <td>           (a) <input type="checkbox"/> Yes            (b) <input type="checkbox"/> And in the U.S.         </td> <td>           (a) <input type="checkbox"/> Yes            (b) <input type="checkbox"/> And in the U.S.         </td> </tr> <tr> <td>(6) Check if</td> <td> <input type="checkbox"/> Full-time student    <input type="checkbox"/> Permanently and totally disabled         </td> <td> <input type="checkbox"/> Full-time student    <input type="checkbox"/> Permanently and totally disabled         </td> <td> <input type="checkbox"/> Full-time student    <input type="checkbox"/> Permanently and totally disabled         </td> <td> <input type="checkbox"/> Full-time student    <input type="checkbox"/> Permanently and totally disabled         </td> </tr> <tr> <td>(7) Credits</td> <td> <input type="checkbox"/> Child tax credit    <input type="checkbox"/> Credit for other dependents         </td> <td> <input type="checkbox"/> Child tax credit    <input type="checkbox"/> Credit for other dependents         </td> <td> <input type="checkbox"/> Child tax credit    <input type="checkbox"/> Credit for other dependents         </td> <td> <input type="checkbox"/> Child tax credit    <input type="checkbox"/> Credit for other dependents         </td> </tr> </tbody> </table>						Dependent 1	Dependent 2	Dependent 3	Dependent 4	(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	(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
	Dependent 1	Dependent 2	Dependent 3	Dependent 4																																								
(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																																								
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<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.																																												
<b>Income</b>																																												
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.																																												
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .				<b>1a</b> _____																																								
<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .				<b>1b</b> _____																																								
<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .				<b>1c</b> _____																																								
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				<b>1d</b> _____																																								
<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .				<b>1e</b> _____																																								
<b>f</b> Employer-provided adoption benefits from Form 8839, line 31 . . . . .				<b>1f</b> _____																																								
<b>g</b> Wages from Form 8919, line 6 . . . . .				<b>1g</b> _____																																								
<b>h</b> Other earned income (see instructions). Enter type and amount: _____				<b>1h</b> _____																																								
<b>i</b> Nontaxable combat pay election (see instructions) . <b>1i</b> _____				<b>1i</b> _____																																								
<b>z</b> Add lines 1a through 1h . . . . .				<b>1z</b> _____																																								

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.	<b>2a</b>	Tax-exempt interest . . .	<b>2a</b>		<b>b</b>	Taxable interest . . .	<b>2b</b>	
	<b>3a</b>	Qualified dividends . . .	<b>3a</b>		<b>b</b>	Ordinary dividends . . .	<b>3b</b>	
<b>c</b> Check if your child's dividends are included in: <b>1</b> <input type="checkbox"/> Line 3a <b>2</b> <input type="checkbox"/> Line 3b								
	<b>4a</b>	IRA distributions . . .	<b>4a</b>		<b>b</b>	Taxable amount . . .	<b>4b</b>	
<b>c</b> Check if (see instructions): <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> QCD <b>3</b> <input type="checkbox"/> _____								
	<b>5a</b>	Pensions and annuities	<b>5a</b>		<b>b</b>	Taxable amount . . .	<b>5b</b>	
<b>c</b> Check if (see instructions): <b>1</b> <input type="checkbox"/> Rollover <b>2</b> <input type="checkbox"/> PSO <b>3</b> <input type="checkbox"/> _____								
	<b>6a</b>	Social security benefits	<b>6a</b>		<b>b</b>	Taxable amount . . .	<b>6b</b>	
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>								
<b>d</b> If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here . . . . . <input type="checkbox"/>								
	<b>7a</b>	Capital gain or (loss). Attach Schedule D if required . . . . .	<b>7a</b>					
<b>b</b> Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) _____								
	<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>					
	<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your <b>total income</b> . . .	<b>9</b>					
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>					
	<b>11a</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . .	<b>11a</b>					
<b>Tax and Credits</b>	<b>b</b>	Amount from line 11a (adjusted gross income) . . . . .	<b>11b</b>					
	<b>12a</b>	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <b>b</b> <input type="checkbox"/> Spouse itemizes on a separate return <b>c</b> <input type="checkbox"/> You were a dual-status alien <b>d</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind						
<b>Standard Deduction</b> See <i>Standard Deduction Chart</i> on the last page of this form.	<b>e</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . .	<b>12e</b>					
	<b>13a</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . .	<b>13a</b>					
	<b>b</b>	Additional deductions from Schedule 1-A, line 38 . . . . .	<b>13b</b>					
	<b>14</b>	Add lines 12e, 13a, and 13b . . . . .	<b>14</b>					
	<b>15</b>	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>					
	<b>16</b>	<b>Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>					
	<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>					
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>					
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . .	<b>19</b>					
	<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>					
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>					
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>					
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . .	<b>23</b>					
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>					



**Payments  
and  
Refundable  
Credits****25** Federal income tax withheld from:**a** Form(s) W-2 . . . . . **25a****b** Form(s) 1099 . . . . . **25b****c** Other forms (see instructions) . . . . . **25c****d** Add lines 25a through 25c . . . . . **25d****26** 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): . . . . .If you have  
a qualifying  
child, you may  
need to attach  
Sch. EIC.**27a** Earned income credit (EIC) . . . . . **27a****b** Clergy filing Schedule SE (see instructions) . . . . . ☐**c** If you do not want to claim the EIC, check here . . . . . ☐**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: ☐ Checking ☐ 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](http://www.irs.gov/Payments) or see instructions **37****38** Estimated tax penalty (see instructions) . . . . . **38****Third  
Party  
Designee**Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes**. Complete below. ☐ **No**Designee's  
namePhone  
no.Personal identification number  
(PIN) . . . . .**Sign  
Here**Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of  
my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information  
of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity  
Protection PIN, enter it here  
(see inst.) . . . . .Joint return?  
See instructions.  
Keep a copy for  
your records.Spouse's signature. If a joint return, **both**  
must sign.

Date

Spouse's occupation

If the IRS sent your spouse an  
Identity Protection PIN, enter it  
here (see inst.) . . . . .

Phone no.

Email address

**Paid  
Preparer  
Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:  
☐ Self-employed

Firm's name

Phone no.

Firm's address

Firm's EIN

Go to [www.irs.gov/Form1040SR](http://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 . . . . . \_\_\_\_\_

<b>IF your filing status is...</b>	<b>AND the number of boxes checked is...</b>	<b>THEN your standard deduction is...</b>
Single	1	\$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](https://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2025)

Form	1040-SS	<b>U.S. Self-Employment Tax Return</b> <b>(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)</b> U.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____	OMB No. 1545-0074  <div style="font-size: 36pt; font-weight: bold; text-align: center;">2025</div>
Department of the Treasury Internal Revenue Service			
<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.) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Part I Total Tax and Credits</b> (see instructions)			
<b>1 Filing status.</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Single  <input type="checkbox"/> Married filing jointly  <input type="checkbox"/> Married filing separately (MFS). Enter spouse's SSN above and full name here: _____         </div> <div style="width: 48%;"> <input type="checkbox"/> Head of household (HOH)  <input type="checkbox"/> Qualifying surviving spouse (QSS)          If you checked the HOH box, and will <b>not</b> complete line 2, enter the child's name: _____         </div> </div> <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): _____			
<b>2 Qualifying children.</b> Complete <b>only</b> 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 . . . . . <input type="checkbox"/>			
	Qualifying child 1	Qualifying child 2	Qualifying child 3
(a) First name			
(b) Last name			
(c) SSN			
(d) Relationship			
<b>3</b>	Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules . . . . .		<b>3</b>
<b>4</b>	Household employment taxes. Attach Schedule H (Form 1040) . . . . .		<b>4</b>
<b>5</b>	Additional Medicare Tax. Attach Form 8959 . . . . .		<b>5</b>
<b>6a</b>	Employee social security and Medicare tax on tips not reported to employer. Attach Form 4137 . . . . .	<b>6a</b>	
<b>b</b>	Uncollected employee social security and Medicare tax on tips . . . . .	<b>6b</b>	
<b>c</b>	Uncollected employee social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6c</b>	
<b>d</b>	Uncollected employee social security and Medicare tax on group-term life insurance . . . . .	<b>6d</b>	
<b>e</b>	Total other taxes. Add lines 6a through 6d . . . . .		<b>6e</b>
<b>7</b>	<b>Total tax.</b> Add lines 3, 4, 5, and 6e . . . . .		<b>7</b>
<b>8</b>	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): _____		<b>8</b>
<b>9</b>	Amount paid with request for extension of time to file . . . . .		<b>9</b>
<b>10</b>	Additional child tax credit from Part II, line 19 . . . . .		<b>10</b>
<b>11a</b>	Additional Medicare Tax withheld. Attach Form 8959 . . . . .		<b>11a</b>
<b>b</b>	Excess social security tax withheld . . . . .		<b>11b</b>
<b>12</b>	<b>Total payments and credits.</b> Add lines 8 through 11b . . . . .		<b>12</b>

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

www.irs.gov/Form1040SS

Cat. No. 17184B

Form **1040-SS** (2025) Created 8/22/25

Form 1040-SS (2025)

Page **2****Part I Total Tax and Credits** (see instructions) *(continued)*

<b>13</b>	If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you <b>overpaid</b> . . . . .	<b>13</b>	
<b>14a</b>	Amount of line 13 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>14a</b>	
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>		
<b>15</b>	Amount of line 13 you want <b>applied to 2026 estimated tax</b> . . . . .	<b>15</b>	
<b>16</b>	If line 7 is more than line 12, subtract line 12 from line 7. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>16</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>				
	Designee's name	Phone no.	Personal identification number (PIN)	<input type="text"/>	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than 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)	<input type="text"/>
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.		Date	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions)	<input type="text"/>
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name				Phone no.
	Firm's address				Firm's EIN

Form **1040-SS** (2025)

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

<b>1</b>	Do you have one or more qualifying children under age 17 with the required social security number? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Go to line 2.		
<b>2</b>	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700 . . . . .	<b>2</b>	
<b>3</b>	Enter your modified adjusted gross income . . . . .	<b>3</b>	
<b>4</b>	Enter the amount shown below for your filing status . . . . . • Married filing jointly – \$400,000 • All other filing statuses – \$200,000	<b>4</b>	
<b>5</b>	Is the amount on line 3 more than the amount on line 4? <input type="checkbox"/> <b>No.</b> Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) . . . . .	<b>5</b>	
<b>6</b>	Multiply the amount on line 5 by 5% (0.05) . . . . .	<b>6</b>	
<b>7</b>	Number of qualifying children from line 2 x \$2,200 . . . . .	<b>7</b>	
<b>8</b>	Number of other dependents, including children who are not under age 17: _____ x \$500. See instructions . . . . .	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	
<b>10</b>	Is the amount on line 9 more than the amount on line 6? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 9 . . . . .	<b>10</b>	
<b>11</b>	Enter the <b>smaller</b> of line 2 or line 10 . . . . .	<b>11</b>	
<b>12a</b>	Enter one-half of self-employment tax from Part I, line 3 . . . . .	<b>12a</b>	
<b>b</b>	Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13 . . . . .	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b. . . . .	<b>12c</b>	
<b>13a</b>	Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR ( <b>attach copy of form(s)</b> ). If married filing jointly, include your spouse's amounts with yours . . . . .	<b>13a</b>	
<b>b</b>	Enter the amount reported on Part I, line 6a, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137 . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount reported on Part I, line 6c, if any, of uncollected employee social security and Medicare tax on wages from Form 8919 . . . . .	<b>13c</b>	
<b>d</b>	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 . . . . .	<b>13d</b>	
<b>e</b>	Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7 . . . . .	<b>13e</b>	
<b>f</b>	Add lines 13a through 13e . . . . .	<b>13f</b>	
<b>14</b>	Add lines 12c and 13f . . . . .	<b>14</b>	
<b>15</b>	Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22 . . . . .	<b>15</b>	
<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the amount, if any, from Part I, line 11b . . . . .	<b>17</b>	
<b>18</b>	Is the amount on line 16 more than the amount on line 17? <input type="checkbox"/> <b>No.</b> Stop. You can't claim the credit. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16 . . . . .	<b>18</b>	
<b>19</b>	<b>Additional child tax credit.</b> Enter the <b>smaller</b> of line 11 or line 18 here and on Part I, line 10 . . . . .	<b>19</b>	

**SCHEDULE 1  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**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](http://www.irs.gov/1099k).**Part I Additional Income**

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

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

Cat. No. 71479F

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



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

**SCHEDULE 1-A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Deductions**Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **1A**

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

Your social security number

**Part I Modified Adjusted Gross Income (MAGI) Amount**

<b>1</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b . . . . .	<b>1</b>	
<b>2a</b>	Enter any income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amount from Form 2555, line 45 . . . . .	<b>2b</b>	
<b>c</b>	Enter the amount from Form 2555, line 50 . . . . .	<b>2c</b>	
<b>d</b>	Enter the amount from Form 4563, line 15 . . . . .	<b>2d</b>	
<b>e</b>	Add lines 2a, 2b, 2c, and 2d . . . . .	<b>2e</b>	
<b>3</b>	Add lines 1 and 2e . . . . .	<b>3</b>	

**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](http://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.

<b>4</b>	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
<b>a</b>	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes . . . . .	<b>4a</b>	
<b>b</b>	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0- . . . . .	<b>4b</b>	
<b>c</b>	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions . . . . .	<b>4c</b>	
<b>5</b>	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 4c and 5 . . . . .	<b>6</b>	
<b>7</b>	Enter the smaller of the amount on line 6 or \$25,000 . . . . .	<b>7</b>	
<b>8</b>	Enter the amount from line 3 . . . . .	<b>8</b>	
<b>9</b>	Enter \$150,000 (\$300,000 if married filing jointly) . . . . .	<b>9</b>	
<b>10</b>	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13 . . . . .	<b>10</b>	
<b>11</b>	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.) . . . . .	<b>11</b>	
<b>12</b>	Multiply line 11 by \$100 . . . . .	<b>12</b>	
<b>13</b>	<b>Qualified tips deduction.</b> Subtract line 12 from line 7. If zero or less, enter -0- . . . . .	<b>13</b>	

**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.

<b>14a</b>	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions . . . . .	<b>14a</b>	
<b>b</b>	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions) . . . . .	<b>14b</b>	
<b>c</b>	Add lines 14a and 14b . . . . .	<b>14c</b>	
<b>15</b>	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly) . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from line 3 . . . . .	<b>16</b>	
<b>17</b>	Enter \$150,000 (\$300,000 if married filing jointly) . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21 . . . . .	<b>18</b>	
<b>19</b>	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.) . . . . .	<b>19</b>	
<b>20</b>	Multiply line 19 by \$100 . . . . .	<b>20</b>	
<b>21</b>	<b>Qualified overtime compensation deduction.</b> Subtract line 20 from line 15. If zero or less, enter -0- . . . . .	<b>21</b>	

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

Cat. No. 95872Q

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 QPVLI 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.

		Interest for this loan:	
(i) Vehicle identification number (VIN)		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
<b>a</b>	<input type="text"/>		
<b>b</b>	<input type="text"/>		
<b>23</b>	Add lines 22a and 22b, column (iii)	<b>23</b>	
<b>24</b>	Enter the smaller of the amount on line 23 or \$10,000	<b>24</b>	
<b>25</b>	Enter the amount from line 3	<b>25</b>	
<b>26</b>	Enter \$100,000 (\$200,000 if married filing jointly)	<b>26</b>	
<b>27</b>	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	<b>27</b>	
<b>28</b>	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.)	<b>28</b>	
<b>29</b>	Multiply line 28 by \$200	<b>29</b>	
<b>30</b>	<b>Qualified passenger vehicle loan interest deduction.</b> Subtract line 29 from line 24. If zero or less, enter -0-	<b>30</b>	

**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.

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

**Part VI Total Additional Deductions**

<b>38</b>	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	<b>38</b>	
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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](http://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**

<b>1</b>	Additions to tax:		
<b>a</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>1a</b>	
<b>b</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) . . . . .	<b>1b</b>	
<b>c</b>	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) . . . . .	<b>1c</b>	
<b>d</b>	Recapture of net EPE from Form 4255, line 2a, column (I) . . . . .	<b>1d</b>	
<b>e</b>	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 . . . . .	<b>1e</b>	
<b>f</b>	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 . . . . .	<b>1f</b>	
<b>y</b>	Other additions to tax (see instructions): _____	<b>1y</b>	
<b>z</b>	Add lines 1a through 1y . . . . .	<b>1z</b>	
<b>2</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 <input type="checkbox"/> 4361      2 <input type="checkbox"/> 4029      3 <input type="checkbox"/> _____ . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Reserved for future use . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2025 Created 5/8/25

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

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount:	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home, see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount:	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Recapture of net EPE from Form 4255, line 1d, column (l) . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b . . . . .		<b>21</b>

**SCHEDULE 3**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments**

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **03**

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

Your social security number

**Part I Nonrefundable Credits**

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

**Part II Other Payments and Refundable Credits**

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

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](https://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

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

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

Cat. No. 17145C

Schedule A (Form 1040) 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](http://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) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_**G** Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2025, check here ☐**I** Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	

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

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

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	--

- 33 Method(s) used to value closing inventory:    **a** ☐ Cost    **b** ☐ Lower of cost or market    **c** ☐ Other (attach explanation)
- 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation . . . . . ☐ Yes    ☐ No

<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	
<b>39</b>	Other costs . . . . .	<b>39</b>	
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**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.

[illegible]

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> or <b>Box G</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> or <b>Box H</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> or <b>Box I</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> or <b>Box J</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> or <b>Box K</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> or <b>Box L</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2025 Created 10/6/25

**Part III**    **Summary**

<p><b>16</b>    Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22.</li> </ul> <p><b>17</b>    Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b>    If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p> <p><b>19</b>    If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p> <p><b>20</b>    Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b>    If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div style="border-bottom: 1px solid black; width: 150px;"></div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b>    Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> </p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b> (                      )</p>
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Schedule D (Form 1040) 2025



## Schedule D Tax Worksheet

Keep for Your Records



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

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

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

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 16.)	1.	<input type="text"/>
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a	2.	<input type="text"/>
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	<input type="text"/>
4. Enter the amount from Form 4952, line 4e*	4.	<input type="text"/>
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6. Subtract line 5 from line 2. If zero or less, enter -0-**	6.	<input type="text"/>
7. Enter the <b>smaller</b> of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8. Enter the <b>smaller</b> of line 3 or line 4	8.	<input type="text"/>
9. Subtract line 8 from line 7. If zero or less, enter -0-**	9.	<input type="text"/>
10. Add lines 6 and 9	10.	<input type="text"/>
11. Add lines 18 and 19 of Schedule D**	11.	<input type="text"/>
12. Enter the <b>smaller</b> of line 9 or line 11	12.	<input type="text"/>
13. Subtract line 12 from line 10	13.	<input type="text"/>
14. Subtract line 13 from line 1. If zero or less, enter -0-	14.	<input type="text"/>
15. Enter: <ul style="list-style-type: none"> <li>• \$48,350 if single or married filing separately;</li> <li>• \$96,700 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$64,750 if head of household.</li> </ul>	15.	<input type="text"/>
16. Enter the <b>smaller</b> of line 1 or line 15	16.	<input type="text"/>
17. Enter the <b>smaller</b> of line 14 or line 16	17.	<input type="text"/>
18. Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19. Enter the <b>smaller</b> of line 1 or: <ul style="list-style-type: none"> <li>• \$197,300 if single or married filing separately;</li> <li>• \$394,600 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$197,300 if head of household.</li> </ul>	19.	<input type="text"/>
20. Enter the <b>smaller</b> of line 14 or line 19	20.	<input type="text"/>
21. Enter the <b>larger</b> of line 18 or line 20	21.	<input type="text"/>
22. Subtract line 17 from line 16. This amount is taxed at 0%	22.	<input type="text"/>
<b>If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.</b>		
23. Enter the <b>smaller</b> of line 1 or line 13	23.	<input type="text"/>
24. Enter the amount from line 22. (If line 22 is blank, enter -0-.)	24.	<input type="text"/>
25. Subtract line 24 from line 23. If zero or less, enter -0-	25.	<input type="text"/>
26. Enter: <ul style="list-style-type: none"> <li>• \$533,400 if single;</li> <li>• \$300,000 if married filing separately;</li> <li>• \$600,050 if married filing jointly or qualifying surviving spouse; or</li> <li>• \$566,700 if head of household.</li> </ul>	26.	<input type="text"/>
27. Enter the <b>smaller</b> of line 1 or line 26	27.	<input type="text"/>
28. Add lines 21 and 22	28.	<input type="text"/>
29. Subtract line 28 from line 27. If zero or less, enter -0-	29.	<input type="text"/>
30. Enter the <b>smaller</b> of line 25 or line 29	30.	<input type="text"/>

## Schedule D Tax Worksheet—Continued

Keep for Your Records



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

\* 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*

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

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

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties****Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 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)

<b>A</b>	
<b>B</b>	
<b>C</b>	

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

**Type of Property:**

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 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**

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

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

**Part III Income or Loss From Estates and Trusts**

	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

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

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

	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>38</b>					

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

**Part V Summary**

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

**SCHEDULE 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](https://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 . . . . .

**1a**

- b**
- If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ . . . . .

**1b** ( )

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

- 2**
- Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . .

**2**

- 3**
- Combine lines 1a, 1b, and 2 . . . . .

**3**

- 4a**
- If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .

**4a****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b**
- If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

**4b**

- c**
- Combine lines 4a and 4b. If less than \$400,
- stop**
- ; you don't owe self-employment tax.
- Exception:**
- If less than \$400 and you had
- church employee income**
- , enter -0- and continue . . . . .

**4c**

- 5a**
- Enter your
- church employee income**
- from Form W-2. See instructions for definition of church employee income . . . . .

**5a**

- b**
- Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .

**5b**

- 6**
- Add lines 4c and 5b . . . . .

**6**

- 7**
- Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025 . . . . .

**7**

\$176,100

- 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 . . . . .

**8a**

- b**
- Unreported tips subject to social security tax from Form 4137, line 10 . . . . .

**8b**

- c**
- Wages subject to social security tax from Form 8919, line 10 . . . . .

**8c**

- d**
- Add lines 8a, 8b, and 8c . . . . .

**8d**

- 9**
- Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .

**9**

- 10**
- Multiply the
- smaller**
- of line 6 or line 9 by 12.4% (0.124) . . . . .

**10**

- 11**
- Multiply line 6 by 2.9% (0.029) . . . . .

**11**

- 12 Self-employment tax.**
- Add lines 10 and 11. Enter here and on
- Schedule 2 (Form 1040), line 4**
- , or
- Form 1040-SS, Part I, line 3**
- . . . . .

**12**

- 13 Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** . . . . .**13**

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

Cat. No. 11358Z

Schedule SE (Form 1040) 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 income<sup>1</sup> wasn't more than \$10,860, **or** (b) your net farm profits<sup>2</sup> were less than \$7,840.

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

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

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

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

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

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

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

**SCHEDULE EIC  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Earned Income Credit****Qualifying Child Information****Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**  
**Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

**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**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 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.						
<b>3 Child's year of birth</b>	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>		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>		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>	
<b>4a</b> 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"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2025?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2025</b> • If the child lived with you for more than half of 2025 but less than 7 months, enter "7." • If the child was born or died in 2025 and your home was the child's home for more than half the time they were alive during 2025, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

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

Cat. No. 13339M

**Schedule EIC (Form 1040) 2025** Created 11/17/25

## 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](http://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**

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

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

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

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

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 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.

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

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

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

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

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>	
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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](https://www.irs.gov/Form2441) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
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	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2025 for the person listed in column (a)
First	Last		
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	

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

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

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

**6** Enter the **smallest** of line 3, 4, or 5. If zero or less, enter -0- . . . . .

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

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

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30

If line 7 is:

Over	But not over	Decimal amount is
\$25,000—27,000		.29
27,000—29,000		.28
29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24

If line 7 is:

Over	But not over	Decimal amount is
\$37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

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

**b** If you paid 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 . . . . .

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

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

Cat. No. 11862M

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

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2025. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	
<b>13</b>	Enter the amount, if any, you carried over from 2024 and used in 2025 during the grace period. See instructions . . . . .	<b>13</b>	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2026. See instructions . . . . .	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2025 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19. If zero or less, enter -0- . . . . .	<b>20</b>	
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions . . . . .	<b>21</b>	
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e . . . . .	<b>26</b>	

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

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



<b>Form 4547</b> (December 2025) Department of the Treasury Internal Revenue Service	<b>Trump Account Election(s)</b>  Go to <a href="http://www.irs.gov/Form4547">www.irs.gov/Form4547</a> for instructions and the latest information.	OMB No. 1545-2336
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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
Date of birth			
City, town, or post office. If you have a foreign address, also complete spaces below.	County	State	ZIP code
Phone no.			
Foreign country name	Foreign province/state/county	Foreign postal code	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 <b>Home Address</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>
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.

<b>Sign Here</b>	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	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name			Firm's EIN
	Firm's address			Phone no.

**For Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 959270 Form **4547** (12-2025) Created 12/30/25

<b>Form 4684</b> Department of the Treasury Internal Revenue Service	<b>Casualties and Thefts</b> Attach to your tax return. Use a separate Form 4684 for each casualty or theft. Go to <a href="http://www.irs.gov/Form4684">www.irs.gov/Form4684</a> for instructions and the latest information.	OMB No. 1545-0177 <div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>2025</b>          Attachment          Sequence No. 26       </div>
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 . . . . .	2			
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.	3			
4	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	4			
5	Fair market value <b>before</b> casualty or theft . . . . .	5			
6	Fair market value <b>after</b> casualty or theft . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .	8			
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	9			
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	10			
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) . . . . .	11			
12	Subtract line 11 from line 10. If zero or less, enter -0- . . . . . <b>Caution:</b> Use only one Form 4684 for lines 13 through 18.	12			
13	Add the amounts on line 4 of all Forms 4684 . . . . .	13			
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions . . . . . <b>Caution:</b> See instructions before completing line 15.	14			
15	<ul style="list-style-type: none"> <li>• If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.</li> <li>• If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.</li> <li>• If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>	15			
16	Add lines 13 and 15. Subtract the result from line 14 . . . . .	16			
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 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. 12997O

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

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

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

(a) Identify casualty or theft		(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
		(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
<b>Casualty or Theft of Property Held One Year or Less</b>				
<b>29</b>		( ) ( )	( ) ( )	
<b>30</b>	Totals. Add the amounts on line 29 . . . . .	<b>30</b>	( ) ( )	
<b>31</b>	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>31</b>		
<b>32</b>	Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>32</b>		

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

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	
<b>34</b>		( ) ( )	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( ) ( )
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>	
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>	
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:		
<b>a</b>	Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>	
<b>b</b>	Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below . . . . .	<b>38b</b>	
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 . . . . . <b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.	<b>39</b>	

Name(s) shown on tax return

Identifying number

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

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

**Part II Required Statements and Declarations** (see instructions)

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

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **75**

Name(s) shown on return

Your social security number

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 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
<b>1</b> Qualified solar electric property costs . . . . .			<b>1</b>	
<b>2</b> Qualified solar water heating property costs . . . . .			<b>2</b>	
<b>3</b> Qualified small wind energy property costs . . . . .			<b>3</b>	
<b>4</b> Qualified geothermal heat pump property costs . . . . .			<b>4</b>	
<b>5a</b> Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology . . . . .			<b>5a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> If you checked the "Yes" box, enter the qualified battery technology costs . . . . .			<b>5b</b>	
<b>6a</b> Add lines 1 through 5b . . . . .			<b>6a</b>	
<b>b</b> Multiply line 6a by 30% (0.30) . . . . .			<b>6b</b>	
<b>7a</b> Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your <b>main home</b> located in the United States? (See instructions.) . . . . . If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.			<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Enter the complete address of the main home where you installed the fuel cell property.				
Number and street	Unit no.	City or town	State	ZIP code
<b>Caution:</b> You can only have one main home at a time. (See instructions.)				
<b>c</b> If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)				
<b>8</b> Qualified fuel cell property costs . . . . .			<b>8</b>	
<b>9</b> Multiply line 8 by 30% (0.30) . . . . .			<b>9</b>	
<b>10</b> Kilowatt capacity of property on line 8 above. If less than 0.5 kW, enter -0-. (See instructions.) . . . . . x \$1,000			<b>10</b>	
<b>11</b> Enter the smaller of line 9 or line 10 . . . . .			<b>11</b>	
<b>12</b> Credit carryforward from 2024. Enter the amount, if any, from your 2024 Form 5695, line 16 . . . . .			<b>12</b>	
<b>13</b> Add lines 6b, 11, and 12 . . . . .			<b>13</b>	
<b>14</b> Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.) . . . . .			<b>14</b>	
<b>15</b> <b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a . . . . .			<b>15</b>	
<b>16</b> Credit carryforward to 2026. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .			<b>16</b>	

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

Cat. No. 13540P

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

<b>Your social security number</b>
------------------------------------

## 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.)	17a	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Are you the original user of the qualified energy efficiency improvements?	17b	<input type="checkbox"/> Yes <input type="checkbox"/> No
c	Are the components reasonably expected to remain in use for at least 5 years?	17c	<input type="checkbox"/> Yes <input type="checkbox"/> No
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. <b>Caution:</b> You can only have one main home at a time. (See instructions.)		
<div> <div>Number and street</div> <div>Unit no.</div> <div>City or town</div> <div>State</div> <div>ZIP code</div> </div>			
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.)	18a	
b	Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200	18b	
19	Exterior doors that meet the applicable Energy Star requirements.		
a	Enter the cost of the most expensive door you bought	19a	
b	Enter the Qualified Manufacturer Identification Number of the door. <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>		
c	Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250	19c	
d	Enter the Qualified Manufacturer Identification Number(s) and cost(s) of the two next most expensive door(s)	19d	
(i)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
(ii)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
e	Enter the cost of all other qualifying exterior doors. If none, enter -0-	19e	
f	Add lines 19d and 19e	19f	
g	Multiply line 19f by 30% (0.30)	19g	
h	Add lines 19c and 19g. Do <b>not</b> enter more than \$500	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)	20a	
(i)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
(ii)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
(iii)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
(iv)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> \$		
b	Enter the cost of all other exterior windows and skylights. If none, enter -0-. (See instructions.)	20b	
c	Add lines 20a and 20b	20c	
d	Multiply line 20c by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600	20d	



**Section B—Residential Energy Property Expenditures**

<p><b>21a</b> 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? . . . . .</p> <p><b>b</b> Was the qualified energy property originally placed into service by you? . . . . .</p> <p>If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.</p> <p><b>c</b> Enter the complete address of each home where you installed qualified energy property.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Number and street</th> <th style="width: 10%;">Unit no.</th> <th style="width: 20%;">City or town</th> <th style="width: 10%;">State</th> <th style="width: 25%;">ZIP code</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Number and street	Unit no.	City or town	State	ZIP code																					<p><b>21a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>21b</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
Number and street	Unit no.	City or town	State	ZIP code																						
<p><b>22</b> Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)</p> <p><b>a</b> Enter the Qualified Manufacturer Identification Number and cost of the most expensive central air conditioner . . . . .</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>b</b> Enter the cost of all other central air conditioners. If none, enter -0- . . . . .</p> <p><b>c</b> Add lines 22a and 22b . . . . .</p> <p><b>d</b> Multiply line 22c by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<p><b>22a</b></p> <p><b>22b</b></p> <p><b>22c</b></p> <p><b>22d</b></p>																									
<p><b>23a</b> 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- . . . . .</p> <p>(i) <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> \$</p> <p>(ii) <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> \$</p> <p><b>b</b> Enter the cost of all other natural gas, propane, or oil water heaters. If none, enter -0- . . . . .</p> <p><b>c</b> Add lines 23a and 23b . . . . .</p> <p><b>d</b> Multiply line 23c by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<p><b>23a</b></p> <p><b>23b</b></p> <p><b>23c</b></p> <p><b>23d</b></p>																									
<p><b>24a</b> Enter the Qualified Manufacturer Identification Number and cost of the most expensive natural gas, propane, or oil furnace or hot water boiler . . . . .</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>b</b> Enter the cost of all other natural gas, propane, or oil furnace or hot water boilers. If none, enter -0- . . . . .</p> <p><b>c</b> Add lines 24a and 24b . . . . .</p> <p><b>d</b> Multiply line 24c by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<p><b>24a</b></p> <p><b>24b</b></p> <p><b>24c</b></p> <p><b>24d</b></p>																									
<p><b>25a</b> 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.) . . . . .</p> <p>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.)</p> <p><b>b</b> If you checked the "Yes" box for line 25a, enter the code for the type of enabled property. (See instructions.)</p> <p>Code(s) <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div></p> <p><b>c</b> Enter the cost of improvements or replacement of enabling property . . . . .</p> <p><b>d</b> Enter the Qualified Manufacturer Identification Number(s) of the enabling property.</p> <p>(i) <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div></p> <p>(ii) <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div></p> <p><b>e</b> Multiply line 25c by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .</p>	<p><b>25a</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>25c</b></p> <p><b>25e</b></p>																									

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

<b>26</b>	Home energy audits.		
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	<b>26a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>	
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .	<b>26c</b>	
<b>27</b>	Add lines 18b, 19h, 20d, 22d, 23d, 24d, 25e, and 26c . . . . .	<b>27</b>	
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .	<b>28</b>	
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.		
<b>a</b>	Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump . . . . . <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div>	<b>29a</b>	
<b>b</b>	Enter the cost of all other electric or natural gas heat pumps. If none, enter -0-	<b>29b</b>	
<b>c</b>	Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump water heater . . . . . <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div>	<b>29c</b>	
<b>d</b>	Enter the cost of all other electric or natural gas heat pump water heaters. If none, enter -0- . . . . .	<b>29d</b>	
<b>e</b>	Enter the Qualified Manufacturer Identification Number and cost of the most expensive biomass stove or boiler . . . . . <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div>	<b>29e</b>	
<b>f</b>	Enter the cost of all other biomass stoves and biomass boilers. If none, enter -0-	<b>29f</b>	
<b>g</b>	Add lines 29a through 29f . . . . .	<b>29g</b>	
<b>h</b>	Multiply line 29g by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .	<b>29h</b>	
<b>30</b>	Add lines 28 and 29h . . . . .	<b>30</b>	
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .	<b>31</b>	
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .	<b>32</b>	
<b>a</b>	If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)		
<b>b</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 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](http://www.irs.gov/Form8915F) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **915**

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

Your social security number

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

- Use Form 8915-F for 2021 and later disasters. Also, use it after 2020 for coronavirus-related and other 2020 disasters instead of Form 8915-E.
- Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the only qualified disasters and their FEMA numbers for item C.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

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

**A Tax year for which you are filing form** (check only one box):

☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ 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 \_\_\_\_\_

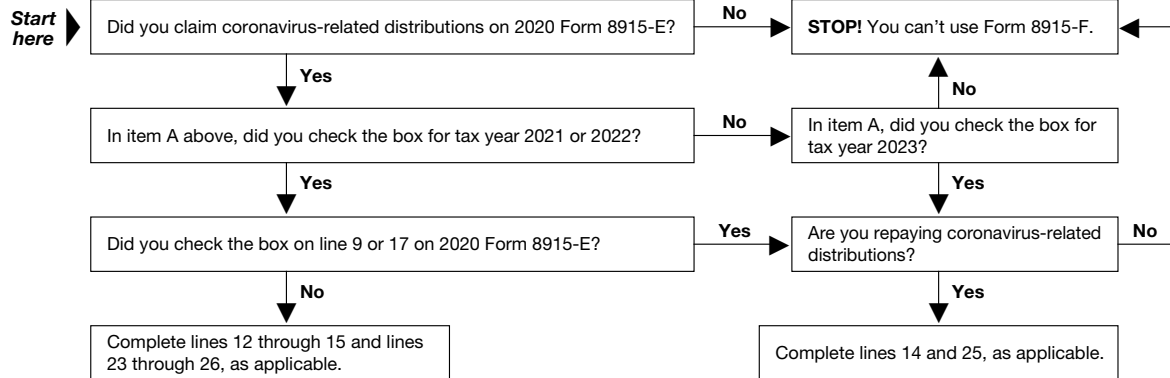
**C FEMA number for each of your qualified disasters for the year checked in item B above.** Use item D, **not** item C, for the coronavirus.

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

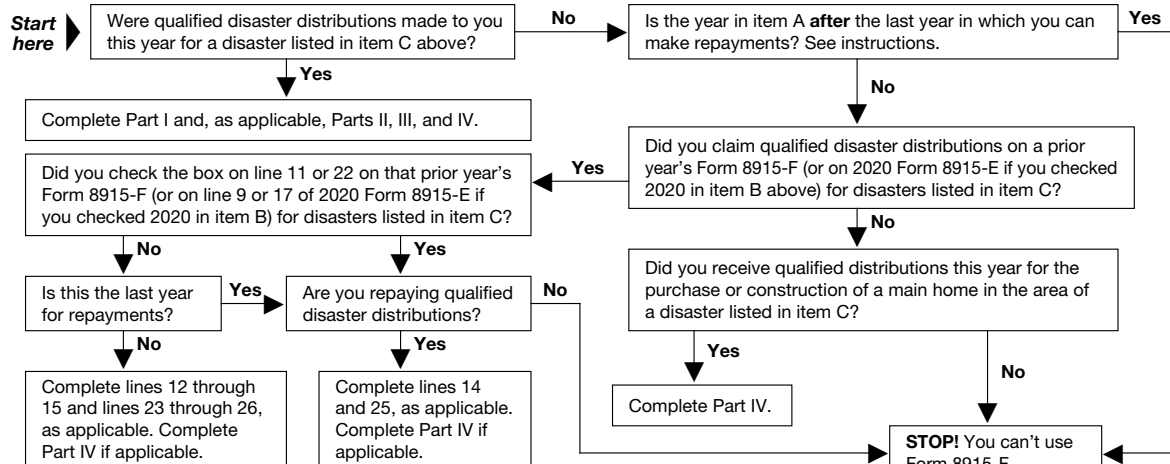
**D If your only disaster, or one of your disasters, is the coronavirus, check this box** ☐ Don't list the coronavirus in item C.

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

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

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

	(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in the Part I Disaster Table (see instructions)
1 See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a.		
a (i) If you checked 2021 in item A and 2020 in item B, do one of the following.		
• If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table.		
• Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus.		
(ii) If you checked 2021 or later in both item A and item B, do one of the following. (For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.)		
• If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there.		
• If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a.		
• Otherwise, for lines 1a through 5, see the instructions to determine whether you must use Worksheet 1B in the instructions . . . . .		
1a		
b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions . . . . .	1b	
c Subtract line 1b from line 1a . . . . .	1c	
d Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B . . . . .	1d	
e <b>Total available qualified disaster distribution amount for this year.</b> Enter the sum of lines 1c and 1d. 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 . . . . .	1e	
2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year	2	
3 Enter, in column (a), distributions from traditional IRAs made this year. Traditional IRAs include traditional SEP IRAs and traditional SIMPLE IRAs . . . . .	3	
4 Enter, in column (a), distributions from Roth IRAs made this year. Roth IRAs include Roth SEP IRAs and Roth SIMPLE IRAs . . . . .	4	
5a Enter, on line 5a, column (a), the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions . . . . .	5a	
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) <b>allocated, if needed</b> , by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5b, column (b) . . . . .	5b	
6 <b>Total qualified disaster distributions.</b> 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 . . . . .	6	
7 <b>Taxable amount.</b> Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions . . . . .	7	

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

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

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

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

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

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

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

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

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

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

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

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

<p><b>27</b> 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?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here.</p> <p><input type="checkbox"/> <b>No.</b> Go to line 28.</p> <p><b>28</b> Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home 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 . . . . .</p> <p><b>29</b> Enter the applicable cost of distributions, if any. See instructions . . . . .</p> <p><b>30</b> Subtract line 29 from line 28 . . . . .</p> <p><b>31</b> Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions . . . . .</p> <p><b>32</b> <b>Taxable amount.</b> Subtract line 31 from line 30. If the distribution is:</p> <ul style="list-style-type: none"> <li>• From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR.</li> <li>• From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.</li> </ul>	<p><b>28</b></p> <hr/> <p><b>29</b></p> <hr/> <p><b>30</b></p> <hr/> <p><b>31</b></p> <hr/> <p><b>32</b></p> <hr/>
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**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**Clean Vehicle Credits**

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2025**  
Attachment  
Sequence No. **69**

Name(s) shown on return

Identifying number

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

**Part I Modified Adjusted Gross Income (MAGI) Amount**

<b>1a</b>	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .	<b>1a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded . . . . .	<b>1b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45 . . . . .	<b>1c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50 . . . . .	<b>1d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15 . . . . .	<b>1e</b>		
<b>2</b>	Add lines 1a through 1e . . . . .		<b>2</b>	
<b>3a</b>	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .	<b>3a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded . . . . .	<b>3b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45 . . . . .	<b>3c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50 . . . . .	<b>3d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15 . . . . .	<b>3e</b>		
<b>4</b>	Add lines 3a through 3e . . . . .		<b>4</b>	
<b>5</b>	Enter 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.		<b>5</b>	

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**

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936) . . . . .	<b>6</b>	
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>7</b>	
<b>8</b>	<b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	<b>8</b>	

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

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

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

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

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





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**

[illegible]

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

## Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.

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

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

OMB No. 1545-0074

# 2025

Attachment  
Sequence No. 71

Name(s) shown on return

Your social security number

### Part I Additional Medicare Tax on Medicare Wages

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

### Part II Additional Medicare Tax on Self-Employment Income

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

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

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

### Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . .	18		
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### Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	19		
20 Enter the amount from line 1 . . . . .	20		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	21		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .			22
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .			23
24 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](http://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)

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

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

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

**Part III Tax Computation**

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

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

Cat. No. 59474M

Form **8960** (2025) Created 8/19/25

Form **8962**  
Department of the Treasury  
Internal Revenue Service

## Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

OMB No. 1545-0074

**2025**  
Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

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

### Part I Annual and Monthly Contribution Amount

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

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

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.  
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  
☐ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 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)
<b>11</b> Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
<b>12</b> January						
<b>13</b> February						
<b>14</b> March						
<b>15</b> April						
<b>16</b> May						
<b>17</b> June						
<b>18</b> July						
<b>19</b> August						
<b>20</b> September						
<b>21</b> October						
<b>22</b> November						
<b>23</b> December						

<b>24</b>	Total PTC. Enter the amount from line 11, column (e), or add lines 12 through 23, column (e), and enter the total here . . . . .	<b>24</b>	
<b>25</b>	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 . . . . .	<b>25</b>	
<b>26</b>	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 . . . . .	<b>26</b>	

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

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

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**

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

**Allocation 2**

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

**Allocation 3**

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

**Allocation 4**

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

**34** Have you completed all policy amount allocations?

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

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

**Part V Alternative Calculation for Year of Marriage**

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

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

Form **8995**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

## Qualified Business Income Deduction Simplified Computation

Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **55**

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$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	9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	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	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	15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 ( )	16
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 ( )	17

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

Cat. No. 37806C

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



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

Name(s) shown on return

**Qualified Business Income Deduction**

Attach to your tax return.

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

OMB No. 1545-0074

**2025**Attachment  
Sequence No. **55A**

Your taxpayer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is above \$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
<b>A</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

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

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

Cat. No. 71661B

Form **8995-A** (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
<b>17</b>	Enter the amounts from line 3 . . . . .	<b>17</b>		
<b>18</b>	Enter the amounts from line 10 . . . . .	<b>18</b>		
<b>19</b>	Subtract line 18 from line 17 . . . . .	<b>19</b>		
<b>20</b>	Taxable income before qualified business income deduction . . . . .	<b>20</b>		
<b>21</b>	Threshold. Enter \$197,300 (\$394,600 if married filing jointly) . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20 . . . . .	<b>22</b>		
<b>23</b>	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) . . . . .	<b>23</b>		
<b>24</b>	Phase-in percentage. Divide line 22 by line 23 . . . . .	<b>24</b>	%	
<b>25</b>	Total phase-in reduction. Multiply line 19 by line 24 . . . . .	<b>25</b>		
<b>26</b>	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business . . . . .	<b>26</b>		

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

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

☐ CORRECTED (if checked)

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		OMB No. 1545-2330 <b>2025</b> Form <b>1099-DA</b>		<b>Digital Asset Proceeds From Broker Transactions</b>  <b>Copy B For Recipient</b>	
		1a Code for digital asset					
		1b Name of digital asset					
FILER'S TIN		RECIPIENT'S TIN				This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name		1c Number of units					
Street address (including apt. no.)		1d Date acquired		1e Date sold or disposed			
City or town, state or province, country, and ZIP or foreign postal code		1f Proceeds \$		1g Cost or other basis \$			
Account number		1h Accrued market discount \$		1i Wash sales loss disallowed \$			
CUSIP number		2 Check if basis reported to IRS <input type="checkbox"/>		3a Reported to IRS: <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Net proceeds			
		3b Check if proceeds from: <input type="checkbox"/> Reserved for future use <input type="checkbox"/> QOF		4 Federal income tax withheld \$			
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"/>			
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 <b style="font-size: 2em;">W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Certificate</b> <b>Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.</b> <b>Give Form W-4 to your employer.</b> <b>Your withholding is subject to review by the IRS.</b>			OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2026</div>																				
<b>Step 1:</b>  <b>Enter Personal Information</b>	<b>(a)</b> First name and middle initial _____ Last name _____		<b>(b)</b> Social security number _____																					
	Address _____			<b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .																				
	City or town, state, and ZIP code _____																							
	<b>(c)</b> <input type="checkbox"/> <b>Single or Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly or Qualifying surviving spouse</b> <input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)																							
<b>Caution:</b> 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.																								
<p><b>TIP:</b> Consider using the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> 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.</p> <p><b>Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.</b> See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a>.</p>																								
<b>Step 2:</b>  <b>Multiple Jobs or Spouse Works</b>	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 <b>only one</b> of the following. <b>(a)</b> Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; <b>or</b> <b>(b)</b> Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; <b>or</b> <b>(c)</b> 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 <span style="float: right;"><input type="checkbox"/></span>																							
<b>Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.</b> 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.)																								
<b>Step 3:</b>  <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> <b>(a)</b> Multiply the number of qualifying children under age 17 by \$2,000 . . . . .         </td> <td style="width: 10%; text-align: center; border: 1px solid black;"> <b>3(a)</b> </td> <td style="width: 10%; text-align: center; border: 1px solid black;">\$</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td> <b>(b)</b> Multiply the number of other dependents by \$500 . . . . .         </td> <td style="text-align: center; border: 1px solid black;"> <b>3(b)</b> </td> <td style="text-align: center; border: 1px solid black;">\$</td> <td></td> <td></td> </tr> <tr> <td colspan="5">           Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .         </td> </tr> <tr> <td></td> <td style="text-align: center; border: 1px solid black; font-weight: bold;">3</td> <td style="text-align: center; border: 1px solid black;">\$</td> <td></td> <td></td> </tr> </table>				<b>(a)</b> Multiply the number of qualifying children under age 17 by \$2,000 . . . . .	<b>3(a)</b>	\$			<b>(b)</b> Multiply the number of other dependents by \$500 . . . . .	<b>3(b)</b>	\$			Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .						3	\$		
<b>(a)</b> Multiply the number of qualifying children under age 17 by \$2,000 . . . . .	<b>3(a)</b>	\$																						
<b>(b)</b> Multiply the number of other dependents by \$500 . . . . .	<b>3(b)</b>	\$																						
Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .																								
	3	\$																						
<b>Step 4:</b>  <b>Other Adjustments</b>	<b>(a) Other income (not from jobs).</b> 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>(b) Deductions.</b> 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)	\$																			
	<b>(c) Extra withholding.</b> 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 <b>both</b> 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 <span style="float: right;"><input type="checkbox"/></span>																							
<b>Step 5:</b>  <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.																							
<b>Employers Only</b>	Employer's signature (This form is not valid unless you sign it.) _____		Date _____																					
	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](http://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](http://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](http://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](http://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.

<b>1</b>	<b>Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.</b>	
<b>a</b>	<b>Qualified tips.</b> 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 . . . . .	<b>1a</b> \$ _____
<b>b</b>	<b>Qualified overtime compensation.</b> 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 . . . . .	<b>1b</b> \$ _____
<b>c</b>	<b>Qualified passenger vehicle loan interest.</b> 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 . . . . .	<b>1c</b> \$ _____
<b>2</b>	Add lines 1a, 1b, and 1c. Enter the result here . . . . .	<b>2</b> \$ _____
<b>3</b>	<b>Seniors age 65 or older.</b> If your total income is less than \$75,000 (\$150,000 if married filing jointly):	
<b>a</b>	Enter \$6,000 if you are age 65 or older before the end of the year . . . . .	<b>3a</b> \$ _____
<b>b</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 . . . . .	<b>3b</b> \$ _____
<b>4</b>	Add lines 3a and 3b. Enter the result here . . . . .	<b>4</b> \$ _____
<b>5</b>	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 . . . . .	<b>5</b> \$ _____
<b>6</b>	<b>Itemized deductions.</b> Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	
<b>a</b>	<b>Medical and dental expenses.</b> Enter expenses in excess of 7.5% (0.075) of your total income . . . . .	<b>6a</b> \$ _____
<b>b</b>	<b>State and local taxes.</b> 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) . . . . .	<b>6b</b> \$ _____
<b>c</b>	<b>Home mortgage interest.</b> 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) . . . . .	<b>6c</b> \$ _____
<b>d</b>	<b>Gifts to charities.</b> Enter contributions in excess of 0.5% (0.005) of your total income . . . . .	<b>6d</b> \$ _____
<b>e</b>	<b>Other itemized deductions.</b> Enter the amount for other itemized deductions . . . . .	<b>6e</b> \$ _____
<b>7</b>	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . .	<b>7</b> \$ _____
<b>8</b>	<b>Limitation on itemized deductions.</b>	
<b>a</b>	Enter your total income . . . . .	<b>8a</b> \$ _____
<b>b</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 . . . . .	<b>8b</b> \$ _____
<b>9</b>	Enter: $\left\{ \begin{array}{l} \bullet \$768,700 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$640,600 \text{ if you're single or head of household} \\ \bullet \$384,350 \text{ if you're married filing separately} \end{array} \right\}$ . . . . .	<b>9</b> \$ _____
<b>10</b>	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 . . . . .	<b>10</b> \$ _____
<b>11</b>	<b>Standard deduction.</b>	
Enter:	$\left\{ \begin{array}{l} \bullet \$32,200 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$24,150 \text{ if you're head of household} \\ \bullet \$16,100 \text{ if you're single or married filing separately} \end{array} \right\}$ . . . . .	<b>11</b> \$ _____
<b>12</b>	<b>Cash gifts to charities.</b> If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . .	<b>12</b> \$ _____
<b>13</b>	Add lines 11 and 12. Enter the result here . . . . .	<b>13</b> \$ _____
<b>14</b>	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 . . . . .	<b>14</b> \$ _____
<b>15</b>	Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . .	<b>15</b> \$ _____

**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	2,220	2,760	3,760	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	10,270	11,470	12,670	14,580	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
<b>Your tax is—</b>					
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—					If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
<b>Your tax is—</b>							<b>Your tax is—</b>							<b>Your tax is—</b>						
<b>1,000</b>							<b>1,000</b>							<b>2,000</b>						
0	5	0	0	0	0	1,000	1,025	101	101	101	101		2,000	2,025	201	201	201	201		
5	15	1	1	1	1	1,025	1,050	104	104	104	104		2,025	2,050	204	204	204	204		
15	25	2	2	2	2	1,050	1,075	106	106	106	106		2,050	2,075	206	206	206	206		
25	50	4	4	4	4	1,075	1,100	109	109	109	109		2,075	2,100	209	209	209	209		
50	75	6	6	6	6	1,100	1,125	111	111	111	111		2,100	2,125	211	211	211	211		
75	100	9	9	9	9	1,125	1,150	114	114	114	114		2,125	2,150	214	214	214	214		
100	125	11	11	11	11	1,150	1,175	116	116	116	116		2,150	2,175	216	216	216	216		
125	150	14	14	14	14	1,175	1,200	119	119	119	119		2,175	2,200	219	219	219	219		
150	175	16	16	16	16	1,200	1,225	121	121	121	121		2,200	2,225	221	221	221	221		
175	200	19	19	19	19	1,225	1,250	124	124	124	124		2,225	2,250	224	224	224	224		
200	225	21	21	21	21	1,250	1,275	126	126	126	126		2,250	2,275	226	226	226	226		
225	250	24	24	24	24	1,275	1,300	129	129	129	129		2,275	2,300	229	229	229	229		
250	275	26	26	26	26	1,300	1,325	131	131	131	131		2,300	2,325	231	231	231	231		
275	300	29	29	29	29	1,325	1,350	134	134	134	134		2,325	2,350	234	234	234	234		
300	325	31	31	31	31	1,350	1,375	136	136	136	136		2,350	2,375	236	236	236	236		
325	350	34	34	34	34	1,375	1,400	139	139	139	139		2,375	2,400	239	239	239	239		
350	375	36	36	36	36	1,400	1,425	141	141	141	141		2,400	2,425	241	241	241	241		
375	400	39	39	39	39	1,425	1,450	144	144	144	144		2,425	2,450	244	244	244	244		
400	425	41	41	41	41	1,450	1,475	146	146	146	146		2,450	2,475	246	246	246	246		
425	450	44	44	44	44	1,475	1,500	149	149	149	149		2,475	2,500	249	249	249	249		
450	475	46	46	46	46	1,500	1,525	151	151	151	151		2,500	2,525	251	251	251	251		
475	500	49	49	49	49	1,525	1,550	154	154	154	154		2,525	2,550	254	254	254	254		
500	525	51	51	51	51	1,550	1,575	156	156	156	156		2,550	2,575	256	256	256	256		
525	550	54	54	54	54	1,575	1,600	159	159	159	159		2,575	2,600	259	259	259	259		
550	575	56	56	56	56	1,600	1,625	161	161	161	161		2,600	2,625	261	261	261	261		
575	600	59	59	59	59	1,625	1,650	164	164	164	164		2,625	2,650	264	264	264	264		
600	625	61	61	61	61	1,650	1,675	166	166	166	166		2,650	2,675	266	266	266	266		
625	650	64	64	64	64	1,675	1,700	169	169	169	169		2,675	2,700	269	269	269	269		
650	675	66	66	66	66	1,700	1,725	171	171	171	171		2,700	2,725	271	271	271	271		
675	700	69	69	69	69	1,725	1,750	174	174	174	174		2,725	2,750	274	274	274	274		
700	725	71	71	71	71	1,750	1,775	176	176	176	176		2,750	2,775	276	276	276	276		
725	750	74	74	74	74	1,775	1,800	179	179	179	179		2,775	2,800	279	279	279	279		
750	775	76	76	76	76	1,800	1,825	181	181	181	181		2,800	2,825	281	281	281	281		
775	800	79	79	79	79	1,825	1,850	184	184	184	184		2,825	2,850	284	284	284	284		
800	825	81	81	81	81	1,850	1,875	186	186	186	186		2,850	2,875	286	286	286	286		
825	850	84	84	84	84	1,875	1,900	189	189	189	189		2,875	2,900	289	289	289	289		
850	875	86	86	86	86	1,900	1,925	191	191	191	191		2,900	2,925	291	291	291	291		
875	900	89	89	89	89	1,925	1,950	194	194	194	194		2,925	2,950	294	294	294	294		
900	925	91	91	91	91	1,950	1,975	196	196	196	196		2,950	2,975	296	296	296	296		
925	950	94	94	94	94	1,975	2,000	199	199	199	199		2,975	3,000	299	299	299	299		
950	975	96	96	96	96															
975	1,000	99	99	99	99															

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

(Continued)

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

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—						Your tax is—					
12,000						15,000						18,000					
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	19,0				

## 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 separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
21,000						24,000						27,000					
21,000	21,050	2,285	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												



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 separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	3,365	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	4,373	4,134	4,373	4,271
32,450	32,500	3,659	3,420	3,659	3,557	35,450	35,500	4,019	3,780	4,019	3,917	38,450	38,500	4,379	4,140	4,379	4,277
32,500	32,550	3,665	3,426	3,665	3,563	35,500	35,550	4,025	3,786	4,025	3,923	38,500	38,550	4,385	4,146	4,385	4,283
32,550	32,600	3,671	3,432	3,671	3,569	35,550	35,600	4,031	3,792	4,031	3,929	38,550	38,600	4,391	4,152	4,391	4,289
32,600	32,650	3,677	3,438	3,677	3,575	35,600	35,650	4,037	3,798	4,037	3,935	38,600	38,650	4,397	4,158	4,397	4,295
32,650	32,700	3,683	3,444	3,683	3,581	35,650	35,700	4,043	3,804	4,043	3,941	38,650	38,700	4,403	4,164	4,403	4,301
32,700	32,750	3,689	3,450	3,689	3,587	35,700	35,750	4,049	3,810	4,049	3,947	38,700	38,750	4,409	4,170	4,409	4,307
32,750	32,800	3,695	3,456	3,695	3,593	35,750	35,800	4,055	3,816	4,055	3,953	38,750	38,800	4,415	4,176	4,415	4,313
32,800	32,850	3,701	3,462	3,701	3,599	35,800	35,850	4,061	3,822	4,061	3,959	38,800	38,850	4,421	4,182	4,421	4,319
32,850	32,900	3,707	3,468	3,707	3,605	35,850	35,900	4,067	3,828	4,067	3,965	38,850	38,900	4,427	4,188	4,427	4,325

## 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—						Your tax is—					
39,000						42,000						45,000					
39,000	39,050	4,445	4,206	4,445	4,343	42,000	42,050	4,805	4,566	4,805	4,703	45,000	45,050	5,165	4,926	5,165	5,063
39,050	39,100	4,451	4,212	4,451	4,349	42,050	42,100	4,811	4,572	4,811	4,709	45,050	45,100	5,171	4,932	5,171	5,069
39,100	39,150	4,457	4,218	4,457	4,355	42,100	42,150	4,817	4,578	4,817	4,715	45,100	45,150	5,177	4,938	5,177	5,075
39,150	39,200	4,463	4,224	4,463	4,361	42,150	42,200	4,823	4,584	4,823	4,721	45,150	45,200	5,183	4,944	5,183	5,081
39,200	39,250	4,469	4,230	4,469	4,367	42,200	42,250	4,829	4,590	4,829	4,727	45,200	45,250	5,189	4,950	5,189	5,087
39,250	39,300	4,475	4,236	4,475	4,373	42,250	42,300	4,835	4,596	4,835	4,733	45,250	45,300	5,195	4,956	5,195	5,093
39,300	39,350	4,481	4,242	4,481	4,379	42,300	42,350	4,841	4,602	4,841	4,739	45,300	45,350	5,201	4,962	5,201	5,099
39,350	39,400	4,487	4,248	4,487	4,385	42,350	42,400	4,847	4,608	4,847	4,745	45,350	45,400	5,207	4,968	5,207	5,105
39,400	39,450	4,493	4,254	4,493	4,391	42,400	42,450	4,853	4,614	4,853	4,751	45,400	45,450	5,213	4,974	5,213	5,111
39,450	39,500	4,499	4,260	4,499	4,397	42,450	42,500	4,859	4,6								



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						

## 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							

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							

## 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 separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household



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—						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	10,242	14,566	12,827	92,300	92,350	15,226	10,602	15,226	13,487
86,350	86,400	13,917	9,888	13,917	12,178	89,350	89,400	14,577	10,248	14,577	12,838	92,350	92,400	15,237	10,608	15,237	13,498
86,400	86,450	13,928	9,894	13,928	12,189	89,400	89,450	14,588	10,254	14,588	12,849	92,400	92,450	15,248	10,614	15,248	13,509
86,450	86,500	13,939	9,900	13,939	12,200	89,450	89,500	14,599	10,260	14,599	12,860	92,450	92,500	15,259	10,620	15,259	13,520
86,500	86,550	13,950	9,906	13,950	12,211	89,500	89,550	14,610	10,266	14,610	12,871	92,500	92,550	15,270	10,626	15,270	13,531
86,550	86,600	13,961	9,912	13,961	12,222	89,550	89,600	14,621	10,272	14,621	12,882	92,550	92,600	15,281	10,632	15,281	13,542
86,600	86,650	13,972															

## 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 separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
93,000						96,000						99,000					
93,000	93,050	15,380	10,686	15,380	13,641	96,000	96,050	16,040	11,046	16,040	14,301	99,000	99,050	16,700	11,614	16,700	14,961
93,050	93,100	15,391	10,692	15,391	13,652	96,050	96,100	16,051	11,052	16,051	14,312	99,050	99,100	16,711	11,625	16,711	14,972
93,100	93,150	15,402	10,698	15,402	13,663	96,100	96,150	16,062	11,058	16,062	14,323	99,100	99,150	16,722	11,636	16,722	14,983
93,150	93,200	15,413	10,704	15,413	13,674	96,150	96,200	16,073	11,064	16,073	14,334	99,150	99,200	16,733	11,647	16,733	14,994
93,200	93,250	15,424	10,710	15,424	13,685	96,200	96,250	16,084	11,070	16,084	14,345	99,200	99,250	16,744	11,658	16,744	15,005
93,250	93,300	15,435	10,716	15,435	13,696	96,250	96,300	16,095	11,076	16,095	14,356	99,250	99,300	16,755	11,669	16,755	15,016
93,300	93,350	15,446	10,722	15,446	13,707	96,300	96,350	16,106	11,082	16,106	14,367	99,300	99,350	16,766	11,680	16,766	15,027
93,350	93,400	15,457	10,728	15,457	13,718	96,350	96,400	16,117	11,088	16,117	14,378	99,350	99,400	16,777	11,691	16,777	15,038
93,400	93,450	15,468	10,734	15,468	13,729	96,400	96,450	16,128	11,094	16,128	14,389	99,400	99,450	16,788	11,702	16,788	15,049
93,450	93,500	15,479	10,740	15,479	13,740	96,450	96,500	16,139	11,100	16,139	14,400	99,450	99,500	16,799	11,713	16,799	15,060
93,500	93,550	15,490	10,746	15,490	13,751	96,500	96,550	16,150	11,106	16,150	14,411	99,500	99,550	16,810	11,724	16,810	15,071
93,550	93,600	15,501	10,752	15,501	13,762	96,550	96,600	16,161	11,112	16,161	14,422	99,550	99,600	16,821	11,735	16,821	15,082
93,600	93,650	15,512	10,758	15,512	13,773	96,600	96,650	16,172	11,118	16,172	14,433	99,600	99,650	16,832	11,746	16,832	15,093
93,650	93,700	15,523	10,764	15,523	13,784	96,650	96,700	16,183	11,124	16,183	14,444	99,650	99,700	16,843	11,757	16,843	15,104
93,700	93,750	15,534	10,770	15,534	13,795	96,700	96,750	16,194	11,130	16,194	14,455	99,700	99,750	16,854	11,768	16,854	15,115
93,750	93,800	15,545	10,776	15,545	13,806	96,750	96,800	16,205	11,136	16,205	14,466	99,750	99,800	16,865	11,779	16,865	15,126
93,800	93,850	15,556	10,782	15,556	13,817	96,800	96,850	16,216	11,142	16,216	14,477	99,800	99,850	16,876	11,790	16,876	15,137
93,850	93,900	15,567	10,788	15,567	13,828	96,850	96,900	16,227	11,148	16,227	14,488	99,850	99,900	16,887	11,801	16,887	15,148
93,900	93,950	15,578	10,794	15,578	13,839	96,900	96,950	16,238	11,154	16,238	14,499	99,900	99,950	16,898	11,812	16,898	15,159
93,950	94,000	15,589	10,800	15,589	13,850	96,950	97,000	16,249	11,163	16,249	14,510	99,950	100,000	16,909	11,823	16,909	15,170
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	15,600	10,806	15,600	13,861	97,000	97,050	16,260	11,174	16,260	14,521						
94,050	94,100	15,611	10,812	15,611	13,872	97,050	97,100	16,271	11,185	16,271	14,532						
94,100	94,150	15,622	10,818	15,622	13,883	97,100	97,150	16,282	11,196	16,282	14,543						
94,150	94,200	15,633	10,824	15,633	13,894	97,150	97,200	16,293	11,207	16,293	14,554						
94,200	94,250	15,644	10,830	15,644	13,905	97,200	97,250	16,304	11,218	16,304	14,565						
94,250	94,300	15,655	10,836	15,655	13,916	97,250	97,300	16,315	11,229	16,315	14,576						
94,300	94,350	15,666	10,842	15,666	13,927	97,300	97,350	16,326	11,240	16,326	14,587						
94,350	94,400	15,677	10,848	15,677	13,938	97,350	97,400	16,337	11,251	16,337	14,598						
94,400	94,450	15,688	10,854	15,688	13,949	97,400	97,450	16,348	11,262	16,348	14,609						
94,450	94,500	15,699	10,860	15,699	13,960	97,450	97,500	16,359	11,273	16,359	14,620						
94,500	94,550	15,710	10,866	15,710	13,971	97,500	97,550	16,370	11,284	16,370	14,631						
94,550	94,600	15,721	10,872	15,721	13,982	97,550	97,600	16,381	11,295	16,381	14,642						
94,600	94,650	15,732	10,878	15,732	13,993	97,600	97,650	16,392	11,306	16,392	14,653						
94,650	94,700	15,743	10,884	15,743	14,004	97,650	97,700	16,403	11,317	16,403	14,664						
94,700	94,750	15,754	10,890	15,754	14,015	97,700	97,750	16,414	11,328	16,414	14,675						
94,750	94,800	15,765	10,896	15,765	14,026	97,750	97,800	16,425	11,339	16,425	14,686						
94,800	94,850	15,776	10,902	15,776	14,037	97,800	97,850	16,436	11,350	16,436	14,697						
94,850	94,900	15,787	10,908	15,787	14,048	97,850	97,900	16,447	11,361	16,447	14,708						
94,900	94,950	15,798	10,914	15,798	14,059	97,900	97,950	16,458	11,372	16,458	14,719						
94,950	95,000	15,809	10,920	15,809	14,070	97,950	98,000	16,469	11,383	16,469	14,730						
95,000						98,000											
95,000	95,050	15,820	10,926	15,820	14,081	98,000	98,050	16,480	11,394	16,480	14,741						
95,050	95,100	15,831	10,932	15,831	14,092	98,050	98,100	16,491	11,405	16,491	14,752						
95,100	95,150	15,842	10,938	15,842	14,103	98,100	98,150	16,502	11,416	16,502	14,763						
95,150	95,200	15,853	10,944	15,853	14,114	98,150	98,200	16,513	11,427	16,513	14,774						
95,200	95,250	15,864	10,950	15,864	14,125	98,200	98,250	16,524	11,438	16,524	14,785						
95,250	95,300	15,875	10,956	15,875	14,136	98,250	98,300	16,535	11,449	16,535	14,796						
95,300	95,350	15,886	10,962	15,886	14,147	98,300	98,350	16,546	11,460	16,546	14,807						
95,350	95,400	15,897	10,968	15,897	14,158	98,350	98,400	16,557	11,471	16,557	14,818						
95,400	95,450	15,908	10,974	15,908	14,169	98,400	98,450	16,568	11,482	16,568	14,829						
95,450	95,500	15,919	10,980	15,919	14,180	98,450	98,500	16,579	11,493	16,579	14,840						
95,500	95,550	15,930	10,986	15,930	14,191	98,500	98,550	16,590	11,504	16,590	14,851						
95,550	95,600	15,941	10,992	15,941	14,202	98,550	98,600	16,601	11,515	16,601	14,862						
95,600	95,650	15,952	10,998	15,952	14,213	98,600	98,650	16,612	11,526	16,612	14,873						
95,650	95,700	15,963	11,004	15,963	14,224	98,650	98,700	16,623	11,537	16,623	14,884						
95,700	95,750	15,974	11,010	15,974	14,235	98,700	98,750	16,634	11,548	16,634	14,895						
95,750	95,800	15,985	11,016	15,985	14,246	98,750	98,800	16,645	11,559	16,645	14,906						
95,800	95,850	15,996	11,022	15,996	14,257	98,800	98,850	16,656	11,570	16,656	14,917						
95,850	95,900	16,007	11,028	16,007	14,268	98,850	98,900	16,667	11,581	16,667	14,928						
95,900	95,950	16,018	11,034	16,018	14,279	98,900	98,950	16,678	11,592	16,678	14,939						
95,950	96,000	16,029	11,040	16,029	14,290	98,950	99,000	16,689	11,603	16,689	14,950						

## 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.

<b>Taxable income.</b> If line 15 is—	<b>(a)</b> Enter the amount from line 15.	<b>(b)</b> Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	<b>(d)</b> Subtraction amount.	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 15 is—	<b>(a)</b> Enter the amount from line 15.	<b>(b)</b> Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	<b>(d)</b> Subtraction amount.	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 15 is—	<b>(a)</b> Enter the amount from line 15.	<b>(b)</b> Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	<b>(d)</b> Subtraction amount.	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 15 is—	<b>(a)</b> Enter the amount from line 15.	<b>(b)</b> Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	<b>(d)</b> Subtraction amount.	<b>Tax.</b> 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 the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

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

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 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—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499
7,800	7,850	599	2,661	3,130	3,521	599	2,661	3,130	3,521
7,850	7,900	602	2,678	3,150	3,544	602	2,678	3,150	3,544
7,900	7,950	606	2,695	3,170	3,566	606	2,695	3,170	3,566
7,950	8,000	610	2,712	3,190	3,589	610	2,712	3,190	3,589
8,000	8,050	614	2,729	3,210	3,611	614	2,729	3,210	3,611
8,050	8,100	618	2,746	3,230	3,634	618	2,746	3,230	3,634
8,100	8,150	622	2,763	3,250	3,656	622	2,763	3,250	3,656
8,150	8,200	625	2,780	3,270	3,679	625	2,780	3,270	3,679
8,200	8,250	629	2,797	3,290	3,701	629	2,797	3,290	3,701
8,250	8,300	633	2,814	3,310	3,724	633	2,814	3,310	3,724
8,300	8,350	637	2,831	3,330	3,746	637	2,831	3,330	3,746
8,350	8,400	641	2,848	3,350	3,769	641	2,848	3,350	3,769
8,400	8,450	645	2,865	3,370	3,791	645	2,865	3,370	3,791
8,450	8,500	649	2,882	3,390	3,814	649	2,882	3,390	3,814
8,500	8,550	649	2,899	3,410	3,836	649	2,899	3,410	3,836
8,550	8,600	649	2,916	3,430	3,859	649	2,916	3,430	3,859
8,600	8,650	649	2,933	3,450	3,881	649	2,933	3,450	3,881
8,650	8,700	649	2,950	3,470	3,904	649	2,950	3,470	3,904
8,700	8,750	649	2,967	3,490	3,926	649	2,967	3,490	3,926
8,750	8,800	649	2,984	3,510	3,949	649	2,984	3,510	3,949

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—			
8,800	8,850	649	3,001	3,530	3,971	649	3,001	3,530	3,971
8,850	8,900	649	3,018	3,550	3,994	649	3,018	3,550	3,994
8,900	8,950	649	3,035	3,570	4,016	649	3,035	3,570	4,016
8,950	9,000	649	3,052	3,590	4,039	649	3,052	3,590	4,039
9,000	9,050	649	3,069	3,610	4,061	649	3,069	3,610	4,061
9,050	9,100	649	3,086	3,630	4,084	649	3,086	3,630	4,084
9,100	9,150	649	3,103	3,650	4,106	649	3,103	3,650	4,106
9,150	9,200	649	3,120	3,670	4,129	649	3,120	3,670	4,129
9,200	9,250	649	3,137	3,690	4,151	649	3,137	3,690	4,151
9,250	9,300	649	3,154	3,710	4,174	649	3,154	3,710	4,174
9,300	9,350	649	3,171	3,730	4,196	649	3,171	3,730	4,196
9,350	9,400	649	3,188	3,750	4,219	649	3,188	3,750	4,219
9,400	9,450	649	3,205	3,770	4,241	649	3,205	3,770	4,241
9,450	9,500	649	3,222	3,790	4,264	649	3,222	3,790	4,264
9,500	9,550	649	3,239	3,810	4,286	649	3,239	3,810	4,286
9,550	9,600	649	3,256	3,830	4,309	649	3,256	3,830	4,309
9,600	9,650	649	3,273	3,850	4,331	649	3,273	3,850	4,331
9,650	9,700	649	3,290	3,870	4,354	649	3,290	3,870	4,354
9,700	9,750	649	3,307	3,890	4,376	649	3,307	3,890	4,376
9,750	9,800	649	3,324	3,910	4,399	649	3,324	3,910	4,399
9,800	9,850	649	3,341	3,930	4,421	649	3,341	3,930	4,421
9,850	9,900	649	3,358	3,950	4,444	649	3,358	3,950	4,444
9,900	9,950	649	3,375	3,970	4,466	649	3,375	3,970	4,466
9,950	10,000	649	3,392	3,990	4,489	649	3,392	3,990	4,489
10,000	10,050	649	3,409	4,010	4,511	649	3,409	4,010	4,511
10,050	10,100	649	3,426	4,030	4,534	649	3,426	4,030	4,534
10,100	10,150	649	3,443	4,050	4,556	649	3,443	4,050	4,556
10,150	10,200	649	3,460	4,070	4,579	649	3,460	4,070	4,579
10,200	10,250	649	3,477	4,090	4,601	649	3,477	4,090	4,601
10,250	10,300	649	3,494	4,110	4,624	649	3,494	4,110	4,624
10,300	10,350	649	3,511	4,130	4,646	649	3,511	4,130	4,646
10,350	10,400	649	3,528	4,150	4,669	649	3,528	4,150	4,669
10,400	10,450	649	3,545	4,170	4,691	649	3,545	4,170	4,691
10,450	10,500	649	3,562	4,190	4,714	649	3,562	4,190	4,714
10,500	10,550	649	3,579	4,210	4,736	649	3,579	4,210	4,736
10,550	10,600	649	3,596	4,230	4,759	649	3,596	4,230	4,759
10,600	10,650	649	3,613	4,250	4,781	649	3,613	4,250	4,781
10,650	10,700	645	3,630	4,270	4,804	649	3,630	4,270	4,804
10,700	10,750	641	3,647	4,290	4,826	649	3,647	4,290	4,826
10,750	10,800	637	3,664	4,310	4,849	649	3,664	4,310	4,849
10,800	10,850	633	3,681	4,330	4,871	649	3,681	4,330	4,871
10,850	10,900	629	3,698	4,350	4,894	649	3,698	4,350	4,894

**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	213	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
14,500	14,550	350	4,328	5,810	6,536	649	4,328	5,810	6,536	17,700	17,750	105	4,328	7,090	7,976	649	4,328	7,090	7,976
14,550	14,600	346	4,328	5,830	6,559	649	4,328	5,830	6,559	17,750	17,800	102	4,328	7,110	7,999	646	4,328	7,110	7,999
14,600	14,650	343	4,328	5,850	6,581	649	4,328	5,850	6,581	17,800	17,850	98	4,328	7,130	8,021	642	4,328	7,130	8,021
14,650	14,700	339	4,328	5,870	6,6														

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

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
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	4,324	7,147	8,041	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	7,152	8,046	401	4,328	7,152	8,046	24,150	24,200	0	4,196	6,978	7,872	156	4,328	7,152	8,046
21,000	21,050	0	4,328	7,152	8,046	397	4,328	7,152	8,046	24,200	24,250	0	4,188	6,968	7,862	152	4,328	7,152	8,046
21,050	21,100	0	4,328	7,152	8,046	393	4,328	7,152	8,046	24,250	24,300	0	4,180	6,957	7,851	148	4,328	7,152	8,046
21,100	21,150	0	4,328	7,152	8,046														

**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—			
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	7,188	0	4,328	7,152	8,046	30,600	30,650	0	3,165	5,620	6,514	0	4,303	7,119	8,013
27,450	27,500	0	3,669	6,283	7,177	0	4,328	7,152	8,046	30,650	30,700	0	3,157	5,609	6,503	0	4,295	7,109	8,003
27,500	27,550	0	3,661	6,273	7,167	0	4,328	7,152	8,046	30,700	30,750	0	3,149	5,599	6,493	0	4,287	7,098	7,992
27,550	27,600	0	3,653	6,262	7,156	0													



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

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
31,200	31,250	0	3,070	5,494	6,388	0	4,207	6,993	7,887
31,250	31,300	0	3,062	5,483	6,377	0	4,199	6,982	7,876
31,300	31,350	0	3,054	5,472	6,366	0	4,191	6,972	7,866
31,350	31,400	0	3,046	5,462	6,356	0	4,183	6,961	7,855
31,400	31,450	0	3,038	5,451	6,345	0	4,175	6,951	7,845
31,450	31,500	0	3,030	5,441	6,335	0	4,167	6,940	7,834
31,500	31,550	0	3,022	5,430	6,324	0	4,159	6,930	7,824
31,550	31,600	0	3,014	5,420	6,314	0	4,151	6,919	7,813
31,600	31,650	0	3,006	5,409	6,303	0	4,143	6,909	7,803
31,650	31,700	0	2,998	5,399	6,293	0	4,135	6,898	7,792
31,700	31,750	0	2,990	5,388	6,282	0	4,127	6,888	7,782
31,750	31,800	0	2,982	5,378	6,272	0	4,119	6,877	7,771
31,800	31,850	0	2,974	5,367	6,261	0	4,111	6,867	7,761
31,850	31,900	0	2,966	5,357	6,251	0	4,103	6,856	7,750
31,900	31,950	0	2,958	5,346	6,240	0	4,095	6,846	7,740
31,950	32,000	0	2,950	5,336	6,230	0	4,088	6,835	7,729
32,000	32,050	0	2,942	5,325	6,219	0	4,080	6,825	7,719
32,050	32,100	0	2,934	5,315	6,209	0	4,072	6,814	7,708
32,100	32,150	0	2,926	5,304	6,198	0	4,064	6,803	7,697
32,150	32,200	0	2,918	5,293	6,187	0	4,056	6,793	7,687
32,200	32,250	0	2,910	5,283	6,177	0	4,048	6,782	7,676
32,250	32,300	0	2,902	5,272	6,166	0	4,040	6,772	7,666
32,300	32,350	0	2,894	5,262	6,156	0	4,032	6,761	7,655
32,350	32,400	0	2,886	5,251	6,145	0	4,024	6,751	7,645
32,400	32,450	0	2,878	5,241	6,135	0	4,016	6,740	7,634
32,450	32,500	0	2,870	5,230	6,124	0	4,008	6,730	7,624
32,500	32,550	0	2,862	5,220	6,114	0	4,000	6,719	7,613
32,550	32,600	0	2,854	5,209	6,103	0	3,992	6,709	7,603
32,600	32,650	0	2,846	5,199	6,093	0	3,984	6,698	7,592
32,650	32,700	0	2,838	5,188	6,082	0	3,976	6,688	7,582
32,700	32,750	0	2,830	5,178	6,072	0	3,968	6,677	7,571
32,750	32,800	0	2,822	5,167	6,061	0	3,960	6,667	7,561
32,800	32,850	0	2,814	5,157	6,051	0	3,952	6,656	7,550
32,850	32,900	0	2,806	5,146	6,040	0	3,944	6,646	7,540
32,900	32,950	0	2,798	5,136	6,030	0	3,936	6,635	7,529
32,950	33,000	0	2,790	5,125	6,019	0	3,928	6,624	7,518
33,000	33,050	0	2,782	5,114	6,008	0	3,920	6,614	7,508
33,050	33,100	0	2,774	5,104	5,998	0	3,912	6,603	7,497
33,100	33,150	0	2,766	5,093	5,987	0	3,904	6,593	7,487
33,150	33,200	0	2,758	5,083	5,977	0	3,896	6,582	7,476
33,200	33,250	0	2,750	5,072	5,966	0	3,888	6,572	7,466
33,250	33,300	0	2,742	5,062	5,956	0	3,880	6,561	7,455
33,300	33,350	0	2,734	5,051	5,945	0	3,872	6,551	7,445
33,350	33,400	0	2,726	5,041	5,935	0	3,864	6,540	7,434
33,400	33,450	0	2,718	5,030	5,924	0	3,856	6,530	7,424
33,450	33,500	0	2,710	5,020	5,914	0	3,848	6,519	7,413
33,500	33,550	0	2,702	5,009	5,903	0	3,840	6,509	7,403
33,550	33,600	0	2,694	4,999	5,893	0	3,832	6,498	7,392
33,600	33,650	0	2,686	4,988	5,882	0	3,824	6,488	7,382
33,650	33,700	0	2,678	4,978	5,872	0	3,816	6,477	7,371
33,700	33,750	0	2,670	4,967	5,861	0	3,808	6,466	7,360
33,750	33,800	0	2,662	4,956	5,850	0	3,800	6,456	7,350
33,800	33,850	0	2,654	4,946	5,840	0	3,792	6,445	7,339
33,850	33,900	0	2,646	4,935	5,829	0	3,784	6,435	7,329
33,900	33,950	0	2,638	4,925	5,819	0	3,776	6,424	7,318
33,950	34,000	0	2,630	4,914	5,808	0	3,768	6,414	7,308
34,000	34,050	0	2,622	4,904	5,798	0	3,760	6,403	7,297
34,050	34,100	0	2,614	4,893	5,787	0	3,752	6,393	7,287
34,100	34,150	0	2,606	4,883	5,777	0	3,744	6,382	7,276
34,150	34,200	0	2,598	4,872	5,766	0	3,736	6,372	7,266
34,200	34,250	0	2,590	4,862	5,756	0	3,728	6,361	7,255
34,250	34,300	0	2,582	4,851	5,745	0	3,720	6,351	7,245
34,300	34,350	0	2,574	4,841	5,735	0	3,712	6,340	7,234
34,350	34,400	0	2,566	4,830	5,724	0	3,704	6,330	7,224

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–			
34,400	34,450	0	2,558	4,820	5,714	0	3,696	6,319	7,213
34,450	34,500	0	2,550	4,809	5,703	0	3,688	6,309	7,203
34,500	34,550	0	2,542	4,799	5,693	0	3,680	6,298	7,192
34,550	34,600	0	2,534	4,788	5,682	0	3,672	6,287	7,181
34,600	34,650	0	2,526	4,777	5,671	0	3,664	6,277	7,171
34,650	34,700	0	2,518	4,767	5,661	0	3,656	6,266	7,160
34,700	34,750	0	2,510	4,756	5,650	0	3,648	6,256	7,150
34,750	34,800	0	2,502	4,746	5,640	0	3,640	6,245	7,139
34,800	34,850	0	2,494	4,735	5,629	0	3,632	6,235	7,129
34,850	34,900	0	2,486	4,725	5,619	0	3,624	6,224	7,118
34,900	34,950	0	2,478	4,714	5,608	0	3,616	6,214	7,108
34,950	35,000	0	2,470	4,704	5,598	0	3,608	6,203	7,097
35,000	35,050	0	2,462	4,693	5,587	0	3,600	6,193	7,087
35,050	35,100	0	2,454	4,683	5,577	0	3,592	6,182	7,076
35,100	35,150	0	2,446	4,672	5,566	0	3,584	6,172	7,066
35,150	35,200	0	2,438	4,662	5,556	0	3,576	6,161	7,055
35,200	35,250	0	2,430	4,651	5,545	0	3,568	6,151	7,045
35,250	35,300	0	2,422	4,641	5,535	0	3,560	6,140	7,034
35,300	35,350	0	2,414	4,630	5,524	0	3,552	6,130	7,024
35,350	35,400	0	2,406	4,620	5,514	0	3,544	6,119	7,013
35,400	35,450	0	2,398	4,609	5,503	0	3,536	6,108	7,002
35,450	35,500	0	2,390	4,598	5,492	0	3,528	6,098	6,992
35,500	35,550	0	2,382	4,588	5,482	0	3,520	6,087	6,981
35,550	35,600	0	2,374	4,577	5,471	0	3,512	6,077	6,971
35,600	35,650	0	2,366	4,567	5,461	0	3,504	6,066	6,960
35,650	35,700	0	2,358	4,556	5,450	0	3,496	6,056	6,950
35,700	35,750	0	2,350	4,546	5,440	0	3,488	6,045	6,939
35,750	35,800	0	2,342	4,535	5,429	0	3,480	6,035	6,929
35,800	35,850	0	2,334	4,525	5,419	0	3,472	6,024	6,918
35,850	35,900	0	2,327	4,514	5,408	0	3,464	6,014	6,908
35,900	35,950	0	2,319	4,504	5,398	0	3,456	6,003	6,897
35,950	36,000	0	2,311	4,493	5,387	0	3,448	5,993	6,887
36,000	36,050	0	2,303	4,483	5,377	0	3,440	5,982	6,876
36,050	36,100	0	2,295	4,472	5,366	0	3,432	5,972	6,866
36,100	36,150	0	2,287	4,462	5,356	0	3,424	5,961	6,855
36,150	36,200	0	2,279	4,451	5,345	0	3,416	5,951	6,845
36,200	36,250	0	2,271	4,441	5,335	0	3,408	5,940	6,834
36,250	36,300	0	2,263	4,430	5,324	0	3,400	5,929	6,823
36,300	36,350	0	2,255	4,419	5,313	0	3,392	5,919	6,813
36,350	36,400	0	2,247	4,409	5,303	0	3,384	5,908	6,802
36,400	36,450	0	2,239	4,398	5,292	0	3,376	5,898	6,792
36,450	36,500	0	2,231	4,388	5,282	0	3,368	5,887	6,781
36,500	36,550	0	2,223	4,377	5,271	0	3,360	5,877	6,771
36,550	36,600	0	2,215	4,367	5,261	0	3,352	5,866	6,760
36,600	36,650								



**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—			
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										

**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—			
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	2,47				

**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
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	555	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	0	284	1,823	2,717
55,800	55,850	0	0	313	1,207	0	276	1,812	2,706
55,850	55,900	0	0	302	1,196	0	268	1,802	2,696
55,900	55,950	0	0	292	1,186	0	260	1,791	2,685
55,950	56,000	0	0	281	1,175	0	252	1,781	2,675
56,000	56,050	0	0	271	1,165	0	244	1,770	2,664
56,050	56,100	0	0	260	1,154	0	236	1,760	2,654
56,100	56,150	0	0	250	1,144	0	228	1,749	2,643
56,150	56,200	0	0	239	1,133	0	220	1,739	2,633
56,200	56,250	0	0	229	1,123	0	212	1,728	2,622
56,250	56,300	0	0	218	1,112	0	204	1,717	2,611
56,300	56,350	0	0	207	1,101	0	196	1,707	2,601
56,350	56,400	0	0	197	1,091	0	188	1,696	2,590
56,400	56,450	0	0	186	1,080	0	180	1,686	2,580
56,450	56,500	0	0	176	1,070	0	172	1,675	2,569
56,500	56,550	0	0	165	1,059	0	164	1,665	2,559
56,550	56,600	0	0	155	1,049	0	156	1,654	2,548
56,600	56,650	0	0	144	1,038	0	148	1,644	2,538
56,650	56,700	0	0	134	1,028	0	140	1,633	2,527
56,700	56,750	0	0	123	1,017	0	132	1,623	2,517

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

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
56,800	56,850	0	0	102	996	0	116	1,602	2,496
56,850	56,900	0	0	92	986	0	108	1,591	2,485
56,900	56,950	0	0	81	975	0	100	1,581	2,475
56,950	57,000	0	0	71	965	0	93	1,570	2,464
57,000	57,050	0	0	60	954	0	85	1,560	2,454
57,050	57,100	0	0	50	944	0	77	1,549	2,443
57,100	57,150	0	0	39	933	0	69	1,538	2,432
57,150	57,200	0	0	28	922	0	61	1,528	2,422
57,200	57,250	0	0	18	912	0	53	1,517	2,411
57,250	57,300	0	0	7	901	0	45	1,507	2,401
57,300	57,350	0	0	*	891	0	37	1,496	2,390
57,350	57,400	0	0	0	880	0	29	1,486	2,380
57,400	57,450	0	0	0	870	0	21	1,475	2,369
57,450	57,500	0	0	0	859	0	13	1,465	2,359
57,500	57,550	0	0	0	849	0	5	1,454	2,348
57,550	57,600	0	0	0	838	0	**	1,444	2,338
57,600	57,650	0	0	0	828	0	0	1,433	2,327
57,650	57,700	0	0	0	817	0	0	1,423	2,317
57,700	57,750	0	0	0	807	0	0	1,412	2,306
57,750	57,800	0	0	0	796	0	0	1,402	2,296
57,800	57,850	0	0	0	786	0	0	1,391	2,285
57,850	57,900	0	0	0	775	0	0	1,381	2,275
57,900	57,950	0	0	0	765	0	0	1,370	2,264
57,950	58,000	0	0	0	754	0	0	1,359	2,253
58,000	58,050	0	0	0	743	0	0	1,349	2,243
58,050	58,100	0	0	0	733	0	0	1,338	2,232
58,100	58,150	0	0	0	722	0	0	1,328	2,222
58,150	58,200	0	0	0	712	0	0	1,317	2,211
58,200	58,250	0	0	0	701	0	0	1,307	2,201
58,250	58,300	0	0	0	691	0	0	1,296	2,190
58,300	58,350	0	0	0	680	0	0	1,286	2,180
58,350	58,400	0	0	0	670	0	0	1,275	2,169
58,400	58,450	0	0	0	659	0	0	1,265	2,159
58,450	58,500	0	0	0	649	0	0	1,254	2,148
58,500	58,550	0	0	0	638	0	0	1,244	2,138
58,550	58,600	0	0	0	628	0	0	1,233	2,127
58,600	58,650	0	0	0	617	0	0	1,223	2,117
58,650	58,700	0	0	0	607	0	0	1,212	2,106
58,700	58,750	0	0	0	596	0	0	1,201	2,095
58,750	58,800	0	0	0	585	0	0	1,191	2,085
58,800	58,850	0	0	0	575	0	0	1,180	2,074
58,850	58,900	0	0	0	564	0	0	1,170	2,064
58,900	58,950	0	0	0	554	0	0	1,159	2,053
58,950	59,000	0	0	0	543	0	0	1,149	2,043
59,000	59,050	0	0	0	533	0	0	1,138	2,032
59,050	59,100	0	0	0	522	0	0	1,128	2,022
59,100	59,150	0	0	0	512	0	0	1,117	2,011
59,150	59,200	0	0	0	501	0	0	1,107	2,001

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–			
59,200	59,250	0	0	0	491	0	0	1,096	1,990
59,250	59,300	0	0	0	480	0	0	1,086	1,980
59,300	59,350	0	0	0	470	0	0	1,075	1,969
59,350	59,400	0	0	0	459	0	0	1,065	1,959
59,400	59,450	0	0	0	449	0	0	1,054	1,948
59,450	59,500	0	0	0	438	0	0	1,044	1,938
59,500	59,550	0	0	0	428	0	0	1,033	1,927
59,550	59,600	0	0	0	417	0	0	1,022	1,916
59,600	59,650	0	0	0	406	0	0	1,012	1,906
59,650	59,700	0	0	0	396	0	0	1,001	1,895
59,700	59,750	0	0	0	385	0	0	991	1,885
59,750	59,800	0	0	0	375	0	0	980	1,874
59,800	59,850	0	0	0	364	0	0	970	1,864
59,850	59,900	0	0	0	354	0	0	959	1,853
59,900	59,950	0	0	0	343	0	0	949	1,843
59,950	60,000	0	0	0	333	0	0	938	1,832
60,000	60,050	0	0	0	322	0	0	928	1,822
60,050	60,100	0	0	0	312	0	0	917	1,811
60,100	60,150	0	0	0	301	0	0	907	1,801
60,150	60,200	0	0	0	291	0	0	896	1,790
60,200	60,250	0	0	0	280	0	0	886	1,780
60,250	60,300	0	0	0	270	0	0	875	1,769
60,300	60,350	0	0	0	259	0	0	865	1,759
60,350	60,400	0	0	0	249	0	0	854	1,748
60,400	60,450	0	0	0	238	0	0	843	1,737
60,450	60,500	0	0	0	227	0	0	833	1,727
60,500	60,550	0	0	0	217	0	0	822	1,716
60,550	60,600	0	0	0	206	0	0	812	1,706
60,600	60,650	0	0	0	196	0	0	801	1,695
60,650	60,700	0	0	0	185	0	0	791	1,685
60,700	60,750	0	0	0	175	0	0	780	1,674
60,750	60,800	0	0	0	164	0	0	770	1,664
60,800	60,850	0	0	0	154	0	0	759	1,653
60,850	60,900	0	0	0	143	0	0	749	1,643
60,900	60,950	0	0	0	133	0	0	738	1,632
60,950	61,000	0	0	0	122	0	0	728	1,622
61,000	61,050	0	0	0	112	0	0	717	1,611
61,050	61,100	0	0	0	101	0	0	707	1,601
61,100	61,150	0	0	0	91	0	0	696	1,590
61,150	61,200	0	0	0	80	0	0	686	1,580
61,200	61,250	0	0	0	70	0	0	675	1,569
61,250	61,300	0	0	0	59	0	0	664	1,558
61,300	61,350	0	0	0	48	0	0	654	1,548
61,350	61,400	0	0	0	38	0	0	643	1,537
61,400	61,450	0	0	0	27	0	0	633	1,527
61,450	61,500	0	0	0	17	0	0	622	1,516
61,500	61,550	0	0	0	6	0	0	612	1,506
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—			
		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—			
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—							
		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—			
68,000	68,050	0	0	0	0	0	0	0	137
68,050	68,100	0	0	0	0	0	0	0	126
68,100	68,150	0	0	0	0	0	0	0	116
68,150	68,200	0	0	0	0	0	0	0	105
68,200	68,250	0	0	0	0	0	0	0	95
68,250	68,300	0	0	0	0	0	0	0	84
68,300	68,350	0	0	0	0	0	0	0	74
68,350	68,400	0	0	0	0	0	0	0	63

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—			
68,400	68,450	0	0	0	0	0	0	0	53
68,450	68,500	0	0	0	0	0	0	0	42
68,500	68,550	0	0	0	0	0	0	0	32
68,550	68,600	0	0	0	0	0	0	0	21
68,600	68,650	0	0	0	0	0	0	0	11
68,650	68,700	0	0	0	0	0	0	0	*

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



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	899	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	1094	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	8												

Income  At least	But less than	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Nebraska				1	5.50%	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	112	

Income		Family Size						Family Size						Family Size					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income		South Dakota						Tennessee						Texas					
		1						2						1					
		4.20%						7.00%						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						Vermont						Virginia					
		2						1						2					
		4.85%						6.00%						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	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						Wisconsin																	
Income		1					6.50%					1					6.00%					1					5.00%				
\$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					1					4.00%					<b>Note:</b> Residents of <b>Alaska</b> do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount. 1. Use the Ratio Method to determine your local sales tax deduction. Your state sales tax rate is provided next to the state name. 2. Follow the instructions on the next page to determine your local sales tax deduction. 3. The California table includes the 1.25% uniform local sales tax rate in addition to the 6.00% state sales tax rate for a total of 7.25%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 7.25%, and the numerator is the total sales tax rate minus 7.25%. 4. This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted. 5. The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 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.														
		1																													
\$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																								
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## Which Optional Local Sales Tax Table Should I Use?

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

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

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

Income	Family Size							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	1	2	3	4	5	Over 5				
At least	But less than	Local Table A						Local Table B						Local Table C						Local Table D								
\$0	\$20,000	56	65	70	75	79	84	69	82	92	100	106	115	88	107	119	129	138	150	62	69	73	77	79	83			
20,000	30,000	77	88	96	104	109	116	93	112	124	134	142	154	119	142	159	173	184	200	85	94	102	106	110	116			
30,000	40,000	87	101	110	117	123	131	105	125	139	150	159	174	133	159	179	193	206	223	96	108	115	121	125	131			
40,000	50,000	95	110	120	128	134	144	115	136	151	164	174	189	144	174	194	210	223	243	107	119	127	133	137	144			
50,000	60,000	103	119	129	138	145	154	123	146	162	176	187	202	154	186	207	224	240	260	115	128	136	143	148	156			
60,000	70,000	109	126	137	146	154	165	130	154	173	186	197	214	164	196	219	238	253	275	122	136	145	152	158	167			
70,000	80,000	115	133	145	154	162	174	136	162	181	195	207	224	172	206	231	249	265	288	129	144	153	160	167	176			
80,000	90,000	120	139	151	161	170	182	142	170	189	204	216	235	179	214	240	260	276	301	135	150	160	169	175	184			
90,000	100,000	125	145	158	169	177	189	148	177	196	212	224	244	186	223	249	270	287	312	141	157	168	176	183	192			
100,000	120,000	132	152	167	178	187	199	155	186	206	222	236	256	195	234	261	283	301	327	148	166	177	185	192	202			
120,000	140,000	140	162	177	189	198	211	165	196	218	236	250	270	206	248	276	299	318	345	157	177	188	197	205	215			
140,000	160,000	148	171	187	199	209	223	174	206	230	248	263	284	216	260	289	314	334	363	167	186	199	208	216	227			
160,000	180,000	155	179	195	208	218	234	181	215	240	258	274	297	225	271	303	327	348	378	175	195	208	218	226	238			
180,000	200,000	161	187	203	216	227	244	188	223	249	268	284	309	234	281	314	339	362	393	183	203	217	227	237	249			
200,000	225,000	169	194	212	225	237	253	195	233	258	278	296	320	243	291	326	352	375	407	190	212	226	238	247	259			
225,000	250,000	176	202	220	235	247	264	203	242	268	289	308	333	252	303	338	366	389	422	198	221	237	248	257	270			
250,000	275,000	182	210	229	244	256	274	210	250	278	300	318	344	261	313	349	379	402	437	206	230	246	257	267	280			
275,000	300,000	188	217	237	252	265	283	217	258	286	309	328	355	269	323	361	390	415	451	213	238	254	266	276	290			
300,000	or more	216	250	272	290	305	326	248	295	327	352	374	405	306	368	409	444	471	512	255	284	304	318	330	347			
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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