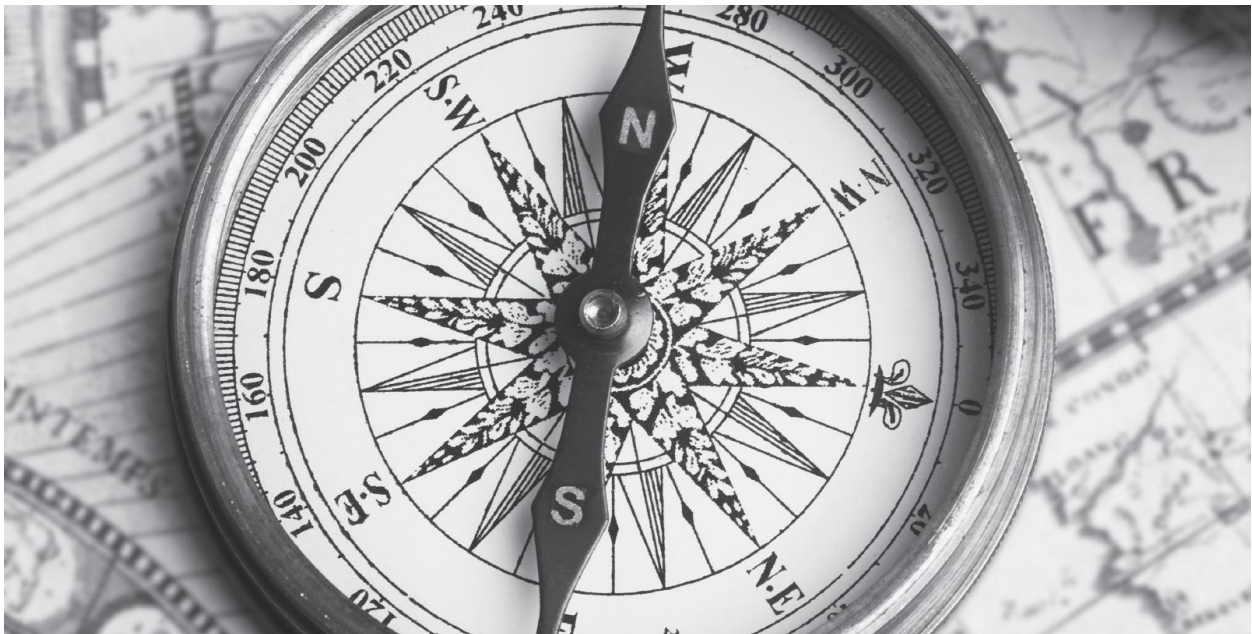


Instructions for Forms 1040 (and 1040-SR)

Including the instructions for Schedules 1 through 3

2024



Volume 4 of 6



Department of the Treasury
Internal Revenue Service



Instructions for Form 1040 (Rev 2024) Catalog Number 47684U
Department of the Treasury **Internal Revenue Service** www.irs.gov

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The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 36

Applied to Your 2025 Estimated Tax

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2025 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to your 2025 estimated tax can't be changed later.

Amount You Owe



To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 15, 2025, for most taxpayers. You don't have to pay if line 37 is under \$1.

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2025 in this payment. In-stead, make the estimated payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to other forms of payment if the IRS doesn't receive the funds. Use *Tax Topic 206*.

Line 37

Amount You Owe

The IRS offers several payment options. You can pay online, by phone, mobile device, cash, check, or money order. Go to *IRS.gov/Payments* for payment options.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to *IRS.gov/Payments*. *You can pay using any of the following methods.*

- **Your Online Account.** You can make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to [IRS.gov/Account](https://www.irs.gov/Account).

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://irs.gov/payments).
- **Pay by Card or Digital Wallet.**
To pay by debit or credit card, or digital wallet, go to [IRS.gov/Payments](https://irs.gov/payments). A fee is charged by these service providers. You can also pay by phone with a debit or credit card. See *Debit or credit card* under *Pay by Phone*, later.
- **Electronic Funds Withdrawal**
(EFW) is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at [IRS.gov/ Payments](https://irs.gov/payments).
- **Online Payment Agreement.**
If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at

[IRS.gov/OPA](https://www.irs.gov/opa). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

- **Electronic Federal Tax Payment System (EFTPS).** Allows you to pay your taxes online or by phone directly from your checking or savings account. There is no fee for this service. You must be enrolled either online or have an enrollment form mailed to you. See *EFTPS* under *Pay by Phone*, later.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: **(1)** call one of the debit or credit card service providers, or **(2)** use the Electronic Federal Tax Payment System (EFTPS) to pay directly from your checking or savings account.

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

ACI Payments, Inc.

888-UPAY-TAX™

(888-872-9829)

fed.acipayonline.com

Link2Gov Corporation

888-PAY-1040™

(888-729-1040)

www.PAY1040.com

EFTPS. To get more information about EFTPS or to enroll in EFTPS, visit EFTPS.gov or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

You can pay your taxes in cash. To find out about the different cash payment methods, go to [IRS.gov/PayCash](https://www.irs.gov/PayCash). Don't send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return.

Write "2024 Form 1040" or "2024 Form 1040-SR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](https://www.irs.gov/Form1040V). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX-" or "\$ XXX^{xx}/100").

Mail your 2024 tax return, payment, and Form 1040-V to the address shown on the form that applies to you. If you e-filed your return, but choose to make a payment through the mail, mail your 2024 payment and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks.

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you won't receive your check back from your financial institution.

No checks of \$100 million or more

accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments).

Please consider a method of payment other than check if the amount of the payment is over \$100 million.

What if You Can't Pay?

If you can't pay the full amount shown on line 37 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 15, 2025, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](https://www.irs.gov/opa).

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 15, 2025, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2025. You must pay the tax before the extension runs out. If you do not pay the tax by the extended due date, penalties and interest will be imposed until taxes are paid in full.

For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2024 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9 and 12; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,

- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance,
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would owe the penalty even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2023 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2023 return and you were a U.S. citizen or resident for all of 2023.
2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2024 return is at least 100% of the tax

shown on your 2023 return (110% of that amount if you aren't in the business of farming or fishing, and your adjusted gross income (AGI) shown on your 2023 return was more than \$150,000 (more than \$75,000 if married filing separately for 2024)). Your estimated tax payments for 2024 must have been made on time and for the required amount.

For most people, the “tax shown on your 2023 return” is the amount on your 2023 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9 and 12; Schedule H, lines 8e and 8f; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,

- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2023 even if you didn't include those taxes.

If the *Exception* just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the Penalty

If you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishers).

Enter any penalty on line 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is complicated, you can leave line 38 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill.

There are situations where the IRS can't figure your penalty for you and you must file Form 2210. See Form 2210 for details.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2024 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also enter the designee's name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return;

- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2025 tax return. This is April 15, 2026, for most people.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2024, see *Death of a Taxpayer*, earlier.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040 or 1040-SR, sign your name for the individual and file Form 56.

Child's Return

If your child can't sign their return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

Requirements for an Electronic Return

The requirements for signing an electronic return will be different depending on whether you use tax software or a tax practitioner. If you are filing electronically using Direct File, you should follow the instructions provided to you by Direct File for how to sign your electronic return. Otherwise, to file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

If we issued you an identity protection personal identification number (IP PIN) (as described in more detail next), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your

occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provided.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there are no papers to sign and nothing to mail—not even your Form(s) W-2.

Your electronic return signed with a Self-Select PIN is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN,

if applicable, and your adjusted gross income (AGI) from your originally filed 2023 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. (You, and your spouse if filing jointly, may each use your own prior-year PIN to verify your identity if you filed electronically last year. If you use your prior-year PIN or enter your IP PIN, you are not required to enter your prior-year AGI. The prior-year PIN is the five-digit PIN you used to electronically sign your 2023 return.)

If you need your AGI from your originally filed 2023 federal income tax return, and you don't have your 2023 income tax return, you can access your transcript through your online account at [IRS.gov/Account](https://www.irs.gov/Account).

You can also go to [IRS.gov/Transcript](https://www.irs.gov/Transcript) or call the IRS at 800-908-9946 to get a free transcript of your return. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2023 Form 1040 or 1040-SR, line 11.

For more information, go to [IRS.gov/ Efile](https://www.irs.gov/efile).



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2024.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN,

if applicable, in order to be considered validly signed. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN



All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin) and use the Get an IP PIN tool.

If you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are generated every year. They will generally be sent out by mid-January 2025. Use this IP PIN on your 2024 return as well as any prior-year returns you file in 2025.

If you are filing a joint return and both taxpayers receive an IP PIN, enter both IP PINs in the spaces provided.

If you need more information, including how to retrieve your IP PIN online, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin). If you're unable to retrieve your IP PIN online, you can call 800-908-4490.

Phone Number and Email Address

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information.

Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

For information on how to report phone scams or unsolicited emails claiming to be from the IRS, see *Secure Your Tax Records From Identity Theft*, later.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then they should check the "self-employed" checkbox.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld.

2024 Tax Table

2024
Tax Table

CAUTION

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

Example. A married couple is filing a joint return. Their taxable income on Form 1040, line 15, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,575. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

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

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

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

(Continued)

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—					
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	1,169	1,168	1,169	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,175	1,173	1,175	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,181	1,178	1,181	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,187	1,183	1,187	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,193	1,188	1,193	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,199	1,193	1,199	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,205	1,198	1,205	1,198

(Continued)

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

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

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

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	3,371	3,139	3,371	3,272	33,000	33,050	3,731	3,499	3,731	3,632	36,000	36,050	4,091	3,859	4,091	3,992
30,050	30,100	3,377	3,145	3,377	3,278	33,050	33,100	3,737	3,505	3,737	3,638	36,050	36,100	4,097	3,865	4,097	3,998
30,100	30,150	3,383	3,151	3,383	3,284	33,100	33,150	3,743	3,511	3,743	3,644	36,100	36,150	4,103	3,871	4,103	4,004
30,150	30,200	3,389	3,157	3,389	3,290	33,150	33,200	3,749	3,517	3,749	3,650	36,150	36,200	4,109	3,877	4,109	4,010
30,200	30,250	3,395	3,163	3,395	3,296	33,200	33,250	3,755	3,523	3,755	3,656	36,200	36,250	4,115	3,883	4,115	4,016
30,250	30,300	3,401	3,169	3,401	3,302	33,250	33,300	3,761	3,529	3,761	3,662	36,250	36,300	4,121	3,889	4,121	4,022
30,300	30,350	3,407	3,175	3,407	3,308	33,300	33,350	3,767	3,535	3,767	3,668	36,300	36,350	4,127	3,895	4,127	4,028
30,350	30,400	3,413	3,181	3,413	3,314	33,350	33,400	3,773	3,541	3,773	3,674	36,350	36,400	4,133	3,901	4,133	4,034
30,400	30,450	3,419	3,187	3,419	3,320	33,400	33,450	3,779	3,547	3,779	3,680	36,400	36,450	4,139	3,907	4,139	4,040
30,450	30,500	3,425	3,193	3,425	3,326	33,450	33,500	3,785	3,553	3,785	3,686	36,450	36,500	4,145	3,913	4,145	4,046
30,500	30,550	3,431	3,199	3,431	3,332	33,500	33,550	3,791	3,559	3,791	3,692	36,500	36,550	4,151	3,919	4,151	4,052
30,550	30,600	3,437	3,205	3,437	3,338	33,550	33,600	3,797	3,565	3,797	3,698	36,550	36,600	4,157	3,925	4,157	4,058
30,600	30,650	3,443	3,211	3,443	3,344	33,600	33,650	3,803	3,571	3,803	3,704	36,600	36,650	4,163	3,931	4,163	4,064
30,650	30,700	3,449	3,217	3,449	3,350	33,650	33,700	3,809	3,577	3,809	3,710	36,650	36,700	4,169	3,937	4,169	4,070
30,700	30,750	3,455	3,223	3,455	3,356	33,700	33,750	3,815	3,583	3,815	3,716	36,700	36,750	4,175	3,943	4,175	4,076
30,750	30,800	3,461	3,229	3,461	3,362	33,750	33,800	3,821	3,589	3,821	3,722	36,750	36,800	4,181	3,949	4,181	4,082
30,800	30,850	3,467	3,235	3,467	3,368	33,800	33,850	3,827	3,595	3,827	3,728	36,800	36,850	4,187	3,955	4,187	4,088
30,850	30,900	3,473	3,241	3,473	3,374	33,850	33,900	3,833	3,601	3,833	3,734	36,850	36,900	4,193	3,961	4,193	4,094
30,900	30,950	3,479	3,247	3,479	3,380	33,900	33,950	3,839	3,607	3,839	3,740	36,900	36,950	4,199	3,967	4,199	4,100
30,950	31,000	3,485	3,253	3,485	3,386	33,950	34,000	3,845	3,613	3,845	3,746	36,950	37,000	4,205	3,973	4,205	4,106
31,000						34,000						37,000					
31,000	31,050	3,491	3,259	3,491	3,392	34,000	34,050	3,851	3,619	3,851	3,752	37,000	37,050	4,211	3,979	4,211	4,112
31,050	31,100	3,497	3,265	3,497	3,398	34,050	34,100	3,857	3,625	3,857	3,758	37,050	37,100	4,217	3,985	4,217	4,118
31,100	31,150	3,503	3,271	3,503	3,404	34,100	34,150	3,863	3,631	3,863	3,764	37,100	37,150	4,223	3,991	4,223	4,124
31,150	31,200	3,509	3,277	3,509	3,410	34,150	34,200	3,869	3,637	3,869	3,770	37,150	37,200	4,229	3,997	4,229	4,130
31,200	31,250	3,515	3,283	3,515	3,416	34,200	34,250	3,875	3,643	3,875	3,776	37,200	37,250	4,235	4,003	4,235	4,136
31,250	31,300	3,521	3,289	3,521	3,422	34,250	34,300	3,881	3,649	3,881	3,782	37,250	37,300	4,241	4,009	4,241	4,142
31,300	31,350	3,527	3,295	3,527	3,428	34,300	34,350	3,887	3,655	3,887	3,788	37,300	37,350	4,247	4,015	4,247	4,148
31,350	31,400	3,533	3,301	3,533	3,434	34,350	34,400	3,893	3,661	3,893	3,794	37,350	37,400	4,253	4,021	4,253	4,154
31,400	31,450	3,539	3,307	3,539	3,440	34,400	34,450	3,899	3,667	3,899	3,800	37,400	37,450	4,259	4,027	4,259	4,160
31,450	31,500	3,545	3,313	3,545	3,446	34,450	34,500	3,905	3,673	3,905	3,806	37,450	37,500	4,265	4,033	4,265	4,166
31,500	31,550	3,551	3,319	3,551	3,452	34,500	34,550	3,911	3,679	3,911	3,812	37,500	37,550	4,271	4,039	4,271	4,172
31,550	31,600	3,557	3,325	3,557	3,458	34,550	34,600	3,917	3,685	3,917	3,818	37,550	37,600	4,277	4,045	4,277	4,178
31,600	31,650	3,563	3,331	3,563	3,464	34,600	34,650	3,923	3,691	3,923	3,824	37,600	37,650	4,283	4,051	4,283	4,184
31,650	31,700	3,569	3,337	3,569	3,470	34,650	34,700	3,929	3,697	3,929	3,830	37,650	37,700	4,289	4,057	4,289	4,190
31,700	31,750	3,575	3,343	3,575	3,476	34,700	34,750	3,935	3,703	3,935	3,836	37,700	37,750	4,295	4,063	4,295	4,196
31,750	31,800	3,581	3,349	3,581	3,482	34,750	34,800	3,941	3,709	3,941	3,842	37,750	37,800	4,301	4,069	4,301	4,202
31,800	31,850	3,587	3,355	3,587	3,488	34,800	34,850	3,947	3,715	3,947	3,848	37,800	37,850	4,307	4,075	4,307	4,208
31,850	31,900	3,593	3,361	3,593	3,494	34,850	34,900	3,953	3,721	3,953	3,854	37,850	37,900	4,313	4,081	4,313	4,214
31,900	31,950	3,599	3,367	3,599	3,500	34,900	34,950	3,959	3,727	3,959	3,860	37,900	37,950	4,319	4,087	4,319	4,220
31,950	32,000	3,605	3,373	3,605	3,506	34,950	35,000	3,965	3,733	3,965	3,866	37,950	38,000	4,325	4,093	4,325	4,226
32,000						35,000						38,000					
32,000	32,050	3,611	3,379	3,611	3,512	35,000	35,050	3,971	3,739	3,971	3,872	38,000	38,050	4,331	4,099	4,331	4,232
32,050	32,100	3,617	3,385	3,617	3,518	35,050	35,100	3,977	3,745	3,977	3,878	38,050	38,100	4,337	4,105	4,337	4,238
32,100	32,150	3,623	3,391	3,623	3,524	35,100	35,150	3,983	3,751	3,983	3,884	38,100	38,150	4,343	4,111	4,343	4,244
32,150	32,200	3,629	3,397	3,629	3,530	35,150	35,200	3,989	3,757	3,989	3,890	38,150	38,200	4,349	4,117	4,349	4,250
32,200	32,250	3,635	3,403	3,635	3,536	35,200	35,250	3,995	3,763	3,995	3,896	38,200	38,250	4,355	4,123	4,355	4,256
32,250	32,300	3,641	3,409	3,641	3,542	35,250	35,300	4,001	3,769	4,001	3,902	38,250	38,300	4,361	4,129	4,361	4,262
32,300	32,350	3,647	3,415	3,647	3,548	35,300	35,350	4,007	3,775	4,007	3,908	38,300	38,350	4,367	4,135	4,367	4,268
32,																	

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	4,451	4,219	4,451	4,352	42,000	42,050	4,811	4,579	4,811	4,712	45,000	45,050	5,171	4,939	5,171	5,072
39,050	39,100	4,457	4,225	4,457	4,358	42,050	42,100	4,817	4,585	4,817	4,718	45,050	45,100	5,177	4,945	5,177	5,078
39,100	39,150	4,463	4,231	4,463	4,364	42,100	42,150	4,823	4,591	4,823	4,724	45,100	45,150	5,183	4,951	5,183	5,084
39,150	39,200	4,469	4,237	4,469	4,370	42,150	42,200	4,829	4,597	4,829	4,730	45,150	45,200	5,189	4,957	5,189	5,090
39,200	39,250	4,475	4,243	4,475	4,376	42,200	42,250	4,835	4,603	4,835	4,736	45,200	45,250	5,195	4,963	5,195	5,096
39,250	39,300	4,481	4,249	4,481	4,382	42,250	42,300	4,841	4,609	4,841	4,742	45,250	45,300	5,201	4,969	5,201	5,102
39,300	39,350	4,487	4,255	4,487	4,388	42,300	42,350	4,847	4,615	4,847	4,748	45,300	45,350	5,207	4,975	5,207	5,108
39,350	39,400	4,493	4,261	4,493	4,394	42,350	42,400	4,853	4,621	4,853	4,754	45,350	45,400	5,213	4,981	5,213	5,114
39,400	39,450	4,499	4,267	4,499	4,400	42,400	42,450	4,859	4,627	4,859	4,760	45,400	45,450	5,219	4,987	5,219	5,120
39,450	39,500	4,505	4,273	4,505	4,406	42,450	42,500	4,865	4,633	4,865	4,766	45,450	45,500	5,225	4,993	5,225	5,126
39,500	39,550	4,511	4,279	4,511	4,412	42,500	42,550	4,871	4,639	4,871	4,772	45,500	45,550	5,231	4,999	5,231	5,132
39,550	39,600	4,517	4,285	4,517	4,418	42,550	42,600	4,877	4,645	4,877	4,778	45,550	45,600	5,237	5,005	5,237	5,138
39,600	39,650	4,523	4,291	4,523	4,424	42,600	42,650	4,883	4,651	4,883	4,784	45,600	45,650	5,243	5,011	5,243	5,144
39,650	39,700	4,529	4,297	4,529	4,430	42,650	42,700	4,889	4,657	4,889	4,790	45,650	45,700	5,249	5,017	5,249	5,150
39,700	39,750	4,535	4,303	4,535	4,436	42,700	42,750	4,895	4,663	4,895	4,796	45,700	45,750	5,255	5,023	5,255	5,156
39,750	39,800	4,541	4,309	4,541	4,442	42,750	42,800	4,901	4,669	4,901	4,802	45,750	45,800	5,261	5,029	5,261	5,162
39,800	39,850	4,547	4,315	4,547	4,448	42,800	42,850	4,907	4,675	4,907	4,808	45,800	45,850	5,267	5,035	5,267	5,168
39,850	39,900	4,553	4,321	4,553	4,454	42,850	42,900	4,913	4,681	4,913	4,814	45,850	45,900	5,273	5,041	5,273	5,174
39,900	39,950	4,559	4,327	4,559	4,460	42,900	42,950	4,919	4,687	4,919	4,820	45,900	45,950	5,279	5,047	5,279	5,180
39,950	40,000	4,565	4,333	4,565	4,466	42,950	43,000	4,925	4,693	4,925	4,826	45,950	46,000	5,285	5,053	5,285	5,186
40,000						43,000						46,000					
40,000	40,050	4,571	4,339	4,571	4,472	43,000	43,050	4,931	4,699	4,931	4,832	46,000	46,050	5,291	5,059	5,291	5,192
40,050	40,100	4,577	4,345	4,577	4,478	43,050	43,100	4,937	4,705	4,937	4,838	46,050	46,100	5,297	5,065	5,297	5,198
40,100	40,150	4,583	4,351	4,583	4,484	43,100	43,150	4,943	4,711	4,943	4,844	46,100	46,150	5,303	5,071	5,303	5,204
40,150	40,200	4,589	4,357	4,589	4,490	43,150	43,200	4,949	4,717	4,949	4,850	46,150	46,200	5,309	5,077	5,309	5,210
40,200	40,250	4,595	4,363	4,595	4,496	43,200	43,250	4,955	4,723	4,955	4,856	46,200	46,250	5,315	5,083	5,315	5,216
40,250	40,300	4,601	4,369	4,601	4,502	43,250	43,300	4,961	4,729	4,961	4,862	46,250	46,300	5,321	5,089	5,321	5,222
40,300	40,350	4,607	4,375	4,607	4,508	43,300	43,350	4,967	4,735	4,967	4,868	46,300	46,350	5,327	5,095	5,327	5,228
40,350	40,400	4,613	4,381	4,613	4,514	43,350	43,400	4,973	4,741	4,973	4,874	46,350	46,400	5,333	5,101	5,333	5,234
40,400	40,450	4,619	4,387	4,619	4,520	43,400	43,450	4,979	4,747	4,979	4,880	46,400	46,450	5,339	5,107	5,339	5,240
40,450	40,500	4,625	4,393	4,625	4,526	43,450	43,500	4,985	4,753	4,985	4,886	46,450	46,500	5,345	5,113	5,345	5,246
40,500	40,550	4,631	4,399	4,631	4,532	43,500	43,550	4,991	4,759	4,991	4,892	46,500	46,550	5,351	5,119	5,351	5,252
40,550	40,600	4,637	4,405	4,637	4,538	43,550	43,600	4,997	4,765	4,997	4,898	46,550	46,600	5,357	5,125	5,357	5,258
40,600	40,650	4,643	4,411	4,643	4,544	43,600	43,650	5,003	4,771	5,003	4,904	46,600	46,650	5,363	5,131	5,363	5,264
40,650	40,700	4,649	4,417	4,649	4,550	43,650	43,700	5,009	4,777	5,009	4,910	46,650	46,700	5,369	5,137	5,369	5,270
40,700	40,750	4,655	4,423	4,655	4,556	43,700	43,750	5,015	4,783	5,015	4,916	46,700	46,750	5,375	5,143	5,375	5,276
40,750	40,800	4,661	4,429	4,661	4,562	43,750	43,800	5,021	4,789	5,021	4,922	46,750	46,800	5,381	5,149	5,381	5,282
40,800	40,850	4,667	4,435	4,667	4,568	43,800	43,850	5,027	4,795	5,027	4,928	46,800	46,850	5,387	5,155	5,387	5,288
40,850	40,900	4,673	4,441	4,673	4,574	43,850	43,900	5,033	4,801	5,033	4,934	46,850	46,900	5,393	5,161	5,393	5,294
40,900	40,950	4,679	4,447	4,679	4,580	43,900	43,950	5,039	4,807	5,039	4,940	46,900	46,950	5,399	5,167	5,399	5,300
40,950	41,000	4,685	4,453	4,685	4,586	43,950	44,000	5,045	4,813	5,045	4,946	46,950	47,000	5,405	5,173	5,405	5,306
41,000						44,000						47,000					
41,000	41,050	4,691	4,459	4,691	4,592	44,000	44,050	5,051	4,819	5,051	4,952	47,000	47,050	5,411	5,179	5,411	5,312
41,050	41,100	4,697	4,465	4,697	4,598	44,050	44,100	5,057	4,825	5,057	4,958	47,050	47,100	5,417	5,185	5,417	5,318
41,100	41,150	4,703	4,471	4,703	4,604	44,100	44,150	5,063	4,831	5,063	4,964	47,100	47,150	5,423	5,191	5,423	5,324
41,150	41,200	4,709	4,477	4,709	4,610	44,150	44,200	5,069	4,837	5,069	4,970	47,150	47,200	5,432	5,197	5,432	5,330
41,200	41,250	4,715	4,483	4,715	4,616	44,200	44,250	5,075	4,843	5,075	4,976	47,200	47,250	5,443	5,203	5,443	5,336
41,250	41,300	4,721	4,489	4,721	4,622	44,250	44,300	5,081	4,849	5,081	4,982	47,250	47,300	5,454	5,209	5,454	5,342
41,300	41,350	4,727	4,495	4,727	4,628	44,300	44,350</										

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

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

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

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
75,000						78,000						81,000					
75,000	75,050	11,559	8,539	11,559	9,865	78,000	78,050	12,219	8,899	12,219	10,525	81,000	81,050	12,879	9,259	12,879	11,185
75,050	75,100	11,570	8,545	11,570	9,876	78,050	78,100	12,230	8,905	12,230	10,536	81,050	81,100	12,890	9,265	12,890	11,196
75,100	75,150	11,581	8,551	11,581	9,887	78,100	78,150	12,241	8,911	12,241	10,547	81,100	81,150	12,901	9,271	12,901	11,207
75,150	75,200	11,592	8,557	11,592	9,898	78,150	78,200	12,252	8,917	12,252	10,558	81,150	81,200	12,912	9,277	12,912	11,218
75,200	75,250	11,603	8,563	11,603	9,909	78,200	78,250	12,263	8,923	12,263	10,569	81,200	81,250	12,923	9,283	12,923	11,229
75,250	75,300	11,614	8,569	11,614	9,920	78,250	78,300	12,274	8,929	12,274	10,580	81,250	81,300	12,934	9,289	12,934	11,240
75,300	75,350	11,625	8,575	11,625	9,931	78,300	78,350	12,285	8,935	12,285	10,591	81,300	81,350	12,945	9,295	12,945	11,251
75,350	75,400	11,636	8,581	11,636	9,942	78,350	78,400	12,296	8,941	12,296	10,602	81,350	81,400	12,956	9,301	12,956	11,262
75,400	75,450	11,647	8,587	11,647	9,953	78,400	78,450	12,307	8,947	12,307	10,613	81,400	81,450	12,967	9,307	12,967	11,273
75,450	75,500	11,658	8,593	11,658	9,964	78,450	78,500	12,318	8,953	12,318	10,624	81,450	81,500	12,978	9,313	12,978	11,284
75,500	75,550	11,669	8,599	11,669	9,975	78,500	78,550	12,329	8,959	12,329	10,635	81,500	81,550	12,989	9,319	12,989	11,295
75,550	75,600	11,680	8,605	11,680	9,986	78,550	78,600	12,340	8,965	12,340	10,646	81,550	81,600	13,000	9,325	13,000	11,306
75,600	75,650	11,691	8,611	11,691	9,997	78,600	78,650	12,351	8,971	12,351	10,657	81,600	81,650	13,011	9,331	13,011	11,317
75,650	75,700	11,702	8,617	11,702	10,008	78,650	78,700	12,362	8,977	12,362	10,668	81,650	81,700	13,022	9,337	13,022	11,328
75,700	75,750	11,713	8,623	11,713	10,019	78,700	78,750	12,373	8,983	12,373	10,679	81,700	81,750	13,033	9,343	13,033	11,339
75,750	75,800	11,724	8,629	11,724	10,030	78,750	78,800	12,384	8,989	12,384	10,690	81,750	81,800	13,044	9,349	13,044	11,350
75,800	75,850	11,735	8,635	11,735	10,041	78,800	78,850	12,395	8,995	12,395	10,701	81,800	81,850	13,055	9,355	13,055	11,361
75,850	75,900	11,746	8,641	11,746	10,052	78,850	78,900	12,406	9,001	12,406	10,712	81,850	81,900	13,066	9,361	13,066	11,372
75,900	75,950	11,757	8,647	11,757	10,063	78,900	78,950	12,417	9,007	12,417	10,723	81,900	81,950	13,077	9,367	13,077	11,383
75,950	76,000	11,768	8,653	11,768	10,074	78,950	79,000	12,428	9,013	12,428	10,734	81,950	82,000	13,088	9,373	13,088	11,394
76,000						79,000						82,000					
76,000	76,050	11,779	8,659	11,779	10,085	79,000	79,050	12,439	9,019	12,439	10,745	82,000	82,050	13,099	9,379	13,099	11,405
76,050	76,100	11,790	8,665	11,790	10,096	79,050	79,100	12,450	9,025	12,450	10,756	82,050	82,100	13,110	9,385	13,110	11,416
76,100	76,150	11,801	8,671	11,801	10,107	79,100	79,150	12,461	9,031	12,461	10,767	82,100	82,150	13,121	9,391	13,121	11,427
76,150	76,200	11,812	8,677	11,812	10,118	79,150	79,200	12,472	9,037	12,472	10,778	82,150	82,200	13,132	9,397	13,132	11,438
76,200	76,250	11,823	8,683	11,823	10,129	79,200	79,250	12,483	9,043	12,483	10,789	82,200	82,250	13,143	9,403	13,143	11,449
76,250	76,300	11,834	8,689	11,834	10,140	79,250	79,300	12,494	9,049	12,494	10,800	82,250	82,300	13,154	9,409	13,154	11,460
76,300	76,350	11,845	8,695	11,845	10,151	79,300	79,350	12,505	9,055	12,505	10,811	82,300	82,350	13,165	9,415	13,165	11,471
76,350	76,400	11,856	8,701	11,856	10,162	79,350	79,400	12,516	9,061	12,516	10,822	82,350	82,400	13,176	9,421	13,176	11,482
76,400	76,450	11,867	8,707	11,867	10,173	79,400	79,450	12,527	9,067	12,527	10,833	82,400	82,450	13,187	9,427	13,187	11,493
76,450	76,500	11,878	8,713	11,878	10,184	79,450	79,500	12,538	9,073	12,538	10,844	82,450	82,500	13,198	9,433	13,198	11,504
76,500	76,550	11,889	8,719	11,889	10,195	79,500	79,550	12,549	9,079	12,549	10,855	82,500	82,550	13,209	9,439	13,209	11,515
76,550	76,600	11,900	8,725	11,900	10,206	79,550	79,600	12,560	9,085	12,560	10,866	82,550	82,600	13,220	9,445	13,220	11,526
76,600	76,650	11,911	8,731	11,911	10,217	79,600	79,650	12,571	9,091	12,571	10,877	82,600	82,650	13,231	9,451	13,231	11,537
76,650	76,700	11,922	8,737	11,922	10,228	79,650	79,700	12,582	9,097	12,582	10,888	82,650	82,700	13,242	9,457	13,242	11,548
76,700	76,750	11,933	8,743	11,933	10,239	79,700	79,750	12,593	9,103	12,593	10,899	82,700	82,750	13,253	9,463	13,253	11,559
76,750	76,800	11,944	8,749	11,944	10,250	79,750	79,800	12,604	9,109	12,604	10,910	82,750	82,800	13,264	9,469	13,264	11,570
76,800	76,850	11,955	8,755	11,955	10,261	79,800	79,850	12,615	9,115	12,615	10,921	82,800	82,850	13,275	9,475	13,275	11,581
76,850	76,900	11,966	8,761	11,966	10,272	79,850	79,900	12,626	9,121	12,626	10,932	82,850	82,900	13,286	9,481	13,286	11,592
76,900	76,950	11,977	8,767	11,977	10,283	79,900	79,950	12,637	9,127	12,637	10,943	82,900	82,950	13,297	9,487	13,297	11,603
76,950	77,000	11,988	8,773	11,988	10,294	79,950	80,000	12,648	9,133	12,648	10,954	82,950	83,000	13,308	9,493	13,308	11,614
77,000						80,000						83,000					
77,000	77,050	11,999	8,779	11,999	10,305	80,000	80,050	12,659	9,139	12,659	10,965	83,000	83,050	13,319	9,499	13,319	11,625
77,050	77,100	12,010	8,785	12,010	10,316	80,050	80,100	12,670	9,145	12,670	10,976	83,050	83,100	13,330	9,505	13,330	11,636
77,100	77,150	12,021	8,791	12,021	10,327	80,100	80,150	12,681	9,151	12,681	10,987	83,100	83,150	13,341	9,511	13,341	11,647
77,150	77,200	12,032	8,797	12,032	10,338	80,150	80,200	12,692	9,157	12,692	10,998	83,150	83,200	13,352	9,517	13,352	11,658
77,200	77,250	12,043	8,803	12,043	10,349	80,200	80,250	12,703	9,163	12,703	11,009	83,200	83,250	13,363	9,523	13,363	11,669
77,250	77,300	12,054	8,809	12,054	10,360	80,250	80,300	12,714	9,169	12,714	11,020						

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

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

2024 Tax Computation Worksheet—Line 16



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

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

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$100,525	\$	× 22% (0.22)	\$	\$ 4,947.00	\$
Over \$100,525 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 6,957.50	\$
Over \$191,950 but not over \$243,725	\$	× 32% (0.32)	\$	\$ 22,313.50	\$
Over \$243,725 but not over \$609,350	\$	× 35% (0.35)	\$	\$ 29,625.25	\$
Over \$609,350	\$	× 37% (0.37)	\$	\$ 41,812.25	\$

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$201,050	\$	× 22% (0.22)	\$	\$ 9,894.00	\$
Over \$201,050 but not over \$383,900	\$	× 24% (0.24)	\$	\$ 13,915.00	\$
Over \$383,900 but not over \$487,450	\$	× 32% (0.32)	\$	\$ 44,627.00	\$
Over \$487,450 but not over \$731,200	\$	× 35% (0.35)	\$	\$ 59,250.50	\$
Over \$731,200	\$	× 37% (0.37)	\$	\$ 73,874.50	\$

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$100,525	\$	× 22% (0.22)	\$	\$ 4,947.00	\$
Over \$100,525 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 6,957.50	\$
Over \$191,950 but not over \$243,725	\$	× 32% (0.32)	\$	\$ 22,313.50	\$
Over \$243,725 but not over \$365,600	\$	× 35% (0.35)	\$	\$ 29,625.25	\$
Over \$365,600	\$	× 37% (0.37)	\$	\$ 36,937.25	\$

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$100,500	\$	× 22% (0.22)	\$	\$ 6,641.00	\$
Over \$100,500 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 8,651.00	\$
Over \$191,950 but not over \$243,700	\$	× 32% (0.32)	\$	\$ 24,007.00	\$
Over \$243,700 but not over \$609,350	\$	× 35% (0.35)	\$	\$ 31,318.00	\$
Over \$609,350	\$	× 37% (0.37)	\$	\$ 43,505.00	\$

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General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Voter Registration

Do you need to check or update your voter registration? Visit [Vote.gov](https://www.vote.gov) to confirm with your state election office.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. Direct File and Free File provide eligible taxpayers the ability to file their taxes electronically for free.

See [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) and [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details and to see if you are eligible.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with the dependent's social security card. For each child under age 17 who is a qualifying child for the child tax credit or each dependent who qualifies you for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard

deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.

- Be sure you used the correct method to figure your tax. See the instructions for line 16.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 12 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on line 7.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of qualifying children you have who have valid SSNs.
- Remember to sign and date Form 1040 or 1040-SR and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.

- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 37 for details.
- Make sure to check *Where Do You File?* before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing sites. Because of this, you may need to mail your return to a different address than you have in the past.
- Don't file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

Make sure that if you, your spouse with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage, and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. For tax years other than 2020, you may have to repay excess advance payments, even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for Schedule 2, line 1a, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits; (b) you are divorced, separated, or no longer living with your spouse; or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Don't file Form 8857 with your Form 1040 or 1040-SR.

For more information, see Pub. 971 and Form 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2025



You can use the [Tax Withholding Estimator](#) instead of Pub. 505 or the worksheets included with Form W-4 or W-4P to determine whether you need to have your withholding increased or decreased.

In general, you don't have to make estimated tax payments if you expect that your 2025 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2025 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records From Identity Theft



All taxpayers can now apply for an Identity Protection PIN (IP PIN). Go to [IRS.gov/ GetAnIPPIN](https://www.irs.gov/GetAnIPPIN) to request an IP PIN through your online account, file Form 15227 if your AGI on your last filed return is less than \$79,000 (\$158,000 if married filing jointly), or make an appointment to visit a Taxpayer Assistance Center.

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund. To reduce your risk:

- Protect your SSN,

- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/ IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance.

You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through Telecommunications Relay Services at [FCC.gov/TRS](https://www.fcc.gov/TRS).

Protect yourself from suspicious emails, texts, and social media messages, phishing schemes, and phone scams.

Phishing is the creation and use of emails, texts, social media messages, and websites designed to mimic legitimate business communication and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contact with or request detailed personal information from taxpayers via emails, texts, or social media messages. Also, the IRS doesn't ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. For more information, go to [IRS.gov/Phishing](https://www.irs.gov/Phishing). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can report suspicious emails, texts, and social media messages to the Federal Trade Commission (FTC) at [ftc.gov/ complaint](https://www.ftc.gov/complaint).

You can contact them at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Visit IRS.gov and enter “identity theft” in the search box to learn more about identity theft and how to reduce your risk.

You can report a phone scam to the Treasury Inspector General for Tax Administration at [IRS Impersonation Scam Reporting](#) or the FTC using the [FTC Complaint Assistant](#) at FTC.gov. Add “IRS Telephone Scam” in the notes.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, go to Pay.gov and make a contribution by credit card, debit card,

PayPal, checking account, or savings account. If you prefer, you can make a check payable to the “Bureau of the Fiscal Service” and send it to: Bureau of the Fiscal Service, Attn: Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Don’t add your gift to any tax you may owe. See the instructions for line 37 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [TreasuryDirect.gov/ Help-Center/Public-Debt-FAQs/ #DebtFinance](https://TreasuryDirect.gov/Help-Center/Public-Debt-FAQs/#DebtFinance) and click on “How do you make a contribution to reduce the debt?”



*You may be able to deduct this **TIP** gift on your 2025 tax return.*

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040-X to change a return you already filed. Generally, to timely claim a refund on your amended return, Form 1040-X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is

later. But you may have more time to file Form 1040-X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

You can file Form 1040-X electronically with tax filing software to amend Forms 1040 and 1040-SR. See [IRS.gov/ Filing/Amended-Return-FrequentlyAsked-Questions](https://www.irs.gov/filing/amended-return-frequently-asked-questions) for more information.

Use the [Where's My Amended Return](https://www.irs.gov/wheresmyamendedreturn) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications,

student and small business loan applications, and during tax return preparation. To get a free transcript:

- Access your online account at [IRS.gov/Account](https://www.irs.gov/Account),
- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript),
- Use Form 4506-T or 4506T-EZ, or
- Call us at 800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Past Due Returns

If you or someone you know needs to file past due tax returns, go to [Filing past due returns](https://www.irs.gov/filing/past-due) or [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in

filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2021 return in 2025, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and

retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state,

Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/ FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns.

Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your

paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The [*First-Time Homebuyer Credit Account Look-up*](#) ([*IRS.gov/HomeBuyer*](https://www.irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.
- The [*Sales Tax Deduction Calculator*](#) ([*IRS.gov/SalesTax*](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [*IRS.gov/Help*](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.

- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure

W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement; and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/businessaccount](https://www.irs.gov/businessaccount) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites.

Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE

tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or

Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.

- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing.

You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/ Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.

- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season.

You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds.

If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](https://www.irs.gov/DigitalAssets) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or](#)
- [Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): This is the best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.

- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement](#) ([IRS.gov/OPA](#)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will

receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise PreQualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to

receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."