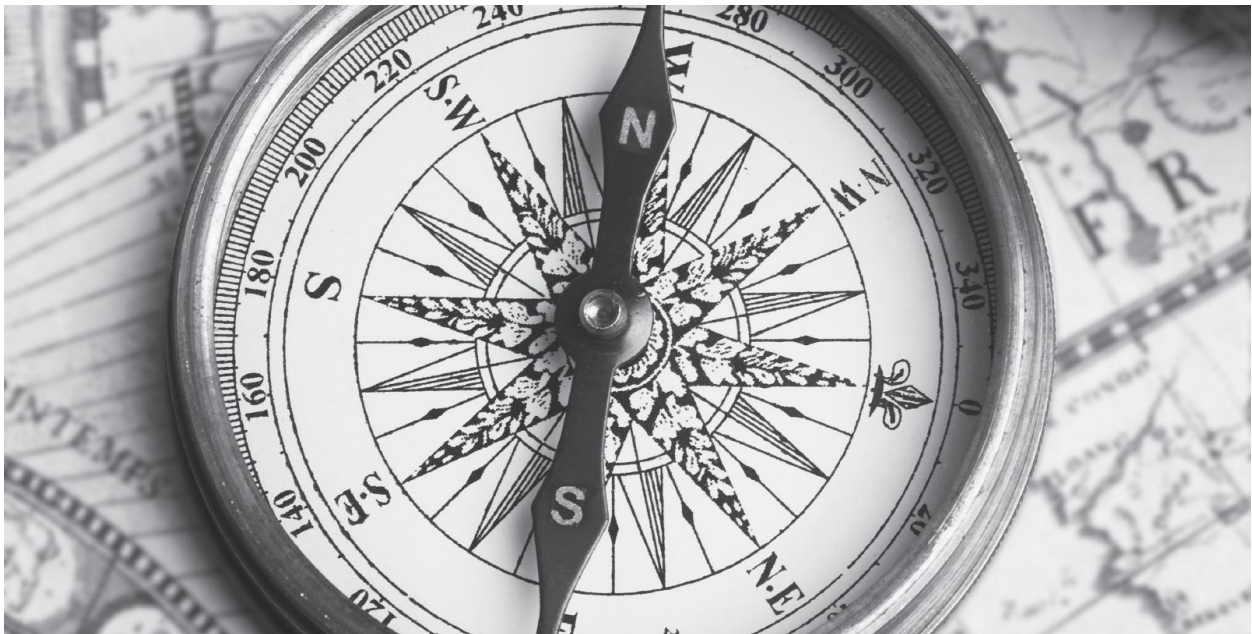


# Instructions for Forms 1040 (and 1040-SR)

Including the instructions for Schedules 1 through 3

## 2024

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Volume 6 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](https://www.irs.gov)

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Page on IRS.gov

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1. You paid any one household employee (defined below) cash wages of \$2,700 or more in 2024. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2024 and was a student.
2. You withheld federal income tax during 2024 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2023 or 2024 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done.

Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

## Line 10

### First-Time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2024, you can enter your 2024 repayment on this line without attaching Form 5405.


See the Form 5405 instructions for details and for exceptions to the repayment rule.



*The 15-year repayment period for the first-time homebuyer credit for homes purchased in 2008 began with your 2010 tax return and ends with your 2024 tax return.*

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 2

**Before you begin:**

 Be sure you have read the **Exception** in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

1. Are you filing **Schedule A**?

☐ **No.**

Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 13, or Form 1040-NR, line 13a, from Form 1040, 1040-SR, or 1040-NR, line 11, and enter the result on line 3 and go to line 4.

☐ **Yes.**

Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15

2. Enter the amount from Schedule A, line 7

3. Add lines 1 and 2

4. Enter any tax refund from Schedule 1, lines 1 and 8z

5. Subtract line 4 from line 3

6. Enter the amount shown below for your filing status.

• Single or head of household—\$85,700


• Married filing jointly or qualifying surviving spouse—\$133,300

• Married filing separately—\$66,650

}

7. Is the amount on line 5 more than the amount on line 6?

☐ **No.**



Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 2, blank.

☐ **Yes.**

Subtract line 6 from line 5

8. Enter the amount shown below for your filing status.

• Single or head of household—\$609,350

• Married filing jointly or qualifying surviving spouse—\$1,218,700

• Married filing separately—\$609,350

}

9. Is the amount on line 5 more than the amount on line 8?

☐ **No.**

Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.

☐ **Yes.**


Subtract line 8 from line 5

10. Multiply line 9 by 25% (0.25) and enter the **smaller** of the result or line 6

11. Add lines 7 and 10

12. Is the amount on line 11 more than \$232,600 (\$116,300 if married filing separately)?

☐ **Yes.**



Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.**

Multiply line 11 by 26% (0.26)

13. Add Form 1040, 1040-SR, or 1040-NR, line 16 (minus any tax from Form 4972), and Schedule 2, line 1z. (If you used Schedule J to figure your tax on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16, refigure that tax without using Schedule J before including it in this calculation.)

Next. Is the amount on line 12 more than the amount on line 13?

☐ **Yes.**

Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.**

You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 2, blank.

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# **Line 11**

## **Additional Medicare Tax**

See Form 8959 and its instructions if the total of your 2024 wages and any self-employment income was more than:

- \$125,000 if married filing separately;
- \$250,000 if married filing jointly; or
- \$200,000 if single, head of household, or qualifying surviving spouse. Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld.

See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

## **Line 12**

### **Net Investment Income Tax**

See Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly or qualifying surviving spouse, or
- \$200,000 if single or head of household.
- If you file Form 2555, see Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:
  - \$0 if married filing separately,
  - \$123,500 if married filing jointly or qualifying surviving spouse, or
  - \$73,500 if single or head of household.



## **Line 13**

**Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance.** This tax should be shown in box 12 of Form W-2 with codes A and B or M and N.

## **Line 14**

**Interest on Tax Due on Installment Income From the Sale of Certain Residential Lots and Timeshares**

Enter interest on tax due on installment income from the sale of certain residential lots and timeshares under section 453(l)(3).

## **Line 15**

**Interest on the Deferred Tax on Gain From Certain Installment Sales With a Sales Price Over \$150,000**

Enter interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 under section 453A(c).

## **Line 16**

### **Recapture of Low-Income Housing Credit**

Enter the amount from Form 8611, line 14.

## **Lines 17a Through 17z**

### **Other Additional Taxes**

**Line 17a.** Recapture of the following credits.

1. Amounts from Form 4255, column (j), lines 1b and 1j; and the Form 3468, Parts II and VII amounts that get reported on Form 4255, line 1z. Identify as "3468."
2. Non-EPE recapture applied
3. against tax from Form 3468, Part IV, reported on Form 4255, line 1d, column (j). Identify as "NEPE3458."
4. New markets credit (see Form 8874). Identify as "NMCR."

5. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."
6. Any section 6418(g)(3) amounts attributable to recapture from Form
7. 4255, column (m). Identify as "6418(g)(3)."

**Line 17b.** If you sold your home in 2024 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe a recapture tax on the mortgage subsidy. See Form 8828.

**Line 17c.** Enter any additional tax on health savings account (HSA) distributions you received from Form 8889, line 17b. See Form 8889, Part II.

**Line 17d.** Enter any additional tax for failure to remain an eligible individual during the testing period from Form 8889, line 21. See Form 8889, Part III.

**Line 17e.** Enter any additional tax on Archer MSA distributions from Form 8853, line 9b. See Form 8853.

**Line 17f.** Enter any additional tax on Medicare Advantage MSA distributions from Form 8853, line 13b. See Form 8853.

**Line 17g.** Enter any additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526 for more information.

**Line 17h.** Enter any additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15 of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B) (ii). See section 409A(a)(1)(B) for details.

**Line 17i.** Enter any additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount wasn't determinable until 2024. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details.

**Line 17j.** Enter any Section 72(m)(5) excess benefits tax. See Pub. 560 for more information.

**Line 17k.** If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 14. Enter this amount on line 17k.

**Line 17l.** Enter any tax on accumulation distribution of trusts. See Form 4970 for more information.

**Line 17m.** Enter any excise tax on insider stock compensation from an expatriated corporation. See section 4985.

**Line 17n.** Enter any look-back interest under section 167(g) or 460(b). See Form 8697 or 8866 for more information.

**Line 17o.** Enter any tax on non-effectively connected income for any part of the year you were a nonresident alien. See the Instructions for Form 1040-NR for more information.

**Line 17p.** Enter any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.

**Line 17q.** Enter any interest amount from Form 8621, line 24.

**Line 17z.** Use line 17z to report any taxes not reported elsewhere on your return or other schedules. List the type and amount of tax.

Other taxes to be listed include the following.

- The prevailing wage and apprenticeship penalties (PWA) from Form 4255 for the following:
  1. Form 7210/Form 4255, line 1c, column (p). Identify as "PWA7210."
  2. Form 8933/Form 4255, line 2a, column (p). Identify as "PWA8933."
  3. Any amount from Form 4255, column (p), not reported elsewhere. Identify as "NPWA."
- Form 8978 adjustment. Complete the Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z)

if you are filing Form 8978 and completed the worksheet in the Schedule 3, line 6l, instructions and the amount on line 3 of that worksheet is negative.

## **Line 19**

### **Recapture of Net EPE From Form 4255**

Enter the recapture amount of the net EPE claimed on Form 4255, line 1d, column (I) related to the credit from Form 3468, Part IV.



**Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z)**

*Complete this worksheet if you completed line 3 on the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions.*

1. Enter the sum of any chapter 1 taxes\* (other than your negative Form 8978 adjustment) reported in Part II of Schedule 2 . . . . .

1.
2. Enter as a positive number the negative amount from line 3 of the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions . . . . .

2.
3. Is the amount on line 1 more than the amount on line 2?

☐ **Yes.** List the type (Form 8978 ADJ) and the amount from line 2 as a negative number (in parentheses) on line 17z.

☐ **No.** List the type (Form 8978 ADJ) and the amount from line 1 as a negative number (in parentheses) on line 17z.

Combine this amount with any other amounts reported on line 17z to complete the line 17z entry space.

*\* Chapter 1 taxes include taxes from sections 1 through 1400Z-2 of the Code, as well as certain amounts the Code treats as chapter 1 taxes. Generally, this does not include amounts reported on Schedule 2, lines 4, 7, 9, 11–13, 17k–17m, or 17z (other than chapter 1 taxes).*

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# **Instructions for Schedule 3 Additional Credits and Payments**

## **General Instructions**

Use Schedule 3 if you have nonrefundable credits, other than the child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 8, in the amount entered on Form 1040, 1040-SR, or 1040-NR, line 20.

Enter the amount on Schedule 3, line 15, on Form 1040, 1040-SR, or 1040-NR, line 31.

# Specific Instructions

## Line 1

### Foreign Tax Credit



*If you are a shareholder in a controlled foreign corporation and made a section 962 election, see the instructions for Forms 1040 and 1040-SR, line 16, for the foreign tax credit you figured on Form 1118.*

If you paid income tax to a foreign country or U.S. territory, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

**Exception.** You don't have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax

paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or

2. Schedule K-3 (or substitute statement).
3. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).
4. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and weren't obligated to pay these amounts to someone else.
5. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.
6. All of your foreign taxes were:
  - a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

- b. Paid to countries that are recognized by the United States and don't support terrorism.
- 7. For more details on these requirements, see the Instructions for Form 1116.

**Do you meet all five requirements just listed?**

- ☐ **Yes.** Enter on line 1 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040 or 1040-SR, line 16, and Schedule 2, line 1a.
- ☐ **No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

## Line 2

### Credit for Child and Dependent Care Expenses

You may be able to take this credit if, in order to work or look for work, you paid someone to care for:

- Your qualifying child under age 13
- whom you claim as your dependent,
- Your disabled spouse or any other disabled person who couldn't care for themselves, or
- Your child whom you couldn't claim as a dependent because of the rules for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

For details, use [Tax Topic 602](#) or see Form 2441.

## **Line 3**

### **Education Credits**

If you (or your dependent) paid qualified expenses in 2024 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2024 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040 or 1040-SR, line 11, is \$90,000 or more (\$180,000 or more if married filing jointly).



- You, or your spouse, were a nonresident alien for any part of 2024 unless your filing status is married filing jointly.  
*See Nonresident aliens and dual-status aliens, earlier.*

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970; the instructions for Form 1040 or 1040-SR, line 29; and [IRS.gov/EdCredit](https://www.irs.gov/EdCredit).

## **Line 4**

### **Retirement Savings Contributions Credit (Saver's Credit)**

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan

(including designated Roth contributions) or to a governmental section 457(b) plan, SIMPLE IRA, or a SEP; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLÉ account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

1. The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$38,250 (\$57,375 if head of household; \$76,500 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2007, (b) is claimed as a dependent on someone else's 2024 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2024, you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use [Tax Topic 610](#) or see Form 8880.

## **Line 5**

### **Residential Energy Credits**

#### **Line 5a—Residential clean energy credit.**

If you made energy saving improvements to one or more homes that you used as a residence during 2024,

you may be able to take the residential clean energy credit. For more information, see Form 5695 and its instructions.

**Line 5b—Energy efficient home**

**improvement credit.** If you made qualified energy efficiency improvements to your main home located in the United States in 2024, you may be able to take the energy efficient home improvement credit. For more information, see Form 5695 and its instructions.

**Condos and co-ops.** If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

**More details.** For details, see Form 5695.

## Lines 6a Through 6z

### Other Nonrefundable Credits

**Line 6a.** The general business credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.



*The net elective payment election amount from Form 3800, Part III, line 6, column (j) is reported on Schedule 3, line 13c.*

**Line 6b.** Enter any credit for prior year minimum tax. See Form 8801.

**Line 6c.** You may be able to take the adoption credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2024. See the Instructions for Form 8839.

**Line 6d.** Enter any credit for the elderly or the disabled. See Schedule R.

**Line 6e.** Line 6e has been reserved for future use.

**Line 6f.** Enter the personal use part of any credit for new clean vehicles. See Form 8936, Part III.

**Line 6g.** Enter any mortgage interest credit if a state or local government gave you a mortgage credit certificate. See Form 8396.

**Line 6h.** You can't claim the District of Columbia first-time homebuyer credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2023. See Form 8859.

**Line 6i.** Enter any qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.

**Line 6j.** Enter any alternative fuel vehicle refueling property credit. See Form 8911.

**Line 6k.** Enter any credit to holders of tax credit bonds. See Form 8912.

**Line 6l.** Enter the amount from Form 8978, line 14 (relating to partner's audit liability under section 6226). If the amount on Form 8978, line 14, is negative, complete the following worksheet to figure the amount to enter on line 6l. If the amount on Form 8978, line 14, is positive, see the instructions for Form 1040 or 1040-SR, line 16.

**Line 6m.** Enter any credit for previously owned clean vehicles. See Form 8936, Part IV.

**Line 6z. Other nonrefundable credits.** Use line 6z to report any nonrefundable credits not reported elsewhere on your return or other schedules. List the type and amount of the credit.

## **Line 9**

### **Net Premium Tax Credit**

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on line 9. For more information, see the Instructions for Form 8962.



Negative Form 8978 Adjustment Worksheet—Schedule 3 (Line 6l)

Complete this worksheet if Form 8978, line 14, is negative.

1.	Enter the amount from Form 1040 or 1040-SR, line 18 .....	1.	<div></div>
2.	Enter as a positive number the negative amount from Form 8978, line 14 .....	2.	<div></div>
3.	Is the amount on line 1 equal to or more than the amount on line 2?		
<input type="checkbox"/>	Yes. Enter the amount from line 2 on line 6l		
<input type="checkbox"/>	No. Enter the amount from line 1 on line 6l, and subtract line 2 from line 1* .....		
		3.	<div>(      )</div>

\* Use this amount to complete the Negative Form 8978 Adjustment Worksheet in the Schedule 2, line 17z, instructions.

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## **Line 10**

### **Amount Paid With Request for Extension To File**

If you got an automatic extension of time to file Form 1040, 1040-SR, or 1040-NR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid a fee when making your payment, don't include on line 10 the fee you were charged. Also, include any amounts paid with Form 2350.

## **Line 11**

### **Excess Social Security and Tier 1 RRTA Tax Withheld**

If you, or your spouse if filing a joint return, had more than one employer for 2024 and total wages of more than \$168,600, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld.

You can take a credit on this line for the amount withheld in excess of \$10,453.20. But if any one employer withheld more than \$10,453.20, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You can't claim a refund for excess tier 2 RRTA tax on Form 1040, 1040-SR, or 1040-NR. Instead, use Form 843.

## **Line 12**

### **Credit for Federal Tax on Fuels**

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

## **Lines 13a Through 13z Other Payments or Refundable Credits**

### **Line 13b**

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, enter the amount on line 13b. See Pub. 525 for details about this credit.

### **Line 13c**

Enter any net elective payment election amount from Form 3800, Part III, line 6, column (j).

### **Line 13d**

If you elected to pay your net 965 tax liability in installments, report the deferred amount on line 13d. Enter the amount of net 965 tax liability remaining to be paid in future years.

## Line 13z

### **Other refundable credits.** Use line 13z

to report the credit under section 960(c) with respect to an excess limitation account. If an increase in the limitation under section 960(c) is more than your U.S. income tax reported on Form 1116, Part III, line 20, the amount of the excess is deemed an overpayment of tax and can be claimed on line 13z as a refundable credit. See section 960(c)(5).

Enter "960(c)" and the amount of the credit. See section 960(c) for more information about the circumstances under which an excess in limitation arises. Also, see the instructions for Form 1116, Part III, line 22 for your increase in limitation.

Also use line 13z to report the amount of U.S. tax allocable to the U.S. Virgin Islands. Enter "Form 8689" and the amount paid.

# Tax Topics

You can read these Tax Topics at *IRS.gov/TaxTopics*.

## List of Tax Topics

All topics are also available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

Topic No.	Subject
	<b>IRS help available</b>
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102	Tax assistance for individuals with disabilities
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Your voice at the IRS

- 105            Armed Forces tax information
- 107            Tax relief in disaster situations

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(What to do if incorrect or  
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- 156            How to get a transcript or copy of  
your tax return
- 157            Change your address—How to  
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- 158            Paying your taxes and ensuring  
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- 159            How to get a wage and income  
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- 203            Reduced refund
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- 303            Checklist of common errors when  
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306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
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311	Power of attorney information
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416	Farming and fishing income
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419	Gambling income and losses
420	Bartering income

421	Scholarships, fellowship grants, and other grants
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- 452            Alimony and Separate  
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- 502            Medical and dental expenses
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- 504            Home mortgage points
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554	Self-employment tax
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| 902 | Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax   |
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## **Disclosure, Privacy Act, and Paperwork Reduction Act Notice**

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number or email address.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the

Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or territories to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans.

We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

## **We Welcome Comments on Forms**

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.



If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormsComments](https://www.irs.gov/formscomments).

Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Don't send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

## **Estimates of Taxpayer Burden**

The following table shows burden estimates based on current statutory requirements as of December 1, 2024, for taxpayers filing a 2024 Form 1040 or 1040-SR tax return.

Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

For instance, the estimated average time burden for all taxpayers filing a Form 1040 or 1040-SR is 13 hours, with an average cost of \$290 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate, there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and \$160, while business taxpayers are expected to have an average burden of about 24 hours and \$620. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

For more information on taxpayer burden see Pub. 5743. If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*

# Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
		Total Time*	Record-keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers . . . . .	100%	13	5	3	4	1	\$290
Type of taxpayer							
Nonbusiness*** . . . . .	71%	8	3	1	3	1	160
Business*** . . . . .	29%	24	11	5	6	2	620

\*Detail may not add to total time due to rounding.

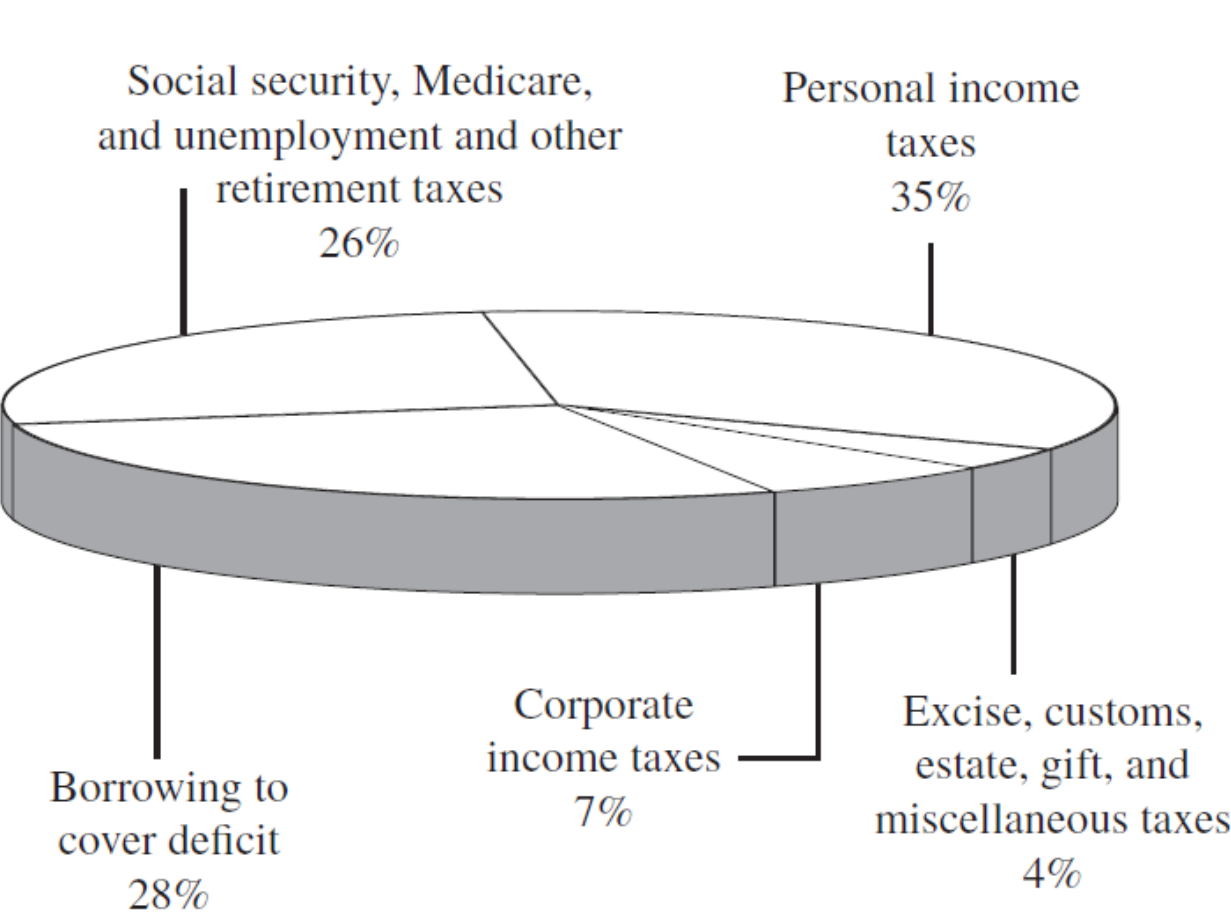
\*\*Dollars rounded to the nearest \$10.

\*\*\*You are considered a “business” filer if you file one or more of the following with Form 1040 or 1040-SR: Schedule C, E, or F or Form 2106. You are considered a “nonbusiness” filer if you don’t file any of those schedules or forms with Form 1040 or 1040-SR.

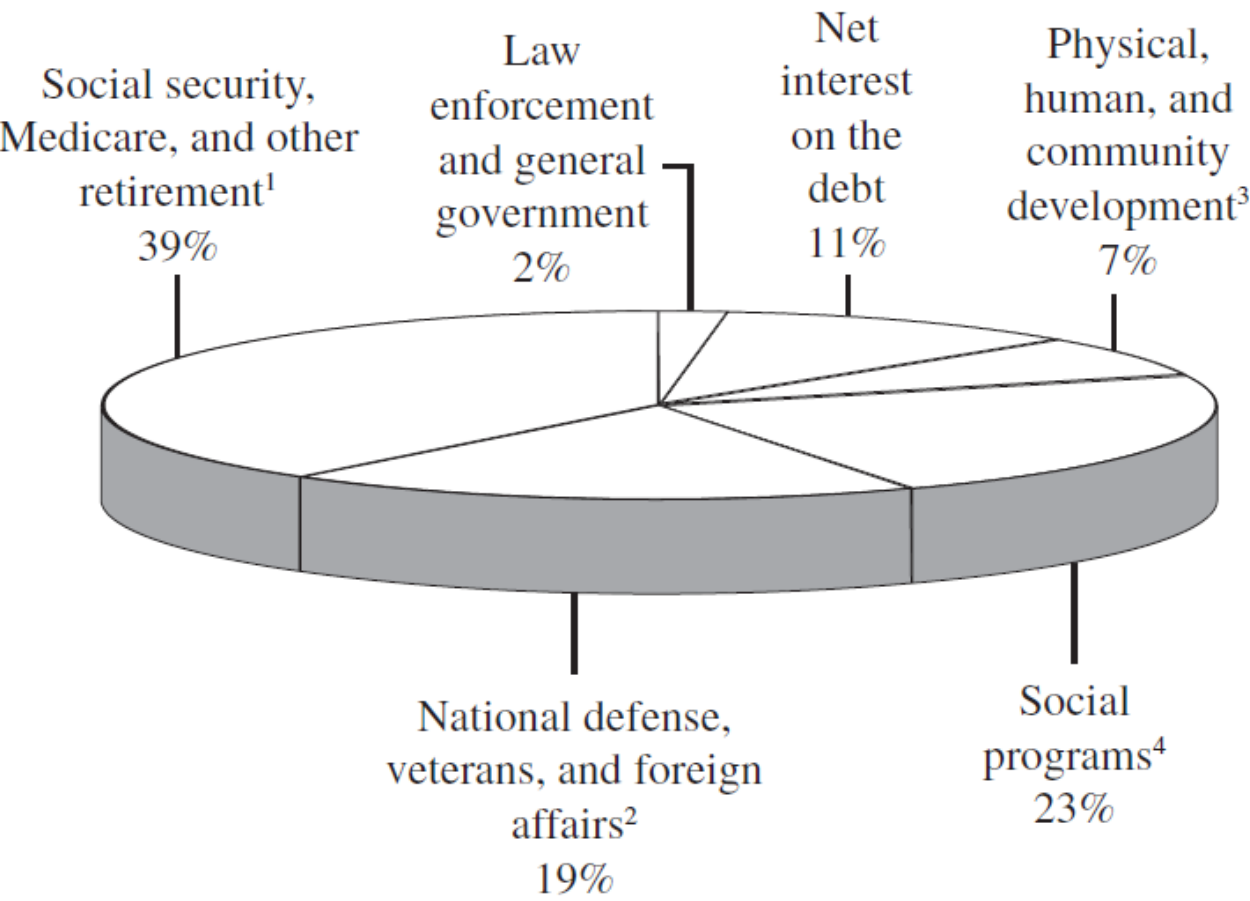
# Major Categories of Federal Income and Outlays for Fiscal Year 2023

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2023.

## Income



## Outlays\*



\*Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress re-views the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and sur-plus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2023 (which began on October 1, 2022, and ended on September 30, 2023, federal income was \$4.441 trillion and outlays were \$6.135 trillion, leaving a deficit of \$1.694 trillion.

## **Footnotes for Certain Federal Outlays**

**Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

**National defense, veterans, and foreign affairs:** About 13% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 5% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.



**Physical, human, and community**

**development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; de-posits insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

**Social programs:** About 17% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

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# 2024 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 16.

**Schedule X**—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,600	10%	\$0
11,600	47,150	\$1,160.00 + 12%	11,600
47,150	100,525	5,426.00 + 22%	47,150
100,525	191,950	17,168.50 + 24%	100,525
191,950	243,725	39,110.50 + 32%	191,950
243,725	609,350	55,678.50 + 35%	243,725
609,350		183,647.25 + 37%	609,350

**Schedule Y-1**—If your filing status is **Married filing jointly** or **Qualifying surviving spouse**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$23,200	10%	\$0
23,200	94,300	\$2,320.00 + 12%	23,200
94,300	201,050	10,852.00 + 22%	94,300
201,050	383,900	34,337.00 + 24%	201,050
383,900	487,450	78,221.00 + 32%	383,900
487,450	731,200	111,357.00 + 35%	487,450
731,200		196,669.50 + 37%	731,200

**Schedule Y-2**—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,600	10%	\$0
11,600	47,150	\$1,160.00 + 12%	11,600
47,150	100,525	5,426.00 + 22%	47,150
100,525	191,950	17,168.50 + 24%	100,525
191,950	243,725	39,110.50 + 32%	191,950
243,725	365,600	55,678.50 + 35%	243,725
365,600		99,334.75 + 37%	365,600

**Schedule Z**—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$16,550	10%	\$0
16,550	63,100	\$1,655.00 + 12%	16,550
63,100	100,500	7,241.00 + 22%	63,100
100,500	191,950	15,469.00 + 24%	100,500
191,950	243,700	37,417.00 + 32%	191,950
243,700	609,350	53,977.00 + 35%	243,700
609,350		181,954.50 + 37%	609,350

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# Your Rights as a Taxpayer

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### 2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### 4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### 5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### 6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### 7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

### 8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### 9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

### 10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights)



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



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



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

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Oklahoma	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, U.S. territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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