

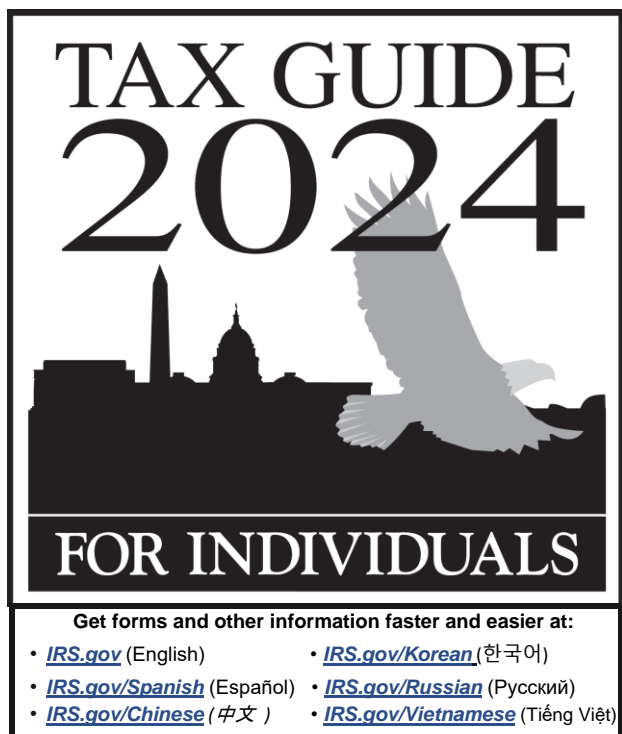
Publication 17

Your Federal Income Tax

For use in preparing

2024 Returns

Volume 12 of 14



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Part Four.

Figuring Your Taxes, and Refundable and Nonrefundable Credits

The two chapters in this part explain how to figure your tax. They also discuss tax credits that, unlike deductions, are subtracted directly from your tax and reduce your tax dollar for dollar.

The Form 1040 and 1040-SR schedules that are discussed in these chapters are:

- *Schedule 1, Additional Income and Adjustments to Income;*
- *Schedule 2, Additional Taxes; and*
- *Schedule 3, Additional Credits and Payments.*

13.

How To Figure Your Tax

Introduction

After you have figured your income and deductions, your next step is to figure your tax. This chapter discusses:

- The general steps you take to figure your tax,
- An additional tax you may have to pay called the alternative minimum tax (AMT), and
- The conditions you must meet if you want the IRS to figure your tax.

Useful Items

You may want to see:

Publication

- ☐ **503** Child and Dependent Care Expenses
- ☐ **505** Tax Withholding and Estimated Tax
- ☐ **525** Taxable and Nontaxable Income
- ☐ **531** Reporting Tip Income
- ☐ **550** Investment Income and Expenses
- ☐ **560** Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)
- ☐ **575** Pension and Annuity Income
- ☐ **596** Earned Income Credit (EIC)
- ☐ **926** Household Employer's Tax Guide

- ☐ **969** Health Savings Accounts and Other Tax-Favored Health Plans
- ☐ **970** Tax Benefits for Education
- ☐ **974** Premium Tax Credit (PTC)

Form (and Instructions)

- ☐ **W-2** Wage and Tax Statement
- ☐ **Schedule R (Form 1040)** Credit for the Elderly or the Disabled
- ☐ **Schedule SE (Form 1040)** Self-Employment Tax
- ☐ **Schedule 8812 (Form 1040)** Credits for Qualifying Children and Other Dependents
- ☐ **1116** Foreign Tax Credit
- ☐ **3800** General Business Credit
- ☐ **4136** Credit for Federal Tax Paid on Fuels

- **4970** Tax on Accumulation
Distribution of Trusts
- **5329** Additional Taxes on Qualified
Plans (Including IRAs) and Other Tax-
Favored Accounts
- **5405** Repayment of the First-Time
Homebuyer Credit
- **5695** Residential Energy Credits
- **5884** Work Opportunity Credit
- **8396** Mortgage Interest Credit
- **8801** Credit for Prior Year Minimum
Tax—Individuals, Estates, and Trusts
- **8835** Renewable Electricity
Production Credit
- **8839** Qualified Adoption Expenses
- **8846** Credit for Employer Social
Security and Medicare Taxes Paid on
Certain Employee Tips

- ☐ **8853** Archer MSAs and Long-Term Care Insurance Contracts
- ☐ **8880** Credit for Qualified Retirement Savings Contributions
- ☐ **8889** Health Savings Accounts (HSAs)
- ☐ **8910** Alternative Motor Vehicle Credit
- ☐ **8912** Credit to Holders of Tax Credit Bonds
- ☐ **8936** Clean Vehicle Credits
- ☐ **8959** Additional Medicare Tax
- ☐ **8960** Net Investment Income Tax—Individuals, Estates, and Trusts
- ☐ **8962** Premium Tax Credit (PTC)

Figuring Your Tax

Your income tax is based on your taxable income. After you figure your income tax and AMT, if any, subtract your tax credits and add any other taxes you may owe. The result is

your total tax. Compare your total tax with your total payments to determine whether you are entitled to a refund or must make a payment.

This section provides a general outline of how to figure your tax. You can find step-by-step directions in the Instructions for Form 1040.

Tax. Most taxpayers use either the Tax Table or the Tax Computation Worksheet to figure their income tax. However, there are special methods if your income includes any of the following items.

- A net capital gain. See Pub. 550.
- Qualified dividends taxed at the same rates as a net capital gain. See Pub. 550.
- Lump-sum distributions. See Pub. 575.
- Farming or fishing income. See Schedule J (Form 1040).
- Tax for certain children who have unearned income. See Form 8615.

- Parent's election to report child's interest and dividends. See Form 8814.
- Foreign earned income exclusion or the housing exclusion. (See Form 2555, Foreign Earned Income, and the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040.)

Credits. After you figure your income tax and any AMT (discussed later), determine if you are eligible for any tax credits. Eligibility information for these tax credits is discussed in other publications and your form instructions. The following items are some of the credits you may be able to subtract from your tax and shows where you can find more information on each credit.

- Adoption credit. See Form 8839.
- Alternative motor vehicle credit. See Form 8910.
- Child and dependent care credit. See Pub. 503.

- Child tax credit. See Schedule 8812 (Form 1040).
- Credit for employer social security and Medicare taxes paid on certain employee tips. See Form 8846.
- Credit to holders of tax credit bonds. See Form 8912.
- Education credit. See Pub. 970.
- Elderly or disabled credit. See Schedule R (Form 1040).
- Foreign tax credit. See Form 1116.
- General business credit. See Form 3800.
- Mortgage interest credit. See Form 8396.
- Clean vehicle credits. See Form 8936.
- Premium tax credit. See Pub. 974.
- Prior year minimum tax credit. See Form 8801.

- Renewable electricity production credit.
See Form 8835.
- Residential clean energy credit.
See Form 5695.
- Retirement savings contribution credit.
See Form 8880.
- Work opportunity credit. See Form 5884.

Some credits (such as the earned income credit) aren't listed because they are treated as payments. See *Payments*, later.

Other taxes. After you subtract your tax credits, determine whether there are any other taxes you must pay. This chapter doesn't explain these other taxes. You can find that information in other publications and your form instructions. See the following list for other taxes you may need to add to your income tax.

- Additional Medicare tax.
See Form 8959.

- Additional tax on ABLE accounts.
See Pub. 969.
- Additional tax on Archer MSAs and long-term care insurance contracts.
See Form 8853.
- Additional tax on Coverdell ESAs.
See Form 5329.
- Additional tax on HSAs. See Form 8889.
- Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. See the Instructions for Form 1040.
- Additional tax on qualified plans and other tax-favored accounts. See Form 5329.
- Additional tax on qualified retirement plans and IRAs. See Form 5329.
- Additional tax on qualified tuition programs. See Pub. 970.

- Excise tax on insider stock compensation from an expatriated corporation. See the Instructions for Form 1040.
- Household employment taxes. See Pub. 926.
- Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. See the Instructions for Form 1040.
- Interest on the tax due on installment income from the sale of certain residential lots and timeshares. See the Instructions for Form 1040.
- Net investment income tax. See Form 8960.
- Recapture of an education credit. See Pub. 970.
- Recapture of other credits. See the Instructions for Form 1040.
- Repayment of first-time homebuyer credit. See Form 5405.

- Section 72(m)(5) excess benefits tax. See Pub. 560.
- Self-employment tax. See Schedule SE (Form 1040).
- Social security and Medicare tax on tips. See Pub. 531.
- Social security and Medicare tax on wages. See Pub. 525.
- Tax on accumulation distribution of trusts. See Form 4970.
- Tax on golden parachute payments. See the Instructions for Form 1040.
- Uncollected social security and Medicare tax on group-term life insurance. See Form W-2.
- Uncollected social security and Medicare tax on tips. See Pub. 531.

You may also have to pay AMT (discussed later in this chapter).

Payments. After you determine your total tax, figure the total payments you have already made for the year. Include credits that are treated as payments. This chapter doesn't explain these payments and credits. You can find that information in other publications and your form instructions. See the following list of payments and credits that you may be able to include in your total payments.

- American opportunity credit.
See Pub. 970.
- Additional child tax credit. See Schedule 8812 (Form 1040).
- Credit for federal tax on fuels.
See Form 4136.
- Credit for tax on undistributed capital gain. See the Instructions for Form 1040.
- Earned income credit. See Pub. 596.
- Estimated tax paid. See Pub. 505.

- Excess social security and RRTA tax withheld. See the Instructions for Form 1040.
- Federal income tax withheld. See Pub. 505.
- Net premium tax credit. See the Instructions for Form 8962 or the Instructions for Form 1040.
- Qualified sick and family leave credits. See the Instructions for Form 1040.
- Tax paid with extension. See the Instructions for Form 1040.

Refund or balance due. To determine whether you are entitled to a refund or whether you must make a payment, compare your total payments with your total tax. If you are entitled to a refund, see your form instructions for information on having it directly deposited into one or more of your accounts (including a traditional IRA, Roth IRA, or a SEP-IRA).

Alternative Minimum Tax (AMT)

This section briefly discusses an additional tax you may have to pay.

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses.

Taxpayers who benefit from this special treatment may have to pay at least a minimum amount of tax through an additional tax called AMT.

You may have to pay the AMT if your taxable income for regular tax purposes, combined with certain adjustments and tax preference items, is more than a certain amount. See Form 6251, Alternative Minimum Tax—Individuals.

Adjustments and tax preference items.

The more common adjustments and tax preference items include:

- Addition of the standard deduction (if claimed);
- Addition of itemized deductions claimed for state and local taxes and certain interest;
- Subtraction of any refund of state and local taxes included in gross income;
- Changes to accelerated depreciation of certain property;
- Difference between gain or loss on the sale of property reported for regular tax purposes and AMT purposes;
- Addition of certain income from incentive stock options;
- Change in certain passive activity loss deductions;

- Addition of certain depletion that is more than the adjusted basis of the property;
- Addition of part of the deduction for certain intangible drilling costs; and
- Addition of tax-exempt interest on certain private activity bonds.

More information. For more information about the AMT, see the Instructions for Form 6251.

Tax Figured by the IRS

If you file by the due date of your return (not counting extensions)—April 15, 2025, for most people—you can have the IRS figure your tax for you on Form 1040 or 1040-SR.

If the IRS figures your tax and you paid too much, you will receive a refund. If you didn't pay enough, you will receive a bill for the balance. To avoid interest or the penalty for late payment, you must pay the bill within 30

days of the date of the bill or by the due date for your return, whichever is later.

The IRS can also figure the credit for the elderly or the disabled and the earned income credit for you.

When the IRS cannot figure your tax.

The IRS can't figure your tax for you if any of the following apply.

1. You want your refund directly deposited into your checking or savings account.
2. You want any part of your refund applied to your 2025 estimated tax.
3. You had income for the year from sources other than wages, salaries, tips, interest, dividends, taxable social security benefits, unemployment compensation, IRA distributions, pensions, and annuities.

4. Your taxable income is \$100,000 or more.
5. You itemize deductions.
6. You file any of the following forms.
 - a. Form 2555, Foreign Earned Income.
 - b. Form 4137, Social Security and Medicare Tax on Unreported Tip Income.
 - c. Form 4970, Tax on Accumulation Distribution of Trusts.
 - d. Form 4972, Tax on Lump-Sum Distributions.
 - e. Form 6198, At-Risk Limitations.
 - f. Form 6251, Alternative Minimum Tax—Individuals.
 - g. Form 8606, Nondeductible IRAs.

- h. Form 8615, Tax for Certain Children Who Have Unearned Income.
- i. Form 8814, Parents' Election To Report Child's Interest and Dividends.
- j. Form 8839, Qualified Adoption Expenses.
- k. Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
- l. Form 8889, Health Savings Accounts (HSAs).
- m. Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Filing the Return

After you complete the line entries for the tax form you are filing, fill in your name and address. Enter your social security number in

the space provided. If you are married, enter the social security numbers of you and your spouse, even if you file separately. Sign and date your return and enter your occupation(s). If you are filing a joint return, both you and your spouse must sign it. Enter your daytime phone number in the space provided. This may help speed the processing of your return if we have a question that can be answered over the phone. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.

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 on 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.

Fill in and attach any schedules and forms asked for on the lines you completed to your paper return. Attach a copy of each of your Forms W-2 to your paper return. Also, attach to your paper return any Form 1099-R you received that has withholding tax in box 4.

Mail your return to the Internal Revenue Service Center for the area where you live. A list of Service Center addresses is in the instructions for your tax return.

Form 1040 or 1040-SR Line Entries

If you want the IRS to figure your tax.

Read Form 1040 or 1040-SR, lines 1 through 15, and Schedule 1 (Form 1040), if applicable. Fill in the lines that apply to you and attach Schedule 1 (Form 1040), if applicable. Don't complete Form 1040 or 1040-SR, line 16 or 17.

If you are filing a joint return, use the space on the dotted line next to the words “Adjusted Gross Income” on the first page of your return to separately show your taxable income and your spouse's taxable income.

Read Form 1040 or 1040-SR, lines 19 through 33, and Schedules 2 and 3 (Form 1040), if applicable. Fill in the lines that apply to you and attach Schedules 2 and 3 (Form 1040), if applicable. Don't fill in Form 1040 or 1040-SR, lines 22, 24, 33, or 34 through 38. Don't fill in Schedule 2 (Form 1040), line 2 or 3. Also, don't complete Schedule 3 (Form 1040), line 6d, if you are completing Schedule R (Form 1040), or Form 1040 or 1040-SR, line 27, if you want the IRS to figure the credits shown on those lines.

Payments. If you have federal income tax withheld that is shown on Form W-2, box 2; Form 1099, box 4; Form W-2G, box 4; or another form (see the Instructions for Form 1040 for more information), enter the amount

on Form 1040 or 1040-SR, line 25. Enter any estimated tax payments you made on Form 1040 or 1040-SR, line 26.

Credit for child and dependent care expenses. If you can take this credit, complete Form 2441 and attach it to your paper return. Enter the amount of the credit on Schedule 3 (Form 1040), line 2. The IRS will not figure this credit.

Net premium tax credit. If you take this credit, complete Form 8962, Premium Tax Credit (PTC), and attach it to your return. Enter the amount of the credit on Schedule 3 (Form 1040), line 9. The IRS will not figure this credit.

Credit for the elderly or the disabled. If you can take this credit, the IRS can figure it for you. Enter "CFE" on the line next to Schedule 3 (Form 1040), line 6d, and attach Schedule R (Form 1040) to your paper return. On Schedule R (Form 1040), check the box in

Part I for your filing status and age. Complete Parts II and III, lines 11 and 13, if they apply.

Earned income credit. If you can take this credit, the IRS can figure it for you. Enter “EIC” on the dotted line on Form 1040 or 1040-SR, line 27. If you elect to use your nontaxable combat pay in figuring your EIC, enter the amount on Form 1040 or 1040-SR, line 1i.

If you have a qualifying child, you must fill in Schedule EIC (Form 1040), Earned Income Credit, and attach it to your paper return. If you don’t provide the child’s social security number on Schedule EIC, line 2, the credit will be reduced or disallowed unless the child was born and died in 2024.

If your credit for any year after 1996 was reduced or disallowed by the IRS, you may also have to file Form 8862 with your return. For details, see the Instructions for Form 1040.

14.

Child Tax Credit and Credit for Other Dependents

What's New

ACTC amount increased. The maximum amount of ACTC for each qualifying child increased to \$1,700.

Reminders

Schedule 8812 (Form 1040). The Schedule 8812 (Form 1040) and its instructions are the single source for figuring and reporting the child tax credit, credit for other dependents, and additional child tax credit. The instructions now include all applicable worksheets for figuring these credits. As a result, Pub. 972, Child Tax Credit, won't be revised. For prior-year versions of Pub. 972, go to [IRS.gov/Pub972](https://www.irs.gov/pub972).

Abbreviations used throughout this chapter. The following abbreviations will be used in this chapter when appropriate.

- ACTC means additional child tax credit.
- ATIN means adoption taxpayer identification number.
- CTC means child tax credit.
- ITIN means individual taxpayer identification number.
- ODC means credit for other dependents.
- SSN means social security number.
- TIN means taxpayer identification number. A TIN may be an ATIN, an ITIN, or an SSN.

Other abbreviations may be used in this chapter and will be defined as needed.

Delayed refund for returns claiming the ACTC. The IRS can't issue refunds before mid-February 2025 for returns that properly claim the ACTC. This time frame applies to the entire refund, not just the portion associated with the ACTC.

Introduction

The CTC is a credit that may reduce your tax by as much as \$2,000 for each child who qualifies you for the credit. See *Limits on the CTC and ODC*, later.

The ACTC is a credit you may be able to take if you are not able to claim the full amount of the CTC.

The ODC is a credit that may reduce your tax by as much as \$500 for each eligible dependent.



The CTC and the ACTC shouldn't be confused with the child and dependent care credit discussed in Pub. 503.

Useful Items

You may want to see:

Form (and Instructions)

- ☐ **Schedule 8812 (Form 1040)** Credits for Qualifying Children and Other Dependents
- ☐ **8862** Information To Claim Certain Credits After Disallowance

For these and other useful items, go to [IRS.gov/ Forms](https://www.irs.gov/forms).

Taxpayer Identification Number Requirements

You must have a TIN by the due date of your return. If you, or your spouse if filing jointly, don't have an SSN or ITIN issued on or before the due date of your 2024 return

(including extensions), you can't claim the CTC, ODC, or ACTC on either your original or amended 2024 tax return.

If you apply for an ITIN on or before the due date of your 2024 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Each qualifying child you use for CTC or ACTC must have the required SSN. If you have a qualifying child who doesn't have the required SSN, you can't use the child to claim the CTC or ACTC on either your original or amended 2024 tax return. The required SSN is one that is valid for employment and is issued before the due date of your 2024 return (including extensions).

If your qualifying child was born and died in 2024 and you don't have an SSN for the child, attach a copy of the child's birth certificate, death certificate, or hospital records. The

document must show the child was born alive.

If your qualifying child doesn't have the required SSN but has another type of TIN issued on or before the due date of your 2024 return (including extensions), you may be able to claim the ODC for that child. See *Credit for Other Dependents (ODC)*, later.

Each dependent you use for the ODC must have a TIN by the due date of your return. If you have a dependent who doesn't have an SSN, ITIN, or ATIN issued on or before the due date of your 2024 return (including extensions), you can't use that dependent to claim the ODC on either your original or amended 2024 tax return.

If you apply for an ITIN or ATIN for the dependent on or before the due date of your 2024 return (including extensions) and the IRS issues the ITIN or ATIN as a result of the application, the IRS will consider the ITIN or

ATIN as issued on or before the due date of your return.

Improper Claims

If you erroneously claim the CTC, ACTC, or ODC, and it is later determined that your error was due to reckless or intentional disregard of the CTC, ACTC, or ODC rules, you will not be allowed to claim any of these credits for 2 years. If it is determined that your error was due to fraud, you will not be allowed to claim any of these credits for 10 years. You may also have to pay penalties. See *How to appeal the disallowance period* in the Instructions for Form 8862, for more information about what to do if you disagree with our determination that you can't claim the credit for 2 or 10 years.

Form 8862 may be required. If your CTC (refundable or nonrefundable depending on the tax year), ACTC, or ODC for a year after 2015 was denied or reduced for any reason

other than a math or clerical error, you must attach Form 8862 to your tax return to claim the CTC, ACTC, or ODC, unless an exception applies. See Form 8862, and its instructions for more information, including whether an exception applies.

Child Tax Credit (CTC)

The CTC is for individuals who claim a child as a dependent if the child meets additional conditions (described later).

Note. This credit is different from and in addition to the credit for child and dependent care expenses and the earned income credit that you may also be eligible to claim.

The maximum amount you can claim for the credit is \$2,000 for each child who qualifies you for the CTC. But, see Limits on the CTC and ODC, later.

For more information about claiming the CTC, see Claiming the CTC and ODC, later.

Qualifying Child for the CTC

A child qualifies you for the CTC if the child meets all of the following conditions.

1. The child is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
2. The child was under age 17 at the end of 2024.
3. The child didn't provide over half the child's own support for 2024.
4. The child lived with you for more than half of 2024 (see Exceptions to time lived with you, later).
5. The child is claimed as a dependent on your return. See chapter 3 for more information about claiming someone as a dependent.

6. The child doesn't file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid).
7. The child was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the child was adopted, see *Adopted child*, later.

Example. Your child turned 17 on December 30, 2024, and is a citizen of the United States and claimed as a dependent on your return. You can't use the child to claim the CTC or ACTC because the child was not **under** age 17 at the end of 2024.



If your child is age 17 or older at the end of 2024, see Credit for Other Dependents (ODC), later.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2024, that child meets condition 7, earlier, to be a qualifying child for the child tax credit (or condition 3, later, to be a qualifying person for the ODC).

Exceptions to time lived with you. A child is considered to have lived with you for more than half of 2024 if the child was born or died in 2024 and your home was this child's home for more than half the time the child was alive. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you.

There are also exceptions for kidnapped children and children of divorced or separated parents. For details, see *Residency Test* in chapter 3.

Qualifying child of more than one person.

A special rule applies if your qualifying child is the qualifying child of more than one person. For details, see *Qualifying Child of More Than One Person* in chapter 3.

Required SSN

In addition to being a qualifying child for the CTC, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration (SSA) before the due date of your 2024 return (including extensions).



If your qualifying child does not have the required SSN, see Credit for Other Dependents (ODC), later.

If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If “Not Valid for Employment” is printed on your child’s social security card and your child’s immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if “Valid for Work Only With DHS Authorization” is printed on your child’s social security card, your child has the required SSN only as long as the Department of Homeland Security (DHS) authorization is valid.

If your child doesn’t have the required SSN, you can't use the child to claim the CTC or ACTC on either your original or amended 2024 tax return.

Credit for Other Dependents (ODC)

This credit is for individuals with a dependent who meets additional conditions (described later).

Note. This credit is different from and in addition to the credit for child and dependent care expenses that you may also be eligible to claim.

The maximum amount you can claim for this credit is \$500 for each qualifying dependent. See *Limits on the CTC and ODC*, later.

For more information about claiming the ODC, see *Claiming the CTC and ODC*, later.

Qualifying Person for the ODC

A person qualifies you for the ODC if the person meets all of the following conditions.

1. The person is claimed as a dependent on your return. See chapter 3 for more information about claiming someone as a dependent.

2. The person can't be used by you to claim the CTC or ACTC. See *Child Tax Credit (CTC)*, earlier.
3. The person was a U.S. citizen, U.S. national, or U.S. resident alien. For more information, see Pub. 519. If the person is your adopted child, see *Adopted child*, earlier.

Example. Your sibling's 10-year-old child lives in Mexico and qualifies as your dependent. The child is not a U.S. citizen, U.S. national, or U.S. resident alien. You can't use this dependent to claim the ODC.



You can't use the same child to claim the CTC or ACTC, and the ODC.

Timely Issued TIN

In addition to being a qualifying person for the ODC, the person must have an SSN, ITIN, or ATIN issued to the dependent on or before the due date of your 2024 return (including

extensions). If the person has not been issued an SSN, ITIN, or ATIN by that date, you can't use the person to claim the ODC on either your original or amended 2024 return. For more information, see *Taxpayer Identification Number Requirements*, earlier.

Limits on the CTC and ODC

The credit amount of your CTC or ODC may be reduced if your modified adjusted gross income (AGI) is more than the amounts shown below for your filing status.

- Married filing jointly — \$400,000.
- All other filing statuses — \$200,000.

Modified AGI. For purposes of the CTC and ODC, your modified AGI is the amount on line 3 of Schedule 8812.

For more information about limits on the CTC and ODC, see the Instructions for Schedule 8812 (Form 1040).

Claiming the CTC and ODC

To claim the CTC or ODC, be sure you meet the following requirements.

- You must file Form 1040, 1040-SR, or 1040-NR and include the name and TIN of each dependent for whom you are claiming the CTC or ODC.
- You must file Schedule 8812 (Form 1040).
- You must file Form 8862, if applicable. See *Improper Claims*, earlier.
- You must enter a timely issued TIN on your tax return for you and your spouse (if filing jointly). See *Taxpayer Identification Number Requirements*, earlier.
- For each qualifying child under 17 for whom you are claiming the CTC, you must enter the required SSN for the child in column (2) of the *Dependents* section of your tax return and check the Child tax

credit box in column (4). See Child Tax Credit (CTC), earlier.

- For each dependent for whom you are claiming the ODC, you must enter the timely issued TIN for the dependent in column (2) of the *Dependents* section of your tax return and check the Credit for other dependents box in column (4). See Credit for Other Dependents (ODC), earlier.



Don't check both the Child tax credit box and the Credit for other dependents box for the same person.

Additional Child Tax Credit (ACTC)

This credit is for certain individuals who get less than the full amount of the CTC.



The ODC can't be used to figure the ACTC. Only your CTC can be used to figure your ACTC. If you are claiming the ODC but not the CTC, you can't claim the ACTC.

Foreign earned income. If you file Form 2555 (relating to foreign earned income), you can't claim the ACTC.

Bona fide residents of Puerto Rico.

Bona fide residents of Puerto Rico are no longer required to have three or more qualifying children to be eligible to claim the ACTC. See Schedule 8812 (Form 1040) and its instructions.

How to claim the ACTC. To claim the ACTC, see Schedule 8812 (Form 1040) and its instructions.

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2024
Tax Table

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CAUTION

Example. A married couple are 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.

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

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

Tax Table Example

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

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	1,109	1,108	1,109	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,115	1,113	1,115	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,121	1,118	1,121	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,127	1,123	1,127	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,133	1,128	1,133	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,139	1,133	1,139	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,145	1,138	1,145	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,151	1,143	1,151	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,157	1,148	1,157	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,163	1,153	1,163	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,169	1,158	1,169	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,175	1,163	1,175	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,181	1,168	1,181	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,187	1,173	1,187	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,193	1,178	1,193	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,199	1,183	1,199	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,205	1,188	1,205	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,211	1,193	1,211	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,217	1,198	1,217	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	1,223	1,203	1,223	1,203	15,000	15,050	1,583	1,503	1,583	1,503	18,000	18,050	1,943	1,803	1,943	1,849
12,050	12,100	1,229	1,208	1,229	1,208	15,050	15,100	1,589	1,508	1,589	1,508	18,050	18,100	1,949	1,808	1,949	1,855
12,100	12,150	1,235	1,213	1,235	1,213	15,100	15,150	1,595	1,513	1,595	1,513	18,100	18,150	1,955	1,813	1,955	1,861
12,150	12,200	1,241	1,218	1,241	1,218	15,150	15,200	1,601	1,518	1,601	1,518	18,150	18,200	1,961	1,818	1,961	1,867
12,200	12,250	1,247	1,223	1,247	1,223	15,200	15,250	1,607	1,523	1,607	1,523	18,200	18,250	1,967	1,823	1,967	1,873
12,250	12,300	1,253	1,228	1,253	1,228	15,250	15,300	1,613	1,528	1,613	1,528	18,250	18,300	1,973	1,828	1,973	1,879
12,300	12,350	1,259	1,233	1,259	1,233	15,300	15,350	1,619	1,533	1,619	1,533	18,300	18,350	1,979	1,833	1,979	1,885
12,350	12,400	1,265	1,238	1,265	1,238	15,350	15,400	1,625	1,538	1,625	1,538	18,350	18,400	1,985	1,838	1,985	1,891
12,400	12,450	1,271	1,243	1,271	1,243	15,400	15,450	1,631	1,543	1,631	1,543	18,400	18,450	1,991	1,843	1,991	1,897
12,450	12,500	1,277	1,248	1,277	1,248	15,450	15,500	1,637	1,548	1,637	1,548	18,450	18,500	1,997	1,848	1,997	1,903
12,500	12,550	1,283	1,253	1,283	1,253	15,500	15,550	1,643	1,553	1,643	1,553	18,500	18,550	2,003	1,853	2,003	1,909
12,550	12,600	1,289	1,258	1,289	1,258	15,550	15,600	1,649	1,558	1,649	1,558	18,550	18,600	2,009	1,858	2,009	1,915
12,600	12,650	1,295	1,263	1,295	1,263	15,600	15,650	1,655	1,563	1,655	1,563	18,600	18,650	2,015	1,863	2,015	1,921
12,650	12,700	1,301	1,268	1,301	1,268	15,650	15,700	1,661	1,568	1,661	1,568	18,650	18,700	2,021	1,868	2,021	1,927
12,700	12,750	1,307	1,273	1,307	1,273	15,700	15,750	1,667	1,573	1,667	1,573	18,700	18,750	2,027	1,873	2,027	1,933
12,750	12,800	1,313	1,278	1,313	1,278	15,750	15,800	1,673	1,578	1,673	1,579	18,750	18,800	2,033	1,878	2,033	1,939
12,800	12,850	1,319	1,283	1,319	1,283	15,800	15,850	1,679	1,583	1,679	1,585	18,800	18,850	2,039	1,883	2,039	1,945
12,850	12,900	1,325	1,288	1,325	1,288	15,850	15,900	1,685	1,588	1,685	1,591	18,850	18,900	2,045	1,888	2,045	1,951
12,900	12,950	1,331	1,293	1,331	1,293	15,900	15,950	1,691	1,593	1,691	1,597	18,900	18,950	2,051	1,893	2,051	1,957
12,950	13,000	1,337	1,298	1,337	1,298	15,950	16,000	1,697	1,598	1,697	1,603	18,950	19,000	2,057	1,898	2,057	1,963
13,000						16,000						19,000					
13,000	13,050	1,343	1,303	1,343	1,303	16,000	16,050	1,703	1,603	1,703	1,609	19,000	19,050	2,063	1,903	2,063	1,969
13,050	13,100	1,349	1,308	1,349	1,308	16,050	16,100	1,709	1,608	1,709	1,615	19,050	19,100	2,069	1,908	2,069	1,975
13,100	13,150	1,355	1,313	1,355	1,313	16,100	16,150	1,715	1,613	1,715	1,621	19,100	19,150	2,075	1,913	2,075	1,981
13,150	13,200	1,361	1,318	1,361	1,318	16,150	16,200	1,721	1,618	1,721	1,627	19,150	19,200	2,081	1,918	2,081	1,987
13,200	13,250	1,367	1,323	1,367	1,323	16,200	16,250	1,727	1,623	1,727	1,633	19,200	19,250	2,087	1,923	2,087	1,993
13,250	13,300	1,373	1,328	1,373	1,328	16,250	16,300	1,733	1,628	1,733	1,639	19,250	19,300	2,093	1,928	2,093	1,999
13,300	13,350	1,379	1,333	1,379	1,333	16,300	16,350	1,739	1,633	1,739	1,645	19,300	19,350	2,099	1,933	2,099	2,005
13,350	13,400	1,385	1,338	1,385	1,338	16,350	16,400	1,745	1,638	1,745	1,651	19,350	19,400	2,105	1,938	2,105	2,011
13,400	13,450	1,391	1,343	1,391	1,343	16,400	16,450	1,751	1,643	1,751	1,657	19,400	19,450	2,111	1,943	2,111	2,017
13,450	13,500	1,397	1,348	1,397	1,348	16,450	16,500	1,757	1,648	1,757	1,663	19,450	19,500	2,117	1,948	2,117	2,023
13,500	13,550	1,403	1,353	1,403	1,353	16,500	16,550	1,763	1,653	1,763	1,669	19,500	19,550	2,123	1,953	2,123	2,029
13,550	13,600	1,409	1,358	1,409	1,358	16,550	16,600	1,769	1,658	1,769	1,675	19,550	19,600	2,129	1,958	2,129	2,035
13,600	13,650	1,415	1,363	1,415	1,363	16,600	16,650	1,775	1,663	1,775	1,681	19,600	19,650	2,135	1,963	2,135	2,041
13,650	13,700	1,421	1,														

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—					
21,000						24,000						27,000					
21,000	21,050	2,303	2,103	2,303	2,209	24,000	24,050	2,663	2,443	2,663	2,569	27,000	27,050	3,023	2,803	3,023	2,929
21,050	21,100	2,309	2,108	2,309	2,215	24,050	24,100	2,669	2,449	2,669	2,575	27,050	27,100	3,029	2,809	3,029	2,935
21,100	21,150	2,315	2,113	2,315	2,221	24,100	24,150	2,675	2,455	2,675	2,581	27,100	27,150	3,035	2,815	3,035	2,941
21,150	21,200	2,321	2,118	2,321	2,227	24,150	24,200	2,681	2,461	2,681	2,587	27,150	27,200	3,041	2,821	3,041	2,947
21,200	21,250	2,327	2,123	2,327	2,233	24,200	24,250	2,687	2,467	2,687	2,593	27,200	27,250	3,047	2,827	3,047	2,953
21,250	21,300	2,333	2,128	2,333	2,239	24,250	24,300	2,693	2,473	2,693	2,599	27,250	27,300	3,053	2,833	3,053	2,959
21,300	21,350	2,339	2,133	2,339	2,245	24,300	24,350	2,699	2,479	2,699	2,605	27,300	27,350	3,059	2,839	3,059	2,965
21,350	21,400	2,345	2,138	2,345	2,251	24,350	24,400	2,705	2,485	2,705	2,611	27,350	27,400	3,065	2,845	3,065	2,971
21,400	21,450	2,351	2,143	2,351	2,257	24,400	24,450	2,711	2,491	2,711	2,617	27,400	27,450	3,071	2,851	3,071	2,977
21,450	21,500	2,357	2,148	2,357	2,263	24,450	24,500	2,717	2,497	2,717	2,623	27,450	27,500	3,077	2,857	3,077	2,983
21,500	21,550	2,363	2,153	2,363	2,269	24,500	24,550	2,723	2,503	2,723	2,629	27,500	27,550	3,083	2,863	3,083	2,989
21,550	21,600	2,369	2,158	2,369	2,275	24,550	24,600	2,729	2,509	2,729	2,635	27,550	27,600	3,089	2,869	3,089	2,995
21,600	21,650	2,375	2,163	2,375	2,281	24,600	24,650	2,735	2,515	2,735	2,641	27,600	27,650	3,095	2,875	3,095	3,001
21,650	21,700	2,381	2,168	2,381	2,287	24,650	24,700	2,741	2,521	2,741	2,647	27,650	27,700	3,101	2,881	3,101	3,007
21,700	21,750	2,387	2,173	2,387	2,293	24,700	24,750	2,747	2,527	2,747	2,653	27,700	27,750	3,107	2,887	3,107	3,013
21,750	21,800	2,393	2,178	2,393	2,299	24,750	24,800	2,753	2,533	2,753	2,659	27,750	27,800	3,113	2,893	3,113	3,019
21,800	21,850	2,399	2,183	2,399	2,305	24,800	24,850	2,759	2,539	2,759	2,665	27,800	27,850	3,119	2,899	3,119	3,025
21,850	21,900	2,405	2,188	2,405	2,311	24,850	24,900	2,765	2,545	2,765	2,671	27,850	27,900	3,125	2,905	3,125	3,031
21,900	21,950	2,411	2,193	2,411	2,317	24,900	24,950	2,771	2,551	2,771	2,677	27,900	27,950	3,131	2,911	3,131	3,037
21,950	22,000	2,417	2,198	2,417	2,323	24,950	25,000	2,777	2,557	2,777	2,683	27,950	28,000	3,137	2,917	3,137	3,043
22,000						25,000						28,000					
22,000	22,050	2,423	2,203	2,423	2,329	25,000	25,050	2,783	2,563	2,783	2,689	28,000	28,050	3,143	2,923	3,143	3,049
22,050	22,100	2,429	2,209	2,429	2,335	25,050	25,100	2,789	2,569	2,789	2,695	28,050	28,100	3,149	2,929	3,149	3,055
22,100	22,150	2,435	2,215	2,435	2,341	25,100	25,150	2,795	2,575	2,795	2,701	28,100	28,150	3,155	2,935	3,155	3,061
22,150	22,200	2,441	2,221	2,441	2,347	25,150	25,200	2,801	2,581	2,801	2,707	28,150	28,200	3,161	2,941	3,161	3,067
22,200	22,250	2,447	2,227	2,447	2,353	25,200	25,250	2,807	2,587	2,807	2,713	28,200	28,250	3,167	2,947	3,167	3,073
22,250	22,300	2,453	2,233	2,453	2,359	25,250	25,300	2,813	2,593	2,813	2,719	28,250	28,300	3,173	2,953	3,173	3,079
22,300	22,350	2,459	2,239	2,459	2,365	25,300	25,350	2,819	2,599	2,819	2,725	28,300	28,350				

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
30,000						33,000						36,000					
30,000	30,050	3,383	3,163	3,383	3,289	33,000	33,050	3,743	3,523	3,743	3,649	36,000	36,050	4,103	3,883	4,103	4,009
30,050	30,100	3,389	3,169	3,389	3,295	33,050	33,100	3,749	3,529	3,749	3,655	36,050	36,100	4,109	3,889	4,109	4,015
30,100	30,150	3,395	3,175	3,395	3,301	33,100	33,150	3,755	3,535	3,755	3,661	36,100	36,150	4,115	3,895	4,115	4,021
30,150	30,200	3,401	3,181	3,401	3,307	33,150	33,200	3,761	3,541	3,761	3,667	36,150	36,200	4,121	3,901	4,121	4,027
30,200	30,250	3,407	3,187	3,407	3,313	33,200	33,250	3,767	3,547	3,767	3,673	36,200	36,250	4,127	3,907	4,127	4,033
30,250	30,300	3,413	3,193	3,413	3,319	33,250	33,300	3,773	3,553	3,773	3,679	36,250	36,300	4,133	3,913	4,133	4,039
30,300	30,350	3,419	3,199	3,419	3,325	33,300	33,350	3,779	3,559	3,779	3,685	36,300	36,350	4,139	3,919	4,139	4,045
30,350	30,400	3,425	3,205	3,425	3,331	33,350	33,400	3,785	3,565	3,785	3,691	36,350	36,400	4,145	3,925	4,145	4,051
30,400	30,450	3,431	3,211	3,431	3,337	33,400	33,450	3,791	3,571	3,791	3,697	36,400	36,450	4,151	3,931	4,151	4,057
30,450	30,500	3,437	3,217	3,437	3,343	33,450	33,500	3,797	3,577	3,797	3,703	36,450	36,500	4,157	3,937	4,157	4,063
30,500	30,550	3,443	3,223	3,443	3,349	33,500	33,550	3,803	3,583	3,803	3,709	36,500	36,550	4,163	3,943	4,163	4,069
30,550	30,600	3,449	3,229	3,449	3,355	33,550	33,600	3,809	3,589	3,809	3,715	36,550	36,600	4,169	3,949	4,169	4,075
30,600	30,650	3,455	3,235	3,455	3,361	33,600	33,650	3,815	3,595	3,815	3,721	36,600	36,650	4,175	3,955	4,175	4,081
30,650	30,700	3,461	3,241	3,461	3,367	33,650	33,700	3,821	3,601	3,821	3,727	36,650	36,700	4,181	3,961	4,181	4,087
30,700	30,750	3,467	3,247	3,467	3,373	33,700	33,750	3,827	3,607	3,827	3,733	36,700	36,750	4,187	3,967	4,187	4,093
30,750	30,800	3,473	3,253	3,473	3,379	33,750	33,800	3,833	3,613	3,833	3,739	36,750	36,800	4,193	3,973	4,193	4,099
30,800	30,850	3,479	3,259	3,479	3,385	33,800	33,850	3,839	3,619	3,839	3,745	36,800	36,850	4,199	3,979	4,199	4,105
30,850	30,900	3,485	3,265	3,485	3,391	33,850	33,900	3,845	3,625	3,845	3,751	36,850	36,900	4,205	3,985	4,205	4,111
30,900	30,950	3,491	3,271	3,491	3,397	33,900	33,950	3,851	3,631	3,851	3,757	36,900	36,950	4,211	3,991	4,211	4,117
30,950	31,000	3,497	3,277	3,497	3,403	33,950	34,000	3,857	3,637	3,857	3,763	36,950	37,000	4,217	3,997	4,217	4,123
31,000						34,000						37,000					
31,000	31,050	3,503	3,283	3,503	3,409	34,000	34,050	3,863	3,643	3,863	3,769	37,000	37,050	4,223	4,003	4,223	4,129
31,050	31,100	3,509	3,289	3,509	3,415	34,050	34,100	3,869	3,649	3,869	3,775	37,050	37,100	4,229	4,009	4,229	4,135
31,100	31,150	3,515	3,295	3,515	3,421	34,100	34,150	3,875	3,655	3,875	3,781	37,100	37,150	4,235	4,015	4,235	4,141
31,150	31,200	3,521	3,301	3,521	3,427	34,150	34,200	3,881	3,661	3,881	3,787	37,150	37,200	4,241	4,021	4,241	4,147
31,200	31,250	3,527	3,307	3,527	3,433	34,200	34,250	3,887	3,667	3,887	3,793	37,200	37,250	4,247	4,027	4,247	4,153
31,250	31,300	3,533	3,313	3,533	3,439	34,250	34,300	3,893	3,673	3,893	3,799	37,250	37,300	4,253	4,033	4,253	4,159
31,300	31,350	3,539	3,319	3,539	3,445	34,300	34,350	3,899	3,679	3,899	3,805	37,300	37,350	4,259	4,039	4,259	4,165
31,350	31,400	3,545	3,325	3,545	3,451	34,350</											

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
39,000						42,000						45,000					
39,000	39,050	4,463	4,243	4,463	4,369	42,000	42,050	4,823	4,603	4,823	4,729	45,000	45,050	5,213	4,963	5,213	5,089
39,050	39,100	4,469	4,249	4,469	4,375	42,050	42,100	4,829	4,609	4,829	4,735	45,050	45,100	5,224	4,969	5,224	5,095
39,100	39,150	4,475	4,255	4,475	4,381	42,100	42,150	4,835	4,615	4,835	4,741	45,100	45,150	5,235	4,975	5,235	5,101
39,150	39,200	4,481	4,261	4,481	4,387	42,150	42,200	4,841	4,621	4,841	4,747	45,150	45,200	5,246	4,981	5,246	5,107
39,200	39,250	4,487	4,267	4,487	4,393	42,200	42,250	4,847	4,627	4,847	4,753	45,200	45,250	5,257	4,987	5,257	5,113
39,250	39,300	4,493	4,273	4,493	4,399	42,250	42,300	4,853	4,633	4,853	4,759	45,250	45,300	5,268	4,993	5,268	5,119
39,300	39,350	4,499	4,279	4,499	4,405	42,300	42,350	4,859	4,639	4,859	4,765	45,300	45,350	5,279	4,999	5,279	5,125
39,350	39,400	4,505	4,285	4,505	4,411	42,350	42,400	4,865	4,645	4,865	4,771	45,350	45,400	5,290	5,005	5,290	5,131
39,400	39,450	4,511	4,291	4,511	4,417	42,400	42,450	4,871	4,651	4,871	4,777	45,400	45,450	5,301	5,011	5,301	5,137
39,450	39,500	4,517	4,297	4,517	4,423	42,450	42,500	4,877	4,657	4,877	4,783	45,450	45,500	5,312	5,017	5,312	5,143
39,500	39,550	4,523	4,303	4,523	4,429	42,500	42,550	4,883	4,663	4,883	4,789	45,500	45,550	5,323	5,023	5,323	5,149
39,550	39,600	4,529	4,309	4,529	4,435	42,550	42,600	4,889	4,669	4,889	4,795	45,550	45,600	5,334	5,029	5,334	5,155
39,600	39,650	4,535	4,315	4,535	4,441	42,600	42,650	4,895	4,675	4,895	4,801	45,600	45,650	5,345	5,035	5,345	5,161
39,650	39,700	4,541	4,321	4,541	4,447	42,650	42,700	4,901	4,681	4,901	4,807	45,650	45,700	5,356	5,041	5,356	5,167
39,700	39,750	4,547	4,327	4,547	4,453	42,700	42,750	4,907	4,687	4,907	4,813	45,700	45,750	5,367	5,047	5,367	5,173
39,750	39,800																

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
48,000						51,000						54,000					
48,000	48,050	5,873	5,323	5,873	5,449	51,000	51,050	6,533	5,683	6,533	5,809	54,000	54,050	7,193	6,043	7,193	6,169
48,050	48,100	5,884	5,329	5,884	5,455	51,050	51,100	6,544	5,689	6,544	5,815	54,050	54,100	7,204	6,049	7,204	6,175
48,100	48,150	5,895	5,335	5,895	5,461	51,100	51,150	6,555	5,695	6,555	5,821	54,100	54,150	7,215	6,055	7,215	6,181
48,150	48,200	5,906	5,341	5,906	5,467	51,150	51,200	6,566	5,701	6,566	5,827	54,150	54,200	7,226	6,061	7,226	6,187
48,200	48,250	5,917	5,347	5,917	5,473	51,200	51,250	6,577	5,707	6,577	5,833	54,200	54,250	7,237	6,067	7,237	6,193
48,250	48,300	5,928	5,353	5,928	5,479	51,250	51,300	6,588	5,713	6,588	5,839	54,250	54,300	7,248	6,073	7,248	6,199
48,300	48,350	5,939	5,359	5,939	5,485	51,300	51,350	6,599	5,719	6,599	5,845	54,300	54,350	7,259	6,079	7,259	6,205
48,350	48,400	5,950	5,365	5,950	5,491	51,350	51,400	6,610	5,725	6,610	5,851	54,350	54,400	7,270	6,085	7,270	6,211
48,400	48,450	5,961	5,371	5,961	5,497	51,400	51,450	6,621	5,731	6,621	5,857	54,400	54,450	7,281	6,091	7,281	6,217
48,450	48,500	5,972	5,377	5,972	5,503	51,450	51,500	6,632	5,737	6,632	5,863	54,450	54,500	7,292	6,097	7,292	6,223
48,500	48,550	5,983	5,383	5,983	5,509	51,500	51,550	6,643	5,743	6,643	5,869	54,500	54,550	7,303	6,103	7,303	6,229
48,550	48,600	5,994	5,389	5,994	5,515	51,550	51,600	6,654	5,749	6,654	5,875	54,550	54,600	7,314	6,109	7,314	6,235
48,600	48,650	6,005	5,395	6,005	5,521	51,600	51,650	6,665	5,755	6,665	5,881	54,600	54,650	7,325	6,115	7,325	6,241
48,650	48,700	6,016	5,401	6,016	5,527	51,650	51,700	6,676	5,761	6,676	5,887	54,650	54,700	7,336	6,121	7,336	6,247
48,700	48,750	6,027	5,407	6,027	5,533	51,700	51,750	6,687	5,767	6,687	5,893	54,700	54,750	7,347	6,127	7,347	6,253

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
57,000						60,000						63,000					
57,000	57,050	7,853	6,403	7,853	6,529	60,000	60,050	8,513	6,763	8,513	6,907	63,000	63,050	9,173	7,123	9,173	7,567
57,050	57,100	7,864	6,409	7,864	6,535	60,050	60,100	8,524	6,769	8,524	6,918	63,050	63,100	9,184	7,129	9,184	7,578
57,100	57,150	7,875	6,415	7,875	6,541	60,100	60,150	8,535	6,775	8,535	6,929	63,100	63,150	9,195	7,135	9,195	7,589
57,150	57,200	7,886	6,421	7,886	6,547	60,150	60,200	8,546	6,781	8,546	6,940	63,150	63,200	9,206	7,141	9,206	7,600
57,200	57,250	7,897	6,427	7,897	6,553	60,200	60,250	8,557	6,787	8,557	6,951	63,200	63,250	9,217	7,147	9,217	7,611
57,250	57,300	7,908	6,433	7,908	6,559	60,250	60,300	8,568	6,793	8,568	6,962	63,250	63,300	9,228	7,153	9,228	7,622
57,300	57,350	7,919	6,439	7,919	6,565	60,300	60,350	8,579	6,799	8,579	6,973	63,300	63,350	9,239	7,159	9,239	7,633
57,350	57,400	7,930	6,445	7,930	6,571	60,350	60,400	8,590	6,805	8,590	6,984	63,350	63,400	9,250	7,165	9,250	7,644
57,400	57,450	7,941	6,451	7,941	6,577	60,400	60,450	8,601	6,811	8,601	6,995	63,400	63,450	9,261	7,171	9,261	7,655
57,450	57,500	7,952	6,457	7,952	6,583	60,450	60,500	8,612	6,817	8,612	7,006	63,450	63,500	9,272	7,177	9,272	7,666
57,500	57,550	7,963	6,463	7,963	6,589	60,500	60,550	8,623	6,823	8,623	7,017	63,500	63,550	9,283	7,183	9,283	7,677
57,550	57,600	7,974	6,469	7,974	6,595	60,550	60,600	8,634	6,829	8,634	7,028	63,550	63,600	9,294	7,189	9,294	7,688
57,600	57,650	7,985	6,475	7,985	6,601	60,600	60,650	8,645	6,835	8,645	7,039	63,600	63,650	9,305	7,195	9,305	7,699
57,650	57,700	7,996	6,481	7,996	6,607	60,650	60,700	8,656	6,841	8,656	7,050	63,650	63,700	9,316	7,201	9,316	7,710
57,700	57,750	8,007	6,487	8,007	6,613	60,700	60,750	8,667	6,847	8,667	7,061	63,700	63,750	9,327	7,207	9,327	7,721

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	9,833	7,483	9,833	8,227	69,000	69,050	10,493	7,843	10,493	8,887	72,000	72,050	11,153	8,203	11,153	9,547
66,050	66,100	9,844	7,489	9,844	8,238	69,050	69,100	10,504	7,849	10,504	8,898	72,050	72,100	11,164	8,209	11,164	9,558
66,100	66,150	9,855	7,495	9,855	8,249	69,100	69,150	10,515	7,855	10,515	8,909	72,100	72,150	11,175	8,215	11,175	9,569
66,150	66,200	9,866	7,501	9,866	8,260	69,150	69,200	10,526	7,861	10,526	8,920	72,150	72,200	11,186	8,221	11,186	9,580
66,200	66,250	9,877	7,507	9,877	8,271	69,200	69,250	10,537	7,867	10,537	8,931	72,200	72,250	11,197	8,227	11,197	9,591
66,250	66,300	9,888	7,513	9,888	8,282	69,250	69,300	10,548	7,873	10,548	8,942	72,250	72,300	11,208	8,233	11,208	9,602
66,300	66,350	9,899	7,519	9,899	8,293	69,300	69,350	10,559	7,879	10,559	8,953	72,300	72,350	11,219	8,239	11,219	9,613
66,350	66,400	9,910	7,525	9,910	8,304	69,350	69,400	10,570	7,885	10,570	8,964	72,350	72,400	11,230	8,245	11,230	9,624
66,400	66,450	9,921	7,531	9,921	8,315	69,400	69,450	10,581	7,891	10,581	8,975	72,400	72,450	11,241	8,251	11,241	9,635
66,450	66,500	9,932	7,537	9,932	8,326	69,450	69,500	10,592	7,897	10,592	8,986	72,450	72,500	11,252	8,257	11,252	9,646
66,500	66,550	9,943	7,543	9,943	8,337	69,500	69,550	10,603	7,903	10,603	8,997	72,500	72,550	11,263	8,263	11,263	9,657
66,550	66,600	9,954	7,549	9,954	8,348	69,550	69,600	10,614	7,909	10,614	9,008	72,550	72,600	11,274	8,269	11,274	9,668
66,600	66,650	9,965	7,555	9,965	8,359	69,600	69,650	10,625	7,915	10,625	9,019	72,600	72,650	11,285	8,275	11,285	9,679
66,650	66,700	9,976	7,561	9,976	8,370	69,650	69,700	10,636	7,921	10,636	9,030	72,650	72,700	11,296	8,281	11,296	9,690
66,700	66,750	9,987	7,567	9,987	8,381	69,700	69,750	10,647	7,927	10,647	9,041	72,700	72,750	11,307	8,287	11,307	9,701
66,750	66,800	9,998	7,573	9,998	8,392	69,750	69,800	10,658	7,933	10,658	9,052	72,750	72,800	11,318	8,293	11,318	9,712
66,800	66,850	10,009	7,579	10,009	8,403	69,800	69,850	10,669	7,939	10,669	9,063	72,800	72,850	11,329	8,299	11,329	9,723
66,850	66,900	10,020	7,585	10,020	8,414	69,850	69,900	10,680	7,945	10,680	9,074	72,850	72,900	11,340	8,305	11,340	9,734
66,900	66,950	10,031	7,591	10,031	8,425	69,900	69,950	10,691	7,951	10,691	9,085	72,900	72,950	11,351	8,311	11,351	9,745
66,950	67,000	10,042	7,597	10,042	8,436	69,950	70,000	10,702	7,957	10,702	9,096	72,950	73,000	11,362	8,317	11,362	9,756
67,000						70,000						73,000					
67,000	67,050	10,053	7,603	10,053	8,447	70,000	70,050	10,713	7,963	10,713	9,107	73,000	73,050	11,373	8,323	11,373	9,767
67,050	67,100	10,064	7,609	10,064	8,458	70,050	70,100	10,724	7,969	10,724	9,118	73,050	73,100	11,384	8,329	11,384	9,778
67,100	67,150	10,075	7,615	10,075	8,469	70,100	70,150	10,735	7,975	10,735	9,129	73,100	73,150	11,395	8,335	11,395	9,789
67,150	67,200	10,086	7,621	10,086	8,480	70,150	70,200	10,746	7,981	10,746	9,140	73,150	73,200	11,406	8,341	11,406	9,800
67,200	67,250	10,097	7,627	10,097	8,491	70,200	70,250	10,757	7,987	10,757	9,151	73,200	73,250	11,417	8,347	11,417	9,811
67,250	67,300	10,108	7,633	10,108	8,502	70,250	70,300	10,768	7,993	10,768	9,162	73,250	73,300	11,428	8,353	11,428	9,822
67,300	67,350	10,119	7,639	10,119	8,513	70,300	70,350	10,779	7,999	10,779	9,173	73,300	73,350	11,439	8,359	11,439	9,833
67,350	67,400	10,130	7,645	10,130	8,524	70,350	70,400	10,790	8,005	10,790	9,184	73,350	73,400	11,450	8,365	11,450	9,844
67,400	67,450	10,141	7,651	10,141	8,535	70,400	70,450	10,801	8,011	10,801	9,195	73,400	73,450	11,461	8,371	11,461	9,855
67,450	67,500	10,152	7,657	10,152	8,546	70,450	70,500	10,812	8,017	10,812	9,206	73,450	73,500	11,472	8,377	11,472	9,866
67,500	67,550	10,163	7,663	10,163	8,557	70,500	70,550	10,823	8,023	10,823	9,217	73,500	73,550	11,483	8,383	11,483	9,877
67,550	67,600	10,174	7,669	10,174	8,568	70,550	70,600	10,834	8,029	10,834	9,228	73,550	73,600	11,494	8,389	11,494	9,888
67,600	67,650	10,185	7,675	10,185	8,579	70,600	70,650	10,845	8,035	10,845	9,239	73,600	73,650	11,505	8,395	11,505	9,899
67,650	67,700	10,196	7,681	10,196	8,590	70,650	70,700	10,856	8,041	10,856	9,250	73,650	73,700	11,516	8,401	11,516	9,910
67,700	67,750	10,207	7,687	10,207	8,601	70,700	70,750	10,867	8,047	10,867	9,261	73,700	73,750	11,527	8,407	11,527	9,921
67,750	67,800	10,218	7,693	10,218	8,612	70,750	70,800	10,878	8,053	10,878	9,272	73,750	73,800	11,538	8,413	11,538	9,932
67,800	67,850	10,229	7,699	10,229	8,623	70,800	70,850	10,889	8,059	10,889	9,283	73,800	73,850	11,549	8,419	11,549	9,943
67,850	67,900	10,240	7,705	10,240	8,634	70,850	70,900	10,900	8,065	10,900	9,294	73,850	73,900	11,560	8,425	11,560	9,954
67,900	67,950	10,251	7,711	10,251	8,645	70,900	70,950	10,911	8,071	10,911	9,305	73,900	73,950	11,571	8,431	11,571	9,965
67,950	68,000	10,262	7,717	10,262	8,656	70,950	71,000	10,922	8,077	10,922	9,316	73,950	74,000	11,582	8,437	11,582	9,976
68,000						71,000						74,000					
68,000	68,050	10,273	7,723	10,273	8,667	71,000	71,050	10,933	8,083	10,933	9,327	74,000	74,050	11,593	8,443	11,593	9,987
68,050	68,100	10,284	7,729	10,284	8,678	71,050	71,100	10,944	8,089	10,944	9,338	74,050	74,100	11,604	8,449	11,604	9,998
68,100	68,150	10,295	7,735	10,295	8,689	71,100	71,150	10,955	8,095	10,955	9,349	74,100	74,150	11,615	8,455	11,615	10,009
68,150	68,200	10,306	7,741	10,306	8,700	71,150	71,200	10,966	8,101	10,966	9,360	74,150	74,200	11,626	8,461	11,626	10,020
68,200	68,250	10,317	7,747	10,317	8,711	71,200	71,250	10,977	8,107	10,977	9,371	74,200	74,250	11,637	8,467	11,637	10,031
68,250	68,300	10,328	7,753	10,328	8,722	71,250	71,300	10,988	8,113	10,988	9,382	74,250	74,300	11,648	8,473	11,648	10,042
68,300	68,350	10,339	7,759	10,339	8,733												

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
75,000						78,000						81,000					
75,000	75,050	11,813	8,563	11,813	10,207	78,000	78,050	12,473	8,923	12,473	10,867	81,000	81,050	13,133	9,283	13,133	11,527
75,050	75,100	11,824	8,569	11,824	10,218	78,050	78,100	12,484	8,929	12,484	10,878	81,050	81,100	13,144	9,289	13,144	11,538
75,100	75,150	11,835	8,575	11,835	10,229	78,100	78,150	12,495	8,935	12,495	10,889	81,100	81,150	13,155	9,295	13,155	11,549
75,150	75,200	11,846	8,581	11,846	10,240	78,150	78,200	12,506	8,941	12,506	10,900	81,150	81,200	13,166	9,301	13,166	11,560
75,200	75,250	11,857	8,587	11,857	10,251	78,200	78,250	12,517	8,947	12,517	10,911	81,200	81,250	13,177	9,307	13,177	11,571
75,250	75,300	11,868	8,593	11,868	10,262	78,250	78,300	12,528	8,953	12,528	10,922	81,250	81,300	13,188	9,313	13,188	11,582
75,300	75,350	11,879	8,599	11,879	10,273	78,300	78,350	12,539	8,959	12,539	10,933	81,300	81,350	13,199	9,319	13,199	11,593
75,350	75,400	11,890	8,605	11,890	10,284	78,350	78,400	12,550	8,965	12,550	10,944	81,350	81,400	13,210	9,325	13,210	11,604
75,400	75,450	11,901	8,611	11,901	10,295	78,400	78,450	12,561	8,971	12,561	10,955	81,400	81,450	13,221	9,331	13,221	11,615
75,450	75,500	11,912	8,617	11,912	10,306	78,450	78,500	12,572	8,977	12,572	10,966	81,450	81,500	13,232	9,337	13,232	11,626
75,500	75,550	11,923	8,623	11,923	10,317	78,500	78,550	12,583	8,983	12,583	10,977	81,500	81,550	13,243	9,343	13,243	11,637
75,550	75,600	11,934	8,629	11,934	10,328	78,550	78,600	12,594	8,989	12,594	10,988	81,550	81,600	13,254	9,349	13,254	11,648
75,600	75,650	11,945	8,635	11,945	10,339	78,600	78,650	12,605	8,995	12,605	10,999	81,600	81,650	13,265	9,355	13,265	11,659
75,650	75,700	11,956	8,641	11,956	10,350	78,650	78,700	12,616	9,001	12,616	11,010	81,650	81,700	13,276	9,361	13,276	11,670
75,700	75,750	11,967	8,647	11,967	10,361	78,700	78,750	12,627	9,007	12,627	11,021	81,700	81,750	13,287	9,367	13,287	11,681
75,750	75,800	11,978	8,653	11,978	10,372	78,750	78,800	12,638	9,013	12,638	11,032	81,750	81,800	13,298	9,373	13,298	11,692
75,800	75,850	11,989	8,659	11,989	10,383	78,800	78,850	12,649	9,019	12,649	11,043	81,800	81,850	13,309	9,379	13,309	11,703
75,850	75,900	12,000	8,665	12,000	10,394	78,850	78,900	12,660	9,025	12,660	11,054	81,850	81,900	13,320	9,385	13,320	11,714
75,900	75,950	12,011	8,671	12,011	10,405	78,900	78,950	12,671	9,031	12,671	11,065	81,900	81,950	13,331	9,391	13,331	11,725
75,950	76,000	12,022	8,677	12,022	10,416	78,950	79,000	12,682	9,037	12,682	11,076	81,950	82,000	13,342	9,397	13,342	11,736
76,000						79,000						82,000					
76,000	76,050	12,033	8,683	12,033	10,427	79,000	79,050	12,693	9,043	12,693	11,087	82,000	82,050	13,353	9,403	13,353	11,747
76,050	76,100	12,044	8,689	12,044	10,438	79,050	79,100	12,704	9,049	12,704	11,098	82,050	82,100	13,364	9,409	13,364	11,758
76,100	76,150	12,055	8,695	12,055	10,449	79,100	79,150	12,715	9,055	12,715	11,109	82,100	82,150	13,375	9,415	13,375	11,769
76,150	76,200	12,066	8,701	12,066	10,460	79,150	79,200	12,726	9,061	12,726	11,120	82,150	82,200	13,386	9,421	13,386	11,780
76,200	76,250	12,077	8,707	12,077	10,471	79,200	79,250	12,737	9,067	12,737	11,131	82,200	82,250	13,397	9,427	13,397	11,791
76,250	76,300	12,088	8,713	12,088	10,482	79,250	79,300	12,748	9,073	12,748	11,142	82,250	82,300	13,408	9,433	13,408	11,802
76,300	76,350	12,099	8,719	12,099	10,493	79,300	79,350	12,759	9,079	12,759	11,153	82,300	82,350	13,419	9,439	13,419	11,813
76,350	76,400	12,110	8,725	12,110	10,504	79,350	79,400	12,770	9,085	12,770	11,164	82,350	82,400	13,430	9,445	13,430	11,824
76,400	76,450	12,121	8,731	12,121	10,515	79,400	79,450	12,781	9,091	12,781	11,175	82,400	82,450	13,441	9,451	13,441	11,835
76,450	76,500	12,132	8,737	12,132	10,526	79,450	79,500	12,792	9,097	12,792	11,186	82,450	82,500	13,452	9,457	13,452	11,846
76,500	76,550	12,143	8,743	12,143	10,537	79,500	79,550	12,803	9,103	12,803	11,197	82,500	82,550	13,463	9,463	13,463	11,857
76,550	76,600	12,154	8,749	12,154	10,548	79,550	79,600	12,814	9,109	12,814	11,208	82,550	82,600	13,474	9,469	13,474	11,868
76,600	76,650	12,165	8,755	12,165	10,559	79,600	79,650	12,825	9,115	12,825	11,219	82,600	82,650	13,485	9,475	13,485	11,879
76,650	76,700	12,176	8,761	12,176	10,570	79,650	79,700	12,836	9,121	12,836	11,230	82,650	82,700	13,496	9,481	13,496	11,890
76,700	76,750	12,187	8,767	12,187	10,581	79,700	79,750	12,847	9,127	12,847	11,241	82,700	82,750	13,507	9,487	13,507	11,901
76,750	76,800	12,198	8,773	12,198	10,592	79,750	79,800	12,858	9,133	12,858	11,252	82,750	82,800	13,518	9,493	13,518	11,912
76,800	76,850	12,209	8,779	12,209	10,603	79,800	79,850	12,869	9,139	12,869	11,263	82,800	82,850	13,529	9,499	13,529	11,923
76,850	76,900	12,220	8,785	12,220	10,614	79,850	79,900	12,880	9,145	12,880	11,274	82,850	82,900	13,540	9,505	13,540	11,934
76,900	76,950	12,231	8,791	12,231	10,625	79,900	79,950	12,891	9,151	12,891	11,285	82,900	82,950	13,551	9,511	13,551	11,945
76,950	77,000	12,242	8,797	12,242	10,636	79,950	80,000	12,902	9,157	12,902	11,296	82,950	83,000	13,562	9,517	13,562	11,956
77,000						80,000						83,000					
77,000	77,050	12,253	8,803	12,253	10,647	80,000	80,050	12,913	9,163	12,913	11,307	83,000	83,050	13,573	9,523	13,573	11,967
77,050	77,100	12,264	8,809	12,264	10,658	80,050	80,100	12,924	9,169	12,924	11,318	83,050	83,100	13,584	9,529	13,584	11,978
77,100	77,150	12,275	8,815	12,275	10,669	80,100	80,150	12,935	9,175	12,935	11,329	83,100	83,150	13,595	9,535	13,595	11,989
77,150	77,200	12,286	8,821	12,286	10,680	80,150	80,200	12,946	9,181	12,946	11,340	83,150	83,200	13,606	9,541	13,606	12,000
77,200	77,250	12,297	8,827	12,297	10,691	80,200	80,250	12,957	9,187	12,957	11,351	83,200	83,250	13,617	9,547	13,617	12,011
77,250	77,300	12,308	8,833	12,308	10,702	80,250	80,300	12,968	9,193	12,968	11,362	83,250	83,300	13,628	9		

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
84,000						87,000						90,000					
84,000	84,050	13,793	9,643	13,793	12,187	87,000	87,050	14,453	10,003	14,453	12,847	90,000	90,050	15,113	10,421	15,113	13,507
84,050	84,100	13,804	9,649	13,804	12,198	87,050	87,100	14,464	10,009	14,464	12,858	90,050	90,100	15,124	10,432	15,124	13,518
84,100	84,150	13,815	9,655	13,815	12,209	87,100	87,150	14,475	10,015	14,475	12,869	90,100	90,150	15,135	10,443	15,135	13,529
84,150	84,200	13,826	9,661	13,826	12,220	87,150	87,200	14,486	10,021	14,486	12,880	90,150	90,200	15,146	10,454	15,146	13,540
84,200	84,250	13,837	9,667	13,837	12,231	87,200	87,250	14,497	10,027	14,497	12,891	90,200	90,250	15,157	10,465	15,157	13,551
84,250	84,300	13,848	9,673	13,848	12,242	87,250	87,300	14,508	10,033	14,508	12,902	90,250	90,300	15,168	10,476	15,168	13,562
84,300	84,350	13,859	9,679	13,859	12,253	87,300	87,350	14,519	10,039	14,519	12,913	90,300	90,350	15,179	10,487	15,179	13,573
84,350	84,400	13,870	9,685	13,870	12,264	87,350	87,400	14,530	10,045	14,530	12,924	90,350	90,400	15,190	10,498	15,190	13,584
84,400	84,450	13,881	9,691	13,881	12,275	87,400	87,450	14,541	10,051	14,541	12,935	90,400	90,450	15,201	10,509	15,201	13,595
84,450	84,500	13,892	9,697	13,892	12,286	87,450	87,500	14,552	10,057	14,552	12,946	90,450	90,500	15,212	10,520	15,212	13,606
84,500	84,550	13,903	9,703	13,903	12,297	87,500	87,550	14,563	10,063	14,563	12,957	90,500	90,550	15,223	10,531	15,223	13,617
84,550	84,600	13,914	9,709	13,914	12,308	87,550	87,600	14,574	10,069	14,574	12,968	90,550	90,600	15,234	10,542	15,234	13,628
84,600	84,650	13,925	9,715	13,925	12,319	87,600	87,650	14,585	10,075	14,585	12,979	90,600	90,650	15,245	10,553	15,245	13,639
84,650	84,700	13,936	9,721	13,936	12,330	87,650	87,700	14,596	10,081	14,596	12,990	90,650	90,700	15,256	10,564	15,256	13,650
84,700	84,750	13,947	9,727	13,947	12,341	87,700	87,750	14,607	10,087	14,607	13,001	90,700	90,750	15,267	10,575	15,267	13,661
84,750	84,800	13,958	9,733	13,958	12,352	87,750	87,800	14,618	10,093	14,618	13,012	90,750	90,800	15,278	10,586	15,278	13,672
84,800	84,850	13,969	9,739	13,969	12,363	87,800	87,850	14,629	10,099	14,629	13,023	90,800	90,850	15,289	10,597	15,289	13,683
84,850	84,900	13,980	9,745	13,980	12,374	87,850	87,900	14,640	10,105	14,640	13,034	90,850	90,900	15,300	10,608	15,300	13,694
84,900	84,950	13,991	9,751	13,991	12,385	87,900	87,950	14,651	10,111	14,651	13,045	90,900	90,950	15,311	10,619	15,311	13,705
84,950	85,000	14,002	9,757	14,002	12,396	87,950	88,000	14,662	10,117	14,662	13,056	90,950	91,000	15,322	10,630	15,322	13,716
85,000						88,000						91,000					
85,000	85,050	14,013	9,763	14,013	12,407	88,000	88,050	14,673	10,123	14,673	13,067	91,000	91,050	15,333	10,641	15,333	13,727
85,050	85,100	14,024	9,769	14,024	12,418	88,050	88,100	14,684	10,129	14,684	13,078	91,050	91,100	15,344	10,652	15,344	13,738
85,100	85,150	14,035	9,775	14,035	12,429	88,100	88,150	14,695	10,135	14,695	13,089	91,100	91,150	15,355	10,663	15,355	13,749
85,150	85,200	14,046	9,781	14,046	12,440	88,150	88,200	14,706	10,141	14,706	13,100	91,150	91,200	15,366	10,674	15,366	13,760
85,200	85,250	14,057	9,787	14,057	12,451	88,200	88,250	14,717	10,147	14,717	13,111	91,200	91,250	15,377	10,685	15,377	13,771
85,250	85,300	14,068	9,793	14,068	12,462	88,250	88,300	14,728	10,153	14,728	13,122	91,250	91,300	15,388	10,696	15,388	13,782
85,300	85,350	14,079	9,799	14,079	12,473	88,300	88,350	14,739	10,159	14,739	13,133	91,300	91,350	15,399	10,707	15,399	13,793
85,350	85,400	14,090	9,805	14,090	12,484	88,350	88,400	14,750	10,165	14,750	13,144	91,350	91,400	15,410	10,718	15,410	13,804
85,400	85,450	14,101	9,811	14,101	12,495	88,400	88,450	14,761	10,171	14,761	13,155	91,400	91,450	15,421	10,729	15,421	13,815
85,450	85,500	14,112	9,817	14,112	12,506	88,450	88,500	14,772	10,177	14,772	13,166	91,450	91,500	15,432	10,740	15,432	13,826
85,500	85,550	14,123	9,823	14,123	12,517	88,500	88,550	14,783	10,183	14,783	13,177	91,500	91,550	15,443	10,751	15,443	13,837
85,550	85,600	14,134	9,829	14,134	12,528	88,550	88,600	14,794	10,189	14,794	13,188	91,550	91,600	15,454	10,762	15,454	13,848
85,600	85,650	14,145	9,835	14,145	12,539	88,600	88,650	14,805	10,195	14,805	13,199	91,600	91,650	15,465	10,773	15,465	13,859
85,650	85,700	14,156	9,841	14,156	12,550	88,650	88,700	14,816	10,201	14,816	13,210	91,650	91,700	15,476	10,784	15,476	13,870
85,700	85,750	14,167	9,847	14,167	12,561	88,700	88,750	14,827	10,207	14,827	13,221	91,700	91,750	15,487	10,795	15,487	13,881
85,750	85,800	14,178	9,853	14,178	12,572	88,750	88,800	14,838	10,213	14,838	13,232	91,750	91,800	15,498	10,806	15,498	13,892
85,800	85,850	14,189	9,859	14,189	12,583	88,800	88,850	14,849	10,219	14,849	13,243	91,800	91,850	15,509	10,817	15,509	13,903
85,850	85,900	14,200	9,865	14,200	12,594	88,850	88,900	14,860	10,225	14,860	13,254	91,850	91,900	15,520	10,828	15,520	13,914
85,900	85,950	14,211	9,871	14,211	12,605	88,900	88,950	14,871	10,231	14,871	13,265	91,900	91,950	15,531	10,839	15,531	13,925
85,950	86,000	14,222	9,877	14,222	12,616	88,950	89,000	14,882	10,237	14,882	13,276	91,950	92,000	15,542	10,850	15,542	13,936
86,000						89,000						92,000					
86,000	86,050	14,233	9,883	14,233	12,627	89,000	89,050	14,893	10,243	14,893	13,287	92,000	92,050	15,553	10,861	15,553	13,947
86,050	86,100	14,244	9,889	14,244	12,638	89,050	89,100	14,904	10,249	14,904	13,298	92,050	92,100	15,564	10,872	15,564	13,958
86,100	86,150	14,255	9,895	14,255	12,649	89,100	89,150	14,915	10,255	14,915	13,309	92,100	92,150	15,575	10,883	15,575	13,969
86,150	86,200	14,266	9,901	14,266	12,660	89,150	89,200	14,926	10,261	14,926	13,320	92,150	92,200	15,586	10,894	15,586	13,980
86,200	86,250	14,277	9,907	14,277	12,671	89,200	89,250	14,937	10,267	14,937	13,331	92,200	92,250	15,597	10,905	15,597	13,991
86,250	86,300	14,288	9,913	14,288	12,682	89,250											

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
93,000						96,000						99,000					
93,000	93,050	15,773	11,081	15,773	14,167	96,000	96,050	16,446	11,741	16,446	14,840	99,000	99,050	17,166	12,401	17,166	15,560
93,050	93,100	15,784	11,092	15,784	14,178	96,050	96,100	16,458	11,752	16,458	14,852	99,050	99,100	17,178	12,412	17,178	15,572
93,100	93,150	15,795	11,103	15,795	14,189	96,100	96,150	16,470	11,763	16,470	14,864	99,100	99,150	17,190	12,423	17,190	15,584
93,150	93,200	15,806	11,114	15,806	14,200	96,150	96,200	16,482	11,774	16,482	14,876	99,150	99,200	17,202	12,434	17,202	15,596
93,200	93,250	15,817	11,125	15,817	14,211	96,200	96,250	16,494	11,785	16,494	14,888	99,200	99,250	17,214	12,445	17,214	15,608
93,250	93,300	15,828	11,136	15,828	14,222	96,250	96,300	16,506	11,796	16,506	14,900	99,250	99,300	17,226	12,456	17,226	15,620
93,300	93,350	15,839	11,147	15,839	14,233	96,300	96,350	16,518	11,807	16,518	14,912	99,300	99,350	17,238	12,467	17,238	15,632
93,350	93,400	15,850	11,158	15,850	14,244	96,350	96,400	16,530	11,818	16,530	14,924	99,350	99,400	17,250	12,478	17,250	15,644
93,400	93,450	15,861	11,169	15,861	14,255	96,400	96,450	16,542	11,829	16,542	14,936	99,400	99,450	17,262	12,489	17,262	15,656
93,450	93,500	15,872	11,180	15,872	14,266	96,450	96,500	16,554	11,840	16,554	14,948	99,450	99,500	17,274	12,500	17,274	15,668
93,500	93,550	15,883	11,191	15,883	14,277	96,500	96,550	16,566	11,851	16,566	14,960	99,500	99,550	17,286	12,511	17,286	15,680
93,550	93,600	15,894	11,202	15,894	14,288	96,550	96,600	16,578	11,862	16,578	14,972	99,550	99,600	17,298	12,522	17,298	15,692
93,600	93,650	15,905	11,213	15,905	14,299	96,600	96,650	16,590	11,873	16,590	14,984	99,600	99,650	17,310	12,533	17,310	15,704
93,650	93,700	15,916	11,224	15,916	14,310	96,650	96,700	16,602	11,884	16,602	14,996	99,650	99,700	17,322	12,544	17,322	15,716
93,700	93,750	15,927	11,235	15,927	14,321	96,700	96,750	16,614	11,895	16,614	15,008	99,700	99,750	17,334	12,555	17,334	15,728
93,750	93,800	15,938	11,246	15,938	14,332	96,750	96,800	16,626	11,906	16,626	15,020	99,750	99,800	17,346	12,566	17,346	15,740
93,800	93,850	15,949	11,257	15,949	14,343	96,800	96,850	16,638	11,917	16,638	15,032	99,800	99,850	17,358	12,577	17,358	15,752
93,850	93,900	15,960	11,268	15,960	14,354	96,850	96,900	16,650	11,928	16,650	15,044	99,850	99,900	17,370	12,588	17,370	15,764
93,900	93,950	15,971	11,279	15,971	14,365	96,900	96,950	16,662	11,939	16,662	15,056	99,900	99,950	17,382	12,599	17,382	15,776
93,950	94,000	15,982	11,290	15,982	14,376	96,950	97,000	16,674	11,950	16,674	15,068	99,950	100,000	17,394	12,610	17,394	15,788
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	15,993	11,301	15,993	14,387	97,000	97,050	16,686	11,961	16,686	15,080						
94,050	94,100	16,004	11,312	16,004	14,398	97,050	97,100	16,698	11,972	16,698	15,092						
94,100	94,150	16,015	11,323	16,015	14,409	97,100	97,150	16,710	11,983	16,710	15,104						
94,150	94,200	16,026	11,334	16,026	14,420	97,150	97,200	16,722	11,994	16,722	15,116						
94,200	94,250	16,037	11,345	16,037	14,431	97,200	97,250	16,734	12,005	16,734	15,128						
94,250	94,300	16,048	11,356	16,048	14,442	97,250	97,300	16,746	12,016	16,746	15,140						
94,300	94,350	16,059	11,367	16,059	14,453	97,300	97,350	16,758	12,027	16,758	15,152						
94,350	94,400	16,070	11,378	16,070	14,464	97,350	97,400	16,770	12,038	16,770	15,164						
94,400	94,450	16,081	11,389	16,081	14,475	97,400	97,450	16,782	12,049	16,782	15,176						
94,450	94,500	16,092	11,400	16,092	14,486	97,450	97,500	16,794	12,060	16,794	15,188						
94,500	94,550	16,103	11,411	16,103	14,497	97,500	97,550	16,806	12,071	16,806	15,200						
94,550	94,600	16,114	11,422	16,114	14,508	97,550	97,600	16,818	12,082	16,818	15,212						
94,600	94,650	16,125	11,433	16,125	14,519	97,600	97,650	16,830	12,093	16,830	15,224						
94,650	94,700	16,136	11,444	16,136	14,530	97,650	97,700	16,842	12,104	16,842	15,236						
94,700	94,750	16,147	11,455	16,147	14,541	97,700	97,750	16,854	12,115	16,854	15,248						
94,750	94,800	16,158	11,466	16,158	14,552	97,750	97,800	16,866	12,126	16,866	15,260						
94,800	94,850	16,169	11,477	16,169	14,563	97,800	97,850	16,878	12,137	16,878	15,272						
94,850	94,900	16,180	11,488	16,180	14,574	97,850	97,900	16,890	12,148	16,890	15,284						
94,900	94,950	16,191	11,499	16,191	14,585	97,900	97,950	16,902	12,159	16,902	15,296						
94,950	95,000	16,202	11,510	16,202	14,596	97,950	98,000	16,914	12,170	16,914	15,308						
95,000						98,000											
95,000	95,050	16,213	11,521	16,213	14,607	98,00											

2024 Tax Computation Worksheet—Line 16



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

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

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b).	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$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 Form 1040 or 1040-SR, 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 Form 1040 or 1040-SR, 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 Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$100,500	\$	× 22% (0.22)	\$	\$ 6,641.00	\$
Over \$100,500 but not over \$191,950	\$	× 24% (0.24)	\$	\$ 8,651.00	\$
Over \$191,950 but not over \$243,700	\$	× 32% (0.32)	\$	\$ 24,007.00	\$
Over \$243,700 but not over \$609,350	\$	× 35% (0.35)	\$	\$ 31,318.00	\$
Over \$609,350	\$	× 37% (0.37)	\$	\$ 43,505.00	\$

2024 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 [chapter 13](#).

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	-----	98,334.75 + 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

This section explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds.

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 JustTax

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.

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By mail. We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Do not hesitate to write to us about anything you do not understand.

By interview. If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, they will explain the reasons for the changes. If you do not agree

with these changes, you can meet with the examiner's supervisor.

Repeat examinations. If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the IRS Independent Office of Appeals. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Pub. 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*, and Pub. 556.

If you do not wish to use the IRS Independent Office of Appeals or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of

Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Pub. 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes the following.

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Pub. 1660, Collection Appeal Rights.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However,

if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Pub. 971, Innocent Spouse Relief, and Form 8857.

Potential third-party contacts. Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, a bank, an employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we

do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Pub. 556 has more information on refunds.

If you were due a refund but you did not file a return, you must generally file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service (TAS)

TAS is an ***independent*** organization within the IRS that can help protect your taxpayer rights. They can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for their assistance, which is always free, they will do everything possible to help you. Go to [TaxpayerAdvocate.IRS.gov](https://taxpayeradvocate.irs.gov) or call 877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- *Internet:* IRS.gov.
- *Tax Questions:*
[IRS.gov/Help/Tax-LawQuestions](https://irs.gov/help/tax-law-questions)
and *How To Get Tax Help*.

- *Forms and Publications:*
[IRS.gov/Forms](https://www.irs.gov/forms) and [IRS.gov/OrderForms](https://www.irs.gov/orderforms).
- *Small Business Ombudsman:*
A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 888-REG-FAIR.
- *Treasury Inspector General for Tax Administration:* You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 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 remain anonymous.

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](https://www.irs.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/W4App) ([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](https://www.irs.gov/HomeBuyer) ([IRS.gov/HomeBuyer](https://www.irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/SalesTax) ([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.