

1040A

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

2013



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on **IRS e-file** and Free File, see *Options for e-filing your returns* in these instructions or click on **IRS e-file** at IRS.gov.

2013 Tax Changes

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040a.



Department of the Treasury Internal Revenue Service IRS.gov



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Treasury

**Internal
Revenue
Service**

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have offices in *every state, the District of Columbia, and Puerto Rico*.
- Our *online tax toolkit* can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help.

How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/sams.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on www.irs.gov/litc or IRS *Publication 4134, Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

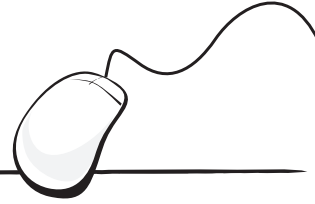
Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improveirs.org or 1-888-912-1227 (toll-free).

Options for e-filing your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by April 15.
- **Greater Accuracy**—Fewer errors mean faster processing.
- **Quick Receipt**—Get an acknowledgment that your return was received and accepted.
- **Go Green**—Reduce the amount of paper used.
- **It's Free**—through Free File.
- **Faster Refunds**—Get your refund faster by e-filing using direct deposit.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the more than 120 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS e-file. If you are asked if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$52,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *Free help with your tax return* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!



Do Your Taxes for Free

If your adjusted gross income was \$58,000 or less in 2013, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 14 popular commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit www.irs.gov/freefile for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each of the approximately 14 software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free. Free File is available in English and Spanish.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be e-filed for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Make your tax payments electronically—it's easy!

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you e-file your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail!

Visit www.irs.gov/e-pay for more information or to make a payment.

What's New

For information about any additional changes to the 2013 tax law or any other developments affecting Form 1040A or its instructions, go to www.irs.gov/form1040a.

Filing status for same-sex married couples. If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse generally must use the married filing jointly or married filing separately filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See *Filing Status*, later.

Personal exemption amount increased for certain taxpayers. Your personal exemption is increased to \$3,900.

Standard mileage rates. The 2013 rate for business use of your vehicle is increased to 56½ cents a mile. The 2013 rate for use of your vehicle to get medical care or to move is increased to 24 cents a mile.

Identity Protection Personal Identification Number (IP PIN). If you are filing electronically and both you and your spouse received an IP PIN, see *Identity Protection PIN* after the instructions for line 46 for more information.

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return.

TIP Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels (must file Form 1040).
- Health coverage tax credit (must file Form 1040).

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2013 or was a full-time student under age 24 at the end of 2013. To do so, use Form 1040 and Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2013.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When and Where Should You File?

File Form 1040A by **April 15, 2014**. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

Filing instructions and addresses are at the end of these instructions.

What If You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

CAUTION An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 16, 2014, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box. The private delivery service can tell you how to get written proof of the mailing date.

Chart A—For Most People

| IF your filing status is . . . | AND at the end of 2013 you were* . . . | THEN file a return if your gross income** was at least . . . |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------|
| Single (see the instructions for line 1) | under 65 65 or older | \$10,000 11,500 |
| Married filing jointly*** (see the instructions for line 2) | under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses) | \$20,000 21,200 22,400 |
| Married filing separately (see the instructions for line 3) | any age | \$3,900 |
| Head of household (see the instructions for line 4) | under 65 65 or older | \$12,850 14,350 |
| Qualifying widow(er) with dependent child (see the instructions for line 5) | under 65 65 or older | \$16,100 17,300 |

* If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.

** **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). **Do not** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2013 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 14a and 14b to figure the taxable part of social security benefits you must include in gross income.

*** If you did not live with your spouse at the end of 2013 (or on the date your spouse died) and your gross income was at least \$3,900, you must file a return regardless of your age.

Chart B—For Children and Other Dependents

See the instructions for line 6c to find out if someone can claim you as a dependent.

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

No. You must file a return if **any** of the following apply.

- Your **unearned income** was over \$1,000.
- Your **earned income** was over \$6,100.
- Your **gross income** was more than the **larger** of—
 - \$1,000, or
 - Your earned income (up to \$5,750) plus \$350.

Yes. You must file a return if **any** of the following apply.

- Your unearned income was over \$2,500 (\$4,000 if 65 or older **and** blind).
- Your earned income was over \$7,600 (\$9,100 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
 - \$2,500 (\$4,000 if 65 or older **and** blind), or
 - Your earned income (up to \$5,750) plus \$1,850 (\$3,350 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

No. You must file a return if **any** of the following apply.

- Your unearned income was over \$1,000.
- Your earned income was over \$6,100.
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
 - \$1,000, or
 - Your earned income (up to \$5,750) plus \$350.

Yes. You must file a return if **any** of the following apply.

- Your unearned income was over \$2,200 (\$3,400 if 65 or older **and** blind).
- Your earned income was over \$7,300 (\$8,500 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
 - \$2,200 (\$3,400 if 65 or older **and** blind), or
 - Your earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return for 2013 if you owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28.

You must file a return using Form 1040 if **any** of the following apply for 2013.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You owe any recapture taxes, including repayment of the first-time homebuyer credit.
- You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

Would It Help You To Itemize Deductions on Form 1040?

You may be able to reduce your tax by itemizing deductions on Schedule A (Form 1040). Itemized deductions include amounts you paid for state and local income or sales taxes, real estate taxes, personal property taxes, mortgage interest, and disaster losses. You may also include gifts to charity and part of the amount you paid for medical and dental expenses. You would usually benefit by itemizing if—

| Your filing status is: | AND | Your itemized deductions are more than: |
|-----------------------------------------------------------------------------------------------|-----|-----------------------------------------|
| Single | | |
| • Under 65 | | • \$6,100 |
| • 65 or older or blind | | • 7,600 |
| • 65 or older and blind | | • 9,100 |
| Married filing jointly | | |
| • Under 65 (both spouses) | | • \$12,200 |
| • 65 or older or blind (one spouse) | | • 13,400 |
| • 65 or older or blind (both spouses) | | • 14,600 |
| • 65 or older and blind (one spouse) | | • 14,600 |
| • 65 or older or blind (one spouse) and 65 or older and blind (other spouse) | | • 15,800 |
| • 65 or older and blind (both spouses) | | • 17,000 |
| Married filing separately* | | |
| • Your spouse itemizes deductions | | • \$0 |
| • Under 65 | | • 6,100 |
| • 65 or older or blind | | • 7,300 |
| • 65 or older and blind | | • 8,500 |
| Head of household | | |
| • Under 65 | | • \$8,950 |
| • 65 or older or blind | | • 10,450 |
| • 65 or older and blind | | • 11,950 |
| Qualifying widow(er) with dependent child | | |
| • Under 65 | | • \$12,200 |
| • 65 or older or blind | | • 13,400 |
| • 65 or older and blind | | • 14,600 |

* If you can take an exemption for your spouse, complete the Standard Deduction Worksheet for the amount that applies to you.

If someone can claim you as a dependent, it would benefit you to itemize if your itemized deductions total more than your standard deduction figured on the Standard Deduction Worksheet.

Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099



IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040A, line 36.

| Form | Item and Box in Which It Should Appear | Where To Report |
|-----------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| W-2 | Wages, tips, other compensation (box 1) | Form 1040A, line 7 |
| | Allocated tips (box 8) | See <i>Wages, Salaries, Tips, etc.</i> |
| | Dependent care benefits (box 10) | Form 2441, Part III |
| | Adoption benefits (box 12, code T) | Must file Form 1040 |
| | Employer contributions to an Archer MSA (box 12, code R) | Must file Form 1040 |
| | Employer contributions to a health savings account (box 12, code W) | Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889) |
| | Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N) | Must file Form 1040 |
| W-2G | Gambling winnings (box 1) | Must file Form 1040 |
| 1097-BTC | Bond tax credit | Must file Form 1040 to take |
| 1098 | Mortgage interest (box 1) | Must file Form 1040 to deduct |
| | Points (box 2) | Must file Form 1040 to deduct |
| | Refund of overpaid interest (box 3) | See the instructions on Form 1098 |
| | Mortgage insurance premiums (box 4) | Must file Form 1040 to deduct |
| 1098-C | Contributions of motor vehicles, boats, and airplanes | Must file Form 1040 to deduct |
| 1098-E | Student loan interest (box 1) | See the instructions for Form 1040A, line 18 |
| 1098-MA | Home mortgage payments (box 3) | Must file Form 1040 to deduct |
| 1098-T | Qualified tuition and related expenses (box 1) | See the instructions for Form 1040A, line 19, or line 31, but first see the instructions on Form 1098-T |
| 1099-A | Acquisition or abandonment of secured property | See Pub. 4681 |
| 1099-B | Broker and barter exchange transactions | Must file Form 1040 |
| 1099-C | Canceled debt (box 2) | Generally must file Form 1040 (see Pub. 4681) |
| 1099-DIV | Total ordinary dividends (box 1a) | Form 1040A, line 9a |
| | Qualified dividends (box 1b) | See the instructions for Form 1040A, line 9b |
| | Total capital gain distributions (box 2a) | See the instructions for Form 1040A, line 10 |
| | Amount reported in box 2b, 2c, or 2d | Must file Form 1040 |
| | Nondividend distributions (box 3) | Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV) |
| | Investment expenses (box 5) | Must file Form 1040 to deduct |
| | Foreign tax paid (box 6) | Must file Form 1040 to deduct or take a credit for the tax |
| 1099-G | Unemployment compensation (box 1) | See the instructions for Form 1040A, line 13 |
| | State or local income tax refund (box 2) | See the instructions under <i>Refunds of State or Local Income Taxes</i> , later |
| | Amount reported in box 5, 6, 7, or 9 | Must file Form 1040 |
| 1099-INT | Interest income (box 1) | See the instructions for Form 1040A, line 8a |
| | Early withdrawal penalty (box 2) | Must file Form 1040 to deduct |
| | Interest on U.S. savings bonds and Treasury obligations (box 3) | See the instructions for Form 1040A, line 8a |
| | Investment expenses (box 5) | Must file Form 1040 to deduct |
| | Foreign tax paid (box 6) | Must file Form 1040 to deduct or take a credit for the tax |
| | Tax-exempt interest (box 8) | Form 1040A, line 8b |
| | Specified private activity bond interest (box 9) | Must file Form 1040 |
| 1099-K | Payment card and third party network transactions | Must file Form 1040 |
| 1099-LTC | Long-term care and accelerated death benefits | Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853) |
| 1099-MISC | Miscellaneous income | Must file Form 1040 |

| Form | Item and Box in Which It Should Appear | Where To Report |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 1099-OID | Original issue discount (box 1) | See the instructions on Form 1099-OID |
| | Other periodic interest (box 2) | See the instructions on Form 1099-OID |
| | Early withdrawal penalty (box 3) | Must file Form 1040 to deduct |
| | Original issue discount on U.S. Treasury obligations (box 6) | See the instructions on Form 1099-OID |
| | Investment expenses (box 9) | Must file Form 1040 to deduct |
| 1099-PATR | Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) | Must file Form 1040 if taxable (see the instructions on Form 1099-PATR) |
| | Domestic production activities deduction (box 6) | Must file Form 1040 to deduct |
| | Amount reported in box 7, 8, 9, or 10 | Must file Form 1040 |
| 1099-Q | Qualified education program payments | Must file Form 1040 |
| 1099-R | Distributions from IRAs* | See the instructions for Form 1040A, lines 11a and 11b |
| | Distributions from pensions, annuities, etc. | See the instructions for Form 1040A, lines 12a and 12b |
| | Capital gain (box 3) | See the instructions on Form 1099-R |
| 1099-S | Gross proceeds from real estate transactions (box 2) | Must file Form 1040 if required to report the sale (see Pub. 523) |
| | Buyer's part of real estate tax (box 5) | Must file Form 1040 |
| 1099-SA | Distributions from HSAs and MSAs** | Must file Form 1040 |
| *This includes distributions from Roth, SEP, and SIMPLE IRAs. | | |
| **This includes distributions from Archer and Medicare Advantage MSAs. | | |

Who Can Use Form 1040A?

You can use Form 1040A if all six of the following apply.

1. You only had income from the following sources:
 - a. Wages, salaries, tips.
 - b. Interest and ordinary dividends.
 - c. Capital gain distributions.
 - d. Taxable scholarship and fellowship grants.
 - e. Pensions, annuities, and IRAs.
 - f. Unemployment compensation.
 - g. Alaska Permanent Fund dividends.
 - h. Taxable social security and railroad retirement benefits.
2. The only adjustments to income you can claim are:
 - a. Educator expenses.
 - b. IRA deduction.
 - c. Student loan interest deduction.
 - d. Tuition and fees deduction.
3. You do not itemize deductions.
4. Your taxable income (line 27) is less than \$100,000.
5. The only tax credits you can claim are:
 - a. Credit for child and dependent care expenses.
 - b. Credit for the elderly or the disabled.
 - c. Education credits.
 - d. Retirement savings contributions credit.
 - e. Child tax credit.
 - f. Earned income credit.
 - g. Additional child tax credit.
6. You did not have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

You can also use Form 1040A if you received dependent care benefits or if you owe tax from the recapture of an education credit or the alternative minimum tax.

When Must You Use Form 1040?

Check *Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099* to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:
 - a. Income from self-employment (business or farm income).
 - b. Certain tips you did not report to your employer. See the instructions for Form 1040A, line 7.
 - c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.
 - d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

2. You can exclude any of the following types of income:
 - a. Foreign earned income you received as a U.S. citizen or resident alien.
 - b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.
 - c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2013.
3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).
4. You received a distribution from a foreign trust.
5. You owe the excise tax on insider stock compensation from an expatriated corporation.
6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.
7. You are eligible for the health coverage tax credit. See Form 8885 for details.
8. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.
9. You are an employee and your employer did not withhold social security and Medicare tax. See Form 8919 for details.
10. You had a qualified health savings account funding distribution from your IRA.
11. You are a debtor in a bankruptcy case filed after October 16, 2005.
12. You must repay the first-time homebuyer credit. See Form 5405 for details.
13. You had foreign financial assets in 2013, and you must file Form 8938. See Form 8938 and its instructions.
14. You owe Additional Medicare Tax or had Additional Medicare Tax withheld and must file Form 8959. See Form 8959 and its instructions.
15. You owe Net Investment Income Tax and must file Form 8960. See Form 8960 and its instructions.
16. You have adjusted gross income of more than \$150,000 and must reduce the dollar amount of your exemptions. See the instructions for Form 1040.

Line Instructions for Form 1040A



IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

Section references are to the Internal Revenue Code unless otherwise noted.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.



If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2012 return.

Name change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration (SSA) office before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. box

Enter your box number only if your post office does not deliver mail to your home.

Foreign address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a taxpayer

See [Death of a taxpayer](#) under *General Information*, later.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040A, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040A may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

IRS Individual Taxpayer Identification Numbers (ITINs) for aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident alien spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have \$3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state

(or foreign country) in which they now live does not recognize same-sex marriage. The term “spouse” includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.



More than one filing status can apply to you. You can choose the one that will give you the lowest tax.

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2013.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2013, and did not remarry before the end of 2013. But, if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2013, even if you did not live with your spouse at the end of 2013.
- Your spouse died in 2013 and you did not remarry in 2013.
- You were married at the end of 2013, and your spouse died in 2014 before filing a 2013 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent spouse relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a married couple cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2013, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse's SSN or ITIN on Form 1040A. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2013. See Married persons who live apart, later.

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2013. But, if at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2013 and you meet the other rules under *Married persons who live apart*, later.
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2013 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent. But do not include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2013, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2013 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2013, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2013, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2013. Temporary absences for special circumstances, such as

for business, medical care, school, or military service, count as time lived in the home.

- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2013.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2013 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for [Children of divorced or separated parents](#) in the line 6c instructions.

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.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2013 if all of the following apply.

- Your spouse died in 2011 or 2012 and you did not remarry before the end of 2013.
- You have a child or stepchild you can claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2013. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2013, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

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.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. 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 lived in the home. Also see [Kidnapped child](#) in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2013 if the child was born or died in 2013 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You can deduct \$3,900 on line 26 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.
2. You were married at the end of 2013, your filing status is married filing separately or head of household, and both of the following apply.
 - a. Your spouse had no income and is not filing a return.
 - b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2013, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2013 and you did not remarry by the end of 2013, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see [Death of a taxpayer](#) under *General Instructions*, later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than six dependents, include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who 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),

AND

was ...

Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2013, a [student](#) (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)

AND

Who did not provide over half of his or her own support for 2013 (see Pub. 501)

AND

Who is not filing a joint return for 2013 or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2013. If the child did not live with you for the required time, see [Exception to time lived with you](#), later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2013, see [Qualifying child of more than one person](#), later.

1. Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2. **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see [Exception to citizen test](#), later.)


Yes. Continue  **No.** 

You cannot claim this child as a dependent.

2. Was the child married?

Yes. See *Married person*, later. **No.** Continue 

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, 2, and 4.

Yes.  You cannot claim any dependents. Go to Form 1040A, line 7. **No.** You can claim this child as a dependent. Complete Form 1040A, line 6c, columns (1) through (3) for this child. Then, go to Step 3.


Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2013?

Yes. Continue  **No.** 

This child is not a qualifying child for the child tax credit.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see [Exception to citizen test](#), later.)

Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040A, line 6c, column (4). **No.** 

This child is not a qualifying child for the child tax credit.

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see [Exception to time lived with you](#), later

AND

who was not...

A qualifying child (see Step 1) of any taxpayer for 2013. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples

AND

who...

Had gross income of less than \$3,900 in 2013. If the person was permanently and totally disabled, see [Exception to gross income test](#), later

AND

For whom you provided...

Over half of his or her support in 2013. But see [Children of divorced or separated parents](#), [Multiple support agreements](#), and [Kidnapped child](#), later.

1. Does any person meet the conditions to be your qualifying relative?

Yes. Continue



No.

Go to Form 1040A, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see [Exception to citizen test](#), later.)

Yes. Continue



No.

You cannot claim this person as a dependent.

3. Was your qualifying relative married?

Yes. See *Married person*, later.

No. Continue



4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, 2, and 4.

Yes.

You cannot claim any dependents. Go to Form 1040A, line 7.

No. You can claim this person as a dependent. Complete Form 1040A, line 6c, columns (1) through (3). Do not check the box on Form 1040A, line 6c, column (4).

Definitions and Special Rules

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.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependant is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her

noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2013 (whether or not they are or were married).

2. The child received over half of his or her support for 2013 from the parents (and the rules on [Multiple support agreements](#), later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2013.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2013, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. See [Post-1984 and pre-2009 decree or agreement](#) and [Post-2008 decree or agreement](#), later.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2013.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 33 and 39). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2013. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Exception to citizen test. 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, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see [Children of divorced or separated parents](#), earlier, or [Kidnapped child](#), below.

A person is considered to have lived with you for all of 2013 if the person was born or died in 2013 and your home was this person's home for the entire time he or she was alive in 2013.

If the person meets all other requirements to be your qualifying child but was born or died in 2013, the person is considered to have lived with you for more than half of 2013 if your home was this person's home for more than half the time he or she was alive in 2013.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. However, if the person is married but does not file a joint return or files a

joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2013, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for [Children of divorced or separated parents](#), described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits listed earlier for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct, or you need to get an SSN for your dependent, contact the Social Security Administration. See [Social Security Number \(SSN\)](#), earlier. If your dependent will not have a number by the date your return is due, see [What If You Cannot File on Time?](#) earlier.

If your dependent child was born and died in 2013 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2013 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 14b. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income if you file Form 1040. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income. If you elect to defer tax, you must file Form 1040.

Report distributions from foreign pension plans on lines 12a and 12b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Note. If you had foreign financial assets in 2013, you may have to file Form 8938. If you must file Form 8938, you cannot file Form 1040A. You must file Form 1040. See Form 8938 and its instructions.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Example. You received two Forms W-2, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040A, line 7, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2013, you may receive a Form 1099-G.

For the year the tax was paid to the state or other taxing authority, did you itemize deductions?

- No.** None of your refund is taxable.
- Yes.** You may have to report part or all of the refund as income on Form 1040 for 2013. See Pub. 525 for details.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8958 and see Pub 555.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- All wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,800 in 2013. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 7.

- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if you received tips of \$20 or more in any month and did not report the full amount to your employer, or your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531 for more details.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see [Insurance premiums for retired public safety officers](#), in the instructions for lines 12a and 12b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 12a and 12b of Form 1040A. Payments from an IRA are reported on lines 11a and 11b.

* This includes a Roth, SEP, or SIMPLE IRA.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2014. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2013 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2013 income. For details, see Pub. 550.



If you get a 2013 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2013, see Pub. 550.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

If you received tax-exempt interest from private activity bonds issued after August 7, 1986, you must use Form 1040.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

You must use Form 1040 if you received nondividend distributions (box 3 of Form 1099-DIV) required to be reported as capital gains.

For details, see Pub. 550.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2013. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2013. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2013. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2013, through August 11, 2013). The 121-day period began on May 17, 2013, (60 days before the ex-dividend date) and ended on September 14, 2013. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2013 (the day before the ex-dividend date), and you sold the stock on September 16,

2013. You held the stock for 63 days (from July 15, 2013, through September 16, 2013). The \$500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2013, through September 14, 2013).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2013. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2013. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000, and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2013. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

Line 10

Capital Gain Distributions

Each payer should send you a Form 1099-DIV. Do any of the Forms 1099-DIV or substitute statements you, or your spouse if filing a joint return, received have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain)?

- Yes.** You **must** use Form 1040.
- No.** You can use Form 1040A. Enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 10. Also, be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 10 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

Lines 11a and 11b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax and other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 11a and 11b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 11a blank and enter the total distribution (from Form 1099-R, box 1) on line 11b.

Exception 1. Enter the total distribution on line 11a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter “Rollover” next to line 11b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 11b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 11b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2013, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 11a and see Form 8606 and its instructions to figure the amount to enter on line 11b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2013 or an earlier year. If you made nondeductible contributions to these IRAs for 2013, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 11b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2008 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2013.

4. You had a 2012 or 2013 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2013.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 11a. If the total amount distributed is a QCD, enter -0- on line 11b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 11b unless *Exception 2* applies to that part. Enter “QCD” next to line 11b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

Generally, your total QCDs for the year cannot be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000. If you elected to treat a January 2013 QCD as made in 2012, report it on your 2013 return like any other 2013 QCD, as just described. However, if you also made an-

other 2013 QCD and the total was more than \$100,000 per spouse, attach a brief explanation. For example: “Line 11b - Spouse One's 2012 QCD \$75,000; Spouse One's 2013 QCD \$70,000.” The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.



You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), you must file Form 1040. See *Exception 4* in the instructions for Form 1040, lines 15a and 15b. An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 11b. For example: “Line 11b--\$1,000 Rollover and \$500 QCD.” But you do not need to attach a statement if only [Exception 2](#) and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 11b. Enter the total amount of those distributions on line 11a.



You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over or (b) you were born before July 1, 1942, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. If you do owe this tax, you must use Form 1040.

More information. For more information about IRAs, see Pub. 590.

Lines 12a and 12b

Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 12a and 12b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.



Attach Form(s) 1099-R to Form 1040A if any federal income tax was withheld.

Fully taxable pensions and annuities. Your payments are fully taxable if (a) you did not contribute to the cost (see [Cost](#), later) of your pension or annuity, or (b) you got back your entire cost tax free before 2013. But see [Insurance premiums for retired public safety officers](#), later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 12b; do not make an entry on line 12a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially taxable pensions and annuities. Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 12a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 12b. But if your annuity starting date (defined later) was after July 1, 1986, see [Simplified Method](#), later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 12b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance premiums for retired public safety officers. If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can only make this election for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is:

- a qualified trust,
- a section 403(a) plan,
- a section 403(b) plan, or
- a section 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect

the exclusion. Report your total distributions on line 12a and the taxable amount on line 12b. Enter “PSO” next to line 12b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter “PSO” and the amount excluded in the space to the left of line 7.

Simplified Method. You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.



If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity starting date. Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or combined ages) at annuity starting date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers. Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 12a and 12b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 12a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in

box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 12b. If the remaining amount is zero and you have no other distribution to report on line 12b, enter zero on line 12b. Also, enter “Rollover” next to line 12b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the “Total distribution” box in box 2b checked. You must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. See Pub. 575 to find out if you owe this tax.

Enter the total distribution on line 12a and the taxable part on line 12b. For details, see Pub. 575.



You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. But you must use Form 1040 to do so. For details, see Form 4972.

Line 13

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 13. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 13. Also, enter “Repaid” and the amount you repaid in the space to the left of line 13. If, in 2013, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.


Alaska Permanent Fund dividends. Include the dividends in the total on line 13.

Lines 14a and 14b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2013. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Simplified Method Worksheet—Lines 12a and 12b

Keep for Your Records 

Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 12b. Enter the total pension or annuity payments received in 2013 on Form 1040A, line 12a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040A, line 12a 1. _____
2. Enter your cost in the plan at the annuity starting date 2. _____

Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.


3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below 3. _____
4. Divide line 2 by the number on line 3 4. _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 5. _____
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet 6. _____
7. Subtract line 6 from line 2 7. _____
8. Enter the **smaller** of line 5 or line 7 8. _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 12b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see [insurance premiums for retired public safety officers](#) before entering an amount on line 12b 9. _____
10. Was your annuity starting date before 1987?
 - Yes.**  Leave line 10 blank.
 - No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2013. You will need this number when you fill out this worksheet next year. 10. _____

Table 1 for Line 3 Above

| IF the age at annuity starting date was ... | AND your annuity starting date was— | |
|---------------------------------------------|-----------------------------------------------|----------------------------------------------|
| | before November 19, 1996, enter on line 3 ... | after November 18, 1996, enter on line 3 ... |
| 55 or under | 300 | 360 |
| 56–60 | 260 | 310 |
| 61–65 | 240 | 260 |
| 66–70 | 170 | 210 |
| 71 or older | 120 | 160 |

Table 2 for Line 3 Above

| IF the combined ages at annuity starting date were ... | THEN enter on line 3 ... |
|--------------------------------------------------------|--------------------------|
| 110 or under | 410 |
| 111–120 | 360 |
| 121–130 | 310 |
| 131–140 | 260 |
| 141 or older | 210 |

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet if any of the following applies.

- You made contributions to a traditional IRA for 2013 and you or your spouse were covered by a retirement plan at work. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 2013 and your total repayments (box 4) were more than your total benefits for 2013 (box 3). None of your benefits are taxable for 2013. Also, you may be able to take an itemized deduction or a credit for part of



the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. For more details, see Pub. 915.

- You file Form 8815. Instead, use the worksheet in Pub. 915.

Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records 

Before you begin: ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter “D” to the right of the word “benefits” on line 14a. If you do not, you may get a math error notice from the IRS.
 ✓ Be sure you have read the **Exception** in the line 14a and 14b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

| | | | |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------|
| 1. | Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040A, line 14a | 1. | <input type="text"/> |
| 2. | Enter one-half of line 1 | 2. | <input type="text"/> |
| 3. | Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 | 3. | <input type="text"/> |
| 4. | Enter the amount, if any, from Form 1040A, line 8b | 4. | <input type="text"/> |
| 5. | Add lines 2, 3, and 4 | 5. | <input type="text"/> |
| 6. | Enter the total of the amounts from Form 1040A, lines 16 and 17 | 6. | <input type="text"/> |
| 7. | Is the amount on line 6 less than the amount on line 5? | | |
| | <input type="checkbox"/> No.  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. | | |
| | <input type="checkbox"/> Yes. Subtract line 6 from line 5 | 7. | <input type="text"/> |
| 8. | If you are: | | |
| | • Married filing jointly, enter \$32,000. | } | 8. <input type="text"/> |
| | • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2013, enter \$25,000. | | |
| | • Married filing separately and you lived with your spouse at any time in 2013, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17. | | |
| 9. | Is the amount on line 8 less than the amount on line 7? | | |
| | <input type="checkbox"/> No.  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you lived apart from your spouse for all of 2013, be sure you entered “D” to the right of the word “benefits” on line 14a. | | |
| | <input type="checkbox"/> Yes. Subtract line 8 from line 7 | 9. | <input type="text"/> |
| 10. | Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2013 | 10. | <input type="text"/> |
| 11. | Subtract line 10 from line 9. If zero or less, enter -0- | 11. | <input type="text"/> |
| 12. | Enter the smaller of line 9 or line 10 | 12. | <input type="text"/> |
| 13. | Enter one-half of line 12 | 13. | <input type="text"/> |
| 14. | Enter the smaller of line 2 or line 13 | 14. | <input type="text"/> |
| 15. | Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- | 15. | <input type="text"/> |
| 16. | Add lines 14 and 15 | 16. | <input type="text"/> |
| 17. | Multiply line 1 by 85% (.85) | 17. | <input type="text"/> |
| 18. | Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040A, line 14b | 18. | <input type="text"/> |



If any of your benefits are taxable for 2013 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

Adjusted Gross Income

Line 16

Educator Expenses

If you were an eligible educator in 2013, you can deduct on line 16 up to \$250 of qualified expenses you paid in 2013. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 16. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21, but you must use Form 1040. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use Teletax topic 458 or see Pub. 529.

Line 17

IRA Deduction



If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2013, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2013, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by June 2, 2014, that shows all contributions to your traditional IRA for 2013.

Use the IRA Deduction Worksheet in these instructions to figure the amount, if any, of your IRA deduction. But read the following 11-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA for 2013 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 32.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2013, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

4. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 32.

5. If you made contributions to your IRA in 2013 that you deducted for 2012, do not include them in the worksheet.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2 or (b) box 12 of your Form W-2 with code Z. If it is not, contact your employer for the amount of the income.

7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 17.

8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 11a and 11b.

9. Do not include trustees' fees that were billed separately and paid by you for your IRA. You may be able to deduct those fees as an itemized deduction. But you must use Form 1040 to do so.

10. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

11. If the total of your IRA deduction on line 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2013, see Pub. 590 for special rules.



By April 1 of the year after the year in which you reach age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.


IRA Deduction Worksheet—Line 17

Keep for Your Records 




If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2013. If you are married filing jointly and only one spouse was under age 70½ at the end of 2013, complete this worksheet only for that spouse.

Before you begin: ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter “D” in the space to the left of line 17. If you do not, you may get a math error notice from the IRS.

| | Your IRA | Spouse's IRA |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| 1a. Were you covered by a retirement plan (see Were you covered by a retirement plan?)? | 1a. <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| b. If married filing jointly, was your spouse covered by a retirement plan? | | 1b. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <p>Next. If you checked “No” on line 1a (and “No” on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,500, if under age 50 at the end of 2013. • \$6,500, if age 50 or older but under age 70½ at the end of 2013. <p>Otherwise, go to line 2.</p> | | |
| 2. Enter the amount shown below that applies to you. | | |
| <ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2013, enter \$69,000 • Qualifying widow(er), enter \$115,000 • Married filing jointly, enter \$115,000 in both columns. But if you checked “No” on either line 1a or 1b, enter \$188,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2013, enter \$10,000 | } 2a. _____ | } 2b. _____ |
| 3. Enter the amount from Form 1040A, line 15 | 3. _____ | |
| 4. Enter the amount, if any, from Form 1040A, line 16 | 4. _____ | |
| 5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns | 5a. _____ | 5b. _____ |
| 6. Is the amount on line 5 less than the amount on line 2? | | |
| <input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606. | | |
| <input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. | | |
| <ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2013. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2013. If the result is less than \$10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2013. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2013. Otherwise, go to line 7. | } 6a. _____ | } 6b. _____ |

IRA Deduction Worksheet— (continued)

| | Your IRA | Spouse's IRA |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| <p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 55% (.55) (or by 65% (.65) in the column for the IRA of a person who is age 50 or older at the end of 2013) • Married filing jointly or qualifying widow(er), multiply by 27.5% (.275) (or by 32.5% (.325) in the column for the IRA of a person who is age 50 or older at the end of 2013). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2013) | 7a. <input type="text"/> | 7b. <input type="text"/> |
| <p>8. Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 8. <input type="text"/></p> | | |
| <p> <i>If married filing jointly and line 8 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2013; \$13,000 if both spouses are age 50 or older at the end of 2013), stop here and see Pub. 590 to figure your IRA deduction.</i></p> | | |
| <p>9. Enter traditional IRA contributions made, or that will be made by April 15, 2014, for 2013 to your IRA on line 9a and to your spouse's IRA on line 9b 9a. <input type="text"/></p> | 9a. <input type="text"/> | 9b. <input type="text"/> |
| <p>10. On line 10a, enter the smallest of line 7a, 8, or 9a. On line 10b, enter the smallest of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) 10a. <input type="text"/></p> | 10a. <input type="text"/> | 10b. <input type="text"/> |

You must use Form 1040 if you owe tax on any excess contributions made to an IRA or any excess accumulations in an IRA. For details, see Pub. 590.

Were you covered by a retirement plan? If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you. The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan.

If you were covered by a retirement plan and you file Form 8815, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2013.



You may be able to take the retirement savings contributions credit. See the line 32 instructions.

Line 18

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2013 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$75,000 if single, head of household, or qualifying widow(er); \$155,000 if married filing jointly. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone's (such as your parent's) 2013 tax return.

Student Loan Interest Deduction Worksheet—Line 18

Keep for Your Records



Before you begin: ✓ See the instructions for line 18.

| | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. | Enter the total interest you paid in 2013 on qualified student loans (see the instructions for line 18). Do not enter more than \$2,500 | 1. | |
| 2. | Enter the amount from Form 1040A, line 15 | 2. | |
| 3. | Enter the total of the amounts from Form 1040A, lines 16 and 17 | 3. | |
| 4. | Subtract line 3 from line 2 | 4. | |
| 5. | Enter the amount shown below for your filing status. | 5. | |
| | <ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$60,000 • Married filing jointly—\$125,000 | | |
| 6. | Is the amount on line 4 more than the amount on line 5? | 6. | |
| | <input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4 | | |
| 7. | Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 | 7. | |
| 8. | Multiply line 1 by line 7 | 8. | |
| 9. | Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040A, line 18 | 9. | |

Use the Student Loan Interest Deduction Worksheet to figure your student loan interest deduction.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,900 for 2013), or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub 970.

Line 19

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.



You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 31 and 40 for details.

Tax, Credits, and Payments

Line 23a

If you were born before January 2, 1949, or were blind at the end of 2013, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was born before January 2, 1949, or was blind at the end of 2013, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Blindness. If you were not totally blind as of December 31, 2013, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Line 23b

If your filing status is married filing separately (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You cannot take the standard deduction even if you were born before January 2, 1949, or were blind. Enter -0- on line 24 and go to line 25.

TIP *In most cases, your federal income tax will be less if you take the larger of any itemized deductions you may have or the standard deduction. To itemize deductions, you must file Form 1040.*

Exception 1—dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2013 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2—box on line 23a checked. If you checked any box on line 23a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind.

Exception 3—box on line 23b checked. If you checked the box on line 23b, your standard deduction is zero, even if you were born before January 2, 1949, or were blind.

Line 24

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of line 24.

Standard Deduction Worksheet for Dependents—Line 24

Keep for Your Records



Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|--|
| <p>1. Is your earned income* more than \$650?</p> <p><input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total</p> <p><input type="checkbox"/> No. Enter \$1,000</p> | } | 1. | |
| <p>2. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single or married filing separately—\$6,100 • Married filing jointly or qualifying widow(er)—\$12,200 • Head of household—\$8,950 | } | 2. | |
| <p>3. Standard deduction.</p> | | | |
| <p>a. Enter the smaller of line 1 or line 2. If born after January 1, 1949, and not blind, stop here and enter this amount on Form 1040A, line 24. Otherwise, go to line 3b</p> | | 3a. | |
| <p>b. If born before January 2, 1949, or blind, multiply the number on Form 1040A, line 23a, by \$1,200 (\$1,500 if single or head of household)</p> | | 3b. | |
| <p>c. Add lines 3a and 3b. Enter the total here and on Form 1040A, line 24</p> | | 3c. | |
| <p><small>* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount you reported on Form 1040A, line 7.</small></p> | | | |

Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind—Line 24

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the Standard Deduction Worksheet for Dependents.

Enter the number from the box on Form 1040A, line 23a

▶



Do not use the number of exemptions from line 6d.

| IF your filing status is . . . | AND the number in the box above is . . . | THEN your standard deduction is . . . |
|------------------------------------------------------|------------------------------------------|---------------------------------------|
| Single | 1 | \$7,600 |
| | 2 | 9,100 |
| Married filing jointly or Qualifying widow(er) | 1 | \$13,400 |
| | 2 | 14,600 |
| | 3 | 15,800 |
| | 4 | 17,000 |
| Married filing separately | 1 | \$7,300 |
| | 2 | 8,500 |
| | 3 | 9,700 |
| | 4 | 10,900 |
| Head of household | 1 | \$10,450 |
| | 2 | 11,950 |

Line 26

Exemptions

You usually can deduct \$3,900 on line 26 for each exemption you can take. But if your filing status is married filing separately, and the amount on line 21 is over \$150,000, your exemption amount may be reduced. You must file Form 1040 instead of Form 1040A.

Line 28

Tax

Do you want the IRS to figure your tax for you?

- Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- No.** Use the Tax Table to figure your tax unless you are required to use Form 8615 (see *Form 8615*, later) or the Qualified Dividends and Capital Gain Tax Worksheet in these instructions. Also include in the total on line 28 any of the following taxes.

Tax from recapture of education credits. You may owe this tax if (a) you claimed an education credit in an earlier year, and

(b) either tax-free educational assistance or a refund of qualified expenses was received in 2013 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and “ECR” to the left of the entry space for line 28.

Alternative minimum tax. If both 1 and 2 next apply to you, use the Alternative Minimum Tax Worksheet in these instructions to see if you owe this tax and, if you do, the amount to include on line 28.

1. The amount on Form 1040A, line 26, is: \$27,300 or more if single or married filing jointly; \$31,200 if a qualifying widow(er); or \$15,600 or more if head of household or married filing separately.

2. The amount on Form 1040A, line 22, is more than: \$51,900 if single or head of household; \$80,800 if married filing jointly or qualifying widow(er); \$40,400 if married filing separately.



If filing for a child who must use Form 8615 to figure the tax (see below), and the amount on Form 1040A, line 22, is more than the total of \$7,150 plus the amount on Form 1040A, line 7, do not file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.

Alternative Minimum Tax Worksheet—Line 28

Keep for Your Records



Before you begin: ✓ Figure the tax you would enter on Form 1040A, line 28, if you do not owe this tax.

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------|
| 1. Enter the amount from Form 1040A, line 22 | 1. | |
| 2. Enter the amount shown below for your filing status | | |
| <ul style="list-style-type: none"> • Single or head of household—\$51,900 • Married filing jointly or qualifying widow(er)—\$80,800 • Married filing separately—\$40,400 | } | 2. |
| 3. Subtract line 2 from line 1. If zero or less, stop here ; you do not owe this tax | 3. | |
| 4. Enter the amount shown below for your filing status. | | |
| <ul style="list-style-type: none"> • Single or head of household—\$115,400 • Married filing jointly or qualifying widow(er)—\$153,900 • Married filing separately—\$76,950 | } | 4. |
| 5. Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7 | 5. | |
| 6. Multiply line 5 by 25% (.25) | 6. | |
| 7. Add lines 3 and 6 | 7. | |
| 8. If line 7 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result | 8. | |
| 9. Did you use the Qualified Dividends and Capital Gain Tax Worksheet to figure the tax on the amount on Form 1040A, line 27? | | |
| <input type="checkbox"/> No. Skip lines 9 through 19; enter the amount from line 8 on line 20 and go to line 21. | | |
| <input type="checkbox"/> Yes. Enter the amount from line 4 of that worksheet | 9. | |
| 10. Enter the smaller of line 7 or line 9 | 10. | |
| 11. Subtract line 10 from line 7 | 11. | |
| 12. If line 11 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result | 12. | |
| 13. Enter the amount shown below for your filing status: | | |
| <ul style="list-style-type: none"> • Single or married filing separately— \$36,250 • Married filing jointly or Qualifying widow(er)— \$72,500 • Head of household—\$48,600 | } | 13. |
| 14. Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet | 14. | |
| 15. Subtract line 14 from line 13. If zero or less, enter -0- | 15. | |
| 16. Enter the smaller of line 10 or line 15 | 16. | |
| 17. Subtract line 16 from line 10 | 17. | |
| 18. Multiply line 17 by 15% (.15) | 18. | |
| 19. Add lines 12 and 18 | 19. | |
| 20. Enter the smaller of line 8 or line 19 | 20. | |
| 21. Enter the amount you would enter on Form 1040A, line 28, if you do not owe this tax | 21. | |
| 22. Alternative minimum tax. Is the amount on line 20 more than the amount on line 21? | | |
| <input type="checkbox"/> No. You do not owe this tax. | | |
| <input type="checkbox"/> Yes. Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter “AMT” and show the amount in the space to the left of line 28 | 22. | |



Before you begin: ✓ Be sure you do not have to file Form 1040 (see the Instructions for Form 1040A, line 10).

| | | |
|----------------------------------------------------------------------------------------------------------------------|-----|----------------------|
| 1. Enter the amount from Form 1040A, line 27 | 1. | <input type="text"/> |
| 2. Enter the amount from Form 1040A, line 9b | 2. | <input type="text"/> |
| 3. Enter the amount from Form 1040A, line 10 | 3. | <input type="text"/> |
| 4. Add lines 2 and 3 | 4. | <input type="text"/> |
| 5. Subtract line 4 from line 1. If zero or less, enter -0- | 5. | <input type="text"/> |
| 6. Enter the smaller of: | | |
| • The amount on line 1, or | } | |
| • \$36,250 if single or married filing separately, | | |
| \$72,500 if married filing jointly or qualifying widow(er), or | | |
| \$48,600 if head of household. | 6. | <input type="text"/> |
| 7. Enter the smaller of line 5 or line 6 | 7. | <input type="text"/> |
| 8. Subtract line 7 from line 6. This amount is taxed at 0% | 8. | <input type="text"/> |
| 9. Enter the smaller of line 1 or line 4 | 9. | <input type="text"/> |
| 10. Enter the amount from line 8 | 10. | <input type="text"/> |
| 11. Subtract line 10 from line 9 | 11. | <input type="text"/> |
| 12. Multiply line 11 by 15% (.15) | 12. | <input type="text"/> |
| 13. Use the Tax Table to figure the tax on the amount on line 5. Enter the tax here | 13. | <input type="text"/> |
| 14. Add lines 12 and 13 | 14. | <input type="text"/> |
| 15. Use the Tax Table to figure the tax on the amount on line 1. Enter the tax here | 15. | <input type="text"/> |
| 16. Tax on all taxable income. Enter the smaller of line 14 or line 15 here and on Form 1040A, line 28 | 16. | <input type="text"/> |

Form 8615

Form 8615 generally must be used to figure the tax for any child who had more than \$2,000 of unearned income, such as taxable interest, ordinary dividends, or capital gain distributions, and who either:

1. Was under age 18 at the end of 2013,
2. Was age 18 at the end of 2013 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2013 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2013 or if neither of the child's parents was alive at the end of 2013, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1996, is considered to be age 18 at the end of 2013; a child born on January 1, 1995, is considered to be age 19 at the end of 2013; a child born on January 1, 1990, is considered to be age 24 at the end of 2013.

Qualified Dividends and Capital Gain Tax Worksheet

If you received qualified dividends or capital gain distributions, use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

Line 29

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse or any other disabled person who could not care for himself or herself.
3. Your child whom you could not claim as a dependent because of the rules for [Children of divorced or separated parents](#) in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

Line 30

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2013 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you cannot take the credit if:

1. The amount on Form 1040A, line 22, is \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse is eligible for the credit; \$25,000 or more if married filing jointly and both spouses are eligible; \$12,500 or more if mar-

ried filing separately and you lived apart from your spouse all year), or

2. You received one or more of the following benefits totaling \$5,000 or more (\$7,500 or more if married filing jointly and both spouses are eligible for the credit; \$3,750 or more if married filing separately and you lived apart from your spouse all year).

a. Nontaxable part of social security benefits.

b. Nontaxable part of tier 1 railroad retirement benefits treated as social security.

c. Nontaxable veterans' pensions (excluding military disability pensions).

d. Any other nontaxable pensions, annuities, or disability income excluded from income under any provision of law other than the Internal Revenue Code.

For this purpose, do not include amounts treated as a return of your cost of a pension or annuity. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980 or any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, the National Oceanic and Atmospheric Administration, or the Public Health Service.

You must include Schedule R with your return to claim this credit.

See Schedule R and its instructions for details.

Credit figured by the IRS. If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

Line 31

Education Credits

If you (or your dependent) paid qualified expenses in 2013 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2013 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040A, line 22, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.

- You, or your spouse, were a nonresident alien for any part of 2013 unless your filing status is married filing jointly.

You must include Form 8863 with your return to claim this credit.

See Form 8863 and its instructions for details.

Line 32

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions), or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040A, line 22, is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2013 you:

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

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

You must include Form 8880 with your return to claim this credit.

For more details, use TeleTax topic 610 or see Form 8880.

2013 Child Tax Credit Worksheet—Line 33

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2013, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

Part 1

1. Number of qualifying children: _____ × \$1,000. Enter the result.

1

2. Enter the amount from Form 1040A, line 22.

2

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

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

3

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

- No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.
- Yes.** Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

4

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

5

6. Is the amount on line 1 more than the amount on line 5?

- No.** You cannot take the child tax credit on Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040A, line 39. Complete the rest of your Form 1040A.
- Yes.** Subtract line 5 from line 1. Enter the result. Go to Part 2.

6

2013 Child Tax Credit Worksheet—Line 33 (Continued)

Keep for Your Records



Part 2

7. Enter the amount from Form 1040A, line 28. 7

8. Add the amounts from Form 1040A:

Line 29

Line 30 +

Line 31 +

Line 32 + Enter the total. 8

9. Are the amounts on lines 7 and 8 the same?

Yes.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7. 9

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

No. Enter the amount from line 6.

10

Enter this amount on Form 1040A, line 33.



You may be able to take the **additional child tax credit** on Form 1040A, line 39, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040A through lines 38a and 38b.
- Then, use Schedule 8812 to figure any additional child tax credit.



Line 36

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 36. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2013 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, or social security benefits, include the amount withheld in the total on line 36. This should be shown in box 4 of Form 1099, or box 6 of Form SSA-1099. If federal income tax was withheld from your Alaska Perma-

nent Fund dividends, include the tax withheld in the total on line 36.

Line 37

2013 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2013. Include any overpayment that you applied to your 2013 estimated tax from:

- Your 2012 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you

cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2013. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2013 or in 2014 before filing a 2013 return.

Divorced Taxpayers If you got divorced in 2013 and you made joint estimated tax payments with your former spouse,

enter your former spouse's SSN in the space provided on the front of Form 1040A. If you were divorced and remarried in 2013, enter your present spouse's SSN in the space provided on the front of Form 1040A. Also, in the blank space to the left of line 37, enter your former spouse's SSN, followed by "DIV."

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040A. On the statement, explain all the payments you and your spouse made in 2013 and the name(s) and SSN(s) under which you made them.

Lines 38a and 38b—Earned Income Credit (EIC)

What is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the Earned Income Credit (EIC) Worksheet in these instructions or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on “EITC Assistant.” This service is available in English and Spanish.

CAUTION *If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See [Form 8862, who must file](#), later. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2013:
- 3 or more children lived with you, is the amount on Form 1040A, line 22, less than \$46,227 (\$51,567 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040A, line 22, less than \$43,038 (\$48,378 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040A, line 22, less than \$37,870 (\$43,210 if married filing jointly)?
 - No children lived with you, is the amount on Form 1040A, line 22, less than \$14,340 (\$19,680 if married filing jointly)?
- Yes.** Continue → **No.** You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later under [Definitions and Special Rules](#))?
- Yes.** Continue → **No.** You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

3. Is your filing status married filing separately?
- Yes.** You cannot take the credit. **No.** Continue →

4. Were you or your spouse a nonresident alien for any part of 2013?
- Yes.** See *Nonresident aliens*, later, under *Definitions and Special Rules*. **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040A:

| | | |
|---------|---|-------|
| Line 8a | | _____ |
| Line 8b | + | _____ |
| Line 9a | + | _____ |
| Line 10 | + | _____ |

Investment Income =

2. Is your investment income more than \$3,300?
- Yes.** You cannot take the credit. **No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who 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).

AND

was ...

Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2013, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who is not filing a joint return for 2013 or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2013.

If the child did not live with you for the required time, see [Exception to time lived with you](#), later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2013, see [Qualifying child of more than one person](#), later. If the child was married, see [Married child](#), later.

1. Do you have at least one child who meets the conditions to be your qualifying child?

- Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2013. If at least one qualifying child has a valid SSN (or was born or died in 2013), go to question 2. Otherwise, you cannot take the credit.
- No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2013?

- Yes.** Skip question 3 and Step 4; go to Step 5.
- No.** Continue

3. Could you be a qualifying child of another person for 2013? (Check “No” if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** You cannot take the credit. Enter “No” to the left of the entry space for line 38a.
- No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040A, line 22, less than \$14,340 (\$19,680 if married filing jointly)?

- Yes.** Continue
- No.** You cannot take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2013? (Check “Yes” if you or your spouse if filing a joint return, were born after December 31, 1948, and before January 2, 1989.) If your spouse died in 2013, see Pub. 596 before you answer.

- Yes.** Continue
- No.** You cannot take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2013? Members of the military stationed outside the United States, see [Members of the military](#), later, before you answer.

- Yes.** Continue
- No.** You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

4. Are you filing a joint return for 2013?

- Yes.** Skip questions 5 and 6; go to Step 5.
- No.** Continue

5. Could you be a qualifying child of another person for 2013? (Check “No” if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** Yes. You cannot take the credit. Enter “No” to the left of the entry space for line 38a.
- No.** Continue

6. Can you be claimed as a dependent on someone else's 2013 tax return?

- Yes.** You cannot take the credit.
- No.** Go to Step 5.

Step 5 Earned Income

1. Figure earned income:

Form 1040A, line 7 _____

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted to the left of the entry space for Form 1040A, line 7).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted to the left of the entry space for Form 1040A, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040A, line 38b. See [Combat pay, nontaxable](#), later.

+ _____



Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

Earned Income =

2. If you have:

- 3 or more qualifying children, is your earned income less than \$46,227 (\$51,567 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$43,038 (\$48,378 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$37,870 (\$43,210 if married filing jointly)?
- No qualifying children, is your earned income less than \$14,340 (\$19,680 if married filing jointly)?

Yes. Go to Step 6.

No.

You cannot take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

- Yes.** See *Credit figured by the IRS* later. **No.** Go to the *Earned Income Credit Worksheet*.

Definitions and Special Rules

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.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but does not have to.

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" to the left of the entry space for Form 1040A, line 38a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 38b. See *Combat Pay, nontaxable*, earlier.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file* later.

Exception to time lived with you. 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. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2013 if the child was born or died in 2013 and your home was this child's home for more than half the time he or she was alive in 2013.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or

- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2013 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under [Children of divorced or separated parents](#) in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter “No” to the left of the entry space for line 38a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2013, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for [Children of divorced or separated parents](#) in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be the qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits previously listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter “No” to the left of the entry space for line 38a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless “Not Valid for Employment” is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if “Valid for Work Only With DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), near the beginning of these instructions. If you will not have an SSN by the date your return is due, see [What If You Cannot File on Time](#).

Student. A student is a child who during any part of 5 calendar months of 2013 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Earned Income Credit (EIC) Worksheet—Lines 38a and 38b

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 38a.

3. Enter the amount from Form 1040A, line 22. 3

4. Are the amounts on lines 3 and 1 the same?
- Yes.** Skip line 5; enter the amount from line 2 on line 6.
- No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,000 (\$13,350 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$17,550 (\$22,900 if married filing jointly)?
- Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
- No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

Part 3

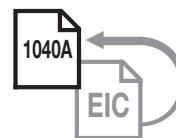
Your Earned Income Credit

6. This is your earned income credit. 6

Enter this amount on Form 1040A, line 38a.

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2013.

2013 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

| | | | | | |
|---------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------|-----|-----|-------|
| If the amount you are looking up from the worksheet is— | | And your filing status is— | | | |
| | | Single, head of household, or qualifying widow(er) and the number of children you have is— | | | |
| | | 0 | 1 | 2 | 3 |
| At least | But less than | Your credit is— | | | |
| 2,400 | 2,450 | 186 | 825 | 970 | 1,091 |
| 2,450 | 2,500 | 189 | 842 | 990 | 1,114 |

| If the amount you are looking up from the worksheet is— | And your filing status is— | | | | | | | | If the amount you are looking up from the worksheet is— | And your filing status is— | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---------|---------|---------|----------------------------------------------------------------|---------|---------|---------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------|--------------|--------------|----------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|-----------|-----------|-----------|-----------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is— | | | | Married filing jointly and the number of children you have is— | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is— | | | | Married filing jointly and the number of children you have is— | | | | | | | | | | | | | | | | | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | | | | | | | | | | | | | | | |
| But less than | Your credit is— | | | | | | | | But less than | Your credit is— | | | | | | | | | | | | | | | | | | | | | | | |
| At least | Your credit is— | | | | | | | | At least | Your credit is— | | | | | | | | | | | | | | | | | | | | | | | |
| \$1 50 | \$2 6 | \$9 26 | \$10 30 | \$11 34 | \$2 6 | \$9 26 | \$10 30 | \$11 34 | 2,000 155 | 2,050 159 | 2,100 163 | 2,150 166 | 2,200 170 | 2,000 155 | 2,050 159 | 2,100 163 | 2,150 166 | 2,200 170 | 2,250 174 | 2,300 178 | 2,350 182 | 2,400 186 | 2,450 189 | 2,250 174 | 2,300 178 | 2,350 182 | 2,400 186 | 2,450 189 | | | | | |
| 50 100 | 6 26 | 30 34 | 50 56 | 70 79 | 6 26 | 30 34 | 50 56 | 70 79 | 2,250 174 | 2,300 178 | 2,350 182 | 2,400 186 | 2,450 189 | 2,500 193 | 2,550 197 | 2,600 201 | 2,650 205 | 2,700 208 | 2,500 193 | 2,550 197 | 2,600 201 | 2,650 205 | 2,700 208 | 2,750 212 | 2,800 216 | 2,850 220 | 2,900 224 | 2,950 228 | 2,750 212 | 2,800 216 | 2,850 220 | 2,900 224 | 2,950 228 |
| 100 150 | 10 43 | 50 56 | 70 79 | 90 101 | 10 43 | 50 56 | 70 79 | 90 101 | 3,000 231 | 3,050 235 | 3,100 239 | 3,150 243 | 3,200 247 | 3,000 231 | 3,050 235 | 3,100 239 | 3,150 243 | 3,200 247 | 3,250 251 | 3,300 254 | 3,350 258 | 3,400 262 | 3,450 266 | 3,250 251 | 3,300 254 | 3,350 258 | 3,400 262 | 3,450 266 | | | | | |
| 150 200 | 13 60 | 70 79 | 90 101 | 110 124 | 13 60 | 70 79 | 90 101 | 110 124 | 3,500 270 | 3,550 273 | 3,600 277 | 3,650 281 | 3,700 285 | 3,500 270 | 3,550 273 | 3,600 277 | 3,650 281 | 3,700 285 | 3,750 289 | 3,800 293 | 3,850 296 | 3,900 300 | 3,950 304 | 3,750 289 | 3,800 293 | 3,850 296 | 3,900 300 | 3,950 304 | | | | | |
| 200 250 | 17 77 | 90 101 | 110 124 | 130 146 | 17 77 | 90 101 | 110 124 | 130 146 | 4,000 304 | 4,050 308 | 4,100 312 | 4,150 316 | 4,200 320 | 4,000 304 | 4,050 308 | 4,100 312 | 4,150 316 | 4,200 320 | 4,250 324 | 4,300 328 | 4,350 332 | 4,400 336 | 4,450 340 | 4,250 324 | 4,300 328 | 4,350 332 | 4,400 336 | 4,450 340 | | | | | |
| 250 300 | 21 94 | 110 124 | 130 146 | 150 169 | 21 94 | 110 124 | 130 146 | 150 169 | 4,500 348 | 4,550 352 | 4,600 356 | 4,650 360 | 4,700 364 | 4,500 348 | 4,550 352 | 4,600 356 | 4,650 360 | 4,700 364 | 4,750 368 | 4,800 372 | 4,850 376 | 4,900 380 | 4,950 384 | 4,750 368 | 4,800 372 | 4,850 376 | 4,900 380 | 4,950 384 | | | | | |
| 300 350 | 25 111 | 130 146 | 150 169 | 170 191 | 25 111 | 130 146 | 150 169 | 170 191 | 5,000 392 | 5,050 396 | 5,100 400 | 5,150 404 | 5,200 408 | 5,000 392 | 5,050 396 | 5,100 400 | 5,150 404 | 5,200 408 | 5,250 412 | 5,300 416 | 5,350 420 | 5,400 424 | 5,450 428 | 5,250 412 | 5,300 416 | 5,350 420 | 5,400 424 | 5,450 428 | | | | | |
| 350 400 | 29 128 | 150 169 | 170 191 | 191 214 | 29 128 | 150 169 | 170 191 | 191 214 | 5,500 436 | 5,550 440 | 5,600 444 | 5,650 448 | 5,700 452 | 5,500 436 | 5,550 440 | 5,600 444 | 5,650 448 | 5,700 452 | 5,750 456 | 5,800 460 | 5,850 464 | 5,900 468 | 5,950 472 | 5,750 456 | 5,800 460 | 5,850 464 | 5,900 468 | 5,950 472 | | | | | |
| 400 450 | 33 145 | 170 191 | 191 214 | 214 236 | 33 145 | 170 191 | 191 214 | 214 236 | 6,000 480 | 6,050 484 | 6,100 488 | 6,150 492 | 6,200 496 | 6,000 480 | 6,050 484 | 6,100 488 | 6,150 492 | 6,200 496 | 6,250 500 | 6,300 504 | 6,350 508 | 6,400 512 | 6,450 516 | 6,250 500 | 6,300 504 | 6,350 508 | 6,400 512 | 6,450 516 | | | | | |
| 450 500 | 36 162 | 190 214 | 214 236 | 236 259 | 36 162 | 190 214 | 214 236 | 236 259 | 6,500 524 | 6,550 528 | 6,600 532 | 6,650 536 | 6,700 540 | 6,500 524 | 6,550 528 | 6,600 532 | 6,650 536 | 6,700 540 | 6,750 544 | 6,800 548 | 6,850 552 | 6,900 556 | 6,950 560 | 6,750 544 | 6,800 548 | 6,850 552 | 6,900 556 | 6,950 560 | | | | | |
| 500 550 | 40 179 | 210 236 | 236 259 | 259 281 | 40 179 | 210 236 | 236 259 | 259 281 | 7,000 568 | 7,050 572 | 7,100 576 | 7,150 580 | 7,200 584 | 7,000 568 | 7,050 572 | 7,100 576 | 7,150 580 | 7,200 584 | 7,250 588 | 7,300 592 | 7,350 596 | 7,400 600 | 7,450 604 | 7,250 588 | 7,300 592 | 7,350 596 | 7,400 600 | 7,450 604 | | | | | |
| 550 600 | 44 196 | 230 259 | 259 281 | 281 304 | 44 196 | 230 259 | 259 281 | 304 326 | 7,500 612 | 7,550 616 | 7,600 620 | 7,650 624 | 7,700 628 | 7,500 612 | 7,550 616 | 7,600 620 | 7,650 624 | 7,700 628 | 7,750 632 | 7,800 636 | 7,850 640 | 7,900 644 | 7,950 648 | 7,750 632 | 7,800 636 | 7,850 640 | 7,900 644 | 7,950 648 | | | | | |
| 600 650 | 48 213 | 250 281 | 281 304 | 304 326 | 48 213 | 250 281 | 281 304 | 326 349 | 8,000 656 | 8,050 660 | 8,100 664 | 8,150 668 | 8,200 672 | 8,000 656 | 8,050 660 | 8,100 664 | 8,150 668 | 8,200 672 | 8,250 676 | 8,300 680 | 8,350 684 | 8,400 688 | 8,450 692 | 8,250 676 | 8,300 680 | 8,350 684 | 8,400 688 | 8,450 692 | | | | | |
| 650 700 | 52 230 | 270 304 | 304 326 | 326 349 | 52 230 | 270 304 | 304 326 | 349 371 | 8,500 700 | 8,550 704 | 8,600 708 | 8,650 712 | 8,700 716 | 8,500 700 | 8,550 704 | 8,600 708 | 8,650 712 | 8,700 716 | 8,750 720 | 8,800 724 | 8,850 728 | 8,900 732 | 8,950 736 | 8,750 720 | 8,800 724 | 8,850 728 | 8,900 732 | 8,950 736 | | | | | |
| 700 750 | 55 247 | 290 326 | 326 349 | 349 371 | 55 247 | 290 326 | 326 349 | 371 394 | 9,000 744 | 9,050 748 | 9,100 752 | 9,150 756 | 9,200 760 | 9,000 744 | 9,050 748 | 9,100 752 | 9,150 756 | 9,200 760 | 9,250 764 | 9,300 768 | 9,350 772 | 9,400 776 | 9,450 780 | 9,250 764 | 9,300 768 | 9,350 772 | 9,400 776 | 9,450 780 | | | | | |
| 750 800 | 59 264 | 310 349 | 349 371 | 371 394 | 59 264 | 310 349 | 349 371 | 394 416 | 9,500 788 | 9,550 792 | 9,600 796 | 9,650 800 | 9,700 804 | 9,500 788 | 9,550 792 | 9,600 796 | 9,650 800 | 9,700 804 | 9,750 808 | 9,800 812 | 9,850 816 | 9,900 820 | 9,950 824 | 9,750 808 | 9,800 812 | 9,850 816 | 9,900 820 | 9,950 824 | | | | | |
| 800 850 | 63 281 | 330 371 | 371 394 | 394 416 | 63 281 | 330 371 | 371 394 | 416 439 | 10,000 832 | 10,050 836 | 10,100 840 | 10,150 844 | 10,200 848 | 10,000 832 | 10,050 836 | 10,100 840 | 10,150 844 | 10,200 848 | 10,250 852 | 10,300 856 | 10,350 860 | 10,400 864 | 10,450 868 | 10,250 852 | 10,300 856 | 10,350 860 | 10,400 864 | 10,450 868 | | | | | |
| 850 900 | 67 298 | 350 394 | 394 416 | 416 439 | 67 298 | 350 394 | 394 416 | 439 461 | 10,500 876 | 10,550 880 | 10,600 884 | 10,650 888 | 10,700 892 | 10,500 876 | 10,550 880 | 10,600 884 | 10,650 888 | 10,700 892 | 10,750 896 | 10,800 900 | 10,850 904 | 10,900 908 | 10,950 912 | 10,750 896 | 10,800 900 | 10,850 904 | 10,900 908 | 10,950 912 | | | | | |
| 900 950 | 71 315 | 370 416 | 416 439 | 439 461 | 71 315 | 370 416 | 416 439 | 461 484 | 11,000 920 | 11,050 924 | 11,100 928 | 11,150 932 | 11,200 936 | 11,000 920 | 11,050 924 | 11,100 928 | 11,150 932 | 11,200 936 | 11,250 940 | 11,300 944 | 11,350 948 | 11,400 952 | 11,450 956 | 11,250 940 | 11,300 944 | 11,350 948 | 11,400 952 | 11,450 956 | | | | | |
| 950 1,000 | 75 332 | 390 439 | 439 461 | 461 484 | 75 332 | 390 439 | 439 461 | 484 506 | 11,500 964 | 11,550 968 | 11,600 972 | 11,650 976 | 11,700 980 | 11,500 964 | 11,550 968 | 11,600 972 | 11,650 976 | 11,700 980 | 11,750 984 | 11,800 988 | 11,850 992 | 11,900 996 | 11,950 1,000 | 11,750 984 | 11,800 988 | 11,850 992 | 11,900 996 | 11,950 1,000 | | | | | |
| 1,000 1,050 | 78 349 | 410 461 | 461 484 | 484 506 | 78 349 | 410 461 | 461 484 | 506 529 | 12,000 1,008 | 12,050 1,012 | 12,100 1,016 | 12,150 1,020 | 12,200 1,024 | 12,000 1,008 | 12,050 1,012 | 12,100 1,016 | 12,150 1,020 | 12,200 1,024 | 12,250 1,028 | 12,300 1,032 | 12,350 1,036 | 12,400 1,040 | 12,450 1,044 | 12,250 1,028 | 12,300 1,032 | 12,350 1,036 | 12,400 1,040 | 12,450 1,044 | | | | | |
| 1,050 1,100 | 82 366 | 430 484 | 484 506 | 506 529 | 82 366 | 430 484 | 484 506 | 529 551 | 12,500 1,052 | 12,550 1,056 | 12,600 1,060 | 12,650 1,064 | 12,700 1,068 | 12,500 1,052 | 12,550 1,056 | 12,600 1,060 | 12,650 1,064 | 12,700 1,068 | 12,750 1,072 | 12,800 1,076 | 12,850 1,080 | 12,900 1,084 | 12,950 1,088 | 12,750 1,072 | 12,800 1,076 | 12,850 1,080 | 12,900 1,084 | 12,950 1,088 | | | | | |
| 1,100 1,150 | 86 383 | 450 506 | 506 529 | 529 551 | 86 383 | 450 506 | 506 529 | 551 574 | 13,000 1,096 | 13,050 1,100 | 13,100 1,104 | 13,150 1,108 | 13,200 1,112 | 13,000 1,096 | 13,050 1,100 | 13,100 1,104 | 13,150 1,108 | 13,200 1,112 | 13,250 1,116 | 13,300 1,120 | 13,350 1,124 | 13,400 1,128 | 13,450 1,132 | 13,250 1,116 | 13,300 1,120 | 13,350 1,124 | 13,400 1,128 | 13,450 1,132 | | | | | |
| 1,150 1,200 | 90 400 | 470 529 | 529 551 | 551 574 | 90 400 | 470 529 | 529 551 | 574 596 | 13,500 1,140 | 13,550 1,144 | 13,600 1,148 | 13,650 1,152 | 13,700 1,156 | 13,500 1,140 | 13,550 1,144 | 13,600 1,148 | 13,650 1,152 | 13,700 1,156 | 13,750 1,160 | 13,800 1,164 | 13,850 1,168 | 13,900 1,172 | 13,950 1,176 | 13,750 1,160 | 13,800 1,164 | 13,850 1,168 | 13,900 1,172 | 13,950 1,176 | | | | | |
| 1,200 1,250 | 94 417 | 490 551 | 551 574 | 574 596 | 94 417 | 490 551 | 551 574 | 596 619 | 14,000 1,184 | 14,050 1,188 | 14,100 1,192 | 14,150 1,196 | 14,200 1,200 | 14,000 1,184 | 14,050 1,188 | 14,100 1,192 | 14,150 1,196 | 14,200 1,200 | 14,250 1,204 | 14,300 1,208 | 14,350 1,212 | 14,400 1,216 | 14,450 1,220 | 14,250 1,204 | 14,300 1,208 | 14,350 1,212 | 14,400 1,216 | 14,450 1,220 | | | | | |
| 1,250 1,300 | 98 434 | 510 574 | 574 596 | 596 619 | 98 434 | 510 574 | 574 596 | 619 641 | 14,500 1,228 | 14,550 1,232 | 14,600 1,236 | 14,650 1,240 | 14,700 1,244 | 14,500 1,228 | 14,550 1,232 | 14,600 1,236 | 14,650 1,240 | 14,700 1,244 | 14,750 1,248 | 14,800 1,252 | 14,850 1,256 | 14,900 1,260 | 14,950 1,264 | 14,750 1,248 | 14,800 1,252 | 14,850 1,256 | 14,900 1,260 | 14,950 1,264 | | | | | |
| 1,300 1,350 | 101 451 | 530 596 | 596 619 | 619 641 | 101 451 | 530 596 | 596 619 | 641 664 | 15,000 1,272 | 15,050 1,276 | 15,100 1,280 | 15,150 1,284 | 15,200 1,288 | 15,000 1,272 | 15,050 1,276 | 15,100 1,280 | 15,150 1,284 | 15,200 1,288 | 15,250 1,292 | 15,300 1,296 | 15,350 1,300 | 15,400 1,304 | 15,450 1,308 | 15,250 1,292 | 15,300 1,296 | | | | | | | | |

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But less than | Your credit is- | | | | | | | | At least | Your credit is- | | | | | | | |
| 4,000 4,050 | 308 | 1,369 | 1,610 | 1,811 | 308 | 1,369 | 1,610 | 1,811 | 7,000 7,050 | 487 | 2,389 | 2,810 | 3,161 | 487 | 2,389 | 2,810 | 3,161 |
| 4,050 4,100 | 312 | 1,386 | 1,630 | 1,834 | 312 | 1,386 | 1,630 | 1,834 | 7,050 7,100 | 487 | 2,406 | 2,830 | 3,184 | 487 | 2,406 | 2,830 | 3,184 |
| 4,100 4,150 | 316 | 1,403 | 1,650 | 1,856 | 316 | 1,403 | 1,650 | 1,856 | 7,100 7,150 | 487 | 2,423 | 2,850 | 3,206 | 487 | 2,423 | 2,850 | 3,206 |
| 4,150 4,200 | 319 | 1,420 | 1,670 | 1,879 | 319 | 1,420 | 1,670 | 1,879 | 7,150 7,200 | 487 | 2,440 | 2,870 | 3,229 | 487 | 2,440 | 2,870 | 3,229 |
| 4,200 4,250 | 323 | 1,437 | 1,690 | 1,901 | 323 | 1,437 | 1,690 | 1,901 | 7,200 7,250 | 487 | 2,457 | 2,890 | 3,251 | 487 | 2,457 | 2,890 | 3,251 |
| 4,250 4,300 | 327 | 1,454 | 1,710 | 1,924 | 327 | 1,454 | 1,710 | 1,924 | 7,250 7,300 | 487 | 2,474 | 2,910 | 3,274 | 487 | 2,474 | 2,910 | 3,274 |
| 4,300 4,350 | 331 | 1,471 | 1,730 | 1,946 | 331 | 1,471 | 1,730 | 1,946 | 7,300 7,350 | 487 | 2,491 | 2,930 | 3,296 | 487 | 2,491 | 2,930 | 3,296 |
| 4,350 4,400 | 335 | 1,488 | 1,750 | 1,969 | 335 | 1,488 | 1,750 | 1,969 | 7,350 7,400 | 487 | 2,508 | 2,950 | 3,319 | 487 | 2,508 | 2,950 | 3,319 |
| 4,400 4,450 | 339 | 1,505 | 1,770 | 1,991 | 339 | 1,505 | 1,770 | 1,991 | 7,400 7,450 | 487 | 2,525 | 2,970 | 3,341 | 487 | 2,525 | 2,970 | 3,341 |
| 4,450 4,500 | 342 | 1,522 | 1,790 | 2,014 | 342 | 1,522 | 1,790 | 2,014 | 7,450 7,500 | 487 | 2,542 | 2,990 | 3,364 | 487 | 2,542 | 2,990 | 3,364 |
| 4,500 4,550 | 346 | 1,539 | 1,810 | 2,036 | 346 | 1,539 | 1,810 | 2,036 | 7,500 7,550 | 487 | 2,559 | 3,010 | 3,386 | 487 | 2,559 | 3,010 | 3,386 |
| 4,550 4,600 | 350 | 1,556 | 1,830 | 2,059 | 350 | 1,556 | 1,830 | 2,059 | 7,550 7,600 | 487 | 2,576 | 3,030 | 3,409 | 487 | 2,576 | 3,030 | 3,409 |
| 4,600 4,650 | 354 | 1,573 | 1,850 | 2,081 | 354 | 1,573 | 1,850 | 2,081 | 7,600 7,650 | 487 | 2,593 | 3,050 | 3,431 | 487 | 2,593 | 3,050 | 3,431 |
| 4,650 4,700 | 358 | 1,590 | 1,870 | 2,104 | 358 | 1,590 | 1,870 | 2,104 | 7,650 7,700 | 487 | 2,610 | 3,070 | 3,454 | 487 | 2,610 | 3,070 | 3,454 |
| 4,700 4,750 | 361 | 1,607 | 1,890 | 2,126 | 361 | 1,607 | 1,890 | 2,126 | 7,700 7,750 | 487 | 2,627 | 3,090 | 3,476 | 487 | 2,627 | 3,090 | 3,476 |
| 4,750 4,800 | 365 | 1,624 | 1,910 | 2,149 | 365 | 1,624 | 1,910 | 2,149 | 7,750 7,800 | 487 | 2,644 | 3,110 | 3,499 | 487 | 2,644 | 3,110 | 3,499 |
| 4,800 4,850 | 369 | 1,641 | 1,930 | 2,171 | 369 | 1,641 | 1,930 | 2,171 | 7,800 7,850 | 487 | 2,661 | 3,130 | 3,521 | 487 | 2,661 | 3,130 | 3,521 |
| 4,850 4,900 | 373 | 1,658 | 1,950 | 2,194 | 373 | 1,658 | 1,950 | 2,194 | 7,850 7,900 | 487 | 2,678 | 3,150 | 3,544 | 487 | 2,678 | 3,150 | 3,544 |
| 4,900 4,950 | 377 | 1,675 | 1,970 | 2,216 | 377 | 1,675 | 1,970 | 2,216 | 7,900 7,950 | 487 | 2,695 | 3,170 | 3,566 | 487 | 2,695 | 3,170 | 3,566 |
| 4,950 5,000 | 381 | 1,692 | 1,990 | 2,239 | 381 | 1,692 | 1,990 | 2,239 | 7,950 8,000 | 487 | 2,712 | 3,190 | 3,589 | 487 | 2,712 | 3,190 | 3,589 |
| 5,000 5,050 | 384 | 1,709 | 2,010 | 2,261 | 384 | 1,709 | 2,010 | 2,261 | 8,000 8,050 | 483 | 2,729 | 3,210 | 3,611 | 487 | 2,729 | 3,210 | 3,611 |
| 5,050 5,100 | 388 | 1,726 | 2,030 | 2,284 | 388 | 1,726 | 2,030 | 2,284 | 8,050 8,100 | 479 | 2,746 | 3,230 | 3,634 | 487 | 2,746 | 3,230 | 3,634 |
| 5,100 5,150 | 392 | 1,743 | 2,050 | 2,306 | 392 | 1,743 | 2,050 | 2,306 | 8,100 8,150 | 475 | 2,763 | 3,250 | 3,656 | 487 | 2,763 | 3,250 | 3,656 |
| 5,150 5,200 | 396 | 1,760 | 2,070 | 2,329 | 396 | 1,760 | 2,070 | 2,329 | 8,150 8,200 | 472 | 2,780 | 3,270 | 3,679 | 487 | 2,780 | 3,270 | 3,679 |
| 5,200 5,250 | 400 | 1,777 | 2,090 | 2,351 | 400 | 1,777 | 2,090 | 2,351 | 8,200 8,250 | 468 | 2,797 | 3,290 | 3,701 | 487 | 2,797 | 3,290 | 3,701 |
| 5,250 5,300 | 404 | 1,794 | 2,110 | 2,374 | 404 | 1,794 | 2,110 | 2,374 | 8,250 8,300 | 464 | 2,814 | 3,310 | 3,724 | 487 | 2,814 | 3,310 | 3,724 |
| 5,300 5,350 | 407 | 1,811 | 2,130 | 2,396 | 407 | 1,811 | 2,130 | 2,396 | 8,300 8,350 | 460 | 2,831 | 3,330 | 3,746 | 487 | 2,831 | 3,330 | 3,746 |
| 5,350 5,400 | 411 | 1,828 | 2,150 | 2,419 | 411 | 1,828 | 2,150 | 2,419 | 8,350 8,400 | 456 | 2,848 | 3,350 | 3,769 | 487 | 2,848 | 3,350 | 3,769 |
| 5,400 5,450 | 415 | 1,845 | 2,170 | 2,441 | 415 | 1,845 | 2,170 | 2,441 | 8,400 8,450 | 452 | 2,865 | 3,370 | 3,791 | 487 | 2,865 | 3,370 | 3,791 |
| 5,450 5,500 | 419 | 1,862 | 2,190 | 2,464 | 419 | 1,862 | 2,190 | 2,464 | 8,450 8,500 | 449 | 2,882 | 3,390 | 3,814 | 487 | 2,882 | 3,390 | 3,814 |
| 5,500 5,550 | 423 | 1,879 | 2,210 | 2,486 | 423 | 1,879 | 2,210 | 2,486 | 8,500 8,550 | 445 | 2,899 | 3,410 | 3,836 | 487 | 2,899 | 3,410 | 3,836 |
| 5,550 5,600 | 426 | 1,896 | 2,230 | 2,509 | 426 | 1,896 | 2,230 | 2,509 | 8,550 8,600 | 441 | 2,916 | 3,430 | 3,859 | 487 | 2,916 | 3,430 | 3,859 |
| 5,600 5,650 | 430 | 1,913 | 2,250 | 2,531 | 430 | 1,913 | 2,250 | 2,531 | 8,600 8,650 | 437 | 2,933 | 3,450 | 3,881 | 487 | 2,933 | 3,450 | 3,881 |
| 5,650 5,700 | 434 | 1,930 | 2,270 | 2,554 | 434 | 1,930 | 2,270 | 2,554 | 8,650 8,700 | 433 | 2,950 | 3,470 | 3,904 | 487 | 2,950 | 3,470 | 3,904 |
| 5,700 5,750 | 438 | 1,947 | 2,290 | 2,576 | 438 | 1,947 | 2,290 | 2,576 | 8,700 8,750 | 430 | 2,967 | 3,490 | 3,926 | 487 | 2,967 | 3,490 | 3,926 |
| 5,750 5,800 | 442 | 1,964 | 2,310 | 2,599 | 442 | 1,964 | 2,310 | 2,599 | 8,750 8,800 | 426 | 2,984 | 3,510 | 3,949 | 487 | 2,984 | 3,510 | 3,949 |
| 5,800 5,850 | 446 | 1,981 | 2,330 | 2,621 | 446 | 1,981 | 2,330 | 2,621 | 8,800 8,850 | 422 | 3,001 | 3,530 | 3,971 | 487 | 3,001 | 3,530 | 3,971 |
| 5,850 5,900 | 449 | 1,998 | 2,350 | 2,644 | 449 | 1,998 | 2,350 | 2,644 | 8,850 8,900 | 418 | 3,018 | 3,550 | 3,994 | 487 | 3,018 | 3,550 | 3,994 |
| 5,900 5,950 | 453 | 2,015 | 2,370 | 2,666 | 453 | 2,015 | 2,370 | 2,666 | 8,900 8,950 | 414 | 3,035 | 3,570 | 4,016 | 487 | 3,035 | 3,570 | 4,016 |
| 5,950 6,000 | 457 | 2,032 | 2,390 | 2,689 | 457 | 2,032 | 2,390 | 2,689 | 8,950 9,000 | 410 | 3,052 | 3,590 | 4,039 | 487 | 3,052 | 3,590 | 4,039 |
| 6,000 6,050 | 461 | 2,049 | 2,410 | 2,711 | 461 | 2,049 | 2,410 | 2,711 | 9,000 9,050 | 407 | 3,069 | 3,610 | 4,061 | 487 | 3,069 | 3,610 | 4,061 |
| 6,050 6,100 | 465 | 2,066 | 2,430 | 2,734 | 465 | 2,066 | 2,430 | 2,734 | 9,050 9,100 | 403 | 3,086 | 3,630 | 4,084 | 487 | 3,086 | 3,630 | 4,084 |
| 6,100 6,150 | 469 | 2,083 | 2,450 | 2,756 | 469 | 2,083 | 2,450 | 2,756 | 9,100 9,150 | 399 | 3,103 | 3,650 | 4,106 | 487 | 3,103 | 3,650 | 4,106 |
| 6,150 6,200 | 472 | 2,100 | 2,470 | 2,779 | 472 | 2,100 | 2,470 | 2,779 | 9,150 9,200 | 395 | 3,120 | 3,670 | 4,129 | 487 | 3,120 | 3,670 | 4,129 |
| 6,200 6,250 | 476 | 2,117 | 2,490 | 2,801 | 476 | 2,117 | 2,490 | 2,801 | 9,200 9,250 | 391 | 3,137 | 3,690 | 4,151 | 487 | 3,137 | 3,690 | 4,151 |
| 6,250 6,300 | 480 | 2,134 | 2,510 | 2,824 | 480 | 2,134 | 2,510 | 2,824 | 9,250 9,300 | 387 | 3,154 | 3,710 | 4,174 | 487 | 3,154 | 3,710 | 4,174 |
| 6,300 6,350 | 484 | 2,151 | 2,530 | 2,846 | 484 | 2,151 | 2,530 | 2,846 | 9,300 9,350 | 384 | 3,171 | 3,730 | 4,196 | 487 | 3,171 | 3,730 | 4,196 |
| 6,350 6,400 | 487 | 2,168 | 2,550 | 2,869 | 487 | 2,168 | 2,550 | 2,869 | 9,350 9,400 | 380 | 3,188 | 3,750 | 4,219 | 487 | 3,188 | 3,750 | 4,219 |
| 6,400 6,450 | 487 | 2,185 | 2,570 | 2,891 | 487 | 2,185 | 2,570 | 2,891 | 9,400 9,450 | 376 | 3,205 | 3,770 | 4,241 | 487 | 3,205 | 3,770 | 4,241 |
| 6,450 6,500 | 487 | 2,202 | 2,590 | 2,914 | 487 | 2,202 | 2,590 | 2,914 | 9,450 9,500 | 372 | 3,222 | 3,790 | 4,264 | 487 | 3,222 | 3,790 | 4,264 |
| 6,500 6,550 | 487 | 2,219 | 2,610 | 2,936 | 487 | 2,219 | 2,610 | 2,936 | 9,500 9,550 | 368 | 3,239 | 3,810 | 4,286 | 487 | 3,239 | 3,810 | 4,286 |
| 6,550 6,600 | 487 | 2,236 | 2,630 | 2,959 | 487 | 2,236 | 2,630 | 2,959 | 9,550 9,600 | 365 | 3,256 | 3,830 | 4,309 | 487 | 3,256 | 3,830 | 4,309 |
| 6,600 6,650 | 487 | 2,253 | 2,650 | 2,981 | 487 | 2,253 | 2,650 | 2,981 | 9,600 9,650 | 361 | 3,273 | 3,850 | 4,331 | 487 | 3,273 | 3,850 | 4,331 |
| 6,650 6,700 | 487 | 2,270 | 2,670 | 3,004 | 487 | 2,270 | 2,670 | 3,004 | 9,650 9,700 | 357 | 3,290 | 3,870 | 4,354 | 487 | 3,290 | 3,870 | 4,354 |
| 6,700 6,750 | 487 | 2,287 | 2,690 | 3,026 | 487 | 2,287 | 2,690 | 3,026 | 9,700 9,750 | 353 | 3,307 | 3,890 | 4,376 | 487 | 3,307 | 3,890 | 4,376 |
| 6,750 6,800 | 487 | 2,304 | 2,710 | 3,049 | 487 | 2,304 | 2,710 | 3,049 | 9,750 9,800 | 349 | 3,324 | 3,910 | 4,399 | 487 | 3,324 | 3,910 | 4,399 |
| 6,800 6,850 | 487 | 2,321 | 2,730 | 3,071 | 487 | 2,321 | 2,730 | 3,071 | 9,800 9,850 | 345 | 3,341 | 3,930 | 4,421 | 487 | 3,341 | 3,930 | 4,421 |
| 6,850 6,900 | 487 | 2,338 | 2,750 | 3,094 | 487 | 2,338 | 2,750 | 3,094 | 9,850 9,900 | 342 | 3,358 | 3,950 | 4,444 | 487 | 3,358 | 3,950 | 4,444 |
| 6,900 6,950 | 487 | 2,355 | 2,770 | 3,116 | 487 | 2,355 | 2,770 | 3,116 | 9,900 9,950 | 338 | | | | | | | |

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But At least less than | Your credit is- | | | | | | | | But At least less than | Your credit is- | | | | | | | |
| 10,000 10,050 | 330 | 3,250 | 4,010 | 4,511 | 487 | 3,250 | 4,010 | 4,511 | 12,500 12,550 | 139 | 3,250 | 5,010 | 5,636 | 487 | 3,250 | 5,010 | 5,636 |
| 10,050 10,100 | 326 | 3,250 | 4,030 | 4,534 | 487 | 3,250 | 4,030 | 4,534 | 12,550 12,600 | 135 | 3,250 | 5,030 | 5,659 | 487 | 3,250 | 5,030 | 5,659 |
| 10,100 10,150 | 322 | 3,250 | 4,050 | 4,556 | 487 | 3,250 | 4,050 | 4,556 | 12,600 12,650 | 131 | 3,250 | 5,050 | 5,681 | 487 | 3,250 | 5,050 | 5,681 |
| 10,150 10,200 | 319 | 3,250 | 4,070 | 4,579 | 487 | 3,250 | 4,070 | 4,579 | 12,650 12,700 | 127 | 3,250 | 5,070 | 5,704 | 487 | 3,250 | 5,070 | 5,704 |
| 10,200 10,250 | 315 | 3,250 | 4,090 | 4,601 | 487 | 3,250 | 4,090 | 4,601 | 12,700 12,750 | 124 | 3,250 | 5,090 | 5,726 | 487 | 3,250 | 5,090 | 5,726 |
| 10,250 10,300 | 311 | 3,250 | 4,110 | 4,624 | 487 | 3,250 | 4,110 | 4,624 | 12,750 12,800 | 120 | 3,250 | 5,110 | 5,749 | 487 | 3,250 | 5,110 | 5,749 |
| 10,300 10,350 | 307 | 3,250 | 4,130 | 4,646 | 487 | 3,250 | 4,130 | 4,646 | 12,800 12,850 | 116 | 3,250 | 5,130 | 5,771 | 487 | 3,250 | 5,130 | 5,771 |
| 10,350 10,400 | 303 | 3,250 | 4,150 | 4,669 | 487 | 3,250 | 4,150 | 4,669 | 12,850 12,900 | 112 | 3,250 | 5,150 | 5,794 | 487 | 3,250 | 5,150 | 5,794 |
| 10,400 10,450 | 299 | 3,250 | 4,170 | 4,691 | 487 | 3,250 | 4,170 | 4,691 | 12,900 12,950 | 108 | 3,250 | 5,170 | 5,816 | 487 | 3,250 | 5,170 | 5,816 |
| 10,450 10,500 | 296 | 3,250 | 4,190 | 4,714 | 487 | 3,250 | 4,190 | 4,714 | 12,950 13,000 | 104 | 3,250 | 5,190 | 5,839 | 487 | 3,250 | 5,190 | 5,839 |
| 10,500 10,550 | 292 | 3,250 | 4,210 | 4,736 | 487 | 3,250 | 4,210 | 4,736 | 13,000 13,050 | 101 | 3,250 | 5,210 | 5,861 | 487 | 3,250 | 5,210 | 5,861 |
| 10,550 10,600 | 288 | 3,250 | 4,230 | 4,759 | 487 | 3,250 | 4,230 | 4,759 | 13,050 13,100 | 97 | 3,250 | 5,230 | 5,884 | 487 | 3,250 | 5,230 | 5,884 |
| 10,600 10,650 | 284 | 3,250 | 4,250 | 4,781 | 487 | 3,250 | 4,250 | 4,781 | 13,100 13,150 | 93 | 3,250 | 5,250 | 5,906 | 487 | 3,250 | 5,250 | 5,906 |
| 10,650 10,700 | 280 | 3,250 | 4,270 | 4,804 | 487 | 3,250 | 4,270 | 4,804 | 13,150 13,200 | 89 | 3,250 | 5,270 | 5,929 | 487 | 3,250 | 5,270 | 5,929 |
| 10,700 10,750 | 277 | 3,250 | 4,290 | 4,826 | 487 | 3,250 | 4,290 | 4,826 | 13,200 13,250 | 85 | 3,250 | 5,290 | 5,951 | 487 | 3,250 | 5,290 | 5,951 |
| 10,750 10,800 | 273 | 3,250 | 4,310 | 4,849 | 487 | 3,250 | 4,310 | 4,849 | 13,250 13,300 | 81 | 3,250 | 5,310 | 5,974 | 487 | 3,250 | 5,310 | 5,974 |
| 10,800 10,850 | 269 | 3,250 | 4,330 | 4,871 | 487 | 3,250 | 4,330 | 4,871 | 13,300 13,350 | 78 | 3,250 | 5,330 | 5,996 | 487 | 3,250 | 5,330 | 5,996 |
| 10,850 10,900 | 265 | 3,250 | 4,350 | 4,894 | 487 | 3,250 | 4,350 | 4,894 | 13,350 13,400 | 74 | 3,250 | 5,350 | 6,019 | 482 | 3,250 | 5,350 | 6,019 |
| 10,900 10,950 | 261 | 3,250 | 4,370 | 4,916 | 487 | 3,250 | 4,370 | 4,916 | 13,400 13,450 | 70 | 3,250 | 5,372 | 6,044 | 479 | 3,250 | 5,372 | 6,044 |
| 10,950 11,000 | 257 | 3,250 | 4,390 | 4,939 | 487 | 3,250 | 4,390 | 4,939 | 13,450 13,500 | 66 | 3,250 | 5,372 | 6,044 | 475 | 3,250 | 5,372 | 6,044 |
| 11,000 11,050 | 254 | 3,250 | 4,410 | 4,961 | 487 | 3,250 | 4,410 | 4,961 | 13,500 13,550 | 62 | 3,250 | 5,372 | 6,044 | 471 | 3,250 | 5,372 | 6,044 |
| 11,050 11,100 | 250 | 3,250 | 4,430 | 4,984 | 487 | 3,250 | 4,430 | 4,984 | 13,550 13,600 | 59 | 3,250 | 5,372 | 6,044 | 467 | 3,250 | 5,372 | 6,044 |
| 11,100 11,150 | 246 | 3,250 | 4,450 | 5,006 | 487 | 3,250 | 4,450 | 5,006 | 13,600 13,650 | 55 | 3,250 | 5,372 | 6,044 | 463 | 3,250 | 5,372 | 6,044 |
| 11,150 11,200 | 242 | 3,250 | 4,470 | 5,029 | 487 | 3,250 | 4,470 | 5,029 | 13,650 13,700 | 51 | 3,250 | 5,372 | 6,044 | 459 | 3,250 | 5,372 | 6,044 |
| 11,200 11,250 | 238 | 3,250 | 4,490 | 5,051 | 487 | 3,250 | 4,490 | 5,051 | 13,700 13,750 | 47 | 3,250 | 5,372 | 6,044 | 456 | 3,250 | 5,372 | 6,044 |
| 11,250 11,300 | 234 | 3,250 | 4,510 | 5,074 | 487 | 3,250 | 4,510 | 5,074 | 13,750 13,800 | 43 | 3,250 | 5,372 | 6,044 | 452 | 3,250 | 5,372 | 6,044 |
| 11,300 11,350 | 231 | 3,250 | 4,530 | 5,096 | 487 | 3,250 | 4,530 | 5,096 | 13,800 13,850 | 39 | 3,250 | 5,372 | 6,044 | 448 | 3,250 | 5,372 | 6,044 |
| 11,350 11,400 | 227 | 3,250 | 4,550 | 5,119 | 487 | 3,250 | 4,550 | 5,119 | 13,850 13,900 | 36 | 3,250 | 5,372 | 6,044 | 444 | 3,250 | 5,372 | 6,044 |
| 11,400 11,450 | 223 | 3,250 | 4,570 | 5,141 | 487 | 3,250 | 4,570 | 5,141 | 13,900 13,950 | 32 | 3,250 | 5,372 | 6,044 | 440 | 3,250 | 5,372 | 6,044 |
| 11,450 11,500 | 219 | 3,250 | 4,590 | 5,164 | 487 | 3,250 | 4,590 | 5,164 | 13,950 14,000 | 28 | 3,250 | 5,372 | 6,044 | 436 | 3,250 | 5,372 | 6,044 |
| 11,500 11,550 | 215 | 3,250 | 4,610 | 5,186 | 487 | 3,250 | 4,610 | 5,186 | 14,000 14,050 | 24 | 3,250 | 5,372 | 6,044 | 433 | 3,250 | 5,372 | 6,044 |
| 11,550 11,600 | 212 | 3,250 | 4,630 | 5,209 | 487 | 3,250 | 4,630 | 5,209 | 14,050 14,100 | 20 | 3,250 | 5,372 | 6,044 | 429 | 3,250 | 5,372 | 6,044 |
| 11,600 11,650 | 208 | 3,250 | 4,650 | 5,231 | 487 | 3,250 | 4,650 | 5,231 | 14,100 14,150 | 16 | 3,250 | 5,372 | 6,044 | 425 | 3,250 | 5,372 | 6,044 |
| 11,650 11,700 | 204 | 3,250 | 4,670 | 5,254 | 487 | 3,250 | 4,670 | 5,254 | 14,150 14,200 | 13 | 3,250 | 5,372 | 6,044 | 421 | 3,250 | 5,372 | 6,044 |
| 11,700 11,750 | 200 | 3,250 | 4,690 | 5,276 | 487 | 3,250 | 4,690 | 5,276 | 14,200 14,250 | 9 | 3,250 | 5,372 | 6,044 | 417 | 3,250 | 5,372 | 6,044 |
| 11,750 11,800 | 196 | 3,250 | 4,710 | 5,299 | 487 | 3,250 | 4,710 | 5,299 | 14,250 14,300 | 5 | 3,250 | 5,372 | 6,044 | 413 | 3,250 | 5,372 | 6,044 |
| 11,800 11,850 | 192 | 3,250 | 4,730 | 5,321 | 487 | 3,250 | 4,730 | 5,321 | 14,300 14,350 | * | 3,250 | 5,372 | 6,044 | 410 | 3,250 | 5,372 | 6,044 |
| 11,850 11,900 | 189 | 3,250 | 4,750 | 5,344 | 487 | 3,250 | 4,750 | 5,344 | 14,350 14,400 | 0 | 3,250 | 5,372 | 6,044 | 406 | 3,250 | 5,372 | 6,044 |
| 11,900 11,950 | 185 | 3,250 | 4,770 | 5,366 | 487 | 3,250 | 4,770 | 5,366 | 14,400 14,450 | 0 | 3,250 | 5,372 | 6,044 | 402 | 3,250 | 5,372 | 6,044 |
| 11,950 12,000 | 181 | 3,250 | 4,790 | 5,389 | 487 | 3,250 | 4,790 | 5,389 | 14,450 14,500 | 0 | 3,250 | 5,372 | 6,044 | 398 | 3,250 | 5,372 | 6,044 |
| 12,000 12,050 | 177 | 3,250 | 4,810 | 5,411 | 487 | 3,250 | 4,810 | 5,411 | 14,500 14,550 | 0 | 3,250 | 5,372 | 6,044 | 394 | 3,250 | 5,372 | 6,044 |
| 12,050 12,100 | 173 | 3,250 | 4,830 | 5,434 | 487 | 3,250 | 4,830 | 5,434 | 14,550 14,600 | 0 | 3,250 | 5,372 | 6,044 | 391 | 3,250 | 5,372 | 6,044 |
| 12,100 12,150 | 169 | 3,250 | 4,850 | 5,456 | 487 | 3,250 | 4,850 | 5,456 | 14,600 14,650 | 0 | 3,250 | 5,372 | 6,044 | 387 | 3,250 | 5,372 | 6,044 |
| 12,150 12,200 | 166 | 3,250 | 4,870 | 5,479 | 487 | 3,250 | 4,870 | 5,479 | 14,650 14,700 | 0 | 3,250 | 5,372 | 6,044 | 383 | 3,250 | 5,372 | 6,044 |
| 12,200 12,250 | 162 | 3,250 | 4,890 | 5,501 | 487 | 3,250 | 4,890 | 5,501 | 14,700 14,750 | 0 | 3,250 | 5,372 | 6,044 | 379 | 3,250 | 5,372 | 6,044 |
| 12,250 12,300 | 158 | 3,250 | 4,910 | 5,524 | 487 | 3,250 | 4,910 | 5,524 | 14,750 14,800 | 0 | 3,250 | 5,372 | 6,044 | 375 | 3,250 | 5,372 | 6,044 |
| 12,300 12,350 | 154 | 3,250 | 4,930 | 5,546 | 487 | 3,250 | 4,930 | 5,546 | 14,800 14,850 | 0 | 3,250 | 5,372 | 6,044 | 371 | 3,250 | 5,372 | 6,044 |
| 12,350 12,400 | 150 | 3,250 | 4,950 | 5,569 | 487 | 3,250 | 4,950 | 5,569 | 14,850 14,900 | 0 | 3,250 | 5,372 | 6,044 | 368 | 3,250 | 5,372 | 6,044 |
| 12,400 12,450 | 146 | 3,250 | 4,970 | 5,591 | 487 | 3,250 | 4,970 | 5,591 | 14,900 14,950 | 0 | 3,250 | 5,372 | 6,044 | 364 | 3,250 | 5,372 | 6,044 |
| 12,450 12,500 | 143 | 3,250 | 4,990 | 5,614 | 487 | 3,250 | 4,990 | 5,614 | 14,950 15,000 | 0 | 3,250 | 5,372 | 6,044 | 360 | 3,250 | 5,372 | 6,044 |

(Continued)

* If the amount you are looking up from the worksheet is at least \$14,300 but less than \$14,340, and you have no qualifying children, your credit is \$2.
If the amount you are looking up from the worksheet is \$14,340 or more, and you have no qualifying children, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But less than | Your credit is- | | | | | | | | At least | Your credit is- | | | | | | | |
| 15,000 15,050 | 0 | 3,250 | 5,372 | 6,044 | 356 | 3,250 | 5,372 | 6,044 | 17,500 17,550 | 0 | 3,250 | 5,372 | 6,044 | 165 | 3,250 | 5,372 | 6,044 |
| 15,050 15,100 | 0 | 3,250 | 5,372 | 6,044 | 352 | 3,250 | 5,372 | 6,044 | 17,550 17,600 | 0 | 3,243 | 5,363 | 6,034 | 161 | 3,250 | 5,372 | 6,044 |
| 15,100 15,150 | 0 | 3,250 | 5,372 | 6,044 | 348 | 3,250 | 5,372 | 6,044 | 17,600 17,650 | 0 | 3,235 | 5,352 | 6,023 | 157 | 3,250 | 5,372 | 6,044 |
| 15,150 15,200 | 0 | 3,250 | 5,372 | 6,044 | 345 | 3,250 | 5,372 | 6,044 | 17,650 17,700 | 0 | 3,227 | 5,341 | 6,013 | 153 | 3,250 | 5,372 | 6,044 |
| 15,200 15,250 | 0 | 3,250 | 5,372 | 6,044 | 341 | 3,250 | 5,372 | 6,044 | 17,700 17,750 | 0 | 3,219 | 5,331 | 6,002 | 150 | 3,250 | 5,372 | 6,044 |
| 15,250 15,300 | 0 | 3,250 | 5,372 | 6,044 | 337 | 3,250 | 5,372 | 6,044 | 17,750 17,800 | 0 | 3,211 | 5,320 | 5,992 | 146 | 3,250 | 5,372 | 6,044 |
| 15,300 15,350 | 0 | 3,250 | 5,372 | 6,044 | 333 | 3,250 | 5,372 | 6,044 | 17,800 17,850 | 0 | 3,203 | 5,310 | 5,981 | 142 | 3,250 | 5,372 | 6,044 |
| 15,350 15,400 | 0 | 3,250 | 5,372 | 6,044 | 329 | 3,250 | 5,372 | 6,044 | 17,850 17,900 | 0 | 3,195 | 5,299 | 5,971 | 138 | 3,250 | 5,372 | 6,044 |
| 15,400 15,450 | 0 | 3,250 | 5,372 | 6,044 | 326 | 3,250 | 5,372 | 6,044 | 17,900 17,950 | 0 | 3,187 | 5,289 | 5,960 | 134 | 3,250 | 5,372 | 6,044 |
| 15,450 15,500 | 0 | 3,250 | 5,372 | 6,044 | 322 | 3,250 | 5,372 | 6,044 | 17,950 18,000 | 0 | 3,179 | 5,278 | 5,950 | 130 | 3,250 | 5,372 | 6,044 |
| 15,500 15,550 | 0 | 3,250 | 5,372 | 6,044 | 318 | 3,250 | 5,372 | 6,044 | 18,000 18,050 | 0 | 3,171 | 5,268 | 5,939 | 127 | 3,250 | 5,372 | 6,044 |
| 15,550 15,600 | 0 | 3,250 | 5,372 | 6,044 | 314 | 3,250 | 5,372 | 6,044 | 18,050 18,100 | 0 | 3,163 | 5,257 | 5,929 | 123 | 3,250 | 5,372 | 6,044 |
| 15,600 15,650 | 0 | 3,250 | 5,372 | 6,044 | 310 | 3,250 | 5,372 | 6,044 | 18,100 18,150 | 0 | 3,155 | 5,247 | 5,918 | 119 | 3,250 | 5,372 | 6,044 |
| 15,650 15,700 | 0 | 3,250 | 5,372 | 6,044 | 306 | 3,250 | 5,372 | 6,044 | 18,150 18,200 | 0 | 3,147 | 5,236 | 5,908 | 115 | 3,250 | 5,372 | 6,044 |
| 15,700 15,750 | 0 | 3,250 | 5,372 | 6,044 | 303 | 3,250 | 5,372 | 6,044 | 18,200 18,250 | 0 | 3,139 | 5,226 | 5,897 | 111 | 3,250 | 5,372 | 6,044 |
| 15,750 15,800 | 0 | 3,250 | 5,372 | 6,044 | 299 | 3,250 | 5,372 | 6,044 | 18,250 18,300 | 0 | 3,131 | 5,215 | 5,887 | 107 | 3,250 | 5,372 | 6,044 |
| 15,800 15,850 | 0 | 3,250 | 5,372 | 6,044 | 295 | 3,250 | 5,372 | 6,044 | 18,300 18,350 | 0 | 3,123 | 5,205 | 5,876 | 104 | 3,250 | 5,372 | 6,044 |
| 15,850 15,900 | 0 | 3,250 | 5,372 | 6,044 | 291 | 3,250 | 5,372 | 6,044 | 18,350 18,400 | 0 | 3,115 | 5,194 | 5,866 | 100 | 3,250 | 5,372 | 6,044 |
| 15,900 15,950 | 0 | 3,250 | 5,372 | 6,044 | 287 | 3,250 | 5,372 | 6,044 | 18,400 18,450 | 0 | 3,107 | 5,184 | 5,855 | 96 | 3,250 | 5,372 | 6,044 |
| 15,950 16,000 | 0 | 3,250 | 5,372 | 6,044 | 283 | 3,250 | 5,372 | 6,044 | 18,450 18,500 | 0 | 3,099 | 5,173 | 5,844 | 92 | 3,250 | 5,372 | 6,044 |
| 16,000 16,050 | 0 | 3,250 | 5,372 | 6,044 | 280 | 3,250 | 5,372 | 6,044 | 18,500 18,550 | 0 | 3,091 | 5,162 | 5,834 | 88 | 3,250 | 5,372 | 6,044 |
| 16,050 16,100 | 0 | 3,250 | 5,372 | 6,044 | 276 | 3,250 | 5,372 | 6,044 | 18,550 18,600 | 0 | 3,083 | 5,152 | 5,823 | 85 | 3,250 | 5,372 | 6,044 |
| 16,100 16,150 | 0 | 3,250 | 5,372 | 6,044 | 272 | 3,250 | 5,372 | 6,044 | 18,600 18,650 | 0 | 3,075 | 5,141 | 5,813 | 81 | 3,250 | 5,372 | 6,044 |
| 16,150 16,200 | 0 | 3,250 | 5,372 | 6,044 | 268 | 3,250 | 5,372 | 6,044 | 18,650 18,700 | 0 | 3,067 | 5,131 | 5,802 | 77 | 3,250 | 5,372 | 6,044 |
| 16,200 16,250 | 0 | 3,250 | 5,372 | 6,044 | 264 | 3,250 | 5,372 | 6,044 | 18,700 18,750 | 0 | 3,059 | 5,120 | 5,792 | 73 | 3,250 | 5,372 | 6,044 |
| 16,250 16,300 | 0 | 3,250 | 5,372 | 6,044 | 260 | 3,250 | 5,372 | 6,044 | 18,750 18,800 | 0 | 3,051 | 5,110 | 5,781 | 69 | 3,250 | 5,372 | 6,044 |
| 16,300 16,350 | 0 | 3,250 | 5,372 | 6,044 | 257 | 3,250 | 5,372 | 6,044 | 18,800 18,850 | 0 | 3,043 | 5,099 | 5,771 | 65 | 3,250 | 5,372 | 6,044 |
| 16,350 16,400 | 0 | 3,250 | 5,372 | 6,044 | 253 | 3,250 | 5,372 | 6,044 | 18,850 18,900 | 0 | 3,035 | 5,089 | 5,760 | 62 | 3,250 | 5,372 | 6,044 |
| 16,400 16,450 | 0 | 3,250 | 5,372 | 6,044 | 249 | 3,250 | 5,372 | 6,044 | 18,900 18,950 | 0 | 3,027 | 5,078 | 5,750 | 58 | 3,250 | 5,372 | 6,044 |
| 16,450 16,500 | 0 | 3,250 | 5,372 | 6,044 | 245 | 3,250 | 5,372 | 6,044 | 18,950 19,000 | 0 | 3,019 | 5,068 | 5,739 | 54 | 3,250 | 5,372 | 6,044 |
| 16,500 16,550 | 0 | 3,250 | 5,372 | 6,044 | 241 | 3,250 | 5,372 | 6,044 | 19,000 19,050 | 0 | 3,011 | 5,057 | 5,729 | 50 | 3,250 | 5,372 | 6,044 |
| 16,550 16,600 | 0 | 3,250 | 5,372 | 6,044 | 238 | 3,250 | 5,372 | 6,044 | 19,050 19,100 | 0 | 3,004 | 5,047 | 5,718 | 46 | 3,250 | 5,372 | 6,044 |
| 16,600 16,650 | 0 | 3,250 | 5,372 | 6,044 | 234 | 3,250 | 5,372 | 6,044 | 19,100 19,150 | 0 | 2,996 | 5,036 | 5,708 | 42 | 3,250 | 5,372 | 6,044 |
| 16,650 16,700 | 0 | 3,250 | 5,372 | 6,044 | 230 | 3,250 | 5,372 | 6,044 | 19,150 19,200 | 0 | 2,988 | 5,026 | 5,697 | 39 | 3,250 | 5,372 | 6,044 |
| 16,700 16,750 | 0 | 3,250 | 5,372 | 6,044 | 226 | 3,250 | 5,372 | 6,044 | 19,200 19,250 | 0 | 2,980 | 5,015 | 5,687 | 35 | 3,250 | 5,372 | 6,044 |
| 16,750 16,800 | 0 | 3,250 | 5,372 | 6,044 | 222 | 3,250 | 5,372 | 6,044 | 19,250 19,300 | 0 | 2,972 | 5,005 | 5,676 | 31 | 3,250 | 5,372 | 6,044 |
| 16,800 16,850 | 0 | 3,250 | 5,372 | 6,044 | 218 | 3,250 | 5,372 | 6,044 | 19,300 19,350 | 0 | 2,964 | 4,994 | 5,665 | 27 | 3,250 | 5,372 | 6,044 |
| 16,850 16,900 | 0 | 3,250 | 5,372 | 6,044 | 215 | 3,250 | 5,372 | 6,044 | 19,350 19,400 | 0 | 2,956 | 4,983 | 5,655 | 23 | 3,250 | 5,372 | 6,044 |
| 16,900 16,950 | 0 | 3,250 | 5,372 | 6,044 | 211 | 3,250 | 5,372 | 6,044 | 19,400 19,450 | 0 | 2,948 | 4,973 | 5,644 | 20 | 3,250 | 5,372 | 6,044 |
| 16,950 17,000 | 0 | 3,250 | 5,372 | 6,044 | 207 | 3,250 | 5,372 | 6,044 | 19,450 19,500 | 0 | 2,940 | 4,962 | 5,634 | 16 | 3,250 | 5,372 | 6,044 |
| 17,000 17,050 | 0 | 3,250 | 5,372 | 6,044 | 203 | 3,250 | 5,372 | 6,044 | 19,500 19,550 | 0 | 2,932 | 4,952 | 5,623 | 12 | 3,250 | 5,372 | 6,044 |
| 17,050 17,100 | 0 | 3,250 | 5,372 | 6,044 | 199 | 3,250 | 5,372 | 6,044 | 19,550 19,600 | 0 | 2,924 | 4,941 | 5,613 | 8 | 3,250 | 5,372 | 6,044 |
| 17,100 17,150 | 0 | 3,250 | 5,372 | 6,044 | 195 | 3,250 | 5,372 | 6,044 | 19,600 19,650 | 0 | 2,916 | 4,931 | 5,602 | 4 | 3,250 | 5,372 | 6,044 |
| 17,150 17,200 | 0 | 3,250 | 5,372 | 6,044 | 192 | 3,250 | 5,372 | 6,044 | 19,650 19,700 | 0 | 2,908 | 4,920 | 5,592 | * | 3,250 | 5,372 | 6,044 |
| 17,200 17,250 | 0 | 3,250 | 5,372 | 6,044 | 188 | 3,250 | 5,372 | 6,044 | 19,700 19,750 | 0 | 2,900 | 4,910 | 5,581 | 0 | 3,250 | 5,372 | 6,044 |
| 17,250 17,300 | 0 | 3,250 | 5,372 | 6,044 | 184 | 3,250 | 5,372 | 6,044 | 19,750 19,800 | 0 | 2,892 | 4,899 | 5,571 | 0 | 3,250 | 5,372 | 6,044 |
| 17,300 17,350 | 0 | 3,250 | 5,372 | 6,044 | 180 | 3,250 | 5,372 | 6,044 | 19,800 19,850 | 0 | 2,884 | 4,889 | 5,560 | 0 | 3,250 | 5,372 | 6,044 |
| 17,350 17,400 | 0 | 3,250 | 5,372 | 6,044 | 176 | 3,250 | 5,372 | 6,044 | 19,850 19,900 | 0 | 2,876 | 4,878 | 5,550 | 0 | 3,250 | 5,372 | 6,044 |
| 17,400 17,450 | 0 | 3,250 | 5,372 | 6,044 | 173 | 3,250 | 5,372 | 6,044 | 19,900 19,950 | 0 | 2,868 | 4,868 | 5,539 | 0 | 3,250 | 5,372 | 6,044 |
| 17,450 17,500 | 0 | 3,250 | 5,372 | 6,044 | 169 | 3,250 | 5,372 | 6,044 | 19,950 20,000 | 0 | 2,860 | 4,857 | 5,529 | 0 | 3,250 | 5,372 | 6,044 |

(Continued)

* If the amount you are looking up from the worksheet is at least \$19,650 but less than \$19,680, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$19,680 or more, and you have no qualifying children, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But less than | Your credit is- | | | | | | | | At least | Your credit is- | | | | | | | |
| 20,000 20,050 | 0 | 2,852 | 4,847 | 5,518 | 0 | 3,250 | 5,372 | 6,044 | 23,000 23,050 | 0 | 2,372 | 4,215 | 4,886 | 0 | 3,226 | 5,339 | 6,011 |
| 20,050 20,100 | 0 | 2,844 | 4,836 | 5,508 | 0 | 3,250 | 5,372 | 6,044 | 23,050 23,100 | 0 | 2,364 | 4,204 | 4,876 | 0 | 3,218 | 5,329 | 6,000 |
| 20,100 20,150 | 0 | 2,836 | 4,825 | 5,497 | 0 | 3,250 | 5,372 | 6,044 | 23,100 23,150 | 0 | 2,356 | 4,194 | 4,865 | 0 | 3,210 | 5,318 | 5,990 |
| 20,150 20,200 | 0 | 2,828 | 4,815 | 5,486 | 0 | 3,250 | 5,372 | 6,044 | 23,150 23,200 | 0 | 2,348 | 4,183 | 4,855 | 0 | 3,202 | 5,308 | 5,979 |
| 20,200 20,250 | 0 | 2,820 | 4,804 | 5,476 | 0 | 3,250 | 5,372 | 6,044 | 23,200 23,250 | 0 | 2,340 | 4,173 | 4,844 | 0 | 3,194 | 5,297 | 5,969 |
| 20,250 20,300 | 0 | 2,812 | 4,794 | 5,465 | 0 | 3,250 | 5,372 | 6,044 | 23,250 23,300 | 0 | 2,332 | 4,162 | 4,834 | 0 | 3,186 | 5,287 | 5,958 |
| 20,300 20,350 | 0 | 2,804 | 4,783 | 5,455 | 0 | 3,250 | 5,372 | 6,044 | 23,300 23,350 | 0 | 2,324 | 4,152 | 4,823 | 0 | 3,178 | 5,276 | 5,948 |
| 20,350 20,400 | 0 | 2,796 | 4,773 | 5,444 | 0 | 3,250 | 5,372 | 6,044 | 23,350 23,400 | 0 | 2,316 | 4,141 | 4,813 | 0 | 3,170 | 5,266 | 5,937 |
| 20,400 20,450 | 0 | 2,788 | 4,762 | 5,434 | 0 | 3,250 | 5,372 | 6,044 | 23,400 23,450 | 0 | 2,308 | 4,131 | 4,802 | 0 | 3,162 | 5,255 | 5,927 |
| 20,450 20,500 | 0 | 2,780 | 4,752 | 5,423 | 0 | 3,250 | 5,372 | 6,044 | 23,450 23,500 | 0 | 2,300 | 4,120 | 4,791 | 0 | 3,154 | 5,245 | 5,916 |
| 20,500 20,550 | 0 | 2,772 | 4,741 | 5,413 | 0 | 3,250 | 5,372 | 6,044 | 23,500 23,550 | 0 | 2,292 | 4,109 | 4,781 | 0 | 3,146 | 5,234 | 5,906 |
| 20,550 20,600 | 0 | 2,764 | 4,731 | 5,402 | 0 | 3,250 | 5,372 | 6,044 | 23,550 23,600 | 0 | 2,284 | 4,099 | 4,770 | 0 | 3,138 | 5,224 | 5,895 |
| 20,600 20,650 | 0 | 2,756 | 4,720 | 5,392 | 0 | 3,250 | 5,372 | 6,044 | 23,600 23,650 | 0 | 2,276 | 4,088 | 4,760 | 0 | 3,130 | 5,213 | 5,884 |
| 20,650 20,700 | 0 | 2,748 | 4,710 | 5,381 | 0 | 3,250 | 5,372 | 6,044 | 23,650 23,700 | 0 | 2,268 | 4,078 | 4,749 | 0 | 3,122 | 5,202 | 5,873 |
| 20,700 20,750 | 0 | 2,740 | 4,699 | 5,371 | 0 | 3,250 | 5,372 | 6,044 | 23,700 23,750 | 0 | 2,260 | 4,067 | 4,739 | 0 | 3,114 | 5,192 | 5,863 |
| 20,750 20,800 | 0 | 2,732 | 4,689 | 5,360 | 0 | 3,250 | 5,372 | 6,044 | 23,750 23,800 | 0 | 2,252 | 4,057 | 4,728 | 0 | 3,106 | 5,181 | 5,853 |
| 20,800 20,850 | 0 | 2,724 | 4,678 | 5,350 | 0 | 3,250 | 5,372 | 6,044 | 23,800 23,850 | 0 | 2,244 | 4,046 | 4,718 | 0 | 3,098 | 5,171 | 5,842 |
| 20,850 20,900 | 0 | 2,716 | 4,668 | 5,339 | 0 | 3,250 | 5,372 | 6,044 | 23,850 23,900 | 0 | 2,236 | 4,036 | 4,707 | 0 | 3,090 | 5,160 | 5,832 |
| 20,900 20,950 | 0 | 2,708 | 4,657 | 5,329 | 0 | 3,250 | 5,372 | 6,044 | 23,900 23,950 | 0 | 2,228 | 4,025 | 4,697 | 0 | 3,082 | 5,150 | 5,821 |
| 20,950 21,000 | 0 | 2,700 | 4,646 | 5,318 | 0 | 3,250 | 5,372 | 6,044 | 23,950 24,000 | 0 | 2,220 | 4,015 | 4,686 | 0 | 3,074 | 5,139 | 5,811 |
| 21,000 21,050 | 0 | 2,692 | 4,636 | 5,307 | 0 | 3,250 | 5,372 | 6,044 | 24,000 24,050 | 0 | 2,212 | 4,004 | 4,676 | 0 | 3,066 | 5,129 | 5,800 |
| 21,050 21,100 | 0 | 2,684 | 4,625 | 5,297 | 0 | 3,250 | 5,372 | 6,044 | 24,050 24,100 | 0 | 2,205 | 3,994 | 4,665 | 0 | 3,058 | 5,118 | 5,790 |
| 21,100 21,150 | 0 | 2,676 | 4,615 | 5,286 | 0 | 3,250 | 5,372 | 6,044 | 24,100 24,150 | 0 | 2,197 | 3,983 | 4,655 | 0 | 3,050 | 5,108 | 5,779 |
| 21,150 21,200 | 0 | 2,668 | 4,604 | 5,276 | 0 | 3,250 | 5,372 | 6,044 | 24,150 24,200 | 0 | 2,189 | 3,973 | 4,644 | 0 | 3,042 | 5,097 | 5,769 |
| 21,200 21,250 | 0 | 2,660 | 4,594 | 5,265 | 0 | 3,250 | 5,372 | 6,044 | 24,200 24,250 | 0 | 2,181 | 3,962 | 4,634 | 0 | 3,034 | 5,087 | 5,758 |
| 21,250 21,300 | 0 | 2,652 | 4,583 | 5,255 | 0 | 3,250 | 5,372 | 6,044 | 24,250 24,300 | 0 | 2,173 | 3,952 | 4,623 | 0 | 3,026 | 5,076 | 5,748 |
| 21,300 21,350 | 0 | 2,644 | 4,573 | 5,244 | 0 | 3,250 | 5,372 | 6,044 | 24,300 24,350 | 0 | 2,165 | 3,941 | 4,612 | 0 | 3,018 | 5,066 | 5,737 |
| 21,350 21,400 | 0 | 2,636 | 4,562 | 5,234 | 0 | 3,250 | 5,372 | 6,044 | 24,350 24,400 | 0 | 2,157 | 3,930 | 4,602 | 0 | 3,010 | 5,055 | 5,727 |
| 21,400 21,450 | 0 | 2,628 | 4,552 | 5,223 | 0 | 3,250 | 5,372 | 6,044 | 24,400 24,450 | 0 | 2,149 | 3,920 | 4,591 | 0 | 3,002 | 5,045 | 5,716 |
| 21,450 21,500 | 0 | 2,620 | 4,541 | 5,213 | 0 | 3,250 | 5,372 | 6,044 | 24,450 24,500 | 0 | 2,141 | 3,909 | 4,581 | 0 | 2,994 | 5,034 | 5,705 |
| 21,500 21,550 | 0 | 2,612 | 4,531 | 5,202 | 0 | 3,250 | 5,372 | 6,044 | 24,500 24,550 | 0 | 2,133 | 3,899 | 4,570 | 0 | 2,986 | 5,023 | 5,695 |
| 21,550 21,600 | 0 | 2,604 | 4,520 | 5,192 | 0 | 3,250 | 5,372 | 6,044 | 24,550 24,600 | 0 | 2,125 | 3,888 | 4,560 | 0 | 2,978 | 5,013 | 5,684 |
| 21,600 21,650 | 0 | 2,596 | 4,510 | 5,181 | 0 | 3,250 | 5,372 | 6,044 | 24,600 24,650 | 0 | 2,117 | 3,878 | 4,549 | 0 | 2,970 | 5,002 | 5,674 |
| 21,650 21,700 | 0 | 2,588 | 4,499 | 5,171 | 0 | 3,250 | 5,372 | 6,044 | 24,650 24,700 | 0 | 2,109 | 3,867 | 4,539 | 0 | 2,962 | 4,992 | 5,663 |
| 21,700 21,750 | 0 | 2,580 | 4,489 | 5,160 | 0 | 3,250 | 5,372 | 6,044 | 24,700 24,750 | 0 | 2,101 | 3,857 | 4,528 | 0 | 2,954 | 4,981 | 5,653 |
| 21,750 21,800 | 0 | 2,572 | 4,478 | 5,150 | 0 | 3,250 | 5,372 | 6,044 | 24,750 24,800 | 0 | 2,093 | 3,846 | 4,518 | 0 | 2,946 | 4,971 | 5,642 |
| 21,800 21,850 | 0 | 2,564 | 4,467 | 5,139 | 0 | 3,250 | 5,372 | 6,044 | 24,800 24,850 | 0 | 2,085 | 3,836 | 4,507 | 0 | 2,938 | 4,960 | 5,632 |
| 21,850 21,900 | 0 | 2,556 | 4,457 | 5,128 | 0 | 3,250 | 5,372 | 6,044 | 24,850 24,900 | 0 | 2,077 | 3,825 | 4,497 | 0 | 2,930 | 4,950 | 5,621 |
| 21,900 21,950 | 0 | 2,548 | 4,446 | 5,118 | 0 | 3,250 | 5,372 | 6,044 | 24,900 24,950 | 0 | 2,069 | 3,815 | 4,486 | 0 | 2,922 | 4,939 | 5,611 |
| 21,950 22,000 | 0 | 2,540 | 4,436 | 5,107 | 0 | 3,250 | 5,372 | 6,044 | 24,950 25,000 | 0 | 2,061 | 3,804 | 4,476 | 0 | 2,914 | 4,929 | 5,600 |
| 22,000 22,050 | 0 | 2,532 | 4,425 | 5,097 | 0 | 3,250 | 5,372 | 6,044 | 25,000 25,050 | 0 | 2,053 | 3,794 | 4,465 | 0 | 2,906 | 4,918 | 5,590 |
| 22,050 22,100 | 0 | 2,524 | 4,415 | 5,086 | 0 | 3,250 | 5,372 | 6,044 | 25,050 25,100 | 0 | 2,045 | 3,783 | 4,455 | 0 | 2,898 | 4,908 | 5,579 |
| 22,100 22,150 | 0 | 2,516 | 4,404 | 5,076 | 0 | 3,250 | 5,372 | 6,044 | 25,100 25,150 | 0 | 2,037 | 3,772 | 4,444 | 0 | 2,890 | 4,897 | 5,569 |
| 22,150 22,200 | 0 | 2,508 | 4,394 | 5,065 | 0 | 3,250 | 5,372 | 6,044 | 25,150 25,200 | 0 | 2,029 | 3,762 | 4,433 | 0 | 2,882 | 4,887 | 5,558 |
| 22,200 22,250 | 0 | 2,500 | 4,383 | 5,055 | 0 | 3,250 | 5,372 | 6,044 | 25,200 25,250 | 0 | 2,021 | 3,751 | 4,423 | 0 | 2,874 | 4,876 | 5,548 |
| 22,250 22,300 | 0 | 2,492 | 4,373 | 5,044 | 0 | 3,250 | 5,372 | 6,044 | 25,250 25,300 | 0 | 2,013 | 3,741 | 4,412 | 0 | 2,866 | 4,866 | 5,537 |
| 22,300 22,350 | 0 | 2,484 | 4,362 | 5,034 | 0 | 3,250 | 5,372 | 6,044 | 25,300 25,350 | 0 | 2,005 | 3,730 | 4,402 | 0 | 2,858 | 4,855 | 5,526 |
| 22,350 22,400 | 0 | 2,476 | 4,352 | 5,023 | 0 | 3,250 | 5,372 | 6,044 | 25,350 25,400 | 0 | 1,997 | 3,720 | 4,391 | 0 | 2,850 | 4,844 | 5,516 |
| 22,400 22,450 | 0 | 2,468 | 4,341 | 5,013 | 0 | 3,250 | 5,372 | 6,044 | 25,400 25,450 | 0 | 1,989 | 3,709 | 4,381 | 0 | 2,842 | 4,834 | 5,505 |
| 22,450 22,500 | 0 | 2,460 | 4,331 | 5,002 | 0 | 3,250 | 5,372 | 6,044 | 25,450 25,500 | 0 | 1,981 | 3,699 | 4,370 | 0 | 2,834 | 4,823 | 5,495 |
| 22,500 22,550 | 0 | 2,452 | 4,320 | 4,992 | 0 | 3,250 | 5,372 | 6,044 | 25,500 25,550 | 0 | 1,973 | 3,688 | 4,360 | 0 | 2,826 | 4,813 | 5,484 |
| 22,550 22,600 | 0 | 2,444 | 4,310 | 4,981 | 0 | 3,250 | 5,372 | 6,044 | 25,550 25,600 | 0 | 1,965 | 3,678 | 4,349 | 0 | 2,818 | 4,802 | 5,474 |
| 22,600 22,650 | 0 | 2,436 | 4,299 | 4,970 | 0 | 3,250 | 5,372 | 6,044 | 25,600 25,650 | 0 | 1,957 | 3,667 | 4,339 | 0 | 2,810 | 4,792 | 5,463 |
| 22,650 22,700 | 0 | 2,428 | 4,288 | 4,960 | 0 | 3,250 | 5,372 | 6,044 | 25,650 25,700 | 0 | 1,949 | 3,657 | 4,328 | 0 | 2,802 | 4,781 | 5,453 |
| 22,700 22,750 | 0 | 2,420 | 4,278 | 4,949 | 0 | 3,250 | 5,372 | 6,044 | 25,700 25,750 | 0 | 1,941 | 3,646 | 4,318 | 0 | 2,794 | 4,771 | 5,442 |
| 22,750 22,800 | 0 | 2,412 | 4,267 | 4,939 | 0 | 3,250 | 5,372 | 6,044 | 25,750 25,800 | 0 | 1,933 | 3,636 | 4,307 | 0 | 2,786 | 4,760 | 5,432 |
| 22,800 22,850 | 0 | 2,404 | 4,257 | 4,928 | 0 | 3,250 | 5,372 | 6,044 | 25,800 25,850 | 0 | 1,925 | 3,625 | 4,297 | 0 | 2,778 | 4,750 | 5,421 |
| 22,850 22,900 | 0 | 2,396 | 4,246 | 4,918 | 0 | 3,250 | 5,372 | 6,044 | 25,850 25,900 | 0 | 1,917 | 3,615 | 4,286 | 0 | 2,770 | 4,739 | 5,411 |
| 22,900 22,950 | 0 | 2,388 | 4,236 | 4,907 | 0 | 3,242 | 5,360 | 6,032 | 25,900 25,950 | 0 | 1,909 | 3,604 | 4,276 | 0 | 2,762 | 4,729 | 5,400 |
| 22,950 23,000 | 0 | 2,380 | 4,225 | 4,897 | 0 | 3,234 | 5,350 | 6,021 | 25,950 26,000 | 0 | 1,901 | 3,593 | 4,265 | 0 | | | |

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|---------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-------|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But less than | Your credit is- | | | | | | | | At least | Your credit is- | | | | | | | |
| 26,000 26,050 | 0 | 1,893 | 3,583 | 4,254 | 0 | 2,746 | 4,708 | 5,379 | 29,000 29,050 | 0 | 1,413 | 2,951 | 3,623 | 0 | 2,267 | 4,076 | 4,747 |
| 26,050 26,100 | 0 | 1,885 | 3,572 | 4,244 | 0 | 2,738 | 4,697 | 5,369 | 29,050 29,100 | 0 | 1,406 | 2,941 | 3,612 | 0 | 2,259 | 4,065 | 4,737 |
| 26,100 26,150 | 0 | 1,877 | 3,562 | 4,233 | 0 | 2,730 | 4,686 | 5,358 | 29,100 29,150 | 0 | 1,398 | 2,930 | 3,602 | 0 | 2,251 | 4,055 | 4,726 |
| 26,150 26,200 | 0 | 1,869 | 3,551 | 4,223 | 0 | 2,722 | 4,676 | 5,347 | 29,150 29,200 | 0 | 1,390 | 2,920 | 3,591 | 0 | 2,243 | 4,044 | 4,716 |
| 26,200 26,250 | 0 | 1,861 | 3,541 | 4,212 | 0 | 2,714 | 4,665 | 5,337 | 29,200 29,250 | 0 | 1,382 | 2,909 | 3,581 | 0 | 2,235 | 4,034 | 4,705 |
| 26,250 26,300 | 0 | 1,853 | 3,530 | 4,202 | 0 | 2,706 | 4,655 | 5,326 | 29,250 29,300 | 0 | 1,374 | 2,899 | 3,570 | 0 | 2,227 | 4,023 | 4,695 |
| 26,300 26,350 | 0 | 1,845 | 3,520 | 4,191 | 0 | 2,698 | 4,644 | 5,316 | 29,300 29,350 | 0 | 1,366 | 2,888 | 3,559 | 0 | 2,219 | 4,013 | 4,684 |
| 26,350 26,400 | 0 | 1,837 | 3,509 | 4,181 | 0 | 2,690 | 4,634 | 5,305 | 29,350 29,400 | 0 | 1,358 | 2,877 | 3,549 | 0 | 2,211 | 4,002 | 4,674 |
| 26,400 26,450 | 0 | 1,829 | 3,499 | 4,170 | 0 | 2,682 | 4,623 | 5,295 | 29,400 29,450 | 0 | 1,350 | 2,867 | 3,538 | 0 | 2,203 | 3,992 | 4,663 |
| 26,450 26,500 | 0 | 1,821 | 3,488 | 4,160 | 0 | 2,674 | 4,613 | 5,284 | 29,450 29,500 | 0 | 1,342 | 2,856 | 3,528 | 0 | 2,195 | 3,981 | 4,652 |
| 26,500 26,550 | 0 | 1,813 | 3,478 | 4,149 | 0 | 2,666 | 4,602 | 5,274 | 29,500 29,550 | 0 | 1,334 | 2,846 | 3,517 | 0 | 2,187 | 3,970 | 4,642 |
| 26,550 26,600 | 0 | 1,805 | 3,467 | 4,139 | 0 | 2,658 | 4,592 | 5,263 | 29,550 29,600 | 0 | 1,326 | 2,835 | 3,507 | 0 | 2,179 | 3,960 | 4,631 |
| 26,600 26,650 | 0 | 1,797 | 3,457 | 4,128 | 0 | 2,650 | 4,581 | 5,253 | 29,600 29,650 | 0 | 1,318 | 2,825 | 3,496 | 0 | 2,171 | 3,949 | 4,621 |
| 26,650 26,700 | 0 | 1,789 | 3,446 | 4,118 | 0 | 2,642 | 4,571 | 5,242 | 29,650 29,700 | 0 | 1,310 | 2,814 | 3,486 | 0 | 2,163 | 3,939 | 4,610 |
| 26,700 26,750 | 0 | 1,781 | 3,436 | 4,107 | 0 | 2,634 | 4,560 | 5,232 | 29,700 29,750 | 0 | 1,302 | 2,804 | 3,475 | 0 | 2,155 | 3,928 | 4,600 |
| 26,750 26,800 | 0 | 1,773 | 3,425 | 4,097 | 0 | 2,626 | 4,550 | 5,221 | 29,750 29,800 | 0 | 1,294 | 2,793 | 3,465 | 0 | 2,147 | 3,918 | 4,589 |
| 26,800 26,850 | 0 | 1,765 | 3,414 | 4,086 | 0 | 2,618 | 4,539 | 5,211 | 29,800 29,850 | 0 | 1,286 | 2,783 | 3,454 | 0 | 2,139 | 3,907 | 4,579 |
| 26,850 26,900 | 0 | 1,757 | 3,404 | 4,075 | 0 | 2,610 | 4,529 | 5,200 | 29,850 29,900 | 0 | 1,278 | 2,772 | 3,444 | 0 | 2,131 | 3,897 | 4,568 |
| 26,900 26,950 | 0 | 1,749 | 3,393 | 4,065 | 0 | 2,602 | 4,518 | 5,190 | 29,900 29,950 | 0 | 1,270 | 2,762 | 3,433 | 0 | 2,123 | 3,886 | 4,558 |
| 26,950 27,000 | 0 | 1,741 | 3,383 | 4,054 | 0 | 2,594 | 4,507 | 5,179 | 29,950 30,000 | 0 | 1,262 | 2,751 | 3,423 | 0 | 2,115 | 3,876 | 4,547 |
| 27,000 27,050 | 0 | 1,733 | 3,372 | 4,044 | 0 | 2,586 | 4,497 | 5,168 | 30,000 30,050 | 0 | 1,254 | 2,741 | 3,412 | 0 | 2,107 | 3,865 | 4,537 |
| 27,050 27,100 | 0 | 1,725 | 3,362 | 4,033 | 0 | 2,578 | 4,486 | 5,158 | 30,050 30,100 | 0 | 1,246 | 2,730 | 3,402 | 0 | 2,099 | 3,855 | 4,526 |
| 27,100 27,150 | 0 | 1,717 | 3,351 | 4,023 | 0 | 2,570 | 4,476 | 5,147 | 30,100 30,150 | 0 | 1,238 | 2,719 | 3,391 | 0 | 2,091 | 3,844 | 4,516 |
| 27,150 27,200 | 0 | 1,709 | 3,341 | 4,012 | 0 | 2,562 | 4,465 | 5,137 | 30,150 30,200 | 0 | 1,230 | 2,709 | 3,380 | 0 | 2,083 | 3,834 | 4,505 |
| 27,200 27,250 | 0 | 1,701 | 3,330 | 4,002 | 0 | 2,554 | 4,455 | 5,126 | 30,200 30,250 | 0 | 1,222 | 2,698 | 3,370 | 0 | 2,075 | 3,823 | 4,495 |
| 27,250 27,300 | 0 | 1,693 | 3,320 | 3,991 | 0 | 2,546 | 4,444 | 5,116 | 30,250 30,300 | 0 | 1,214 | 2,688 | 3,359 | 0 | 2,067 | 3,813 | 4,484 |
| 27,300 27,350 | 0 | 1,685 | 3,309 | 3,981 | 0 | 2,538 | 4,434 | 5,105 | 30,300 30,350 | 0 | 1,206 | 2,677 | 3,349 | 0 | 2,059 | 3,802 | 4,473 |
| 27,350 27,400 | 0 | 1,677 | 3,299 | 3,970 | 0 | 2,531 | 4,423 | 5,095 | 30,350 30,400 | 0 | 1,198 | 2,667 | 3,338 | 0 | 2,051 | 3,791 | 4,463 |
| 27,400 27,450 | 0 | 1,669 | 3,288 | 3,960 | 0 | 2,523 | 4,413 | 5,084 | 30,400 30,450 | 0 | 1,190 | 2,656 | 3,328 | 0 | 2,043 | 3,781 | 4,452 |
| 27,450 27,500 | 0 | 1,661 | 3,278 | 3,949 | 0 | 2,515 | 4,402 | 5,074 | 30,450 30,500 | 0 | 1,182 | 2,646 | 3,317 | 0 | 2,035 | 3,770 | 4,442 |
| 27,500 27,550 | 0 | 1,653 | 3,267 | 3,939 | 0 | 2,507 | 4,392 | 5,063 | 30,500 30,550 | 0 | 1,174 | 2,635 | 3,307 | 0 | 2,027 | 3,760 | 4,431 |
| 27,550 27,600 | 0 | 1,645 | 3,257 | 3,928 | 0 | 2,499 | 4,381 | 5,053 | 30,550 30,600 | 0 | 1,166 | 2,625 | 3,296 | 0 | 2,019 | 3,749 | 4,421 |
| 27,600 27,650 | 0 | 1,637 | 3,246 | 3,917 | 0 | 2,491 | 4,371 | 5,042 | 30,600 30,650 | 0 | 1,158 | 2,614 | 3,286 | 0 | 2,011 | 3,739 | 4,410 |
| 27,650 27,700 | 0 | 1,629 | 3,235 | 3,907 | 0 | 2,483 | 4,360 | 5,032 | 30,650 30,700 | 0 | 1,150 | 2,604 | 3,275 | 0 | 2,003 | 3,728 | 4,400 |
| 27,700 27,750 | 0 | 1,621 | 3,225 | 3,896 | 0 | 2,475 | 4,350 | 5,021 | 30,700 30,750 | 0 | 1,142 | 2,593 | 3,265 | 0 | 1,995 | 3,718 | 4,389 |
| 27,750 27,800 | 0 | 1,613 | 3,214 | 3,886 | 0 | 2,467 | 4,339 | 5,011 | 30,750 30,800 | 0 | 1,134 | 2,583 | 3,254 | 0 | 1,987 | 3,707 | 4,379 |
| 27,800 27,850 | 0 | 1,605 | 3,204 | 3,875 | 0 | 2,459 | 4,328 | 5,000 | 30,800 30,850 | 0 | 1,126 | 2,572 | 3,244 | 0 | 1,979 | 3,697 | 4,368 |
| 27,850 27,900 | 0 | 1,597 | 3,193 | 3,865 | 0 | 2,451 | 4,318 | 4,989 | 30,850 30,900 | 0 | 1,118 | 2,562 | 3,233 | 0 | 1,971 | 3,686 | 4,358 |
| 27,900 27,950 | 0 | 1,589 | 3,183 | 3,854 | 0 | 2,443 | 4,307 | 4,979 | 30,900 30,950 | 0 | 1,110 | 2,551 | 3,223 | 0 | 1,963 | 3,676 | 4,347 |
| 27,950 28,000 | 0 | 1,581 | 3,172 | 3,844 | 0 | 2,435 | 4,297 | 4,968 | 30,950 31,000 | 0 | 1,102 | 2,540 | 3,212 | 0 | 1,955 | 3,665 | 4,337 |
| 28,000 28,050 | 0 | 1,573 | 3,162 | 3,833 | 0 | 2,427 | 4,286 | 4,958 | 31,000 31,050 | 0 | 1,094 | 2,530 | 3,201 | 0 | 1,947 | 3,655 | 4,326 |
| 28,050 28,100 | 0 | 1,565 | 3,151 | 3,823 | 0 | 2,419 | 4,276 | 4,947 | 31,050 31,100 | 0 | 1,086 | 2,519 | 3,191 | 0 | 1,939 | 3,644 | 4,316 |
| 28,100 28,150 | 0 | 1,557 | 3,141 | 3,812 | 0 | 2,411 | 4,265 | 4,937 | 31,100 31,150 | 0 | 1,078 | 2,509 | 3,180 | 0 | 1,931 | 3,633 | 4,305 |
| 28,150 28,200 | 0 | 1,549 | 3,130 | 3,802 | 0 | 2,403 | 4,255 | 4,926 | 31,150 31,200 | 0 | 1,070 | 2,498 | 3,170 | 0 | 1,923 | 3,623 | 4,294 |
| 28,200 28,250 | 0 | 1,541 | 3,120 | 3,791 | 0 | 2,395 | 4,244 | 4,916 | 31,200 31,250 | 0 | 1,062 | 2,488 | 3,159 | 0 | 1,915 | 3,612 | 4,284 |
| 28,250 28,300 | 0 | 1,533 | 3,109 | 3,781 | 0 | 2,387 | 4,234 | 4,905 | 31,250 31,300 | 0 | 1,054 | 2,477 | 3,149 | 0 | 1,907 | 3,602 | 4,273 |
| 28,300 28,350 | 0 | 1,525 | 3,099 | 3,770 | 0 | 2,379 | 4,223 | 4,895 | 31,300 31,350 | 0 | 1,046 | 2,467 | 3,138 | 0 | 1,899 | 3,591 | 4,263 |
| 28,350 28,400 | 0 | 1,517 | 3,088 | 3,760 | 0 | 2,371 | 4,213 | 4,884 | 31,350 31,400 | 0 | 1,038 | 2,456 | 3,128 | 0 | 1,891 | 3,581 | 4,252 |
| 28,400 28,450 | 0 | 1,509 | 3,078 | 3,749 | 0 | 2,363 | 4,202 | 4,874 | 31,400 31,450 | 0 | 1,030 | 2,446 | 3,117 | 0 | 1,883 | 3,570 | 4,242 |
| 28,450 28,500 | 0 | 1,501 | 3,067 | 3,738 | 0 | 2,355 | 4,192 | 4,863 | 31,450 31,500 | 0 | 1,022 | 2,435 | 3,107 | 0 | 1,875 | 3,560 | 4,231 |
| 28,500 28,550 | 0 | 1,493 | 3,056 | 3,728 | 0 | 2,347 | 4,181 | 4,853 | 31,500 31,550 | 0 | 1,014 | 2,425 | 3,096 | 0 | 1,867 | 3,549 | 4,221 |
| 28,550 28,600 | 0 | 1,485 | 3,046 | 3,717 | 0 | 2,339 | 4,171 | 4,842 | 31,550 31,600 | 0 | 1,006 | 2,414 | 3,086 | 0 | 1,859 | 3,539 | 4,210 |
| 28,600 28,650 | 0 | 1,477 | 3,035 | 3,707 | 0 | 2,331 | 4,160 | 4,831 | 31,600 31,650 | 0 | 998 | 2,404 | 3,075 | 0 | 1,851 | 3,528 | 4,200 |
| 28,650 28,700 | 0 | 1,469 | 3,025 | 3,696 | 0 | 2,323 | 4,149 | 4,821 | 31,650 31,700 | 0 | 990 | 2,393 | 3,065 | 0 | 1,843 | 3,518 | 4,189 |
| 28,700 28,750 | 0 | 1,461 | 3,014 | 3,686 | 0 | 2,315 | 4,139 | 4,810 | 31,700 31,750 | 0 | 982 | 2,383 | 3,054 | 0 | 1,835 | 3,507 | 4,179 |
| 28,750 28,800 | 0 | 1,453 | 3,004 | 3,675 | 0 | 2,307 | 4,128 | 4,800 | 31,750 31,800 | 0 | 974 | 2,372 | 3,044 | 0 | 1,827 | 3,497 | 4,168 |
| 28,800 28,850 | 0 | 1,445 | 2,993 | 3,665 | 0 | 2,299 | 4,118 | 4,789 | 31,800 31,850 | 0 | 966 | 2,361 | 3,033 | 0 | 1,819 | 3,486 | 4,158 |
| 28,850 28,900 | 0 | 1,437 | 2,983 | 3,654 | 0 | 2,291 | 4,107 | 4,779 | 31,850 31,900 | 0 | 958 | 2,351 | 3,022 | 0 | 1,811 | 3,476 | 4,147 |
| 28,900 28,950 | 0 | 1,429 | 2,972 | 3,644 | 0 | 2,283 | 4,097 | 4,768 | 31,900 31,950 | 0 | 950 | 2,340 | 3,012 | 0 | 1,803 | 3,465 | 4,137 |
| 28,950 29,000 | 0 | 1,421 | 2,962 | 3,633</ | | | | | | | | | | | | | |

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-----|-------|-------|----------------------------------------------------------------|-------|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-----|-------|-------|----------------------------------------------------------------|-------|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But At least | Your credit is- | | | | | | | | But At least | Your credit is- | | | | | | | |
| 32,000 32,050 | 0 | 934 | 2,319 | 2,991 | 0 | 1,787 | 3,444 | 4,115 | 34,500 34,550 | 0 | 535 | 1,793 | 2,464 | 0 | 1,388 | 2,917 | 3,589 |
| 32,050 32,100 | 0 | 926 | 2,309 | 2,980 | 0 | 1,779 | 3,433 | 4,105 | 34,550 34,600 | 0 | 527 | 1,782 | 2,454 | 0 | 1,380 | 2,907 | 3,578 |
| 32,100 32,150 | 0 | 918 | 2,298 | 2,970 | 0 | 1,771 | 3,423 | 4,094 | 34,600 34,650 | 0 | 519 | 1,772 | 2,443 | 0 | 1,372 | 2,896 | 3,568 |
| 32,150 32,200 | 0 | 910 | 2,288 | 2,959 | 0 | 1,763 | 3,412 | 4,084 | 34,650 34,700 | 0 | 511 | 1,761 | 2,433 | 0 | 1,364 | 2,886 | 3,557 |
| 32,200 32,250 | 0 | 902 | 2,277 | 2,949 | 0 | 1,755 | 3,402 | 4,073 | 34,700 34,750 | 0 | 503 | 1,751 | 2,422 | 0 | 1,356 | 2,875 | 3,547 |
| 32,250 32,300 | 0 | 894 | 2,267 | 2,938 | 0 | 1,747 | 3,391 | 4,063 | 34,750 34,800 | 0 | 495 | 1,740 | 2,412 | 0 | 1,348 | 2,865 | 3,536 |
| 32,300 32,350 | 0 | 886 | 2,256 | 2,928 | 0 | 1,739 | 3,381 | 4,052 | 34,800 34,850 | 0 | 487 | 1,730 | 2,401 | 0 | 1,340 | 2,854 | 3,526 |
| 32,350 32,400 | 0 | 878 | 2,246 | 2,917 | 0 | 1,732 | 3,370 | 4,042 | 34,850 34,900 | 0 | 479 | 1,719 | 2,391 | 0 | 1,332 | 2,844 | 3,515 |
| 32,400 32,450 | 0 | 870 | 2,235 | 2,907 | 0 | 1,724 | 3,360 | 4,031 | 34,900 34,950 | 0 | 471 | 1,709 | 2,380 | 0 | 1,324 | 2,833 | 3,505 |
| 32,450 32,500 | 0 | 862 | 2,225 | 2,896 | 0 | 1,716 | 3,349 | 4,021 | 34,950 35,000 | 0 | 463 | 1,698 | 2,370 | 0 | 1,316 | 2,823 | 3,494 |
| 32,500 32,550 | 0 | 854 | 2,214 | 2,886 | 0 | 1,708 | 3,339 | 4,010 | 35,000 35,050 | 0 | 455 | 1,688 | 2,359 | 0 | 1,308 | 2,812 | 3,484 |
| 32,550 32,600 | 0 | 846 | 2,204 | 2,875 | 0 | 1,700 | 3,328 | 4,000 | 35,050 35,100 | 0 | 447 | 1,677 | 2,349 | 0 | 1,300 | 2,802 | 3,473 |
| 32,600 32,650 | 0 | 838 | 2,193 | 2,864 | 0 | 1,692 | 3,318 | 3,989 | 35,100 35,150 | 0 | 439 | 1,666 | 2,338 | 0 | 1,292 | 2,791 | 3,463 |
| 32,650 32,700 | 0 | 830 | 2,182 | 2,854 | 0 | 1,684 | 3,307 | 3,979 | 35,150 35,200 | 0 | 431 | 1,656 | 2,327 | 0 | 1,284 | 2,781 | 3,452 |
| 32,700 32,750 | 0 | 822 | 2,172 | 2,843 | 0 | 1,676 | 3,297 | 3,968 | 35,200 35,250 | 0 | 423 | 1,645 | 2,317 | 0 | 1,276 | 2,770 | 3,442 |
| 32,750 32,800 | 0 | 814 | 2,161 | 2,833 | 0 | 1,668 | 3,286 | 3,958 | 35,250 35,300 | 0 | 415 | 1,635 | 2,306 | 0 | 1,268 | 2,760 | 3,431 |
| 32,800 32,850 | 0 | 806 | 2,151 | 2,822 | 0 | 1,660 | 3,275 | 3,947 | 35,300 35,350 | 0 | 407 | 1,624 | 2,296 | 0 | 1,260 | 2,749 | 3,420 |
| 32,850 32,900 | 0 | 798 | 2,140 | 2,812 | 0 | 1,652 | 3,265 | 3,936 | 35,350 35,400 | 0 | 399 | 1,614 | 2,285 | 0 | 1,252 | 2,738 | 3,410 |
| 32,900 32,950 | 0 | 790 | 2,130 | 2,801 | 0 | 1,644 | 3,254 | 3,926 | 35,400 35,450 | 0 | 391 | 1,603 | 2,275 | 0 | 1,244 | 2,728 | 3,399 |
| 32,950 33,000 | 0 | 782 | 2,119 | 2,791 | 0 | 1,636 | 3,244 | 3,915 | 35,450 35,500 | 0 | 383 | 1,593 | 2,264 | 0 | 1,236 | 2,717 | 3,389 |
| 33,000 33,050 | 0 | 774 | 2,109 | 2,780 | 0 | 1,628 | 3,233 | 3,905 | 35,500 35,550 | 0 | 375 | 1,582 | 2,254 | 0 | 1,228 | 2,707 | 3,378 |
| 33,050 33,100 | 0 | 766 | 2,098 | 2,770 | 0 | 1,620 | 3,223 | 3,894 | 35,550 35,600 | 0 | 367 | 1,572 | 2,243 | 0 | 1,220 | 2,696 | 3,368 |
| 33,100 33,150 | 0 | 758 | 2,088 | 2,759 | 0 | 1,612 | 3,212 | 3,884 | 35,600 35,650 | 0 | 359 | 1,561 | 2,233 | 0 | 1,212 | 2,686 | 3,357 |
| 33,150 33,200 | 0 | 750 | 2,077 | 2,749 | 0 | 1,604 | 3,202 | 3,873 | 35,650 35,700 | 0 | 351 | 1,551 | 2,222 | 0 | 1,204 | 2,675 | 3,347 |
| 33,200 33,250 | 0 | 742 | 2,067 | 2,738 | 0 | 1,596 | 3,191 | 3,863 | 35,700 35,750 | 0 | 343 | 1,540 | 2,212 | 0 | 1,196 | 2,665 | 3,336 |
| 33,250 33,300 | 0 | 734 | 2,056 | 2,728 | 0 | 1,588 | 3,181 | 3,852 | 35,750 35,800 | 0 | 335 | 1,530 | 2,201 | 0 | 1,188 | 2,654 | 3,326 |
| 33,300 33,350 | 0 | 726 | 2,046 | 2,717 | 0 | 1,580 | 3,170 | 3,842 | 35,800 35,850 | 0 | 327 | 1,519 | 2,191 | 0 | 1,180 | 2,644 | 3,315 |
| 33,350 33,400 | 0 | 718 | 2,035 | 2,707 | 0 | 1,572 | 3,160 | 3,831 | 35,850 35,900 | 0 | 319 | 1,509 | 2,180 | 0 | 1,172 | 2,633 | 3,305 |
| 33,400 33,450 | 0 | 710 | 2,025 | 2,696 | 0 | 1,564 | 3,149 | 3,821 | 35,900 35,950 | 0 | 311 | 1,498 | 2,170 | 0 | 1,164 | 2,623 | 3,294 |
| 33,450 33,500 | 0 | 702 | 2,014 | 2,685 | 0 | 1,556 | 3,139 | 3,810 | 35,950 36,000 | 0 | 303 | 1,487 | 2,159 | 0 | 1,156 | 2,612 | 3,284 |
| 33,500 33,550 | 0 | 694 | 2,003 | 2,675 | 0 | 1,548 | 3,128 | 3,800 | 36,000 36,050 | 0 | 295 | 1,477 | 2,148 | 0 | 1,148 | 2,602 | 3,273 |
| 33,550 33,600 | 0 | 686 | 1,993 | 2,664 | 0 | 1,540 | 3,118 | 3,789 | 36,050 36,100 | 0 | 287 | 1,466 | 2,138 | 0 | 1,140 | 2,591 | 3,263 |
| 33,600 33,650 | 0 | 678 | 1,982 | 2,654 | 0 | 1,532 | 3,107 | 3,778 | 36,100 36,150 | 0 | 279 | 1,456 | 2,127 | 0 | 1,132 | 2,580 | 3,252 |
| 33,650 33,700 | 0 | 670 | 1,972 | 2,643 | 0 | 1,524 | 3,096 | 3,768 | 36,150 36,200 | 0 | 271 | 1,445 | 2,117 | 0 | 1,124 | 2,570 | 3,241 |
| 33,700 33,750 | 0 | 662 | 1,961 | 2,633 | 0 | 1,516 | 3,086 | 3,757 | 36,200 36,250 | 0 | 263 | 1,435 | 2,106 | 0 | 1,116 | 2,559 | 3,231 |
| 33,750 33,800 | 0 | 654 | 1,951 | 2,622 | 0 | 1,508 | 3,075 | 3,747 | 36,250 36,300 | 0 | 255 | 1,424 | 2,096 | 0 | 1,108 | 2,549 | 3,220 |
| 33,800 33,850 | 0 | 646 | 1,940 | 2,612 | 0 | 1,500 | 3,065 | 3,736 | 36,300 36,350 | 0 | 247 | 1,414 | 2,085 | 0 | 1,100 | 2,538 | 3,210 |
| 33,850 33,900 | 0 | 638 | 1,930 | 2,601 | 0 | 1,492 | 3,054 | 3,726 | 36,350 36,400 | 0 | 239 | 1,403 | 2,075 | 0 | 1,092 | 2,528 | 3,199 |
| 33,900 33,950 | 0 | 630 | 1,919 | 2,591 | 0 | 1,484 | 3,044 | 3,715 | 36,400 36,450 | 0 | 231 | 1,393 | 2,064 | 0 | 1,084 | 2,517 | 3,189 |
| 33,950 34,000 | 0 | 622 | 1,909 | 2,580 | 0 | 1,476 | 3,033 | 3,705 | 36,450 36,500 | 0 | 223 | 1,382 | 2,054 | 0 | 1,076 | 2,507 | 3,178 |
| 34,000 34,050 | 0 | 614 | 1,898 | 2,570 | 0 | 1,468 | 3,023 | 3,694 | 36,500 36,550 | 0 | 215 | 1,372 | 2,043 | 0 | 1,068 | 2,496 | 3,168 |
| 34,050 34,100 | 0 | 607 | 1,888 | 2,559 | 0 | 1,460 | 3,012 | 3,684 | 36,550 36,600 | 0 | 207 | 1,361 | 2,033 | 0 | 1,060 | 2,486 | 3,157 |
| 34,100 34,150 | 0 | 599 | 1,877 | 2,549 | 0 | 1,452 | 3,002 | 3,673 | 36,600 36,650 | 0 | 199 | 1,351 | 2,022 | 0 | 1,052 | 2,475 | 3,147 |
| 34,150 34,200 | 0 | 591 | 1,867 | 2,538 | 0 | 1,444 | 2,991 | 3,663 | 36,650 36,700 | 0 | 191 | 1,340 | 2,012 | 0 | 1,044 | 2,465 | 3,136 |
| 34,200 34,250 | 0 | 583 | 1,856 | 2,528 | 0 | 1,436 | 2,981 | 3,652 | 36,700 36,750 | 0 | 183 | 1,330 | 2,001 | 0 | 1,036 | 2,454 | 3,126 |
| 34,250 34,300 | 0 | 575 | 1,846 | 2,517 | 0 | 1,428 | 2,970 | 3,642 | 36,750 36,800 | 0 | 175 | 1,319 | 1,991 | 0 | 1,028 | 2,444 | 3,115 |
| 34,300 34,350 | 0 | 567 | 1,835 | 2,506 | 0 | 1,420 | 2,960 | 3,631 | 36,800 36,850 | 0 | 167 | 1,308 | 1,980 | 0 | 1,020 | 2,433 | 3,105 |
| 34,350 34,400 | 0 | 559 | 1,824 | 2,496 | 0 | 1,412 | 2,949 | 3,621 | 36,850 36,900 | 0 | 159 | 1,298 | 1,969 | 0 | 1,012 | 2,423 | 3,094 |
| 34,400 34,450 | 0 | 551 | 1,814 | 2,485 | 0 | 1,404 | 2,939 | 3,610 | 36,900 36,950 | 0 | 151 | 1,287 | 1,959 | 0 | 1,004 | 2,412 | 3,084 |
| 34,450 34,500 | 0 | 543 | 1,803 | 2,475 | 0 | 1,396 | 2,928 | 3,599 | 36,950 37,000 | 0 | 143 | 1,277 | 1,948 | 0 | 996 | 2,401 | 3,073 |

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|-----|-------|-------|----------------------------------------------------------------|-----|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---|-----|-------|----------------------------------------------------------------|-----|-------|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But At least than | Your credit is- | | | | | | | | But At least than | Your credit is- | | | | | | | |
| 37,000 37,050 | 0 | 135 | 1,266 | 1,938 | 0 | 988 | 2,391 | 3,062 | 39,500 39,550 | 0 | 0 | 740 | 1,411 | 0 | 589 | 1,864 | 2,536 |
| 37,050 37,100 | 0 | 127 | 1,256 | 1,927 | 0 | 980 | 2,380 | 3,052 | 39,550 39,600 | 0 | 0 | 729 | 1,401 | 0 | 581 | 1,854 | 2,525 |
| 37,100 37,150 | 0 | 119 | 1,245 | 1,917 | 0 | 972 | 2,370 | 3,041 | 39,600 39,650 | 0 | 0 | 719 | 1,390 | 0 | 573 | 1,843 | 2,515 |
| 37,150 37,200 | 0 | 111 | 1,235 | 1,906 | 0 | 964 | 2,359 | 3,031 | 39,650 39,700 | 0 | 0 | 708 | 1,380 | 0 | 565 | 1,833 | 2,504 |
| 37,200 37,250 | 0 | 103 | 1,224 | 1,896 | 0 | 956 | 2,349 | 3,020 | 39,700 39,750 | 0 | 0 | 698 | 1,369 | 0 | 557 | 1,822 | 2,494 |
| 37,250 37,300 | 0 | 95 | 1,214 | 1,885 | 0 | 948 | 2,338 | 3,010 | 39,750 39,800 | 0 | 0 | 687 | 1,359 | 0 | 549 | 1,812 | 2,483 |
| 37,300 37,350 | 0 | 87 | 1,203 | 1,875 | 0 | 940 | 2,328 | 2,999 | 39,800 39,850 | 0 | 0 | 677 | 1,348 | 0 | 541 | 1,801 | 2,473 |
| 37,350 37,400 | 0 | 79 | 1,193 | 1,864 | 0 | 933 | 2,317 | 2,989 | 39,850 39,900 | 0 | 0 | 666 | 1,338 | 0 | 533 | 1,791 | 2,462 |
| 37,400 37,450 | 0 | 71 | 1,182 | 1,854 | 0 | 925 | 2,307 | 2,978 | 39,900 39,950 | 0 | 0 | 656 | 1,327 | 0 | 525 | 1,780 | 2,452 |
| 37,450 37,500 | 0 | 63 | 1,172 | 1,843 | 0 | 917 | 2,296 | 2,968 | 39,950 40,000 | 0 | 0 | 645 | 1,317 | 0 | 517 | 1,770 | 2,441 |
| 37,500 37,550 | 0 | 55 | 1,161 | 1,833 | 0 | 909 | 2,286 | 2,957 | 40,000 40,050 | 0 | 0 | 635 | 1,306 | 0 | 509 | 1,759 | 2,431 |
| 37,550 37,600 | 0 | 47 | 1,151 | 1,822 | 0 | 901 | 2,275 | 2,947 | 40,050 40,100 | 0 | 0 | 624 | 1,296 | 0 | 501 | 1,749 | 2,420 |
| 37,600 37,650 | 0 | 39 | 1,140 | 1,811 | 0 | 893 | 2,265 | 2,936 | 40,100 40,150 | 0 | 0 | 613 | 1,285 | 0 | 493 | 1,738 | 2,410 |
| 37,650 37,700 | 0 | 31 | 1,129 | 1,801 | 0 | 885 | 2,254 | 2,926 | 40,150 40,200 | 0 | 0 | 603 | 1,274 | 0 | 485 | 1,728 | 2,399 |
| 37,700 37,750 | 0 | 23 | 1,119 | 1,790 | 0 | 877 | 2,244 | 2,915 | 40,200 40,250 | 0 | 0 | 592 | 1,264 | 0 | 477 | 1,717 | 2,389 |
| 37,750 37,800 | 0 | 15 | 1,108 | 1,780 | 0 | 869 | 2,233 | 2,905 | 40,250 40,300 | 0 | 0 | 582 | 1,253 | 0 | 469 | 1,707 | 2,378 |
| 37,800 37,850 | 0 | 7 | 1,098 | 1,769 | 0 | 861 | 2,222 | 2,894 | 40,300 40,350 | 0 | 0 | 571 | 1,243 | 0 | 461 | 1,696 | 2,367 |
| 37,850 37,900 | 0 | * | 1,087 | 1,759 | 0 | 853 | 2,212 | 2,883 | 40,350 40,400 | 0 | 0 | 561 | 1,232 | 0 | 453 | 1,685 | 2,357 |
| 37,900 37,950 | 0 | 0 | 1,077 | 1,748 | 0 | 845 | 2,201 | 2,873 | 40,400 40,450 | 0 | 0 | 550 | 1,222 | 0 | 445 | 1,675 | 2,346 |
| 37,950 38,000 | 0 | 0 | 1,066 | 1,738 | 0 | 837 | 2,191 | 2,862 | 40,450 40,500 | 0 | 0 | 540 | 1,211 | 0 | 437 | 1,664 | 2,336 |
| 38,000 38,050 | 0 | 0 | 1,056 | 1,727 | 0 | 829 | 2,180 | 2,852 | 40,500 40,550 | 0 | 0 | 529 | 1,201 | 0 | 429 | 1,654 | 2,325 |
| 38,050 38,100 | 0 | 0 | 1,045 | 1,717 | 0 | 821 | 2,170 | 2,841 | 40,550 40,600 | 0 | 0 | 519 | 1,190 | 0 | 421 | 1,643 | 2,315 |
| 38,100 38,150 | 0 | 0 | 1,035 | 1,706 | 0 | 813 | 2,159 | 2,831 | 40,600 40,650 | 0 | 0 | 508 | 1,180 | 0 | 413 | 1,633 | 2,304 |
| 38,150 38,200 | 0 | 0 | 1,024 | 1,696 | 0 | 805 | 2,149 | 2,820 | 40,650 40,700 | 0 | 0 | 498 | 1,169 | 0 | 405 | 1,622 | 2,294 |
| 38,200 38,250 | 0 | 0 | 1,014 | 1,685 | 0 | 797 | 2,138 | 2,810 | 40,700 40,750 | 0 | 0 | 487 | 1,159 | 0 | 397 | 1,612 | 2,283 |
| 38,250 38,300 | 0 | 0 | 1,003 | 1,675 | 0 | 789 | 2,128 | 2,799 | 40,750 40,800 | 0 | 0 | 477 | 1,148 | 0 | 389 | 1,601 | 2,273 |
| 38,300 38,350 | 0 | 0 | 993 | 1,664 | 0 | 781 | 2,117 | 2,789 | 40,800 40,850 | 0 | 0 | 466 | 1,138 | 0 | 381 | 1,591 | 2,262 |
| 38,350 38,400 | 0 | 0 | 982 | 1,654 | 0 | 773 | 2,107 | 2,778 | 40,850 40,900 | 0 | 0 | 456 | 1,127 | 0 | 373 | 1,580 | 2,252 |
| 38,400 38,450 | 0 | 0 | 972 | 1,643 | 0 | 765 | 2,096 | 2,768 | 40,900 40,950 | 0 | 0 | 445 | 1,117 | 0 | 365 | 1,570 | 2,241 |
| 38,450 38,500 | 0 | 0 | 961 | 1,632 | 0 | 757 | 2,086 | 2,757 | 40,950 41,000 | 0 | 0 | 434 | 1,106 | 0 | 357 | 1,559 | 2,231 |
| 38,500 38,550 | 0 | 0 | 950 | 1,622 | 0 | 749 | 2,075 | 2,747 | 41,000 41,050 | 0 | 0 | 424 | 1,095 | 0 | 349 | 1,549 | 2,220 |
| 38,550 38,600 | 0 | 0 | 940 | 1,611 | 0 | 741 | 2,065 | 2,736 | 41,050 41,100 | 0 | 0 | 413 | 1,085 | 0 | 341 | 1,538 | 2,210 |
| 38,600 38,650 | 0 | 0 | 929 | 1,601 | 0 | 733 | 2,054 | 2,725 | 41,100 41,150 | 0 | 0 | 403 | 1,074 | 0 | 333 | 1,527 | 2,199 |
| 38,650 38,700 | 0 | 0 | 919 | 1,590 | 0 | 725 | 2,043 | 2,715 | 41,150 41,200 | 0 | 0 | 392 | 1,064 | 0 | 325 | 1,517 | 2,188 |
| 38,700 38,750 | 0 | 0 | 908 | 1,580 | 0 | 717 | 2,033 | 2,704 | 41,200 41,250 | 0 | 0 | 382 | 1,053 | 0 | 317 | 1,506 | 2,178 |
| 38,750 38,800 | 0 | 0 | 898 | 1,569 | 0 | 709 | 2,022 | 2,694 | 41,250 41,300 | 0 | 0 | 371 | 1,043 | 0 | 309 | 1,496 | 2,167 |
| 38,800 38,850 | 0 | 0 | 887 | 1,559 | 0 | 701 | 2,012 | 2,683 | 41,300 41,350 | 0 | 0 | 361 | 1,032 | 0 | 301 | 1,485 | 2,157 |
| 38,850 38,900 | 0 | 0 | 877 | 1,548 | 0 | 693 | 2,001 | 2,673 | 41,350 41,400 | 0 | 0 | 350 | 1,022 | 0 | 293 | 1,475 | 2,146 |
| 38,900 38,950 | 0 | 0 | 866 | 1,538 | 0 | 685 | 1,991 | 2,662 | 41,400 41,450 | 0 | 0 | 340 | 1,011 | 0 | 285 | 1,464 | 2,136 |
| 38,950 39,000 | 0 | 0 | 856 | 1,527 | 0 | 677 | 1,980 | 2,652 | 41,450 41,500 | 0 | 0 | 329 | 1,001 | 0 | 277 | 1,454 | 2,125 |
| 39,000 39,050 | 0 | 0 | 845 | 1,517 | 0 | 669 | 1,970 | 2,641 | 41,500 41,550 | 0 | 0 | 319 | 990 | 0 | 269 | 1,443 | 2,115 |
| 39,050 39,100 | 0 | 0 | 835 | 1,506 | 0 | 661 | 1,959 | 2,631 | 41,550 41,600 | 0 | 0 | 308 | 980 | 0 | 261 | 1,433 | 2,104 |
| 39,100 39,150 | 0 | 0 | 824 | 1,496 | 0 | 653 | 1,949 | 2,620 | 41,600 41,650 | 0 | 0 | 298 | 969 | 0 | 253 | 1,422 | 2,094 |
| 39,150 39,200 | 0 | 0 | 814 | 1,485 | 0 | 645 | 1,938 | 2,610 | 41,650 41,700 | 0 | 0 | 287 | 959 | 0 | 245 | 1,412 | 2,083 |
| 39,200 39,250 | 0 | 0 | 803 | 1,475 | 0 | 637 | 1,928 | 2,599 | 41,700 41,750 | 0 | 0 | 277 | 948 | 0 | 237 | 1,401 | 2,073 |
| 39,250 39,300 | 0 | 0 | 793 | 1,464 | 0 | 629 | 1,917 | 2,589 | 41,750 41,800 | 0 | 0 | 266 | 938 | 0 | 229 | 1,391 | 2,062 |
| 39,300 39,350 | 0 | 0 | 782 | 1,453 | 0 | 621 | 1,907 | 2,578 | 41,800 41,850 | 0 | 0 | 255 | 927 | 0 | 221 | 1,380 | 2,052 |
| 39,350 39,400 | 0 | 0 | 771 | 1,443 | 0 | 613 | 1,896 | 2,568 | 41,850 41,900 | 0 | 0 | 245 | 916 | 0 | 213 | 1,370 | 2,041 |
| 39,400 39,450 | 0 | 0 | 761 | 1,432 | 0 | 605 | 1,886 | 2,557 | 41,900 41,950 | 0 | 0 | 234 | 906 | 0 | 205 | 1,359 | 2,031 |
| 39,450 39,500 | 0 | 0 | 750 | 1,422 | 0 | 597 | 1,875 | 2,546 | 41,950 42,000 | 0 | 0 | 224 | 895 | 0 | 197 | 1,348 | 2,020 |

(Continued)

* If the amount you are looking up from the worksheet is at least \$37,850 but less than \$37,870, and you have one qualifying child, your credit is \$2. If the amount you are looking up from the worksheet is \$37,870 or more, and you have one qualifying child, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---|-----|-----|----------------------------------------------------------------|-----|-------|-------|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---|---|-----|----------------------------------------------------------------|---|-----|-------|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But less than | Your credit is- | | | | | | | | At least | Your credit is- | | | | | | | |
| 42,000 42,050 | 0 | 0 | 213 | 885 | 0 | 189 | 1,338 | 2,009 | 44,500 44,550 | 0 | 0 | 0 | 358 | 0 | 0 | 811 | 1,483 |
| 42,050 42,100 | 0 | 0 | 203 | 874 | 0 | 181 | 1,327 | 1,999 | 44,550 44,600 | 0 | 0 | 0 | 348 | 0 | 0 | 801 | 1,472 |
| 42,100 42,150 | 0 | 0 | 192 | 864 | 0 | 173 | 1,317 | 1,988 | 44,600 44,650 | 0 | 0 | 0 | 337 | 0 | 0 | 790 | 1,462 |
| 42,150 42,200 | 0 | 0 | 182 | 853 | 0 | 165 | 1,306 | 1,978 | 44,650 44,700 | 0 | 0 | 0 | 327 | 0 | 0 | 780 | 1,451 |
| 42,200 42,250 | 0 | 0 | 171 | 843 | 0 | 157 | 1,296 | 1,967 | 44,700 44,750 | 0 | 0 | 0 | 316 | 0 | 0 | 769 | 1,441 |
| 42,250 42,300 | 0 | 0 | 161 | 832 | 0 | 149 | 1,285 | 1,957 | 44,750 44,800 | 0 | 0 | 0 | 306 | 0 | 0 | 759 | 1,430 |
| 42,300 42,350 | 0 | 0 | 150 | 822 | 0 | 141 | 1,275 | 1,946 | 44,800 44,850 | 0 | 0 | 0 | 295 | 0 | 0 | 748 | 1,420 |
| 42,350 42,400 | 0 | 0 | 140 | 811 | 0 | 134 | 1,264 | 1,936 | 44,850 44,900 | 0 | 0 | 0 | 285 | 0 | 0 | 738 | 1,409 |
| 42,400 42,450 | 0 | 0 | 129 | 801 | 0 | 126 | 1,254 | 1,925 | 44,900 44,950 | 0 | 0 | 0 | 274 | 0 | 0 | 727 | 1,399 |
| 42,450 42,500 | 0 | 0 | 119 | 790 | 0 | 118 | 1,243 | 1,915 | 44,950 45,000 | 0 | 0 | 0 | 264 | 0 | 0 | 717 | 1,388 |
| 42,500 42,550 | 0 | 0 | 108 | 780 | 0 | 110 | 1,233 | 1,904 | 45,000 45,050 | 0 | 0 | 0 | 253 | 0 | 0 | 706 | 1,378 |
| 42,550 42,600 | 0 | 0 | 98 | 769 | 0 | 102 | 1,222 | 1,894 | 45,050 45,100 | 0 | 0 | 0 | 243 | 0 | 0 | 696 | 1,367 |
| 42,600 42,650 | 0 | 0 | 87 | 758 | 0 | 94 | 1,212 | 1,883 | 45,100 45,150 | 0 | 0 | 0 | 232 | 0 | 0 | 685 | 1,357 |
| 42,650 42,700 | 0 | 0 | 76 | 748 | 0 | 86 | 1,201 | 1,873 | 45,150 45,200 | 0 | 0 | 0 | 221 | 0 | 0 | 675 | 1,346 |
| 42,700 42,750 | 0 | 0 | 66 | 737 | 0 | 78 | 1,191 | 1,862 | 45,200 45,250 | 0 | 0 | 0 | 211 | 0 | 0 | 664 | 1,336 |
| 42,750 42,800 | 0 | 0 | 55 | 727 | 0 | 70 | 1,180 | 1,852 | 45,250 45,300 | 0 | 0 | 0 | 200 | 0 | 0 | 654 | 1,325 |
| 42,800 42,850 | 0 | 0 | 45 | 716 | 0 | 62 | 1,169 | 1,841 | 45,300 45,350 | 0 | 0 | 0 | 190 | 0 | 0 | 643 | 1,314 |
| 42,850 42,900 | 0 | 0 | 34 | 706 | 0 | 54 | 1,159 | 1,830 | 45,350 45,400 | 0 | 0 | 0 | 179 | 0 | 0 | 632 | 1,304 |
| 42,900 42,950 | 0 | 0 | 24 | 695 | 0 | 46 | 1,148 | 1,820 | 45,400 45,450 | 0 | 0 | 0 | 169 | 0 | 0 | 622 | 1,293 |
| 42,950 43,000 | 0 | 0 | 13 | 685 | 0 | 38 | 1,138 | 1,809 | 45,450 45,500 | 0 | 0 | 0 | 158 | 0 | 0 | 611 | 1,283 |
| 43,000 43,050 | 0 | 0 | * | 674 | 0 | 30 | 1,127 | 1,799 | 45,500 45,550 | 0 | 0 | 0 | 148 | 0 | 0 | 601 | 1,272 |
| 43,050 43,100 | 0 | 0 | 0 | 664 | 0 | 22 | 1,117 | 1,788 | 45,550 45,600 | 0 | 0 | 0 | 137 | 0 | 0 | 590 | 1,262 |
| 43,100 43,150 | 0 | 0 | 0 | 653 | 0 | 14 | 1,106 | 1,778 | 45,600 45,650 | 0 | 0 | 0 | 127 | 0 | 0 | 580 | 1,251 |
| 43,150 43,200 | 0 | 0 | 0 | 643 | 0 | 6 | 1,096 | 1,767 | 45,650 45,700 | 0 | 0 | 0 | 116 | 0 | 0 | 569 | 1,241 |
| 43,200 43,250 | 0 | 0 | 0 | 632 | 0 | ** | 1,085 | 1,757 | 45,700 45,750 | 0 | 0 | 0 | 106 | 0 | 0 | 559 | 1,230 |
| 43,250 43,300 | 0 | 0 | 0 | 622 | 0 | 0 | 1,075 | 1,746 | 45,750 45,800 | 0 | 0 | 0 | 95 | 0 | 0 | 548 | 1,220 |
| 43,300 43,350 | 0 | 0 | 0 | 611 | 0 | 0 | 1,064 | 1,736 | 45,800 45,850 | 0 | 0 | 0 | 85 | 0 | 0 | 538 | 1,209 |
| 43,350 43,400 | 0 | 0 | 0 | 601 | 0 | 0 | 1,054 | 1,725 | 45,850 45,900 | 0 | 0 | 0 | 74 | 0 | 0 | 527 | 1,199 |
| 43,400 43,450 | 0 | 0 | 0 | 590 | 0 | 0 | 1,043 | 1,715 | 45,900 45,950 | 0 | 0 | 0 | 64 | 0 | 0 | 517 | 1,188 |
| 43,450 43,500 | 0 | 0 | 0 | 579 | 0 | 0 | 1,033 | 1,704 | 45,950 46,000 | 0 | 0 | 0 | 53 | 0 | 0 | 506 | 1,178 |
| 43,500 43,550 | 0 | 0 | 0 | 569 | 0 | 0 | 1,022 | 1,694 | 46,000 46,050 | 0 | 0 | 0 | 42 | 0 | 0 | 496 | 1,167 |
| 43,550 43,600 | 0 | 0 | 0 | 558 | 0 | 0 | 1,012 | 1,683 | 46,050 46,100 | 0 | 0 | 0 | 32 | 0 | 0 | 485 | 1,157 |
| 43,600 43,650 | 0 | 0 | 0 | 548 | 0 | 0 | 1,001 | 1,672 | 46,100 46,150 | 0 | 0 | 0 | 21 | 0 | 0 | 474 | 1,146 |
| 43,650 43,700 | 0 | 0 | 0 | 537 | 0 | 0 | 990 | 1,662 | 46,150 46,200 | 0 | 0 | 0 | 11 | 0 | 0 | 464 | 1,135 |
| 43,700 43,750 | 0 | 0 | 0 | 527 | 0 | 0 | 980 | 1,651 | 46,200 46,250 | 0 | 0 | 0 | *** | 0 | 0 | 453 | 1,125 |
| 43,750 43,800 | 0 | 0 | 0 | 516 | 0 | 0 | 969 | 1,641 | 46,250 46,300 | 0 | 0 | 0 | 0 | 0 | 0 | 443 | 1,114 |
| 43,800 43,850 | 0 | 0 | 0 | 506 | 0 | 0 | 959 | 1,630 | 46,300 46,350 | 0 | 0 | 0 | 0 | 0 | 0 | 432 | 1,104 |
| 43,850 43,900 | 0 | 0 | 0 | 495 | 0 | 0 | 948 | 1,620 | 46,350 46,400 | 0 | 0 | 0 | 0 | 0 | 0 | 422 | 1,093 |
| 43,900 43,950 | 0 | 0 | 0 | 485 | 0 | 0 | 938 | 1,609 | 46,400 46,450 | 0 | 0 | 0 | 0 | 0 | 0 | 411 | 1,083 |
| 43,950 44,000 | 0 | 0 | 0 | 474 | 0 | 0 | 927 | 1,599 | 46,450 46,500 | 0 | 0 | 0 | 0 | 0 | 0 | 401 | 1,072 |
| 44,000 44,050 | 0 | 0 | 0 | 464 | 0 | 0 | 917 | 1,588 | 46,500 46,550 | 0 | 0 | 0 | 0 | 0 | 0 | 390 | 1,062 |
| 44,050 44,100 | 0 | 0 | 0 | 453 | 0 | 0 | 906 | 1,578 | 46,550 46,600 | 0 | 0 | 0 | 0 | 0 | 0 | 380 | 1,051 |
| 44,100 44,150 | 0 | 0 | 0 | 443 | 0 | 0 | 896 | 1,567 | 46,600 46,650 | 0 | 0 | 0 | 0 | 0 | 0 | 369 | 1,041 |
| 44,150 44,200 | 0 | 0 | 0 | 432 | 0 | 0 | 885 | 1,557 | 46,650 46,700 | 0 | 0 | 0 | 0 | 0 | 0 | 359 | 1,030 |
| 44,200 44,250 | 0 | 0 | 0 | 422 | 0 | 0 | 875 | 1,546 | 46,700 46,750 | 0 | 0 | 0 | 0 | 0 | 0 | 348 | 1,020 |
| 44,250 44,300 | 0 | 0 | 0 | 411 | 0 | 0 | 864 | 1,536 | 46,750 46,800 | 0 | 0 | 0 | 0 | 0 | 0 | 338 | 1,009 |
| 44,300 44,350 | 0 | 0 | 0 | 400 | 0 | 0 | 854 | 1,525 | 46,800 46,850 | 0 | 0 | 0 | 0 | 0 | 0 | 327 | 999 |
| 44,350 44,400 | 0 | 0 | 0 | 390 | 0 | 0 | 843 | 1,515 | 46,850 46,900 | 0 | 0 | 0 | 0 | 0 | 0 | 317 | 988 |
| 44,400 44,450 | 0 | 0 | 0 | 379 | 0 | 0 | 833 | 1,504 | 46,900 46,950 | 0 | 0 | 0 | 0 | 0 | 0 | 306 | 978 |
| 44,450 44,500 | 0 | 0 | 0 | 369 | 0 | 0 | 822 | 1,493 | 46,950 47,000 | 0 | 0 | 0 | 0 | 0 | 0 | 295 | 967 |

(Continued)

* If the amount you are looking up from the worksheet is at least \$43,000 but less than \$43,038, and you have two qualifying child, your credit is \$4.
 If the amount you are looking up from the worksheet is \$43,038 or more, and you have two qualifying child, you cannot take the credit.
 ** If the amount you are looking up from the worksheet is at least \$43,200 but less than \$43,210, and you have one qualifying child, your credit is \$1.
 If the amount you are looking up from the worksheet is \$43,210 or more, and you have one qualifying child, you cannot take the credit.
 *** If the amount you are looking up from the worksheet is at least \$46,200 but less than \$46,227, and you have three qualifying children, your credit is \$3.
 If the amount you are looking up from the worksheet is \$46,227 or more, and you have three qualifying children, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | | If the amount you are looking up from the worksheet is- | And your filing status is- | | | | | | | |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---|---|---|----------------------------------------------------------------|---|-----|-----|---------------------------------------------------------|--------------------------------------------------------------------------------------------|---|---|---|----------------------------------------------------------------|---|---|-----|
| | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | | | Single, head of household, or qualifying widow(er) and the number of children you have is- | | | | Married filing jointly and the number of children you have is- | | | |
| | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 | | 0 | 1 | 2 | 3 | 0 | 1 | 2 | 3 |
| But At least | Your credit is- | | | | | | | | But At least | Your credit is- | | | | | | | |
| than | | | | | | | | | than | | | | | | | | |
| 47,000 47,050 | 0 | 0 | 0 | 0 | 0 | 0 | 285 | 956 | 49,500 49,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 430 |
| 47,050 47,100 | 0 | 0 | 0 | 0 | 0 | 0 | 274 | 946 | 49,550 49,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 419 |
| 47,100 47,150 | 0 | 0 | 0 | 0 | 0 | 0 | 264 | 935 | 49,600 49,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 409 |
| 47,150 47,200 | 0 | 0 | 0 | 0 | 0 | 0 | 253 | 925 | 49,650 49,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 398 |
| 47,200 47,250 | 0 | 0 | 0 | 0 | 0 | 0 | 243 | 914 | 49,700 49,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 388 |
| 47,250 47,300 | 0 | 0 | 0 | 0 | 0 | 0 | 232 | 904 | 49,750 49,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 377 |
| 47,300 47,350 | 0 | 0 | 0 | 0 | 0 | 0 | 222 | 893 | 49,800 49,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 367 |
| 47,350 47,400 | 0 | 0 | 0 | 0 | 0 | 0 | 211 | 883 | 49,850 49,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 356 |
| 47,400 47,450 | 0 | 0 | 0 | 0 | 0 | 0 | 201 | 872 | 49,900 49,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 346 |
| 47,450 47,500 | 0 | 0 | 0 | 0 | 0 | 0 | 190 | 862 | 49,950 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 335 |
| 47,500 47,550 | 0 | 0 | 0 | 0 | 0 | 0 | 180 | 851 | 50,000 50,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 325 |
| 47,550 47,600 | 0 | 0 | 0 | 0 | 0 | 0 | 169 | 841 | 50,050 50,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 314 |
| 47,600 47,650 | 0 | 0 | 0 | 0 | 0 | 0 | 159 | 830 | 50,100 50,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 304 |
| 47,650 47,700 | 0 | 0 | 0 | 0 | 0 | 0 | 148 | 820 | 50,150 50,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 293 |
| 47,700 47,750 | 0 | 0 | 0 | 0 | 0 | 0 | 138 | 809 | 50,200 50,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 |
| 47,750 47,800 | 0 | 0 | 0 | 0 | 0 | 0 | 127 | 799 | 50,250 50,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 272 |
| 47,800 47,850 | 0 | 0 | 0 | 0 | 0 | 0 | 116 | 788 | 50,300 50,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 261 |
| 47,850 47,900 | 0 | 0 | 0 | 0 | 0 | 0 | 106 | 777 | 50,350 50,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 47,900 47,950 | 0 | 0 | 0 | 0 | 0 | 0 | 95 | 767 | 50,400 50,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 47,950 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 756 | 50,450 50,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230 |
| 48,000 48,050 | 0 | 0 | 0 | 0 | 0 | 0 | 74 | 746 | 50,500 50,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219 |
| 48,050 48,100 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 735 | 50,550 50,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 209 |
| 48,100 48,150 | 0 | 0 | 0 | 0 | 0 | 0 | 53 | 725 | 50,600 50,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 198 |
| 48,150 48,200 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 714 | 50,650 50,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 188 |
| 48,200 48,250 | 0 | 0 | 0 | 0 | 0 | 0 | 32 | 704 | 50,700 50,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 48,250 48,300 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 693 | 50,750 50,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167 |
| 48,300 48,350 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 683 | 50,800 50,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156 |
| 48,350 48,400 | 0 | 0 | 0 | 0 | 0 | 0 | * | 672 | 50,850 50,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 146 |
| 48,400 48,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 662 | 50,900 50,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 135 |
| 48,450 48,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 651 | 50,950 51,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 48,500 48,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 641 | 51,000 51,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114 |
| 48,550 48,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 630 | 51,050 51,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104 |
| 48,600 48,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 619 | 51,100 51,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| 48,650 48,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 609 | 51,150 51,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82 |
| 48,700 48,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 598 | 51,200 51,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72 |
| 48,750 48,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 588 | 51,250 51,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 48,800 48,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 577 | 51,300 51,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 48,850 48,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 567 | 51,350 51,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 48,900 48,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 556 | 51,400 51,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 48,950 49,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 546 | 51,450 51,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| 49,000 49,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 535 | 51,500 51,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 49,050 49,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 525 | 51,550 51,567 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 49,100 49,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 514 | | | | | | | | | |
| 49,150 49,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 504 | | | | | | | | | |
| 49,200 49,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 493 | | | | | | | | | |
| 49,250 49,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 483 | | | | | | | | | |
| 49,300 49,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472 | | | | | | | | | |
| 49,350 49,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 462 | | | | | | | | | |
| 49,400 49,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 451 | | | | | | | | | |
| 49,450 49,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 440 | | | | | | | | | |

* If the amount you are looking up from the worksheet is at least \$48,350 but less than \$48,378, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$48,378 or more, and you have two qualifying children, you cannot take the credit.

Line 39**Additional Child Tax Credit****What Is the Additional Child Tax Credit?**

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

- Step 1.** Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 33.
- Step 2.** Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 40**American Opportunity Credit**

If you meet the requirements to claim an education credit (see the instructions for line 31), enter on this line the amount, if any, from Form 8863, line 8. To find out which education benefits you qualify for, go to www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F.

Line 41**Amount paid with Request for Extension to File**

If you got an automatic extension of time to file Form 1040A by filing Form 4868 or by making a payment, enter the amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 41 the convenience fee you were charged. To the left of the entry space for line 41, enter "Form 4868" and show the amount paid.



If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2014 return, but you must file Form 1040 to do so.

Excess social security and tier 1 railroad retirement (RRTA) tax withheld. If you, or your spouse if filing a joint return, had more than one employer for 2013 and total wages of more than \$113,700, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 41, see Pub. 505. Include the excess in the total on line 41. Write "Excess SST" and show the excess amount to the left of the line.

Refund**Line 42****Amount Overpaid**

If line 42 is under \$1, we will send a refund only on written request.



If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income tax withholding and estimated tax payments for 2014](#) under General Information, later.

Refund offset. If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 42 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured spouse. If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 42 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form 8379.

Lines 43a Through 43d**Amount Refunded to You**

If you want to check the status of your refund, see [Refund Information](#), later. Just use the IRS2Go phone app or go to IRS.gov and click on *Where's My Refund?* Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or

anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 43a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 43b through 43d if you want your refund deposited to only one account, or
- Check the box on line 43a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 43a. Draw a line through the boxes on lines 43b and 43d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



If you file a joint return and check the box on line 43a and attach Form 8888 or fill in lines 43b through 43d, your spouse may get at least part of the refund.

IRA. You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to

be applied (unless the trustee or custodian will not accept a deposit for 2013). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2014. If you designate your deposit to be for 2013, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2013. In that case, you must file an amended 2013 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. You may owe a penalty if your contributions exceed these limits.



For more information on IRAs, see Pub. 590.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.treasurydirect.gov.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 43a. You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 43b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Brown would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 43b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 43c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the “Checking” or “Savings” box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the “Savings” box.

Sample Check—Lines 43b Through 43d

Henry Brown
Naomi Brown
1234 Main Street
Anytown, LA 70000

PAY TO THE ORDER OF

Routing number (line 43b) Account number (line 43d)

ANYTOWN BANK
Anytown, LA 70000

For 1:250250025 :20202086 :1234

1234
15-0000/0000

Do not include the check number

CAUTION: The routing and account numbers may be in different places on your check.



The routing and account numbers may be in different places on your check.

Line 43d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 43b through 43d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2013 return after December 31, 2014.



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

Line 44

Amount Applied to Your 2014 Estimated Tax

Enter on line 44 the amount, if any, of the overpayment on line 42 you want applied to your 2014 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to your 2014 estimated tax cannot be changed later.

Amount You Owe



IRS e-file offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule

your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 45

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2014. You do not have to pay if line 45 is under \$1.

Include any estimated tax penalty from line 46 in the amount you enter on line 45.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2014 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay online. Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by phone. Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com


Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by check or money order. Make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2013 Form 1040A” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX-” or “\$ XXX¹⁰⁰”).

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.

 *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2014. See [Income tax withholding and estimated tax payments for 2014](#) under General Information, later.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 45 when you file, you can ask for:

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on “Tools” and then “Online Payment Agreement.”

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2014. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2014, you will be charged interest on the tax not paid by April 15, 2014. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 46

Estimated Tax Penalty

You may owe this penalty if:

- Line 45 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2013 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

Exception. You will not owe the penalty if your 2012 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2012 return and you were a U.S. citizen or resident for all of 2012.
2. The total of lines 36, 37, and any excess social security and tier 1 RRTA tax included on line 41 on your 2013 return is at least 100% of the tax shown on your 2012 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2012 return was more than \$150,000 (more than \$75,000 if married filing separately for 2013)). Your estimated tax payments for 2013 must have been made on time and for the required amount.


For most people, the “tax shown on your 2012 return” is the amount on your 2012 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

Figuring the penalty. If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210.

Enter any penalty on line 46. Add the penalty to any tax due and enter the total on line 45. However, if you have an overpayment on line 42, subtract the penalty from the amount you would otherwise enter on line 43a or 44. Lines 43a, 44, and 46 must equal line 42.

If the penalty is more than the overpayment on line 42, enter -0- on lines 43a and 44. Then subtract line 42 from line 46 and enter the result on line 45.

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

 *Because Form 2210 is complicated, you can leave line 46 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2013 tax return with the IRS, check the “Yes” box in the “Third party designee” area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

Sign Your Return

Form 1040A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see [Death of a taxpayer](#), later.

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

Child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter “By (your signature), parent for minor child.”

Daytime phone number. Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a

letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.



Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

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

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2012 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on “Order a Return or Account Transcript.” (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2012 return.) You will also be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2013.



If you cannot locate your prior year AGI or prior year PIN use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on “Request an Electronic Filing PIN.” Or you can call 1-866-704-7388.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

Identity Protection PIN. For 2013, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2013 tax returns generally were sent in December 2013.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN.

However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

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

corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of your Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Form(s) W-2 and any Form(s) W-2c.



If you received a 2013 Form 1099-R showing federal income tax withheld, also attach the form to the front of Form 1040A.

Assemble Your Return

Assemble any schedules and forms behind Form 1040A in order of the "Attachment Sequence No." shown in the upper right

2013 Tax Table

Example. Mr. and Mrs. Green are filing a joint return. Their taxable income on Form 1040A, line 27, 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 \$2,906. This is the tax amount they should enter on Form 1040A, line 28.

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 | 3,338 | 2,891 | 3,338 | 3,146 |
| 25,250 | 25,300 | 3,345 | 2,899 | 3,345 | 3,154 |
| 25,300 | 25,350 | 3,353 | 2,906 | 3,353 | 3,161 |
| 25,350 | 25,400 | 3,360 | 2,914 | 3,360 | 3,169 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 0 | 5 | 0 | 0 | 0 | 0 |
| 5 | 15 | 1 | 1 | 1 | 1 |
| 15 | 25 | 2 | 2 | 2 | 2 |
| 25 | 50 | 4 | 4 | 4 | 4 |
| 50 | 75 | 6 | 6 | 6 | 6 |
| 75 | 100 | 9 | 9 | 9 | 9 |
| 100 | 125 | 11 | 11 | 11 | 11 |
| 125 | 150 | 14 | 14 | 14 | 14 |
| 150 | 175 | 16 | 16 | 16 | 16 |
| 175 | 200 | 19 | 19 | 19 | 19 |
| 200 | 225 | 21 | 21 | 21 | 21 |
| 225 | 250 | 24 | 24 | 24 | 24 |
| 250 | 275 | 26 | 26 | 26 | 26 |
| 275 | 300 | 29 | 29 | 29 | 29 |
| 300 | 325 | 31 | 31 | 31 | 31 |
| 325 | 350 | 34 | 34 | 34 | 34 |
| 350 | 375 | 36 | 36 | 36 | 36 |
| 375 | 400 | 39 | 39 | 39 | 39 |
| 400 | 425 | 41 | 41 | 41 | 41 |
| 425 | 450 | 44 | 44 | 44 | 44 |
| 450 | 475 | 46 | 46 | 46 | 46 |
| 475 | 500 | 49 | 49 | 49 | 49 |
| 500 | 525 | 51 | 51 | 51 | 51 |
| 525 | 550 | 54 | 54 | 54 | 54 |
| 550 | 575 | 56 | 56 | 56 | 56 |
| 575 | 600 | 59 | 59 | 59 | 59 |
| 600 | 625 | 61 | 61 | 61 | 61 |
| 625 | 650 | 64 | 64 | 64 | 64 |
| 650 | 675 | 66 | 66 | 66 | 66 |
| 675 | 700 | 69 | 69 | 69 | 69 |
| 700 | 725 | 71 | 71 | 71 | 71 |
| 725 | 750 | 74 | 74 | 74 | 74 |
| 750 | 775 | 76 | 76 | 76 | 76 |
| 775 | 800 | 79 | 79 | 79 | 79 |
| 800 | 825 | 81 | 81 | 81 | 81 |
| 825 | 850 | 84 | 84 | 84 | 84 |
| 850 | 875 | 86 | 86 | 86 | 86 |
| 875 | 900 | 89 | 89 | 89 | 89 |
| 900 | 925 | 91 | 91 | 91 | 91 |
| 925 | 950 | 94 | 94 | 94 | 94 |
| 950 | 975 | 96 | 96 | 96 | 96 |
| 975 | 1,000 | 99 | 99 | 99 | 99 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| 1,000 | | | | | |
| 1,000 | 1,025 | 101 | 101 | 101 | 101 |
| 1,025 | 1,050 | 104 | 104 | 104 | 104 |
| 1,050 | 1,075 | 106 | 106 | 106 | 106 |
| 1,075 | 1,100 | 109 | 109 | 109 | 109 |
| 1,100 | 1,125 | 111 | 111 | 111 | 111 |
| 1,125 | 1,150 | 114 | 114 | 114 | 114 |
| 1,150 | 1,175 | 116 | 116 | 116 | 116 |
| 1,175 | 1,200 | 119 | 119 | 119 | 119 |
| 1,200 | 1,225 | 121 | 121 | 121 | 121 |
| 1,225 | 1,250 | 124 | 124 | 124 | 124 |
| 1,250 | 1,275 | 126 | 126 | 126 | 126 |
| 1,275 | 1,300 | 129 | 129 | 129 | 129 |
| 1,300 | 1,325 | 131 | 131 | 131 | 131 |
| 1,325 | 1,350 | 134 | 134 | 134 | 134 |
| 1,350 | 1,375 | 136 | 136 | 136 | 136 |
| 1,375 | 1,400 | 139 | 139 | 139 | 139 |
| 1,400 | 1,425 | 141 | 141 | 141 | 141 |
| 1,425 | 1,450 | 144 | 144 | 144 | 144 |
| 1,450 | 1,475 | 146 | 146 | 146 | 146 |
| 1,475 | 1,500 | 149 | 149 | 149 | 149 |
| 1,500 | 1,525 | 151 | 151 | 151 | 151 |
| 1,525 | 1,550 | 154 | 154 | 154 | 154 |
| 1,550 | 1,575 | 156 | 156 | 156 | 156 |
| 1,575 | 1,600 | 159 | 159 | 159 | 159 |
| 1,600 | 1,625 | 161 | 161 | 161 | 161 |
| 1,625 | 1,650 | 164 | 164 | 164 | 164 |
| 1,650 | 1,675 | 166 | 166 | 166 | 166 |
| 1,675 | 1,700 | 169 | 169 | 169 | 169 |
| 1,700 | 1,725 | 171 | 171 | 171 | 171 |
| 1,725 | 1,750 | 174 | 174 | 174 | 174 |
| 1,750 | 1,775 | 176 | 176 | 176 | 176 |
| 1,775 | 1,800 | 179 | 179 | 179 | 179 |
| 1,800 | 1,825 | 181 | 181 | 181 | 181 |
| 1,825 | 1,850 | 184 | 184 | 184 | 184 |
| 1,850 | 1,875 | 186 | 186 | 186 | 186 |
| 1,875 | 1,900 | 189 | 189 | 189 | 189 |
| 1,900 | 1,925 | 191 | 191 | 191 | 191 |
| 1,925 | 1,950 | 194 | 194 | 194 | 194 |
| 1,950 | 1,975 | 196 | 196 | 196 | 196 |
| 1,975 | 2,000 | 199 | 199 | 199 | 199 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| 2,000 | | | | | |
| 2,000 | 2,025 | 201 | 201 | 201 | 201 |
| 2,025 | 2,050 | 204 | 204 | 204 | 204 |
| 2,050 | 2,075 | 206 | 206 | 206 | 206 |
| 2,075 | 2,100 | 209 | 209 | 209 | 209 |
| 2,100 | 2,125 | 211 | 211 | 211 | 211 |
| 2,125 | 2,150 | 214 | 214 | 214 | 214 |
| 2,150 | 2,175 | 216 | 216 | 216 | 216 |
| 2,175 | 2,200 | 219 | 219 | 219 | 219 |
| 2,200 | 2,225 | 221 | 221 | 221 | 221 |
| 2,225 | 2,250 | 224 | 224 | 224 | 224 |
| 2,250 | 2,275 | 226 | 226 | 226 | 226 |
| 2,275 | 2,300 | 229 | 229 | 229 | 229 |
| 2,300 | 2,325 | 231 | 231 | 231 | 231 |
| 2,325 | 2,350 | 234 | 234 | 234 | 234 |
| 2,350 | 2,375 | 236 | 236 | 236 | 236 |
| 2,375 | 2,400 | 239 | 239 | 239 | 239 |
| 2,400 | 2,425 | 241 | 241 | 241 | 241 |
| 2,425 | 2,450 | 244 | 244 | 244 | 244 |
| 2,450 | 2,475 | 246 | 246 | 246 | 246 |
| 2,475 | 2,500 | 249 | 249 | 249 | 249 |
| 2,500 | 2,525 | 251 | 251 | 251 | 251 |
| 2,525 | 2,550 | 254 | 254 | 254 | 254 |
| 2,550 | 2,575 | 256 | 256 | 256 | 256 |
| 2,575 | 2,600 | 259 | 259 | 259 | 259 |
| 2,600 | 2,625 | 261 | 261 | 261 | 261 |
| 2,625 | 2,650 | 264 | 264 | 264 | 264 |
| 2,650 | 2,675 | 266 | 266 | 266 | 266 |
| 2,675 | 2,700 | 269 | 269 | 269 | 269 |
| 2,700 | 2,725 | 271 | 271 | 271 | 271 |
| 2,725 | 2,750 | 274 | 274 | 274 | 274 |
| 2,750 | 2,775 | 276 | 276 | 276 | 276 |
| 2,775 | 2,800 | 279 | 279 | 279 | 279 |
| 2,800 | 2,825 | 281 | 281 | 281 | 281 |
| 2,825 | 2,850 | 284 | 284 | 284 | 284 |
| 2,850 | 2,875 | 286 | 286 | 286 | 286 |
| 2,875 | 2,900 | 289 | 289 | 289 | 289 |
| 2,900 | 2,925 | 291 | 291 | 291 | 291 |
| 2,925 | 2,950 | 294 | 294 | 294 | 294 |
| 2,950 | 2,975 | 296 | 296 | 296 | 296 |
| 2,975 | 3,000 | 299 | 299 | 299 | 299 |

(Continued)

* This column must also be used by a qualifying widow(er).

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|-------|--------------|--------------------------|---------------------------|---------------------|
| | | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 3,000 | | | | | |
| 3,000 | 3,050 | 303 | 303 | 303 | 303 |
| 3,050 | 3,100 | 308 | 308 | 308 | 308 |
| 3,100 | 3,150 | 313 | 313 | 313 | 313 |
| 3,150 | 3,200 | 318 | 318 | 318 | 318 |
| 3,200 | 3,250 | 323 | 323 | 323 | 323 |
| 3,250 | 3,300 | 328 | 328 | 328 | 328 |
| 3,300 | 3,350 | 333 | 333 | 333 | 333 |
| 3,350 | 3,400 | 338 | 338 | 338 | 338 |
| 3,400 | 3,450 | 343 | 343 | 343 | 343 |
| 3,450 | 3,500 | 348 | 348 | 348 | 348 |
| 3,500 | 3,550 | 353 | 353 | 353 | 353 |
| 3,550 | 3,600 | 358 | 358 | 358 | 358 |
| 3,600 | 3,650 | 363 | 363 | 363 | 363 |
| 3,650 | 3,700 | 368 | 368 | 368 | 368 |
| 3,700 | 3,750 | 373 | 373 | 373 | 373 |
| 3,750 | 3,800 | 378 | 378 | 378 | 378 |
| 3,800 | 3,850 | 383 | 383 | 383 | 383 |
| 3,850 | 3,900 | 388 | 388 | 388 | 388 |
| 3,900 | 3,950 | 393 | 393 | 393 | 393 |
| 3,950 | 4,000 | 398 | 398 | 398 | 398 |
| 4,000 | | | | | |
| 4,000 | 4,050 | 403 | 403 | 403 | 403 |
| 4,050 | 4,100 | 408 | 408 | 408 | 408 |
| 4,100 | 4,150 | 413 | 413 | 413 | 413 |
| 4,150 | 4,200 | 418 | 418 | 418 | 418 |
| 4,200 | 4,250 | 423 | 423 | 423 | 423 |
| 4,250 | 4,300 | 428 | 428 | 428 | 428 |
| 4,300 | 4,350 | 433 | 433 | 433 | 433 |
| 4,350 | 4,400 | 438 | 438 | 438 | 438 |
| 4,400 | 4,450 | 443 | 443 | 443 | 443 |
| 4,450 | 4,500 | 448 | 448 | 448 | 448 |
| 4,500 | 4,550 | 453 | 453 | 453 | 453 |
| 4,550 | 4,600 | 458 | 458 | 458 | 458 |
| 4,600 | 4,650 | 463 | 463 | 463 | 463 |
| 4,650 | 4,700 | 468 | 468 | 468 | 468 |
| 4,700 | 4,750 | 473 | 473 | 473 | 473 |
| 4,750 | 4,800 | 478 | 478 | 478 | 478 |
| 4,800 | 4,850 | 483 | 483 | 483 | 483 |
| 4,850 | 4,900 | 488 | 488 | 488 | 488 |
| 4,900 | 4,950 | 493 | 493 | 493 | 493 |
| 4,950 | 5,000 | 498 | 498 | 498 | 498 |
| 5,000 | | | | | |
| 5,000 | 5,050 | 503 | 503 | 503 | 503 |
| 5,050 | 5,100 | 508 | 508 | 508 | 508 |
| 5,100 | 5,150 | 513 | 513 | 513 | 513 |
| 5,150 | 5,200 | 518 | 518 | 518 | 518 |
| 5,200 | 5,250 | 523 | 523 | 523 | 523 |
| 5,250 | 5,300 | 528 | 528 | 528 | 528 |
| 5,300 | 5,350 | 533 | 533 | 533 | 533 |
| 5,350 | 5,400 | 538 | 538 | 538 | 538 |
| 5,400 | 5,450 | 543 | 543 | 543 | 543 |
| 5,450 | 5,500 | 548 | 548 | 548 | 548 |
| 5,500 | 5,550 | 553 | 553 | 553 | 553 |
| 5,550 | 5,600 | 558 | 558 | 558 | 558 |
| 5,600 | 5,650 | 563 | 563 | 563 | 563 |
| 5,650 | 5,700 | 568 | 568 | 568 | 568 |
| 5,700 | 5,750 | 573 | 573 | 573 | 573 |
| 5,750 | 5,800 | 578 | 578 | 578 | 578 |
| 5,800 | 5,850 | 583 | 583 | 583 | 583 |
| 5,850 | 5,900 | 588 | 588 | 588 | 588 |
| 5,900 | 5,950 | 593 | 593 | 593 | 593 |
| 5,950 | 6,000 | 598 | 598 | 598 | 598 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|-------|--------------|--------------------------|---------------------------|---------------------|
| | | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 6,000 | | | | | |
| 6,000 | 6,050 | 603 | 603 | 603 | 603 |
| 6,050 | 6,100 | 608 | 608 | 608 | 608 |
| 6,100 | 6,150 | 613 | 613 | 613 | 613 |
| 6,150 | 6,200 | 618 | 618 | 618 | 618 |
| 6,200 | 6,250 | 623 | 623 | 623 | 623 |
| 6,250 | 6,300 | 628 | 628 | 628 | 628 |
| 6,300 | 6,350 | 633 | 633 | 633 | 633 |
| 6,350 | 6,400 | 638 | 638 | 638 | 638 |
| 6,400 | 6,450 | 643 | 643 | 643 | 643 |
| 6,450 | 6,500 | 648 | 648 | 648 | 648 |
| 6,500 | 6,550 | 653 | 653 | 653 | 653 |
| 6,550 | 6,600 | 658 | 658 | 658 | 658 |
| 6,600 | 6,650 | 663 | 663 | 663 | 663 |
| 6,650 | 6,700 | 668 | 668 | 668 | 668 |
| 6,700 | 6,750 | 673 | 673 | 673 | 673 |
| 6,750 | 6,800 | 678 | 678 | 678 | 678 |
| 6,800 | 6,850 | 683 | 683 | 683 | 683 |
| 6,850 | 6,900 | 688 | 688 | 688 | 688 |
| 6,900 | 6,950 | 693 | 693 | 693 | 693 |
| 6,950 | 7,000 | 698 | 698 | 698 | 698 |
| 7,000 | | | | | |
| 7,000 | 7,050 | 703 | 703 | 703 | 703 |
| 7,050 | 7,100 | 708 | 708 | 708 | 708 |
| 7,100 | 7,150 | 713 | 713 | 713 | 713 |
| 7,150 | 7,200 | 718 | 718 | 718 | 718 |
| 7,200 | 7,250 | 723 | 723 | 723 | 723 |
| 7,250 | 7,300 | 728 | 728 | 728 | 728 |
| 7,300 | 7,350 | 733 | 733 | 733 | 733 |
| 7,350 | 7,400 | 738 | 738 | 738 | 738 |
| 7,400 | 7,450 | 743 | 743 | 743 | 743 |
| 7,450 | 7,500 | 748 | 748 | 748 | 748 |
| 7,500 | 7,550 | 753 | 753 | 753 | 753 |
| 7,550 | 7,600 | 758 | 758 | 758 | 758 |
| 7,600 | 7,650 | 763 | 763 | 763 | 763 |
| 7,650 | 7,700 | 768 | 768 | 768 | 768 |
| 7,700 | 7,750 | 773 | 773 | 773 | 773 |
| 7,750 | 7,800 | 778 | 778 | 778 | 778 |
| 7,800 | 7,850 | 783 | 783 | 783 | 783 |
| 7,850 | 7,900 | 788 | 788 | 788 | 788 |
| 7,900 | 7,950 | 793 | 793 | 793 | 793 |
| 7,950 | 8,000 | 798 | 798 | 798 | 798 |
| 8,000 | | | | | |
| 8,000 | 8,050 | 803 | 803 | 803 | 803 |
| 8,050 | 8,100 | 808 | 808 | 808 | 808 |
| 8,100 | 8,150 | 813 | 813 | 813 | 813 |
| 8,150 | 8,200 | 818 | 818 | 818 | 818 |
| 8,200 | 8,250 | 823 | 823 | 823 | 823 |
| 8,250 | 8,300 | 828 | 828 | 828 | 828 |
| 8,300 | 8,350 | 833 | 833 | 833 | 833 |
| 8,350 | 8,400 | 838 | 838 | 838 | 838 |
| 8,400 | 8,450 | 843 | 843 | 843 | 843 |
| 8,450 | 8,500 | 848 | 848 | 848 | 848 |
| 8,500 | 8,550 | 853 | 853 | 853 | 853 |
| 8,550 | 8,600 | 858 | 858 | 858 | 858 |
| 8,600 | 8,650 | 863 | 863 | 863 | 863 |
| 8,650 | 8,700 | 868 | 868 | 868 | 868 |
| 8,700 | 8,750 | 873 | 873 | 873 | 873 |
| 8,750 | 8,800 | 878 | 878 | 878 | 878 |
| 8,800 | 8,850 | 883 | 883 | 883 | 883 |
| 8,850 | 8,900 | 888 | 888 | 888 | 888 |
| 8,900 | 8,950 | 893 | 893 | 893 | 893 |
| 8,950 | 9,000 | 900 | 898 | 900 | 898 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
| | | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 9,000 | | | | | |
| 9,000 | 9,050 | 908 | 903 | 908 | 903 |
| 9,050 | 9,100 | 915 | 908 | 915 | 908 |
| 9,100 | 9,150 | 923 | 913 | 923 | 913 |
| 9,150 | 9,200 | 930 | 918 | 930 | 918 |
| 9,200 | 9,250 | 938 | 923 | 938 | 923 |
| 9,250 | 9,300 | 945 | 928 | 945 | 928 |
| 9,300 | 9,350 | 953 | 933 | 953 | 933 |
| 9,350 | 9,400 | 960 | 938 | 960 | 938 |
| 9,400 | 9,450 | 968 | 943 | 968 | 943 |
| 9,450 | 9,500 | 975 | 948 | 975 | 948 |
| 9,500 | 9,550 | 983 | 953 | 983 | 953 |
| 9,550 | 9,600 | 990 | 958 | 990 | 958 |
| 9,600 | 9,650 | 998 | 963 | 998 | 963 |
| 9,650 | 9,700 | 1,005 | 968 | 1,005 | 968 |
| 9,700 | 9,750 | 1,013 | 973 | 1,013 | 973 |
| 9,750 | 9,800 | 1,020 | 978 | 1,020 | 978 |
| 9,800 | 9,850 | 1,028 | 983 | 1,028 | 983 |
| 9,850 | 9,900 | 1,035 | 988 | 1,035 | 988 |
| 9,900 | 9,950 | 1,043 | 993 | 1,043 | 993 |
| 9,950 | 10,000 | 1,050 | 998 | 1,050 | 998 |
| 10,000 | | | | | |
| 10,000 | 10,050 | 1,058 | 1,003 | 1,058 | 1,003 |
| 10,050 | 10,100 | 1,065 | 1,008 | 1,065 | 1,008 |
| 10,100 | 10,150 | 1,073 | 1,013 | 1,073 | 1,013 |
| 10,150 | 10,200 | 1,080 | 1,018 | 1,080 | 1,018 |
| 10,200 | 10,250 | 1,088 | 1,023 | 1,088 | 1,023 |
| 10,250 | 10,300 | 1,095 | 1,028 | 1,095 | 1,028 |
| 10,300 | 10,350 | 1,103 | 1,033 | 1,103 | 1,033 |
| 10,350 | 10,400 | 1,110 | 1,038 | 1,110 | 1,038 |
| 10,400 | 10,450 | 1,118 | 1,043 | 1,118 | 1,043 |
| 10,450 | 10,500 | 1,125 | 1,048 | 1,125 | 1,048 |
| 10,500 | 10,550 | 1,133 | 1,053 | 1,133 | 1,053 |
| 10,550 | 10,600 | 1,140 | 1,058 | 1,140 | 1,058 |
| 10,600 | 10,650 | 1,148 | 1,063 | 1,148 | 1,063 |
| 10,650 | 10,700 | 1,155 | 1,068 | 1,155 | 1,068 |
| 10,700 | 10,750 | 1,163 | 1,073 | 1,163 | 1,073 |
| 10,750 | 10,800 | 1,170 | 1,078 | 1,170 | 1,078 |
| 10,800 | 10,850 | 1,178 | 1,083 | 1,178 | 1,083 |
| 10,850 | 10,900 | 1,185 | 1,088 | 1,185 | 1,088 |
| 10,900 | 10,950 | 1,193 | 1,093 | 1,193 | 1,093 |
| 10,950 | 11,000 | 1,200 | 1,098 | 1,200 | 1,098 |
| 11,000 | | | | | |
| 11,000 | 11,050 | 1,208 | 1,103 | 1,208 | 1,103 |
| 11,050 | 11,100 | 1,215 | 1,108 | 1,215 | 1,108 |
| 11,100 | 11,150 | 1,223 | 1,113 | 1,223 | 1,113 |
| 11,150 | 11,200 | 1,230 | 1,118 | 1,230 | 1,118 |
| 11,200 | 11,250 | 1,238 | 1,123 | 1,238 | 1,123 |
| 11,250 | 11,300 | 1,245 | 1,128 | 1,245 | 1,128 |
| 11,300 | 11,350 | 1,253 | 1,133 | 1,253 | 1,133 |
| 11,350 | 11,400 | 1,260 | 1,138 | 1,260 | 1,138 |
| 11,400 | 11,450 | 1,268 | 1,143 | 1,268 | 1,143 |
| 11,450 | 11,500 | 1,275 | 1,148 | 1,275 | 1,148 |
| 11,500 | 11,550 | 1,283 | 1,153 | 1,283 | 1,153 |
| 11,550 | 11,600 | 1,290 | 1,158 | 1,290 | 1,158 |
| 11,600 | 11,650 | 1,298 | 1,163 | 1,298 | 1,163 |
| 11,650 | 11,700 | 1,305 | 1,168 | 1,305 | 1,168 |
| 11,700 | 11,750 | 1,313 | 1,173 | 1,313 | 1,173 |
| 11,750 | 11,800 | 1,320 | 1,178 | 1,320 | 1,178 |
| 11,800 | 11,850 | 1,328 | 1,183 | 1,328 | 1,183 |
| 11,850 | 11,900 | 1,335 | 1,188 | 1,335 | 1,188 |
| 11,900 | 11,950 | 1,343 | 1,193 | 1,343 | 1,193 |
| 11,950 | 12,000 | 1,350 | 1,198 | 1,350 | 1,198 |

(Continued)

* This column must also be used by a qualifying widow(er).

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 12,000 | | | | | |
| 12,000 | 12,050 | 1,358 | 1,203 | 1,358 | 1,203 |
| 12,050 | 12,100 | 1,365 | 1,208 | 1,365 | 1,208 |
| 12,100 | 12,150 | 1,373 | 1,213 | 1,373 | 1,213 |
| 12,150 | 12,200 | 1,380 | 1,218 | 1,380 | 1,218 |
| 12,200 | 12,250 | 1,388 | 1,223 | 1,388 | 1,223 |
| 12,250 | 12,300 | 1,395 | 1,228 | 1,395 | 1,228 |
| 12,300 | 12,350 | 1,403 | 1,233 | 1,403 | 1,233 |
| 12,350 | 12,400 | 1,410 | 1,238 | 1,410 | 1,238 |
| 12,400 | 12,450 | 1,418 | 1,243 | 1,418 | 1,243 |
| 12,450 | 12,500 | 1,425 | 1,248 | 1,425 | 1,248 |
| 12,500 | 12,550 | 1,433 | 1,253 | 1,433 | 1,253 |
| 12,550 | 12,600 | 1,440 | 1,258 | 1,440 | 1,258 |
| 12,600 | 12,650 | 1,448 | 1,263 | 1,448 | 1,263 |
| 12,650 | 12,700 | 1,455 | 1,268 | 1,455 | 1,268 |
| 12,700 | 12,750 | 1,463 | 1,273 | 1,463 | 1,273 |
| 12,750 | 12,800 | 1,470 | 1,278 | 1,470 | 1,279 |
| 12,800 | 12,850 | 1,478 | 1,283 | 1,478 | 1,286 |
| 12,850 | 12,900 | 1,485 | 1,288 | 1,485 | 1,294 |
| 12,900 | 12,950 | 1,493 | 1,293 | 1,493 | 1,301 |
| 12,950 | 13,000 | 1,500 | 1,298 | 1,500 | 1,309 |
| 13,000 | | | | | |
| 13,000 | 13,050 | 1,508 | 1,303 | 1,508 | 1,316 |
| 13,050 | 13,100 | 1,515 | 1,308 | 1,515 | 1,324 |
| 13,100 | 13,150 | 1,523 | 1,313 | 1,523 | 1,331 |
| 13,150 | 13,200 | 1,530 | 1,318 | 1,530 | 1,339 |
| 13,200 | 13,250 | 1,538 | 1,323 | 1,538 | 1,346 |
| 13,250 | 13,300 | 1,545 | 1,328 | 1,545 | 1,354 |
| 13,300 | 13,350 | 1,553 | 1,333 | 1,553 | 1,361 |
| 13,350 | 13,400 | 1,560 | 1,338 | 1,560 | 1,369 |
| 13,400 | 13,450 | 1,568 | 1,343 | 1,568 | 1,376 |
| 13,450 | 13,500 | 1,575 | 1,348 | 1,575 | 1,384 |
| 13,500 | 13,550 | 1,583 | 1,353 | 1,583 | 1,391 |
| 13,550 | 13,600 | 1,590 | 1,358 | 1,590 | 1,399 |
| 13,600 | 13,650 | 1,598 | 1,363 | 1,598 | 1,406 |
| 13,650 | 13,700 | 1,605 | 1,368 | 1,605 | 1,414 |
| 13,700 | 13,750 | 1,613 | 1,373 | 1,613 | 1,421 |
| 13,750 | 13,800 | 1,620 | 1,378 | 1,620 | 1,429 |
| 13,800 | 13,850 | 1,628 | 1,383 | 1,628 | 1,436 |
| 13,850 | 13,900 | 1,635 | 1,388 | 1,635 | 1,444 |
| 13,900 | 13,950 | 1,643 | 1,393 | 1,643 | 1,451 |
| 13,950 | 14,000 | 1,650 | 1,398 | 1,650 | 1,459 |
| 14,000 | | | | | |
| 14,000 | 14,050 | 1,658 | 1,403 | 1,658 | 1,466 |
| 14,050 | 14,100 | 1,665 | 1,408 | 1,665 | 1,474 |
| 14,100 | 14,150 | 1,673 | 1,413 | 1,673 | 1,481 |
| 14,150 | 14,200 | 1,680 | 1,418 | 1,680 | 1,489 |
| 14,200 | 14,250 | 1,688 | 1,423 | 1,688 | 1,496 |
| 14,250 | 14,300 | 1,695 | 1,428 | 1,695 | 1,504 |
| 14,300 | 14,350 | 1,703 | 1,433 | 1,703 | 1,511 |
| 14,350 | 14,400 | 1,710 | 1,438 | 1,710 | 1,519 |
| 14,400 | 14,450 | 1,718 | 1,443 | 1,718 | 1,526 |
| 14,450 | 14,500 | 1,725 | 1,448 | 1,725 | 1,534 |
| 14,500 | 14,550 | 1,733 | 1,453 | 1,733 | 1,541 |
| 14,550 | 14,600 | 1,740 | 1,458 | 1,740 | 1,549 |
| 14,600 | 14,650 | 1,748 | 1,463 | 1,748 | 1,556 |
| 14,650 | 14,700 | 1,755 | 1,468 | 1,755 | 1,564 |
| 14,700 | 14,750 | 1,763 | 1,473 | 1,763 | 1,571 |
| 14,750 | 14,800 | 1,770 | 1,478 | 1,770 | 1,579 |
| 14,800 | 14,850 | 1,778 | 1,483 | 1,778 | 1,586 |
| 14,850 | 14,900 | 1,785 | 1,488 | 1,785 | 1,594 |
| 14,900 | 14,950 | 1,793 | 1,493 | 1,793 | 1,601 |
| 14,950 | 15,000 | 1,800 | 1,498 | 1,800 | 1,609 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 15,000 | | | | | |
| 15,000 | 15,050 | 1,808 | 1,503 | 1,808 | 1,616 |
| 15,050 | 15,100 | 1,815 | 1,508 | 1,815 | 1,624 |
| 15,100 | 15,150 | 1,823 | 1,513 | 1,823 | 1,631 |
| 15,150 | 15,200 | 1,830 | 1,518 | 1,830 | 1,639 |
| 15,200 | 15,250 | 1,838 | 1,523 | 1,838 | 1,646 |
| 15,250 | 15,300 | 1,845 | 1,528 | 1,845 | 1,654 |
| 15,300 | 15,350 | 1,853 | 1,533 | 1,853 | 1,661 |
| 15,350 | 15,400 | 1,860 | 1,538 | 1,860 | 1,669 |
| 15,400 | 15,450 | 1,868 | 1,543 | 1,868 | 1,676 |
| 15,450 | 15,500 | 1,875 | 1,548 | 1,875 | 1,684 |
| 15,500 | 15,550 | 1,883 | 1,553 | 1,883 | 1,691 |
| 15,550 | 15,600 | 1,890 | 1,558 | 1,890 | 1,699 |
| 15,600 | 15,650 | 1,898 | 1,563 | 1,898 | 1,706 |
| 15,650 | 15,700 | 1,905 | 1,568 | 1,905 | 1,714 |
| 15,700 | 15,750 | 1,913 | 1,573 | 1,913 | 1,721 |
| 15,750 | 15,800 | 1,920 | 1,578 | 1,920 | 1,729 |
| 15,800 | 15,850 | 1,928 | 1,583 | 1,928 | 1,736 |
| 15,850 | 15,900 | 1,935 | 1,588 | 1,935 | 1,744 |
| 15,900 | 15,950 | 1,943 | 1,593 | 1,943 | 1,751 |
| 15,950 | 16,000 | 1,950 | 1,598 | 1,950 | 1,759 |
| 16,000 | | | | | |
| 16,000 | 16,050 | 1,958 | 1,603 | 1,958 | 1,766 |
| 16,050 | 16,100 | 1,965 | 1,608 | 1,965 | 1,774 |
| 16,100 | 16,150 | 1,973 | 1,613 | 1,973 | 1,781 |
| 16,150 | 16,200 | 1,980 | 1,618 | 1,980 | 1,789 |
| 16,200 | 16,250 | 1,988 | 1,623 | 1,988 | 1,796 |
| 16,250 | 16,300 | 1,995 | 1,628 | 1,995 | 1,804 |
| 16,300 | 16,350 | 2,003 | 1,633 | 2,003 | 1,811 |
| 16,350 | 16,400 | 2,010 | 1,638 | 2,010 | 1,819 |
| 16,400 | 16,450 | 2,018 | 1,643 | 2,018 | 1,826 |
| 16,450 | 16,500 | 2,025 | 1,648 | 2,025 | 1,834 |
| 16,500 | 16,550 | 2,033 | 1,653 | 2,033 | 1,841 |
| 16,550 | 16,600 | 2,040 | 1,658 | 2,040 | 1,849 |
| 16,600 | 16,650 | 2,048 | 1,663 | 2,048 | 1,856 |
| 16,650 | 16,700 | 2,055 | 1,668 | 2,055 | 1,864 |
| 16,700 | 16,750 | 2,063 | 1,673 | 2,063 | 1,871 |
| 16,750 | 16,800 | 2,070 | 1,678 | 2,070 | 1,879 |
| 16,800 | 16,850 | 2,078 | 1,683 | 2,078 | 1,886 |
| 16,850 | 16,900 | 2,085 | 1,688 | 2,085 | 1,894 |
| 16,900 | 16,950 | 2,093 | 1,693 | 2,093 | 1,901 |
| 16,950 | 17,000 | 2,100 | 1,698 | 2,100 | 1,909 |
| 17,000 | | | | | |
| 17,000 | 17,050 | 2,108 | 1,703 | 2,108 | 1,916 |
| 17,050 | 17,100 | 2,115 | 1,708 | 2,115 | 1,924 |
| 17,100 | 17,150 | 2,123 | 1,713 | 2,123 | 1,931 |
| 17,150 | 17,200 | 2,130 | 1,718 | 2,130 | 1,939 |
| 17,200 | 17,250 | 2,138 | 1,723 | 2,138 | 1,946 |
| 17,250 | 17,300 | 2,145 | 1,728 | 2,145 | 1,954 |
| 17,300 | 17,350 | 2,153 | 1,733 | 2,153 | 1,961 |
| 17,350 | 17,400 | 2,160 | 1,738 | 2,160 | 1,969 |
| 17,400 | 17,450 | 2,168 | 1,743 | 2,168 | 1,976 |
| 17,450 | 17,500 | 2,175 | 1,748 | 2,175 | 1,984 |
| 17,500 | 17,550 | 2,183 | 1,753 | 2,183 | 1,991 |
| 17,550 | 17,600 | 2,190 | 1,758 | 2,190 | 1,999 |
| 17,600 | 17,650 | 2,198 | 1,763 | 2,198 | 2,006 |
| 17,650 | 17,700 | 2,205 | 1,768 | 2,205 | 2,014 |
| 17,700 | 17,750 | 2,213 | 1,773 | 2,213 | 2,021 |
| 17,750 | 17,800 | 2,220 | 1,778 | 2,220 | 2,029 |
| 17,800 | 17,850 | 2,228 | 1,783 | 2,228 | 2,036 |
| 17,850 | 17,900 | 2,235 | 1,788 | 2,235 | 2,044 |
| 17,900 | 17,950 | 2,243 | 1,793 | 2,243 | 2,051 |
| 17,950 | 18,000 | 2,250 | 1,804 | 2,250 | 2,059 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 18,000 | | | | | |
| 18,000 | 18,050 | 2,258 | 1,811 | 2,258 | 2,066 |
| 18,050 | 18,100 | 2,265 | 1,819 | 2,265 | 2,074 |
| 18,100 | 18,150 | 2,273 | 1,826 | 2,273 | 2,081 |
| 18,150 | 18,200 | 2,280 | 1,834 | 2,280 | 2,089 |
| 18,200 | 18,250 | 2,288 | 1,841 | 2,288 | 2,096 |
| 18,250 | 18,300 | 2,295 | 1,849 | 2,295 | 2,104 |
| 18,300 | 18,350 | 2,303 | 1,856 | 2,303 | 2,111 |
| 18,350 | 18,400 | 2,310 | 1,864 | 2,310 | 2,119 |
| 18,400 | 18,450 | 2,318 | 1,871 | 2,318 | 2,126 |
| 18,450 | 18,500 | 2,325 | 1,879 | 2,325 | 2,134 |
| 18,500 | 18,550 | 2,333 | 1,886 | 2,333 | 2,141 |
| 18,550 | 18,600 | 2,340 | 1,894 | 2,340 | 2,149 |
| 18,600 | 18,650 | 2,348 | 1,901 | 2,348 | 2,156 |
| 18,650 | 18,700 | 2,355 | 1,909 | 2,355 | 2,164 |
| 18,700 | 18,750 | 2,363 | 1,916 | 2,363 | 2,171 |
| 18,750 | 18,800 | 2,370 | 1,924 | 2,370 | 2,179 |
| 18,800 | 18,850 | 2,378 | 1,931 | 2,378 | 2,186 |
| 18,850 | 18,900 | 2,385 | 1,939 | 2,385 | 2,194 |
| 18,900 | 18,950 | 2,393 | 1,946 | 2,393 | 2,201 |
| 18,950 | 19,000 | 2,400 | 1,954 | 2,400 | 2,209 |
| 19,000 | | | | | |
| 19,000 | 19,050 | 2,408 | 1,961 | 2,408 | 2,216 |
| 19,050 | 19,100 | 2,415 | 1,969 | 2,415 | 2,224 |
| 19,100 | 19,150 | 2,423 | 1,976 | 2,423 | 2,231 |
| 19,150 | 19,200 | 2,430 | 1,984 | 2,430 | 2,239 |
| 19,200 | 19,250 | 2,438 | 1,991 | 2,438 | 2,246 |
| 19,250 | 19,300 | 2,445 | 1,999 | 2,445 | 2,254 |
| 19,300 | 19,350 | 2,453 | 2,006 | 2,453 | 2,261 |
| 19,350 | 19,400 | 2,460 | 2,014 | 2,460 | 2,269 |
| 19,400 | 19,450 | 2,468 | 2,021 | 2,468 | 2,276 |
| 19,450 | 19,500 | 2,475 | 2,029 | 2,475 | 2,284 |
| 19,500 | 19,550 | 2,483 | 2,036 | 2,483 | 2,291 |
| 19,550 | 19,600 | 2,490 | 2,044 | 2,490 | 2,299 |
| 19,600 | 19,650 | 2,498 | 2,051 | 2,498 | 2,306 |
| 19,650 | 19,700 | 2,505 | 2,059 | 2,505 | 2,314 |
| 19,700 | 19,750 | 2,513 | 2,066 | 2,513 | 2,321 |
| 19,750 | 19,800 | 2,520 | 2,074 | 2,520 | 2,329 |
| 19,800 | 19,850 | 2,528 | 2,081 | 2,528 | 2,336 |
| 19,850 | 19,900 | 2,535 | 2,089 | 2,535 | 2,344 |
| 19,900 | 19,950 | 2,543 | 2,096 | 2,543 | 2,351 |
| 19,950 | 20,000 | 2,550 | 2,104 | 2,550 | 2,359 |
| 20,000 | | | | | |
| 20,000 | 20,050 | 2,558 | 2,111 | 2,558 | 2,366 |
| 20,050 | 20,100 | 2,565 | 2,119 | 2,565 | 2,374 |
| 20,100 | 20,150 | 2,573 | 2,126 | 2,573 | 2,381 |
| 20,150 | 20,200 | 2,580 | 2,134 | 2,580 | 2,389 |
| 20,200 | 20,250 | 2,588 | 2,141 | 2,588 | 2,396 |
| 20,250 | 20,300 | 2,595 | 2,149 | 2,595 | 2,404 |
| 20,300 | 20,350 | 2,603 | 2,156 | 2,603 | 2,411 |
| 20,350 | 20,400 | 2,610 | 2,164 | 2,610 | 2,419 |
| 20,400 | 20,450 | 2,618 | 2,171 | 2,618 | 2,426 |
| 20,450 | 20,500 | 2,625 | 2,179 | 2,625 | 2,434 |
| 20,500 | 20,550 | 2,633 | 2,186 | 2,633 | 2,441 |
| 20,550 | 20,600 | 2,640 | 2,194 | 2,640 | 2,449 |
| 20,600 | 20,650 | 2,648 | 2,201 | 2,648 | 2,456 |

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 21,000 | | | | | |
| 21,000 | 21,050 | 2,708 | 2,261 | 2,708 | 2,516 |
| 21,050 | 21,100 | 2,715 | 2,269 | 2,715 | 2,524 |
| 21,100 | 21,150 | 2,723 | 2,276 | 2,723 | 2,531 |
| 21,150 | 21,200 | 2,730 | 2,284 | 2,730 | 2,539 |
| 21,200 | 21,250 | 2,738 | 2,291 | 2,738 | 2,546 |
| 21,250 | 21,300 | 2,745 | 2,299 | 2,745 | 2,554 |
| 21,300 | 21,350 | 2,753 | 2,306 | 2,753 | 2,561 |
| 21,350 | 21,400 | 2,760 | 2,314 | 2,760 | 2,569 |
| 21,400 | 21,450 | 2,768 | 2,321 | 2,768 | 2,576 |
| 21,450 | 21,500 | 2,775 | 2,329 | 2,775 | 2,584 |
| 21,500 | 21,550 | 2,783 | 2,336 | 2,783 | 2,591 |
| 21,550 | 21,600 | 2,790 | 2,344 | 2,790 | 2,599 |
| 21,600 | 21,650 | 2,798 | 2,351 | 2,798 | 2,606 |
| 21,650 | 21,700 | 2,805 | 2,359 | 2,805 | 2,614 |
| 21,700 | 21,750 | 2,813 | 2,366 | 2,813 | 2,621 |
| 21,750 | 21,800 | 2,820 | 2,374 | 2,820 | 2,629 |
| 21,800 | 21,850 | 2,828 | 2,381 | 2,828 | 2,636 |
| 21,850 | 21,900 | 2,835 | 2,389 | 2,835 | 2,644 |
| 21,900 | 21,950 | 2,843 | 2,396 | 2,843 | 2,651 |
| 21,950 | 22,000 | 2,850 | 2,404 | 2,850 | 2,659 |
| 22,000 | | | | | |
| 22,000 | 22,050 | 2,858 | 2,411 | 2,858 | 2,666 |
| 22,050 | 22,100 | 2,865 | 2,419 | 2,865 | 2,674 |
| 22,100 | 22,150 | 2,873 | 2,426 | 2,873 | 2,681 |
| 22,150 | 22,200 | 2,880 | 2,434 | 2,880 | 2,689 |
| 22,200 | 22,250 | 2,888 | 2,441 | 2,888 | 2,696 |
| 22,250 | 22,300 | 2,895 | 2,449 | 2,895 | 2,704 |
| 22,300 | 22,350 | 2,903 | 2,456 | 2,903 | 2,711 |
| 22,350 | 22,400 | 2,910 | 2,464 | 2,910 | 2,719 |
| 22,400 | 22,450 | 2,918 | 2,471 | 2,918 | 2,726 |
| 22,450 | 22,500 | 2,925 | 2,479 | 2,925 | 2,734 |
| 22,500 | 22,550 | 2,933 | 2,486 | 2,933 | 2,741 |
| 22,550 | 22,600 | 2,940 | 2,494 | 2,940 | 2,749 |
| 22,600 | 22,650 | 2,948 | 2,501 | 2,948 | 2,756 |
| 22,650 | 22,700 | 2,955 | 2,509 | 2,955 | 2,764 |
| 22,700 | 22,750 | 2,963 | 2,516 | 2,963 | 2,771 |
| 22,750 | 22,800 | 2,970 | 2,524 | 2,970 | 2,779 |
| 22,800 | 22,850 | 2,978 | 2,531 | 2,978 | 2,786 |
| 22,850 | 22,900 | 2,985 | 2,539 | 2,985 | 2,794 |
| 22,900 | 22,950 | 2,993 | 2,546 | 2,993 | 2,801 |
| 22,950 | 23,000 | 3,000 | 2,554 | 3,000 | 2,809 |
| 23,000 | | | | | |
| 23,000 | 23,050 | 3,008 | 2,561 | 3,008 | 2,816 |
| 23,050 | 23,100 | 3,015 | 2,569 | 3,015 | 2,824 |
| 23,100 | 23,150 | 3,023 | 2,576 | 3,023 | 2,831 |
| 23,150 | 23,200 | 3,030 | 2,584 | 3,030 | 2,839 |
| 23,200 | 23,250 | 3,038 | 2,591 | 3,038 | 2,846 |
| 23,250 | 23,300 | 3,045 | 2,599 | 3,045 | 2,854 |
| 23,300 | 23,350 | 3,053 | 2,606 | 3,053 | 2,861 |
| 23,350 | 23,400 | 3,060 | 2,614 | 3,060 | 2,869 |
| 23,400 | 23,450 | 3,068 | 2,621 | 3,068 | 2,876 |
| 23,450 | 23,500 | 3,075 | 2,629 | 3,075 | 2,884 |
| 23,500 | 23,550 | 3,083 | 2,636 | 3,083 | 2,891 |
| 23,550 | 23,600 | 3,090 | 2,644 | 3,090 | 2,899 |
| 23,600 | 23,650 | 3,098 | 2,651 | 3,098 | 2,906 |
| 23,650 | 23,700 | 3,105 | 2,659 | 3,105 | 2,914 |
| 23,700 | 23,750 | 3,113 | 2,666 | 3,113 | 2,921 |
| 23,750 | 23,800 | 3,120 | 2,674 | 3,120 | 2,929 |
| 23,800 | 23,850 | 3,128 | 2,681 | 3,128 | 2,936 |
| 23,850 | 23,900 | 3,135 | 2,689 | 3,135 | 2,944 |
| 23,900 | 23,950 | 3,143 | 2,696 | 3,143 | 2,951 |
| 23,950 | 24,000 | 3,150 | 2,704 | 3,150 | 2,959 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 24,000 | | | | | |
| 24,000 | 24,050 | 3,158 | 2,711 | 3,158 | 2,966 |
| 24,050 | 24,100 | 3,165 | 2,719 | 3,165 | 2,974 |
| 24,100 | 24,150 | 3,173 | 2,726 | 3,173 | 2,981 |
| 24,150 | 24,200 | 3,180 | 2,734 | 3,180 | 2,989 |
| 24,200 | 24,250 | 3,188 | 2,741 | 3,188 | 2,996 |
| 24,250 | 24,300 | 3,195 | 2,749 | 3,195 | 3,004 |
| 24,300 | 24,350 | 3,203 | 2,756 | 3,203 | 3,011 |
| 24,350 | 24,400 | 3,210 | 2,764 | 3,210 | 3,019 |
| 24,400 | 24,450 | 3,218 | 2,771 | 3,218 | 3,026 |
| 24,450 | 24,500 | 3,225 | 2,779 | 3,225 | 3,034 |
| 24,500 | 24,550 | 3,233 | 2,786 | 3,233 | 3,041 |
| 24,550 | 24,600 | 3,240 | 2,794 | 3,240 | 3,049 |
| 24,600 | 24,650 | 3,248 | 2,801 | 3,248 | 3,056 |
| 24,650 | 24,700 | 3,255 | 2,809 | 3,255 | 3,064 |
| 24,700 | 24,750 | 3,263 | 2,816 | 3,263 | 3,071 |
| 24,750 | 24,800 | 3,270 | 2,824 | 3,270 | 3,079 |
| 24,800 | 24,850 | 3,278 | 2,831 | 3,278 | 3,086 |
| 24,850 | 24,900 | 3,285 | 2,839 | 3,285 | 3,094 |
| 24,900 | 24,950 | 3,293 | 2,846 | 3,293 | 3,101 |
| 24,950 | 25,000 | 3,300 | 2,854 | 3,300 | 3,109 |
| 25,000 | | | | | |
| 25,000 | 25,050 | 3,308 | 2,861 | 3,308 | 3,116 |
| 25,050 | 25,100 | 3,315 | 2,869 | 3,315 | 3,124 |
| 25,100 | 25,150 | 3,323 | 2,876 | 3,323 | 3,131 |
| 25,150 | 25,200 | 3,330 | 2,884 | 3,330 | 3,139 |
| 25,200 | 25,250 | 3,338 | 2,891 | 3,338 | 3,146 |
| 25,250 | 25,300 | 3,345 | 2,899 | 3,345 | 3,154 |
| 25,300 | 25,350 | 3,353 | 2,906 | 3,353 | 3,161 |
| 25,350 | 25,400 | 3,360 | 2,914 | 3,360 | 3,169 |
| 25,400 | 25,450 | 3,368 | 2,921 | 3,368 | 3,176 |
| 25,450 | 25,500 | 3,375 | 2,929 | 3,375 | 3,184 |
| 25,500 | 25,550 | 3,383 | 2,936 | 3,383 | 3,191 |
| 25,550 | 25,600 | 3,390 | 2,944 | 3,390 | 3,199 |
| 25,600 | 25,650 | 3,398 | 2,951 | 3,398 | 3,206 |
| 25,650 | 25,700 | 3,405 | 2,959 | 3,405 | 3,214 |
| 25,700 | 25,750 | 3,413 | 2,966 | 3,413 | 3,221 |
| 25,750 | 25,800 | 3,420 | 2,974 | 3,420 | 3,229 |
| 25,800 | 25,850 | 3,428 | 2,981 | 3,428 | 3,236 |
| 25,850 | 25,900 | 3,435 | 2,989 | 3,435 | 3,244 |
| 25,900 | 25,950 | 3,443 | 2,996 | 3,443 | 3,251 |
| 25,950 | 26,000 | 3,450 | 3,004 | 3,450 | 3,259 |
| 26,000 | | | | | |
| 26,000 | 26,050 | 3,458 | 3,011 | 3,458 | 3,266 |
| 26,050 | 26,100 | 3,465 | 3,019 | 3,465 | 3,274 |
| 26,100 | 26,150 | 3,473 | 3,026 | 3,473 | 3,281 |
| 26,150 | 26,200 | 3,480 | 3,034 | 3,480 | 3,289 |
| 26,200 | 26,250 | 3,488 | 3,041 | 3,488 | 3,296 |
| 26,250 | 26,300 | 3,495 | 3,049 | 3,495 | 3,304 |
| 26,300 | 26,350 | 3,503 | 3,056 | 3,503 | 3,311 |
| 26,350 | 26,400 | 3,510 | 3,064 | 3,510 | 3,319 |
| 26,400 | 26,450 | 3,518 | 3,071 | 3,518 | 3,326 |
| 26,450 | 26,500 | 3,525 | 3,079 | 3,525 | 3,334 |
| 26,500 | 26,550 | 3,533 | 3,086 | 3,533 | 3,341 |
| 26,550 | 26,600 | 3,540 | 3,094 | 3,540 | 3,349 |
| 26,600 | 26,650 | 3,548 | 3,101 | 3,548 | 3,356 |
| 26,650 | 26,700 | 3,555 | 3,109 | 3,555 | 3,364 |
| 26,700 | 26,750 | 3,563 | 3,116 | 3,563 | 3,371 |
| 26,750 | 26,800 | 3,570 | 3,124 | 3,570 | 3,379 |
| 26,800 | 26,850 | 3,578 | 3,131 | 3,578 | 3,386 |
| 26,850 | 26,900 | 3,585 | 3,139 | 3,585 | 3,394 |
| 26,900 | 26,950 | 3,593 | 3,146 | 3,593 | 3,401 |
| 26,950 | 27,000 | 3,600 | 3,154 | 3,600 | 3,409 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 27,000 | | | | | |
| 27,000 | 27,050 | 3,608 | 3,161 | 3,608 | 3,416 |
| 27,050 | 27,100 | 3,615 | 3,169 | 3,615 | 3,424 |
| 27,100 | 27,150 | 3,623 | 3,176 | 3,623 | 3,431 |
| 27,150 | 27,200 | 3,630 | 3,184 | 3,630 | 3,439 |
| 27,200 | 27,250 | 3,638 | 3,191 | 3,638 | 3,446 |
| 27,250 | 27,300 | 3,645 | 3,199 | 3,645 | 3,454 |
| 27,300 | 27,350 | 3,653 | 3,206 | 3,653 | 3,461 |
| 27,350 | 27,400 | 3,660 | 3,214 | 3,660 | 3,469 |
| 27,400 | 27,450 | 3,668 | 3,221 | 3,668 | 3,476 |
| 27,450 | 27,500 | 3,675 | 3,229 | 3,675 | 3,484 |
| 27,500 | 27,550 | 3,683 | 3,236 | 3,683 | 3,491 |
| 27,550 | 27,600 | 3,690 | 3,244 | 3,690 | 3,499 |
| 27,600 | 27,650 | 3,698 | 3,251 | 3,698 | 3,506 |
| 27,650 | 27,700 | 3,705 | 3,259 | 3,705 | 3,514 |
| 27,700 | 27,750 | 3,713 | 3,266 | 3,713 | 3,521 |
| 27,750 | 27,800 | 3,720 | 3,274 | 3,720 | 3,529 |
| 27,800 | 27,850 | 3,728 | 3,281 | 3,728 | 3,536 |
| 27,850 | 27,900 | 3,735 | 3,289 | 3,735 | 3,544 |
| 27,900 | 27,950 | 3,743 | 3,296 | 3,743 | 3,551 |
| 27,950 | 28,000 | 3,750 | 3,304 | 3,750 | 3,559 |
| 28,000 | | | | | |
| 28,000 | 28,050 | 3,758 | 3,311 | 3,758 | 3,566 |
| 28,050 | 28,100 | 3,765 | 3,319 | 3,765 | 3,574 |
| 28,100 | 28,150 | 3,773 | 3,326 | 3,773 | 3,581 |
| 28,150 | 28,200 | 3,780 | 3,334 | 3,780 | 3,589 |
| 28,200 | 28,250 | 3,788 | 3,341 | 3,788 | 3,596 |
| 28,250 | 28,300 | 3,795 | 3,349 | 3,795 | 3,604 |
| 28,300 | 28,350 | 3,803 | 3,356 | 3,803 | 3,611 |
| 28,350 | 28,400 | 3,810 | 3,364 | 3,810 | 3,619 |
| 28,400 | 28,450 | 3,818 | 3,371 | 3,818 | 3,626 |
| 28,450 | 28,500 | 3,825 | 3,379 | 3,825 | 3,634 |
| 28,500 | 28,550 | 3,833 | 3,386 | 3,833 | 3,641 |
| 28,550 | 28,600 | 3,840 | 3,394 | 3,840 | 3,649 |
| 28,600 | 28,650 | 3,848 | 3,401 | 3,848 | 3,656 |
| 28,650 | 28,700 | 3,855 | 3,409 | 3,855 | 3,664 |
| 28,700 | 28,750 | 3,863 | 3,416 | 3,863 | 3,671 |
| 28,750 | 28,800 | 3,870 | 3,424 | 3,870 | 3,679 |
| 28,800 | 28,850 | 3,878 | 3,431 | 3,878 | 3,686 |
| 28,850 | 28,900 | 3,885 | 3,439 | 3,885 | 3,694 |
| 28,900 | 28,950 | 3,893 | 3,446 | 3,893 | 3,701 |
| 28,950 | 29,000 | 3,900 | 3,454 | 3,900 | 3,709 |
| 29,000 | | | | | |
| 29,000 | 29,050 | 3,908 | 3,461 | 3,908 | 3,716 |
| 29,050 | 29,100 | 3,915 | 3,469 | 3,915 | 3,724 |
| 29,100 | 29,150 | 3,923 | 3,476 | 3,923 | 3,731 |
| 29,150 | 29,200 | 3,930 | 3,484 | 3,930 | 3,739 |
| 29,200 | 29,250 | 3,938 | 3,491 | 3,938 | 3,746 |
| 29,250 | 29,300 | 3,945 | 3,499 | 3,945 | 3,754 |
| 29,300 | 29,350 | 3,953 | 3,506 | 3,953 | 3,761 |
| 29,350 | 29,400 | 3,960 | 3,514 | 3,960 | 3,769 |
| 29,400 | 29,450 | 3,968 | 3,521 | 3,968 | 3,776 |
| 29,450 | 29,500 | 3,975 | 3,529 | 3,975 | 3,784 |
| 29,500 | 29,550 | 3,983 | 3,536 | 3,983 | 3,791 |
| 29,550 | 29,600 | 3,990 | 3,544 | 3,990 | 3,799 |
| 29,600 | 29,650 | 3,998 | 3, | | |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 30,000 | | | | | |
| 30,000 | 30,050 | 4,058 | 3,611 | 4,058 | 3,866 |
| 30,050 | 30,100 | 4,065 | 3,619 | 4,065 | 3,874 |
| 30,100 | 30,150 | 4,073 | 3,626 | 4,073 | 3,881 |
| 30,150 | 30,200 | 4,080 | 3,634 | 4,080 | 3,889 |
| 30,200 | 30,250 | 4,088 | 3,641 | 4,088 | 3,896 |
| 30,250 | 30,300 | 4,095 | 3,649 | 4,095 | 3,904 |
| 30,300 | 30,350 | 4,103 | 3,656 | 4,103 | 3,911 |
| 30,350 | 30,400 | 4,110 | 3,664 | 4,110 | 3,919 |
| 30,400 | 30,450 | 4,118 | 3,671 | 4,118 | 3,926 |
| 30,450 | 30,500 | 4,125 | 3,679 | 4,125 | 3,934 |
| 30,500 | 30,550 | 4,133 | 3,686 | 4,133 | 3,941 |
| 30,550 | 30,600 | 4,140 | 3,694 | 4,140 | 3,949 |
| 30,600 | 30,650 | 4,148 | 3,701 | 4,148 | 3,956 |
| 30,650 | 30,700 | 4,155 | 3,709 | 4,155 | 3,964 |
| 30,700 | 30,750 | 4,163 | 3,716 | 4,163 | 3,971 |
| 30,750 | 30,800 | 4,170 | 3,724 | 4,170 | 3,979 |
| 30,800 | 30,850 | 4,178 | 3,731 | 4,178 | 3,986 |
| 30,850 | 30,900 | 4,185 | 3,739 | 4,185 | 3,994 |
| 30,900 | 30,950 | 4,193 | 3,746 | 4,193 | 4,001 |
| 30,950 | 31,000 | 4,200 | 3,754 | 4,200 | 4,009 |
| 31,000 | | | | | |
| 31,000 | 31,050 | 4,208 | 3,761 | 4,208 | 4,016 |
| 31,050 | 31,100 | 4,215 | 3,769 | 4,215 | 4,024 |
| 31,100 | 31,150 | 4,223 | 3,776 | 4,223 | 4,031 |
| 31,150 | 31,200 | 4,230 | 3,784 | 4,230 | 4,039 |
| 31,200 | 31,250 | 4,238 | 3,791 | 4,238 | 4,046 |
| 31,250 | 31,300 | 4,245 | 3,799 | 4,245 | 4,054 |
| 31,300 | 31,350 | 4,253 | 3,806 | 4,253 | 4,061 |
| 31,350 | 31,400 | 4,260 | 3,814 | 4,260 | 4,069 |
| 31,400 | 31,450 | 4,268 | 3,821 | 4,268 | 4,076 |
| 31,450 | 31,500 | 4,275 | 3,829 | 4,275 | 4,084 |
| 31,500 | 31,550 | 4,283 | 3,836 | 4,283 | 4,091 |
| 31,550 | 31,600 | 4,290 | 3,844 | 4,290 | 4,099 |
| 31,600 | 31,650 | 4,298 | 3,851 | 4,298 | 4,106 |
| 31,650 | 31,700 | 4,305 | 3,859 | 4,305 | 4,114 |
| 31,700 | 31,750 | 4,313 | 3,866 | 4,313 | 4,121 |
| 31,750 | 31,800 | 4,320 | 3,874 | 4,320 | 4,129 |
| 31,800 | 31,850 | 4,328 | 3,881 | 4,328 | 4,136 |
| 31,850 | 31,900 | 4,335 | 3,889 | 4,335 | 4,144 |
| 31,900 | 31,950 | 4,343 | 3,896 | 4,343 | 4,151 |
| 31,950 | 32,000 | 4,350 | 3,904 | 4,350 | 4,159 |
| 32,000 | | | | | |
| 32,000 | 32,050 | 4,358 | 3,911 | 4,358 | 4,166 |
| 32,050 | 32,100 | 4,365 | 3,919 | 4,365 | 4,174 |
| 32,100 | 32,150 | 4,373 | 3,926 | 4,373 | 4,181 |
| 32,150 | 32,200 | 4,380 | 3,934 | 4,380 | 4,189 |
| 32,200 | 32,250 | 4,388 | 3,941 | 4,388 | 4,196 |
| 32,250 | 32,300 | 4,395 | 3,949 | 4,395 | 4,204 |
| 32,300 | 32,350 | 4,403 | 3,956 | 4,403 | 4,211 |
| 32,350 | 32,400 | 4,410 | 3,964 | 4,410 | 4,219 |
| 32,400 | 32,450 | 4,418 | 3,971 | 4,418 | 4,226 |
| 32,450 | 32,500 | 4,425 | 3,979 | 4,425 | 4,234 |
| 32,500 | 32,550 | 4,433 | 3,986 | 4,433 | 4,241 |
| 32,550 | 32,600 | 4,440 | 3,994 | 4,440 | 4,249 |
| 32,600 | 32,650 | 4,448 | 4,001 | 4,448 | 4,256 |
| 32,650 | 32,700 | 4,455 | 4,009 | 4,455 | 4,264 |
| 32,700 | 32,750 | 4,463 | 4,016 | 4,463 | 4,271 |
| 32,750 | 32,800 | 4,470 | 4,024 | 4,470 | 4,279 |
| 32,800 | 32,850 | 4,478 | 4,031 | 4,478 | 4,286 |
| 32,850 | 32,900 | 4,485 | 4,039 | 4,485 | 4,294 |
| 32,900 | 32,950 | 4,493 | 4,046 | 4,493 | 4,301 |
| 32,950 | 33,000 | 4,500 | 4,054 | 4,500 | 4,309 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 33,000 | | | | | |
| 33,000 | 33,050 | 4,508 | 4,061 | 4,508 | 4,316 |
| 33,050 | 33,100 | 4,515 | 4,069 | 4,515 | 4,324 |
| 33,100 | 33,150 | 4,523 | 4,076 | 4,523 | 4,331 |
| 33,150 | 33,200 | 4,530 | 4,084 | 4,530 | 4,339 |
| 33,200 | 33,250 | 4,538 | 4,091 | 4,538 | 4,346 |
| 33,250 | 33,300 | 4,545 | 4,099 | 4,545 | 4,354 |
| 33,300 | 33,350 | 4,553 | 4,106 | 4,553 | 4,361 |
| 33,350 | 33,400 | 4,560 | 4,114 | 4,560 | 4,369 |
| 33,400 | 33,450 | 4,568 | 4,121 | 4,568 | 4,376 |
| 33,450 | 33,500 | 4,575 | 4,129 | 4,575 | 4,384 |
| 33,500 | 33,550 | 4,583 | 4,136 | 4,583 | 4,391 |
| 33,550 | 33,600 | 4,590 | 4,144 | 4,590 | 4,399 |
| 33,600 | 33,650 | 4,598 | 4,151 | 4,598 | 4,406 |
| 33,650 | 33,700 | 4,605 | 4,159 | 4,605 | 4,414 |
| 33,700 | 33,750 | 4,613 | 4,166 | 4,613 | 4,421 |
| 33,750 | 33,800 | 4,620 | 4,174 | 4,620 | 4,429 |
| 33,800 | 33,850 | 4,628 | 4,181 | 4,628 | 4,436 |
| 33,850 | 33,900 | 4,635 | 4,189 | 4,635 | 4,444 |
| 33,900 | 33,950 | 4,643 | 4,196 | 4,643 | 4,451 |
| 33,950 | 34,000 | 4,650 | 4,204 | 4,650 | 4,459 |
| 34,000 | | | | | |
| 34,000 | 34,050 | 4,658 | 4,211 | 4,658 | 4,466 |
| 34,050 | 34,100 | 4,665 | 4,219 | 4,665 | 4,474 |
| 34,100 | 34,150 | 4,673 | 4,226 | 4,673 | 4,481 |
| 34,150 | 34,200 | 4,680 | 4,234 | 4,680 | 4,489 |
| 34,200 | 34,250 | 4,688 | 4,241 | 4,688 | 4,496 |
| 34,250 | 34,300 | 4,695 | 4,249 | 4,695 | 4,504 |
| 34,300 | 34,350 | 4,703 | 4,256 | 4,703 | 4,511 |
| 34,350 | 34,400 | 4,710 | 4,264 | 4,710 | 4,519 |
| 34,400 | 34,450 | 4,718 | 4,271 | 4,718 | 4,526 |
| 34,450 | 34,500 | 4,725 | 4,279 | 4,725 | 4,534 |
| 34,500 | 34,550 | 4,733 | 4,286 | 4,733 | 4,541 |
| 34,550 | 34,600 | 4,740 | 4,294 | 4,740 | 4,549 |
| 34,600 | 34,650 | 4,748 | 4,301 | 4,748 | 4,556 |
| 34,650 | 34,700 | 4,755 | 4,309 | 4,755 | 4,564 |
| 34,700 | 34,750 | 4,763 | 4,316 | 4,763 | 4,571 |
| 34,750 | 34,800 | 4,770 | 4,324 | 4,770 | 4,579 |
| 34,800 | 34,850 | 4,778 | 4,331 | 4,778 | 4,586 |
| 34,850 | 34,900 | 4,785 | 4,339 | 4,785 | 4,594 |
| 34,900 | 34,950 | 4,793 | 4,346 | 4,793 | 4,601 |
| 34,950 | 35,000 | 4,800 | 4,354 | 4,800 | 4,609 |
| 35,000 | | | | | |
| 35,000 | 35,050 | 4,808 | 4,361 | 4,808 | 4,616 |
| 35,050 | 35,100 | 4,815 | 4,369 | 4,815 | 4,624 |
| 35,100 | 35,150 | 4,823 | 4,376 | 4,823 | 4,631 |
| 35,150 | 35,200 | 4,830 | 4,384 | 4,830 | 4,639 |
| 35,200 | 35,250 | 4,838 | 4,391 | 4,838 | 4,646 |
| 35,250 | 35,300 | 4,845 | 4,399 | 4,845 | 4,654 |
| 35,300 | 35,350 | 4,853 | 4,406 | 4,853 | 4,661 |
| 35,350 | 35,400 | 4,860 | 4,414 | 4,860 | 4,669 |
| 35,400 | 35,450 | 4,868 | 4,421 | 4,868 | 4,676 |
| 35,450 | 35,500 | 4,875 | 4,429 | 4,875 | 4,684 |
| 35,500 | 35,550 | 4,883 | 4,436 | 4,883 | 4,691 |
| 35,550 | 35,600 | 4,890 | 4,444 | 4,890 | 4,699 |
| 35,600 | 35,650 | 4,898 | 4,451 | 4,898 | 4,706 |
| 35,650 | 35,700 | 4,905 | 4,459 | 4,905 | 4,714 |
| 35,700 | 35,750 | 4,913 | 4,466 | 4,913 | 4,721 |
| 35,750 | 35,800 | 4,920 | 4,474 | 4,920 | 4,729 |
| 35,800 | 35,850 | 4,928 | 4,481 | 4,928 | 4,736 |
| 35,850 | 35,900 | 4,935 | 4,489 | 4,935 | 4,744 |
| 35,900 | 35,950 | 4,943 | 4,496 | 4,943 | 4,751 |
| 35,950 | 36,000 | 4,950 | 4,504 | 4,950 | 4,759 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 36,000 | | | | | |
| 36,000 | 36,050 | 4,958 | 4,511 | 4,958 | 4,766 |
| 36,050 | 36,100 | 4,965 | 4,519 | 4,965 | 4,774 |
| 36,100 | 36,150 | 4,973 | 4,526 | 4,973 | 4,781 |
| 36,150 | 36,200 | 4,980 | 4,534 | 4,980 | 4,789 |
| 36,200 | 36,250 | 4,988 | 4,541 | 4,988 | 4,796 |
| 36,250 | 36,300 | 4,998 | 4,549 | 4,998 | 4,804 |
| 36,300 | 36,350 | 5,010 | 4,556 | 5,010 | 4,811 |
| 36,350 | 36,400 | 5,023 | 4,564 | 5,023 | 4,819 |
| 36,400 | 36,450 | 5,035 | 4,571 | 5,035 | 4,826 |
| 36,450 | 36,500 | 5,048 | 4,579 | 5,048 | 4,834 |
| 36,500 | 36,550 | 5,060 | 4,586 | 5,060 | 4,841 |
| 36,550 | 36,600 | 5,073 | 4,594 | 5,073 | 4,849 |
| 36,600 | 36,650 | 5,085 | 4,601 | 5,085 | 4,856 |
| 36,650 | 36,700 | 5,098 | 4,609 | 5,098 | 4,864 |
| 36,700 | 36,750 | 5,110 | 4,616 | 5,110 | 4,871 |
| 36,750 | 36,800 | 5,123 | 4,624 | 5,123 | 4,879 |
| 36,800 | 36,850 | 5,135 | 4,631 | 5,135 | 4,886 |
| 36,850 | 36,900 | 5,148 | 4,639 | 5,148 | 4,894 |
| 36,900 | 36,950 | 5,160 | 4,646 | 5,160 | 4,901 |
| 36,950 | 37,000 | 5,173 | 4,654 | 5,173 | 4,909 |
| 37,000 | | | | | |
| 37,000 | 37,050 | 5,185 | 4,661 | 5,185 | 4,916 |
| 37,050 | 37,100 | 5,198 | 4,669 | 5,198 | 4,924 |
| 37,100 | 37,150 | 5,210 | 4,676 | 5,210 | 4,931 |
| 37,150 | 37,200 | 5,223 | 4,684 | 5,223 | 4,939 |
| 37,200 | 37,250 | 5,235 | 4,691 | 5,235 | 4,946 |
| 37,250 | 37,300 | 5,248 | 4,699 | 5,248 | 4,954 |
| 37,300 | 37,350 | 5,260 | 4,706 | 5,260 | 4,961 |
| 37,350 | 37,400 | 5,273 | 4,714 | 5,273 | 4,969 |
| 37,400 | 37,450 | 5,285 | 4,721 | 5,285 | 4,976 |
| 37,450 | 37,500 | 5,298 | 4,729 | 5,298 | 4,984 |
| 37,500 | 37,550 | 5,310 | 4,736 | 5,310 | 4,991 |
| 37,550 | 37,600 | 5,323 | 4,744 | 5,323 | 4,999 |
| 37,600 | 37,650 | 5,335 | 4,751 | 5,335 | 5,006 |
| 37,650 | 37,700 | 5,348 | 4,759 | 5,348 | 5,014 |
| 37,700 | 37,750 | 5,360 | 4,766 | 5,360 | 5,021 |
| 37,750 | 37,800 | 5,373 | 4,774 | 5,373 | 5,029 |
| 37,800 | 37,850 | 5,385 | 4,781 | 5,385 | 5,036 |
| 37,850 | 37,900 | 5,398 | 4,789 | 5,398 | 5,044 |
| 37,900 | 37,950 | 5,410 | 4,796 | 5,410 | 5,051 |
| 37,950 | 38,000 | 5,423 | 4,804 | 5,423 | 5,059 |
| 38,000 | | | | | |
| 38,000 | 38,050 | 5,435 | 4,811 | 5,435 | 5,066 |
| 38,050 | 38,100 | 5,448 | 4,819 | 5,448 | 5,074 |
| 38,100 | 38,150 | 5,460 | 4,826 | 5,460 | 5,081 |
| 38,150 | 38,200 | 5,473 | 4,834 | 5,473 | 5,089 |
| 38,200 | 38,250 | 5,485 | 4,841 | 5,485 | 5,096 |
| 38,250 | 38,300 | 5,498 | 4,849 | 5,498 | 5,104 |
| 38,300 | 38,350 | 5,510 | 4,856 | 5,510 | 5,111 |
| 38,350 | 38,400 | 5,523 | 4,864 | 5,523 | 5,119 |
| 38,400 | 38,450 | 5,535 | 4,871 | 5,535 | 5,126 |
| 38,450 | 38,500 | 5,548 | 4,879 | 5,548 | 5,134 |
| 38,500 | 38,550 | 5,560 | 4,886 | 5,560 | 5,141 |
| 38,550 | 38,600 | 5,573 | 4,894 | 5,573 | 5,149 |
| 38,600 | 38,650 | 5,585 | 4,901 | 5,585 | 5,156 |

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 39,000 | | | | | |
| 39,000 | 39,050 | 5,685 | 4,961 | 5,685 | 5,216 |
| 39,050 | 39,100 | 5,698 | 4,969 | 5,698 | 5,224 |
| 39,100 | 39,150 | 5,710 | 4,976 | 5,710 | 5,231 |
| 39,150 | 39,200 | 5,723 | 4,984 | 5,723 | 5,239 |
| 39,200 | 39,250 | 5,735 | 4,991 | 5,735 | 5,246 |
| 39,250 | 39,300 | 5,748 | 4,999 | 5,748 | 5,254 |
| 39,300 | 39,350 | 5,760 | 5,006 | 5,760 | 5,261 |
| 39,350 | 39,400 | 5,773 | 5,014 | 5,773 | 5,269 |
| 39,400 | 39,450 | 5,785 | 5,021 | 5,785 | 5,276 |
| 39,450 | 39,500 | 5,798 | 5,029 | 5,798 | 5,284 |
| 39,500 | 39,550 | 5,810 | 5,036 | 5,810 | 5,291 |
| 39,550 | 39,600 | 5,823 | 5,044 | 5,823 | 5,299 |
| 39,600 | 39,650 | 5,835 | 5,051 | 5,835 | 5,306 |
| 39,650 | 39,700 | 5,848 | 5,059 | 5,848 | 5,314 |
| 39,700 | 39,750 | 5,860 | 5,066 | 5,860 | 5,321 |
| 39,750 | 39,800 | 5,873 | 5,074 | 5,873 | 5,329 |
| 39,800 | 39,850 | 5,885 | 5,081 | 5,885 | 5,336 |
| 39,850 | 39,900 | 5,898 | 5,089 | 5,898 | 5,344 |
| 39,900 | 39,950 | 5,910 | 5,096 | 5,910 | 5,351 |
| 39,950 | 40,000 | 5,923 | 5,104 | 5,923 | 5,359 |
| 40,000 | | | | | |
| 40,000 | 40,050 | 5,935 | 5,111 | 5,935 | 5,366 |
| 40,050 | 40,100 | 5,948 | 5,119 | 5,948 | 5,374 |
| 40,100 | 40,150 | 5,960 | 5,126 | 5,960 | 5,381 |
| 40,150 | 40,200 | 5,973 | 5,134 | 5,973 | 5,389 |
| 40,200 | 40,250 | 5,985 | 5,141 | 5,985 | 5,396 |
| 40,250 | 40,300 | 5,998 | 5,149 | 5,998 | 5,404 |
| 40,300 | 40,350 | 6,010 | 5,156 | 6,010 | 5,411 |
| 40,350 | 40,400 | 6,023 | 5,164 | 6,023 | 5,419 |
| 40,400 | 40,450 | 6,035 | 5,171 | 6,035 | 5,426 |
| 40,450 | 40,500 | 6,048 | 5,179 | 6,048 | 5,434 |
| 40,500 | 40,550 | 6,060 | 5,186 | 6,060 | 5,441 |
| 40,550 | 40,600 | 6,073 | 5,194 | 6,073 | 5,449 |
| 40,600 | 40,650 | 6,085 | 5,201 | 6,085 | 5,456 |
| 40,650 | 40,700 | 6,098 | 5,209 | 6,098 | 5,464 |
| 40,700 | 40,750 | 6,110 | 5,216 | 6,110 | 5,471 |
| 40,750 | 40,800 | 6,123 | 5,224 | 6,123 | 5,479 |
| 40,800 | 40,850 | 6,135 | 5,231 | 6,135 | 5,486 |
| 40,850 | 40,900 | 6,148 | 5,239 | 6,148 | 5,494 |
| 40,900 | 40,950 | 6,160 | 5,246 | 6,160 | 5,501 |
| 40,950 | 41,000 | 6,173 | 5,254 | 6,173 | 5,509 |
| 41,000 | | | | | |
| 41,000 | 41,050 | 6,185 | 5,261 | 6,185 | 5,516 |
| 41,050 | 41,100 | 6,198 | 5,269 | 6,198 | 5,524 |
| 41,100 | 41,150 | 6,210 | 5,276 | 6,210 | 5,531 |
| 41,150 | 41,200 | 6,223 | 5,284 | 6,223 | 5,539 |
| 41,200 | 41,250 | 6,235 | 5,291 | 6,235 | 5,546 |
| 41,250 | 41,300 | 6,248 | 5,299 | 6,248 | 5,554 |
| 41,300 | 41,350 | 6,260 | 5,306 | 6,260 | 5,561 |
| 41,350 | 41,400 | 6,273 | 5,314 | 6,273 | 5,569 |
| 41,400 | 41,450 | 6,285 | 5,321 | 6,285 | 5,576 |
| 41,450 | 41,500 | 6,298 | 5,329 | 6,298 | 5,584 |
| 41,500 | 41,550 | 6,310 | 5,336 | 6,310 | 5,591 |
| 41,550 | 41,600 | 6,323 | 5,344 | 6,323 | 5,599 |
| 41,600 | 41,650 | 6,335 | 5,351 | 6,335 | 5,606 |
| 41,650 | 41,700 | 6,348 | 5,359 | 6,348 | 5,614 |
| 41,700 | 41,750 | 6,360 | 5,366 | 6,360 | 5,621 |
| 41,750 | 41,800 | 6,373 | 5,374 | 6,373 | 5,629 |
| 41,800 | 41,850 | 6,385 | 5,381 | 6,385 | 5,636 |
| 41,850 | 41,900 | 6,398 | 5,389 | 6,398 | 5,644 |
| 41,900 | 41,950 | 6,410 | 5,396 | 6,410 | 5,651 |
| 41,950 | 42,000 | 6,423 | 5,404 | 6,423 | 5,659 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 42,000 | | | | | |
| 42,000 | 42,050 | 6,435 | 5,411 | 6,435 | 5,666 |
| 42,050 | 42,100 | 6,448 | 5,419 | 6,448 | 5,674 |
| 42,100 | 42,150 | 6,460 | 5,426 | 6,460 | 5,681 |
| 42,150 | 42,200 | 6,473 | 5,434 | 6,473 | 5,689 |
| 42,200 | 42,250 | 6,485 | 5,441 | 6,485 | 5,696 |
| 42,250 | 42,300 | 6,498 | 5,449 | 6,498 | 5,704 |
| 42,300 | 42,350 | 6,510 | 5,456 | 6,510 | 5,711 |
| 42,350 | 42,400 | 6,523 | 5,464 | 6,523 | 5,719 |
| 42,400 | 42,450 | 6,535 | 5,471 | 6,535 | 5,726 |
| 42,450 | 42,500 | 6,548 | 5,479 | 6,548 | 5,734 |
| 42,500 | 42,550 | 6,560 | 5,486 | 6,560 | 5,741 |
| 42,550 | 42,600 | 6,573 | 5,494 | 6,573 | 5,749 |
| 42,600 | 42,650 | 6,585 | 5,501 | 6,585 | 5,756 |
| 42,650 | 42,700 | 6,598 | 5,509 | 6,598 | 5,764 |
| 42,700 | 42,750 | 6,610 | 5,516 | 6,610 | 5,771 |
| 42,750 | 42,800 | 6,623 | 5,524 | 6,623 | 5,779 |
| 42,800 | 42,850 | 6,635 | 5,531 | 6,635 | 5,786 |
| 42,850 | 42,900 | 6,648 | 5,539 | 6,648 | 5,794 |
| 42,900 | 42,950 | 6,660 | 5,546 | 6,660 | 5,801 |
| 42,950 | 43,000 | 6,673 | 5,554 | 6,673 | 5,809 |
| 43,000 | | | | | |
| 43,000 | 43,050 | 6,685 | 5,561 | 6,685 | 5,816 |
| 43,050 | 43,100 | 6,698 | 5,569 | 6,698 | 5,824 |
| 43,100 | 43,150 | 6,710 | 5,576 | 6,710 | 5,831 |
| 43,150 | 43,200 | 6,723 | 5,584 | 6,723 | 5,839 |
| 43,200 | 43,250 | 6,735 | 5,591 | 6,735 | 5,846 |
| 43,250 | 43,300 | 6,748 | 5,599 | 6,748 | 5,854 |
| 43,300 | 43,350 | 6,760 | 5,606 | 6,760 | 5,861 |
| 43,350 | 43,400 | 6,773 | 5,614 | 6,773 | 5,869 |
| 43,400 | 43,450 | 6,785 | 5,621 | 6,785 | 5,876 |
| 43,450 | 43,500 | 6,798 | 5,629 | 6,798 | 5,884 |
| 43,500 | 43,550 | 6,810 | 5,636 | 6,810 | 5,891 |
| 43,550 | 43,600 | 6,823 | 5,644 | 6,823 | 5,899 |
| 43,600 | 43,650 | 6,835 | 5,651 | 6,835 | 5,906 |
| 43,650 | 43,700 | 6,848 | 5,659 | 6,848 | 5,914 |
| 43,700 | 43,750 | 6,860 | 5,666 | 6,860 | 5,921 |
| 43,750 | 43,800 | 6,873 | 5,674 | 6,873 | 5,929 |
| 43,800 | 43,850 | 6,885 | 5,681 | 6,885 | 5,936 |
| 43,850 | 43,900 | 6,898 | 5,689 | 6,898 | 5,944 |
| 43,900 | 43,950 | 6,910 | 5,696 | 6,910 | 5,951 |
| 43,950 | 44,000 | 6,923 | 5,704 | 6,923 | 5,959 |
| 44,000 | | | | | |
| 44,000 | 44,050 | 6,935 | 5,711 | 6,935 | 5,966 |
| 44,050 | 44,100 | 6,948 | 5,719 | 6,948 | 5,974 |
| 44,100 | 44,150 | 6,960 | 5,726 | 6,960 | 5,981 |
| 44,150 | 44,200 | 6,973 | 5,734 | 6,973 | 5,989 |
| 44,200 | 44,250 | 6,985 | 5,741 | 6,985 | 5,996 |
| 44,250 | 44,300 | 6,998 | 5,749 | 6,998 | 6,004 |
| 44,300 | 44,350 | 7,010 | 5,756 | 7,010 | 6,011 |
| 44,350 | 44,400 | 7,023 | 5,764 | 7,023 | 6,019 |
| 44,400 | 44,450 | 7,035 | 5,771 | 7,035 | 6,026 |
| 44,450 | 44,500 | 7,048 | 5,779 | 7,048 | 6,034 |
| 44,500 | 44,550 | 7,060 | 5,786 | 7,060 | 6,041 |
| 44,550 | 44,600 | 7,073 | 5,794 | 7,073 | 6,049 |
| 44,600 | 44,650 | 7,085 | 5,801 | 7,085 | 6,056 |
| 44,650 | 44,700 | 7,098 | 5,809 | 7,098 | 6,064 |
| 44,700 | 44,750 | 7,110 | 5,816 | 7,110 | 6,071 |
| 44,750 | 44,800 | 7,123 | 5,824 | 7,123 | 6,079 |
| 44,800 | 44,850 | 7,135 | 5,831 | 7,135 | 6,086 |
| 44,850 | 44,900 | 7,148 | 5,839 | 7,148 | 6,094 |
| 44,900 | 44,950 | 7,160 | 5,846 | 7,160 | 6,101 |
| 44,950 | 45,000 | 7,173 | 5,854 | 7,173 | 6,109 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 45,000 | | | | | |
| 45,000 | 45,050 | 7,185 | 5,861 | 7,185 | 6,116 |
| 45,050 | 45,100 | 7,198 | 5,869 | 7,198 | 6,124 |
| 45,100 | 45,150 | 7,210 | 5,876 | 7,210 | 6,131 |
| 45,150 | 45,200 | 7,223 | 5,884 | 7,223 | 6,139 |
| 45,200 | 45,250 | 7,235 | 5,891 | 7,235 | 6,146 |
| 45,250 | 45,300 | 7,248 | 5,899 | 7,248 | 6,154 |
| 45,300 | 45,350 | 7,260 | 5,906 | 7,260 | 6,161 |
| 45,350 | 45,400 | 7,273 | 5,914 | 7,273 | 6,169 |
| 45,400 | 45,450 | 7,285 | 5,921 | 7,285 | 6,176 |
| 45,450 | 45,500 | 7,298 | 5,929 | 7,298 | 6,184 |
| 45,500 | 45,550 | 7,310 | 5,936 | 7,310 | 6,191 |
| 45,550 | 45,600 | 7,323 | 5,944 | 7,323 | 6,199 |
| 45,600 | 45,650 | 7,335 | 5,951 | 7,335 | 6,206 |
| 45,650 | 45,700 | 7,348 | 5,959 | 7,348 | 6,214 |
| 45,700 | 45,750 | 7,360 | 5,966 | 7,360 | 6,221 |
| 45,750 | 45,800 | 7,373 | 5,974 | 7,373 | 6,229 |
| 45,800 | 45,850 | 7,385 | 5,981 | 7,385 | 6,236 |
| 45,850 | 45,900 | 7,398 | 5,989 | 7,398 | 6,244 |
| 45,900 | 45,950 | 7,410 | 5,996 | 7,410 | 6,251 |
| 45,950 | 46,000 | 7,423 | 6,004 | 7,423 | 6,259 |
| 46,000 | | | | | |
| 46,000 | 46,050 | 7,435 | 6,011 | 7,435 | 6,266 |
| 46,050 | 46,100 | 7,448 | 6,019 | 7,448 | 6,274 |
| 46,100 | 46,150 | 7,460 | 6,026 | 7,460 | 6,281 |
| 46,150 | 46,200 | 7,473 | 6,034 | 7,473 | 6,289 |
| 46,200 | 46,250 | 7,485 | 6,041 | 7,485 | 6,296 |
| 46,250 | 46,300 | 7,498 | 6,049 | 7,498 | 6,304 |
| 46,300 | 46,350 | 7,510 | 6,056 | 7,510 | 6,311 |
| 46,350 | 46,400 | 7,523 | 6,064 | 7,523 | 6,319 |
| 46,400 | 46,450 | 7,535 | 6,071 | 7,535 | 6,326 |
| 46,450 | 46,500 | 7,548 | 6,079 | 7,548 | 6,334 |
| 46,500 | 46,550 | 7,560 | 6,086 | 7,560 | 6,341 |
| 46,550 | 46,600 | 7,573 | 6,094 | 7,573 | 6,349 |
| 46,600 | 46,650 | 7,585 | 6,101 | 7,585 | 6,356 |
| 46,650 | 46,700 | 7,598 | 6,109 | 7,598 | 6,364 |
| 46,700 | 46,750 | 7,610 | 6,116 | 7,610 | 6,371 |
| 46,750 | 46,800 | 7,623 | 6,124 | 7,623 | 6,379 |
| 46,800 | 46,850 | 7,635 | 6,131 | 7,635 | 6,386 |
| 46,850 | 46,900 | 7,648 | 6,139 | 7,648 | 6,394 |
| 46,900 | 46,950 | 7,660 | 6,146 | 7,660 | 6,401 |
| 46,950 | 47,000 | 7,673 | 6,154 | 7,673 | 6,409 |
| 47,000 | | | | | |
| 47,000 | 47,050 | 7,685 | 6,161 | 7,685 | 6,416 |
| 47,050 | 47,100 | 7,698 | 6,169 | 7,698 | 6,424 |
| 47,100 | 47,150 | 7,710 | 6,176 | 7,710 | 6,431 |
| 47,150 | 47,200 | 7,723 | 6,184 | 7,723 | 6,439 |
| 47,200 | 47,250 | 7,735 | 6,191 | 7,735 | 6,446 |
| 47,250 | 47,300 | 7,748 | 6,199 | 7,748 | 6,454 |
| 47,300 | 47,350 | 7,760 | 6,206 | 7,760 | 6,461 |
| 47,350 | 47,400 | 7,773 | 6,214 | 7,773 | 6,469 |
| 47,400 | 47,450 | 7,785 | 6,221 | 7,785 | 6,476 |
| 47,450 | 47,500 | 7,798 | 6,229 | 7,798 | 6,484 |
| 47,500 | 47,550 | 7,810 | 6,236 | 7,810 | 6,491 |
| 47,550 | 47,600 | 7,823 | 6,244 | 7,823 | 6,499 |
| 47,600 | 47,650 | 7,835 | 6, | | |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 48,000 | | | | | |
| 48,000 | 48,050 | 7,935 | 6,311 | 7,935 | 6,566 |
| 48,050 | 48,100 | 7,948 | 6,319 | 7,948 | 6,574 |
| 48,100 | 48,150 | 7,960 | 6,326 | 7,960 | 6,581 |
| 48,150 | 48,200 | 7,973 | 6,334 | 7,973 | 6,589 |
| 48,200 | 48,250 | 7,985 | 6,341 | 7,985 | 6,596 |
| 48,250 | 48,300 | 7,998 | 6,349 | 7,998 | 6,604 |
| 48,300 | 48,350 | 8,010 | 6,356 | 8,010 | 6,611 |
| 48,350 | 48,400 | 8,023 | 6,364 | 8,023 | 6,619 |
| 48,400 | 48,450 | 8,035 | 6,371 | 8,035 | 6,626 |
| 48,450 | 48,500 | 8,048 | 6,379 | 8,048 | 6,634 |
| 48,500 | 48,550 | 8,060 | 6,386 | 8,060 | 6,641 |
| 48,550 | 48,600 | 8,073 | 6,394 | 8,073 | 6,649 |
| 48,600 | 48,650 | 8,085 | 6,401 | 8,085 | 6,659 |
| 48,650 | 48,700 | 8,098 | 6,409 | 8,098 | 6,671 |
| 48,700 | 48,750 | 8,110 | 6,416 | 8,110 | 6,684 |
| 48,750 | 48,800 | 8,123 | 6,424 | 8,123 | 6,696 |
| 48,800 | 48,850 | 8,135 | 6,431 | 8,135 | 6,709 |
| 48,850 | 48,900 | 8,148 | 6,439 | 8,148 | 6,721 |
| 48,900 | 48,950 | 8,160 | 6,446 | 8,160 | 6,734 |
| 48,950 | 49,000 | 8,173 | 6,454 | 8,173 | 6,746 |
| 49,000 | | | | | |
| 49,000 | 49,050 | 8,185 | 6,461 | 8,185 | 6,759 |
| 49,050 | 49,100 | 8,198 | 6,469 | 8,198 | 6,771 |
| 49,100 | 49,150 | 8,210 | 6,476 | 8,210 | 6,784 |
| 49,150 | 49,200 | 8,223 | 6,484 | 8,223 | 6,796 |
| 49,200 | 49,250 | 8,235 | 6,491 | 8,235 | 6,809 |
| 49,250 | 49,300 | 8,248 | 6,499 | 8,248 | 6,821 |
| 49,300 | 49,350 | 8,260 | 6,506 | 8,260 | 6,834 |
| 49,350 | 49,400 | 8,273 | 6,514 | 8,273 | 6,846 |
| 49,400 | 49,450 | 8,285 | 6,521 | 8,285 | 6,859 |
| 49,450 | 49,500 | 8,298 | 6,529 | 8,298 | 6,871 |
| 49,500 | 49,550 | 8,310 | 6,536 | 8,310 | 6,884 |
| 49,550 | 49,600 | 8,323 | 6,544 | 8,323 | 6,896 |
| 49,600 | 49,650 | 8,335 | 6,551 | 8,335 | 6,909 |
| 49,650 | 49,700 | 8,348 | 6,559 | 8,348 | 6,921 |
| 49,700 | 49,750 | 8,360 | 6,566 | 8,360 | 6,934 |
| 49,750 | 49,800 | 8,373 | 6,574 | 8,373 | 6,946 |
| 49,800 | 49,850 | 8,385 | 6,581 | 8,385 | 6,959 |
| 49,850 | 49,900 | 8,398 | 6,589 | 8,398 | 6,971 |
| 49,900 | 49,950 | 8,410 | 6,596 | 8,410 | 6,984 |
| 49,950 | 50,000 | 8,423 | 6,604 | 8,423 | 6,996 |
| 50,000 | | | | | |
| 50,000 | 50,050 | 8,435 | 6,611 | 8,435 | 7,009 |
| 50,050 | 50,100 | 8,448 | 6,619 | 8,448 | 7,021 |
| 50,100 | 50,150 | 8,460 | 6,626 | 8,460 | 7,034 |
| 50,150 | 50,200 | 8,473 | 6,634 | 8,473 | 7,046 |
| 50,200 | 50,250 | 8,485 | 6,641 | 8,485 | 7,059 |
| 50,250 | 50,300 | 8,498 | 6,649 | 8,498 | 7,071 |
| 50,300 | 50,350 | 8,510 | 6,656 | 8,510 | 7,084 |
| 50,350 | 50,400 | 8,523 | 6,664 | 8,523 | 7,096 |
| 50,400 | 50,450 | 8,535 | 6,671 | 8,535 | 7,109 |
| 50,450 | 50,500 | 8,548 | 6,679 | 8,548 | 7,121 |
| 50,500 | 50,550 | 8,560 | 6,686 | 8,560 | 7,134 |
| 50,550 | 50,600 | 8,573 | 6,694 | 8,573 | 7,146 |
| 50,600 | 50,650 | 8,585 | 6,701 | 8,585 | 7,159 |
| 50,650 | 50,700 | 8,598 | 6,709 | 8,598 | 7,171 |
| 50,700 | 50,750 | 8,610 | 6,716 | 8,610 | 7,184 |
| 50,750 | 50,800 | 8,623 | 6,724 | 8,623 | 7,196 |
| 50,800 | 50,850 | 8,635 | 6,731 | 8,635 | 7,209 |
| 50,850 | 50,900 | 8,648 | 6,739 | 8,648 | 7,221 |
| 50,900 | 50,950 | 8,660 | 6,746 | 8,660 | 7,234 |
| 50,950 | 51,000 | 8,673 | 6,754 | 8,673 | 7,246 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 51,000 | | | | | |
| 51,000 | 51,050 | 8,685 | 6,761 | 8,685 | 7,259 |
| 51,050 | 51,100 | 8,698 | 6,769 | 8,698 | 7,271 |
| 51,100 | 51,150 | 8,710 | 6,776 | 8,710 | 7,284 |
| 51,150 | 51,200 | 8,723 | 6,784 | 8,723 | 7,296 |
| 51,200 | 51,250 | 8,735 | 6,791 | 8,735 | 7,309 |
| 51,250 | 51,300 | 8,748 | 6,799 | 8,748 | 7,321 |
| 51,300 | 51,350 | 8,760 | 6,806 | 8,760 | 7,334 |
| 51,350 | 51,400 | 8,773 | 6,814 | 8,773 | 7,346 |
| 51,400 | 51,450 | 8,785 | 6,821 | 8,785 | 7,359 |
| 51,450 | 51,500 | 8,798 | 6,829 | 8,798 | 7,371 |
| 51,500 | 51,550 | 8,810 | 6,836 | 8,810 | 7,384 |
| 51,550 | 51,600 | 8,823 | 6,844 | 8,823 | 7,396 |
| 51,600 | 51,650 | 8,835 | 6,851 | 8,835 | 7,409 |
| 51,650 | 51,700 | 8,848 | 6,859 | 8,848 | 7,421 |
| 51,700 | 51,750 | 8,860 | 6,866 | 8,860 | 7,434 |
| 51,750 | 51,800 | 8,873 | 6,874 | 8,873 | 7,446 |
| 51,800 | 51,850 | 8,885 | 6,881 | 8,885 | 7,459 |
| 51,850 | 51,900 | 8,898 | 6,889 | 8,898 | 7,471 |
| 51,900 | 51,950 | 8,910 | 6,896 | 8,910 | 7,484 |
| 51,950 | 52,000 | 8,923 | 6,904 | 8,923 | 7,496 |
| 52,000 | | | | | |
| 52,000 | 52,050 | 8,935 | 6,911 | 8,935 | 7,509 |
| 52,050 | 52,100 | 8,948 | 6,919 | 8,948 | 7,521 |
| 52,100 | 52,150 | 8,960 | 6,926 | 8,960 | 7,534 |
| 52,150 | 52,200 | 8,973 | 6,934 | 8,973 | 7,546 |
| 52,200 | 52,250 | 8,985 | 6,941 | 8,985 | 7,559 |
| 52,250 | 52,300 | 8,998 | 6,949 | 8,998 | 7,571 |
| 52,300 | 52,350 | 9,010 | 6,956 | 9,010 | 7,584 |
| 52,350 | 52,400 | 9,023 | 6,964 | 9,023 | 7,596 |
| 52,400 | 52,450 | 9,035 | 6,971 | 9,035 | 7,609 |
| 52,450 | 52,500 | 9,048 | 6,979 | 9,048 | 7,621 |
| 52,500 | 52,550 | 9,060 | 6,986 | 9,060 | 7,634 |
| 52,550 | 52,600 | 9,073 | 6,994 | 9,073 | 7,646 |
| 52,600 | 52,650 | 9,085 | 7,001 | 9,085 | 7,659 |
| 52,650 | 52,700 | 9,098 | 7,009 | 9,098 | 7,671 |
| 52,700 | 52,750 | 9,110 | 7,016 | 9,110 | 7,684 |
| 52,750 | 52,800 | 9,123 | 7,024 | 9,123 | 7,696 |
| 52,800 | 52,850 | 9,135 | 7,031 | 9,135 | 7,709 |
| 52,850 | 52,900 | 9,148 | 7,039 | 9,148 | 7,721 |
| 52,900 | 52,950 | 9,160 | 7,046 | 9,160 | 7,734 |
| 52,950 | 53,000 | 9,173 | 7,054 | 9,173 | 7,746 |
| 53,000 | | | | | |
| 53,000 | 53,050 | 9,185 | 7,061 | 9,185 | 7,759 |
| 53,050 | 53,100 | 9,198 | 7,069 | 9,198 | 7,771 |
| 53,100 | 53,150 | 9,210 | 7,076 | 9,210 | 7,784 |
| 53,150 | 53,200 | 9,223 | 7,084 | 9,223 | 7,796 |
| 53,200 | 53,250 | 9,235 | 7,091 | 9,235 | 7,809 |
| 53,250 | 53,300 | 9,248 | 7,099 | 9,248 | 7,821 |
| 53,300 | 53,350 | 9,260 | 7,106 | 9,260 | 7,834 |
| 53,350 | 53,400 | 9,273 | 7,114 | 9,273 | 7,846 |
| 53,400 | 53,450 | 9,285 | 7,121 | 9,285 | 7,859 |
| 53,450 | 53,500 | 9,298 | 7,129 | 9,298 | 7,871 |
| 53,500 | 53,550 | 9,310 | 7,136 | 9,310 | 7,884 |
| 53,550 | 53,600 | 9,323 | 7,144 | 9,323 | 7,896 |
| 53,600 | 53,650 | 9,335 | 7,151 | 9,335 | 7,909 |
| 53,650 | 53,700 | 9,348 | 7,159 | 9,348 | 7,921 |
| 53,700 | 53,750 | 9,360 | 7,166 | 9,360 | 7,934 |
| 53,750 | 53,800 | 9,373 | 7,174 | 9,373 | 7,946 |
| 53,800 | 53,850 | 9,385 | 7,181 | 9,385 | 7,959 |
| 53,850 | 53,900 | 9,398 | 7,189 | 9,398 | 7,971 |
| 53,900 | 53,950 | 9,410 | 7,196 | 9,410 | 7,984 |
| 53,950 | 54,000 | 9,423 | 7,204 | 9,423 | 7,996 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 54,000 | | | | | |
| 54,000 | 54,050 | 9,435 | 7,211 | 9,435 | 8,009 |
| 54,050 | 54,100 | 9,448 | 7,219 | 9,448 | 8,021 |
| 54,100 | 54,150 | 9,460 | 7,226 | 9,460 | 8,034 |
| 54,150 | 54,200 | 9,473 | 7,234 | 9,473 | 8,046 |
| 54,200 | 54,250 | 9,485 | 7,241 | 9,485 | 8,059 |
| 54,250 | 54,300 | 9,498 | 7,249 | 9,498 | 8,071 |
| 54,300 | 54,350 | 9,510 | 7,256 | 9,510 | 8,084 |
| 54,350 | 54,400 | 9,523 | 7,264 | 9,523 | 8,096 |
| 54,400 | 54,450 | 9,535 | 7,271 | 9,535 | 8,109 |
| 54,450 | 54,500 | 9,548 | 7,279 | 9,548 | 8,121 |
| 54,500 | 54,550 | 9,560 | 7,286 | 9,560 | 8,134 |
| 54,550 | 54,600 | 9,573 | 7,294 | 9,573 | 8,146 |
| 54,600 | 54,650 | 9,585 | 7,301 | 9,585 | 8,159 |
| 54,650 | 54,700 | 9,598 | 7,309 | 9,598 | 8,171 |
| 54,700 | 54,750 | 9,610 | 7,316 | 9,610 | 8,184 |
| 54,750 | 54,800 | 9,623 | 7,324 | 9,623 | 8,196 |
| 54,800 | 54,850 | 9,635 | 7,331 | 9,635 | 8,209 |
| 54,850 | 54,900 | 9,648 | 7,339 | 9,648 | 8,221 |
| 54,900 | 54,950 | 9,660 | 7,346 | 9,660 | 8,234 |
| 54,950 | 55,000 | 9,673 | 7,354 | 9,673 | 8,246 |
| 55,000 | | | | | |
| 55,000 | 55,050 | 9,685 | 7,361 | 9,685 | 8,259 |
| 55,050 | 55,100 | 9,698 | 7,369 | 9,698 | 8,271 |
| 55,100 | 55,150 | 9,710 | 7,376 | 9,710 | 8,284 |
| 55,150 | 55,200 | 9,723 | 7,384 | 9,723 | 8,296 |
| 55,200 | 55,250 | 9,735 | 7,391 | 9,735 | 8,309 |
| 55,250 | 55,300 | 9,748 | 7,399 | 9,748 | 8,321 |
| 55,300 | 55,350 | 9,760 | 7,406 | 9,760 | 8,334 |
| 55,350 | 55,400 | 9,773 | 7,414 | 9,773 | 8,346 |
| 55,400 | 55,450 | 9,785 | 7,421 | 9,785 | 8,359 |
| 55,450 | 55,500 | 9,798 | 7,429 | 9,798 | 8,371 |
| 55,500 | 55,550 | 9,810 | 7,436 | 9,810 | 8,384 |
| 55,550 | 55,600 | 9,823 | 7,444 | 9,823 | 8,396 |
| 55,600 | 55,650 | 9,835 | 7,451 | 9,835 | 8,409 |
| 55,650 | 55,700 | 9,848 | 7,459 | 9,848 | 8,421 |
| 55,700 | 55,750 | 9,860 | 7,466 | 9,860 | 8,434 |
| 55,750 | 55,800 | 9,873 | 7,474 | 9,873 | 8,446 |
| 55,800 | 55,850 | 9,885 | 7,481 | 9,885 | 8,459 |
| 55,850 | 55,900 | 9,898 | 7,489 | 9,898 | 8,471 |
| 55,900 | 55,950 | 9,910 | 7,496 | 9,910 | 8,484 |
| 55,950 | 56,000 | 9,923 | 7,504 | 9,923 | 8,496 |
| 56,000 | | | | | |
| 56,000 | 56,050 | 9,935 | 7,511 | 9,935 | 8,509 |
| 56,050 | 56,100 | 9,948 | 7,519 | 9,948 | 8,521 |
| 56,100 | 56,150 | 9,960 | 7,526 | 9,960 | 8,534 |
| 56,150 | 56,200 | 9,973 | 7,534 | 9,973 | 8,546 |
| 56,200 | 56,250 | 9,985 | 7,541 | 9,985 | 8,559 |
| 56,250 | 56,300 | 9,998 | 7,549 | 9,998 | 8,571 |
| 56,300 | 56,350 | 10,010 | 7,556 | 10,010 | 8,584 |
| 56,350 | 56,400 | 10,023 | 7,564 | 10,023 | 8,596 |
| 56,400 | 56,450 | 10,035 | 7,571 | 10,035 | 8,609 |
| 56,450 | 56,500 | 10,048 | 7,579 | 10,048 | 8,621 |
| 56,500 | 56,550 | 10,060 | 7,586 | 10,060 | 8,634 |
| 56,550 | 56,600 | 10,073 | 7,594 | 10,073 | 8,646 |
| 56,600 | 56,650 | | | | |

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 57,000 | | | | | |
| 57,000 | 57,050 | 10,185 | 7,661 | 10,185 | 8,759 |
| 57,050 | 57,100 | 10,198 | 7,669 | 10,198 | 8,771 |
| 57,100 | 57,150 | 10,210 | 7,676 | 10,210 | 8,784 |
| 57,150 | 57,200 | 10,223 | 7,684 | 10,223 | 8,796 |
| 57,200 | 57,250 | 10,235 | 7,691 | 10,235 | 8,809 |
| 57,250 | 57,300 | 10,248 | 7,699 | 10,248 | 8,821 |
| 57,300 | 57,350 | 10,260 | 7,706 | 10,260 | 8,834 |
| 57,350 | 57,400 | 10,273 | 7,714 | 10,273 | 8,846 |
| 57,400 | 57,450 | 10,285 | 7,721 | 10,285 | 8,859 |
| 57,450 | 57,500 | 10,298 | 7,729 | 10,298 | 8,871 |
| 57,500 | 57,550 | 10,310 | 7,736 | 10,310 | 8,884 |
| 57,550 | 57,600 | 10,323 | 7,744 | 10,323 | 8,896 |
| 57,600 | 57,650 | 10,335 | 7,751 | 10,335 | 8,909 |
| 57,650 | 57,700 | 10,348 | 7,759 | 10,348 | 8,921 |
| 57,700 | 57,750 | 10,360 | 7,766 | 10,360 | 8,934 |
| 57,750 | 57,800 | 10,373 | 7,774 | 10,373 | 8,946 |
| 57,800 | 57,850 | 10,385 | 7,781 | 10,385 | 8,959 |
| 57,850 | 57,900 | 10,398 | 7,789 | 10,398 | 8,971 |
| 57,900 | 57,950 | 10,410 | 7,796 | 10,410 | 8,984 |
| 57,950 | 58,000 | 10,423 | 7,804 | 10,423 | 8,996 |
| 58,000 | | | | | |
| 58,000 | 58,050 | 10,435 | 7,811 | 10,435 | 9,009 |
| 58,050 | 58,100 | 10,448 | 7,819 | 10,448 | 9,021 |
| 58,100 | 58,150 | 10,460 | 7,826 | 10,460 | 9,034 |
| 58,150 | 58,200 | 10,473 | 7,834 | 10,473 | 9,046 |
| 58,200 | 58,250 | 10,485 | 7,841 | 10,485 | 9,059 |
| 58,250 | 58,300 | 10,498 | 7,849 | 10,498 | 9,071 |
| 58,300 | 58,350 | 10,510 | 7,856 | 10,510 | 9,084 |
| 58,350 | 58,400 | 10,523 | 7,864 | 10,523 | 9,096 |
| 58,400 | 58,450 | 10,535 | 7,871 | 10,535 | 9,109 |
| 58,450 | 58,500 | 10,548 | 7,879 | 10,548 | 9,121 |
| 58,500 | 58,550 | 10,560 | 7,886 | 10,560 | 9,134 |
| 58,550 | 58,600 | 10,573 | 7,894 | 10,573 | 9,146 |
| 58,600 | 58,650 | 10,585 | 7,901 | 10,585 | 9,159 |
| 58,650 | 58,700 | 10,598 | 7,909 | 10,598 | 9,171 |
| 58,700 | 58,750 | 10,610 | 7,916 | 10,610 | 9,184 |
| 58,750 | 58,800 | 10,623 | 7,924 | 10,623 | 9,196 |
| 58,800 | 58,850 | 10,635 | 7,931 | 10,635 | 9,209 |
| 58,850 | 58,900 | 10,648 | 7,939 | 10,648 | 9,221 |
| 58,900 | 58,950 | 10,660 | 7,946 | 10,660 | 9,234 |
| 58,950 | 59,000 | 10,673 | 7,954 | 10,673 | 9,246 |
| 59,000 | | | | | |
| 59,000 | 59,050 | 10,685 | 7,961 | 10,685 | 9,259 |
| 59,050 | 59,100 | 10,698 | 7,969 | 10,698 | 9,271 |
| 59,100 | 59,150 | 10,710 | 7,976 | 10,710 | 9,284 |
| 59,150 | 59,200 | 10,723 | 7,984 | 10,723 | 9,296 |
| 59,200 | 59,250 | 10,735 | 7,991 | 10,735 | 9,309 |
| 59,250 | 59,300 | 10,748 | 7,999 | 10,748 | 9,321 |
| 59,300 | 59,350 | 10,760 | 8,006 | 10,760 | 9,334 |
| 59,350 | 59,400 | 10,773 | 8,014 | 10,773 | 9,346 |
| 59,400 | 59,450 | 10,785 | 8,021 | 10,785 | 9,359 |
| 59,450 | 59,500 | 10,798 | 8,029 | 10,798 | 9,371 |
| 59,500 | 59,550 | 10,810 | 8,036 | 10,810 | 9,384 |
| 59,550 | 59,600 | 10,823 | 8,044 | 10,823 | 9,396 |
| 59,600 | 59,650 | 10,835 | 8,051 | 10,835 | 9,409 |
| 59,650 | 59,700 | 10,848 | 8,059 | 10,848 | 9,421 |
| 59,700 | 59,750 | 10,860 | 8,066 | 10,860 | 9,434 |
| 59,750 | 59,800 | 10,873 | 8,074 | 10,873 | 9,446 |
| 59,800 | 59,850 | 10,885 | 8,081 | 10,885 | 9,459 |
| 59,850 | 59,900 | 10,898 | 8,089 | 10,898 | 9,471 |
| 59,900 | 59,950 | 10,910 | 8,096 | 10,910 | 9,484 |
| 59,950 | 60,000 | 10,923 | 8,104 | 10,923 | 9,496 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 60,000 | | | | | |
| 60,000 | 60,050 | 10,935 | 8,111 | 10,935 | 9,509 |
| 60,050 | 60,100 | 10,948 | 8,119 | 10,948 | 9,521 |
| 60,100 | 60,150 | 10,960 | 8,126 | 10,960 | 9,534 |
| 60,150 | 60,200 | 10,973 | 8,134 | 10,973 | 9,546 |
| 60,200 | 60,250 | 10,985 | 8,141 | 10,985 | 9,559 |
| 60,250 | 60,300 | 10,998 | 8,149 | 10,998 | 9,571 |
| 60,300 | 60,350 | 11,010 | 8,156 | 11,010 | 9,584 |
| 60,350 | 60,400 | 11,023 | 8,164 | 11,023 | 9,596 |
| 60,400 | 60,450 | 11,035 | 8,171 | 11,035 | 9,609 |
| 60,450 | 60,500 | 11,048 | 8,179 | 11,048 | 9,621 |
| 60,500 | 60,550 | 11,060 | 8,186 | 11,060 | 9,634 |
| 60,550 | 60,600 | 11,073 | 8,194 | 11,073 | 9,646 |
| 60,600 | 60,650 | 11,085 | 8,201 | 11,085 | 9,659 |
| 60,650 | 60,700 | 11,098 | 8,209 | 11,098 | 9,671 |
| 60,700 | 60,750 | 11,110 | 8,216 | 11,110 | 9,684 |
| 60,750 | 60,800 | 11,123 | 8,224 | 11,123 | 9,696 |
| 60,800 | 60,850 | 11,135 | 8,231 | 11,135 | 9,709 |
| 60,850 | 60,900 | 11,148 | 8,239 | 11,148 | 9,721 |
| 60,900 | 60,950 | 11,160 | 8,246 | 11,160 | 9,734 |
| 60,950 | 61,000 | 11,173 | 8,254 | 11,173 | 9,746 |
| 61,000 | | | | | |
| 61,000 | 61,050 | 11,185 | 8,261 | 11,185 | 9,759 |
| 61,050 | 61,100 | 11,198 | 8,269 | 11,198 | 9,771 |
| 61,100 | 61,150 | 11,210 | 8,276 | 11,210 | 9,784 |
| 61,150 | 61,200 | 11,223 | 8,284 | 11,223 | 9,796 |
| 61,200 | 61,250 | 11,235 | 8,291 | 11,235 | 9,809 |
| 61,250 | 61,300 | 11,248 | 8,299 | 11,248 | 9,821 |
| 61,300 | 61,350 | 11,260 | 8,306 | 11,260 | 9,834 |
| 61,350 | 61,400 | 11,273 | 8,314 | 11,273 | 9,846 |
| 61,400 | 61,450 | 11,285 | 8,321 | 11,285 | 9,859 |
| 61,450 | 61,500 | 11,298 | 8,329 | 11,298 | 9,871 |
| 61,500 | 61,550 | 11,310 | 8,336 | 11,310 | 9,884 |
| 61,550 | 61,600 | 11,323 | 8,344 | 11,323 | 9,896 |
| 61,600 | 61,650 | 11,335 | 8,351 | 11,335 | 9,909 |
| 61,650 | 61,700 | 11,348 | 8,359 | 11,348 | 9,921 |
| 61,700 | 61,750 | 11,360 | 8,366 | 11,360 | 9,934 |
| 61,750 | 61,800 | 11,373 | 8,374 | 11,373 | 9,946 |
| 61,800 | 61,850 | 11,385 | 8,381 | 11,385 | 9,959 |
| 61,850 | 61,900 | 11,398 | 8,389 | 11,398 | 9,971 |
| 61,900 | 61,950 | 11,410 | 8,396 | 11,410 | 9,984 |
| 61,950 | 62,000 | 11,423 | 8,404 | 11,423 | 9,996 |
| 62,000 | | | | | |
| 62,000 | 62,050 | 11,435 | 8,411 | 11,435 | 10,009 |
| 62,050 | 62,100 | 11,448 | 8,419 | 11,448 | 10,021 |
| 62,100 | 62,150 | 11,460 | 8,426 | 11,460 | 10,034 |
| 62,150 | 62,200 | 11,473 | 8,434 | 11,473 | 10,046 |
| 62,200 | 62,250 | 11,485 | 8,441 | 11,485 | 10,059 |
| 62,250 | 62,300 | 11,498 | 8,449 | 11,498 | 10,071 |
| 62,300 | 62,350 | 11,510 | 8,456 | 11,510 | 10,084 |
| 62,350 | 62,400 | 11,523 | 8,464 | 11,523 | 10,096 |
| 62,400 | 62,450 | 11,535 | 8,471 | 11,535 | 10,109 |
| 62,450 | 62,500 | 11,548 | 8,479 | 11,548 | 10,121 |
| 62,500 | 62,550 | 11,560 | 8,486 | 11,560 | 10,134 |
| 62,550 | 62,600 | 11,573 | 8,494 | 11,573 | 10,146 |
| 62,600 | 62,650 | 11,585 | 8,501 | 11,585 | 10,159 |
| 62,650 | 62,700 | 11,598 | 8,509 | 11,598 | 10,171 |
| 62,700 | 62,750 | 11,610 | 8,516 | 11,610 | 10,184 |
| 62,750 | 62,800 | 11,623 | 8,524 | 11,623 | 10,196 |
| 62,800 | 62,850 | 11,635 | 8,531 | 11,635 | 10,209 |
| 62,850 | 62,900 | 11,648 | 8,539 | 11,648 | 10,221 |
| 62,900 | 62,950 | 11,660 | 8,546 | 11,660 | 10,234 |
| 62,950 | 63,000 | 11,673 | 8,554 | 11,673 | 10,246 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 63,000 | | | | | |
| 63,000 | 63,050 | 11,685 | 8,561 | 11,685 | 10,259 |
| 63,050 | 63,100 | 11,698 | 8,569 | 11,698 | 10,271 |
| 63,100 | 63,150 | 11,710 | 8,576 | 11,710 | 10,284 |
| 63,150 | 63,200 | 11,723 | 8,584 | 11,723 | 10,296 |
| 63,200 | 63,250 | 11,735 | 8,591 | 11,735 | 10,309 |
| 63,250 | 63,300 | 11,748 | 8,599 | 11,748 | 10,321 |
| 63,300 | 63,350 | 11,760 | 8,606 | 11,760 | 10,334 |
| 63,350 | 63,400 | 11,773 | 8,614 | 11,773 | 10,346 |
| 63,400 | 63,450 | 11,785 | 8,621 | 11,785 | 10,359 |
| 63,450 | 63,500 | 11,798 | 8,629 | 11,798 | 10,371 |
| 63,500 | 63,550 | 11,810 | 8,636 | 11,810 | 10,384 |
| 63,550 | 63,600 | 11,823 | 8,644 | 11,823 | 10,396 |
| 63,600 | 63,650 | 11,835 | 8,651 | 11,835 | 10,409 |
| 63,650 | 63,700 | 11,848 | 8,659 | 11,848 | 10,421 |
| 63,700 | 63,750 | 11,860 | 8,666 | 11,860 | 10,434 |
| 63,750 | 63,800 | 11,873 | 8,674 | 11,873 | 10,446 |
| 63,800 | 63,850 | 11,885 | 8,681 | 11,885 | 10,459 |
| 63,850 | 63,900 | 11,898 | 8,689 | 11,898 | 10,471 |
| 63,900 | 63,950 | 11,910 | 8,696 | 11,910 | 10,484 |
| 63,950 | 64,000 | 11,923 | 8,704 | 11,923 | 10,496 |
| 64,000 | | | | | |
| 64,000 | 64,050 | 11,935 | 8,711 | 11,935 | 10,509 |
| 64,050 | 64,100 | 11,948 | 8,719 | 11,948 | 10,521 |
| 64,100 | 64,150 | 11,960 | 8,726 | 11,960 | 10,534 |
| 64,150 | 64,200 | 11,973 | 8,734 | 11,973 | 10,546 |
| 64,200 | 64,250 | 11,985 | 8,741 | 11,985 | 10,559 |
| 64,250 | 64,300 | 11,998 | 8,749 | 11,998 | 10,571 |
| 64,300 | 64,350 | 12,010 | 8,756 | 12,010 | 10,584 |
| 64,350 | 64,400 | 12,023 | 8,764 | 12,023 | 10,596 |
| 64,400 | 64,450 | 12,035 | 8,771 | 12,035 | 10,609 |
| 64,450 | 64,500 | 12,048 | 8,779 | 12,048 | 10,621 |
| 64,500 | 64,550 | 12,060 | 8,786 | 12,060 | 10,634 |
| 64,550 | 64,600 | 12,073 | 8,794 | 12,073 | 10,646 |
| 64,600 | 64,650 | 12,085 | 8,801 | 12,085 | 10,659 |
| 64,650 | 64,700 | 12,098 | 8,809 | 12,098 | 10,671 |
| 64,700 | 64,750 | 12,110 | 8,816 | 12,110 | 10,684 |
| 64,750 | 64,800 | 12,123 | 8,824 | 12,123 | 10,696 |
| 64,800 | 64,850 | 12,135 | 8,831 | 12,135 | 10,709 |
| 64,850 | 64,900 | 12,148 | 8,839 | 12,148 | 10,721 |
| 64,900 | 64,950 | 12,160 | 8,846 | 12,160 | 10,734 |
| 64,950 | 65,000 | 12,173 | 8,854 | 12,173 | 10,746 |
| 65,000 | | | | | |
| 65,000 | 65,050 | 12,185 | 8,861 | 12,185 | 10,759 |
| 65,050 | 65,100 | 12,198 | 8,869 | 12,198 | 10,771 |
| 65,100 | 65,150 | 12,210 | 8,876 | 12,210 | 10,784 |
| 65,150 | 65,200 | 12,223 | 8,884 | 12,223 | 10,796 |
| 65,200 | 65,250 | 12,235 | 8,891 | 12,235 | 10,809 |
| 65,250 | 65,300 | 12,248 | 8,899 | 12,248 | 10,821 |
| 65,300 | 65,350 | 12,260 | 8,906 | | |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 66,000 | | | | | |
| 66,000 | 66,050 | 12,435 | 9,011 | 12,435 | 11,009 |
| 66,050 | 66,100 | 12,448 | 9,019 | 12,448 | 11,021 |
| 66,100 | 66,150 | 12,460 | 9,026 | 12,460 | 11,034 |
| 66,150 | 66,200 | 12,473 | 9,034 | 12,473 | 11,046 |
| 66,200 | 66,250 | 12,485 | 9,041 | 12,485 | 11,059 |
| 66,250 | 66,300 | 12,498 | 9,049 | 12,498 | 11,071 |
| 66,300 | 66,350 | 12,510 | 9,056 | 12,510 | 11,084 |
| 66,350 | 66,400 | 12,523 | 9,064 | 12,523 | 11,096 |
| 66,400 | 66,450 | 12,535 | 9,071 | 12,535 | 11,109 |
| 66,450 | 66,500 | 12,548 | 9,079 | 12,548 | 11,121 |
| 66,500 | 66,550 | 12,560 | 9,086 | 12,560 | 11,134 |
| 66,550 | 66,600 | 12,573 | 9,094 | 12,573 | 11,146 |
| 66,600 | 66,650 | 12,585 | 9,101 | 12,585 | 11,159 |
| 66,650 | 66,700 | 12,598 | 9,109 | 12,598 | 11,171 |
| 66,700 | 66,750 | 12,610 | 9,116 | 12,610 | 11,184 |
| 66,750 | 66,800 | 12,623 | 9,124 | 12,623 | 11,196 |
| 66,800 | 66,850 | 12,635 | 9,131 | 12,635 | 11,209 |
| 66,850 | 66,900 | 12,648 | 9,139 | 12,648 | 11,221 |
| 66,900 | 66,950 | 12,660 | 9,146 | 12,660 | 11,234 |
| 66,950 | 67,000 | 12,673 | 9,154 | 12,673 | 11,246 |
| 67,000 | | | | | |
| 67,000 | 67,050 | 12,685 | 9,161 | 12,685 | 11,259 |
| 67,050 | 67,100 | 12,698 | 9,169 | 12,698 | 11,271 |
| 67,100 | 67,150 | 12,710 | 9,176 | 12,710 | 11,284 |
| 67,150 | 67,200 | 12,723 | 9,184 | 12,723 | 11,296 |
| 67,200 | 67,250 | 12,735 | 9,191 | 12,735 | 11,309 |
| 67,250 | 67,300 | 12,748 | 9,199 | 12,748 | 11,321 |
| 67,300 | 67,350 | 12,760 | 9,206 | 12,760 | 11,334 |
| 67,350 | 67,400 | 12,773 | 9,214 | 12,773 | 11,346 |
| 67,400 | 67,450 | 12,785 | 9,221 | 12,785 | 11,359 |
| 67,450 | 67,500 | 12,798 | 9,229 | 12,798 | 11,371 |
| 67,500 | 67,550 | 12,810 | 9,236 | 12,810 | 11,384 |
| 67,550 | 67,600 | 12,823 | 9,244 | 12,823 | 11,396 |
| 67,600 | 67,650 | 12,835 | 9,251 | 12,835 | 11,409 |
| 67,650 | 67,700 | 12,848 | 9,259 | 12,848 | 11,421 |
| 67,700 | 67,750 | 12,860 | 9,266 | 12,860 | 11,434 |
| 67,750 | 67,800 | 12,873 | 9,274 | 12,873 | 11,446 |
| 67,800 | 67,850 | 12,885 | 9,281 | 12,885 | 11,459 |
| 67,850 | 67,900 | 12,898 | 9,289 | 12,898 | 11,471 |
| 67,900 | 67,950 | 12,910 | 9,296 | 12,910 | 11,484 |
| 67,950 | 68,000 | 12,923 | 9,304 | 12,923 | 11,496 |
| 68,000 | | | | | |
| 68,000 | 68,050 | 12,935 | 9,311 | 12,935 | 11,509 |
| 68,050 | 68,100 | 12,948 | 9,319 | 12,948 | 11,521 |
| 68,100 | 68,150 | 12,960 | 9,326 | 12,960 | 11,534 |
| 68,150 | 68,200 | 12,973 | 9,334 | 12,973 | 11,546 |
| 68,200 | 68,250 | 12,985 | 9,341 | 12,985 | 11,559 |
| 68,250 | 68,300 | 12,998 | 9,349 | 12,998 | 11,571 |
| 68,300 | 68,350 | 13,010 | 9,356 | 13,010 | 11,584 |
| 68,350 | 68,400 | 13,023 | 9,364 | 13,023 | 11,596 |
| 68,400 | 68,450 | 13,035 | 9,371 | 13,035 | 11,609 |
| 68,450 | 68,500 | 13,048 | 9,379 | 13,048 | 11,621 |
| 68,500 | 68,550 | 13,060 | 9,386 | 13,060 | 11,634 |
| 68,550 | 68,600 | 13,073 | 9,394 | 13,073 | 11,646 |
| 68,600 | 68,650 | 13,085 | 9,401 | 13,085 | 11,659 |
| 68,650 | 68,700 | 13,098 | 9,409 | 13,098 | 11,671 |
| 68,700 | 68,750 | 13,110 | 9,416 | 13,110 | 11,684 |
| 68,750 | 68,800 | 13,123 | 9,424 | 13,123 | 11,696 |
| 68,800 | 68,850 | 13,135 | 9,431 | 13,135 | 11,709 |
| 68,850 | 68,900 | 13,148 | 9,439 | 13,148 | 11,721 |
| 68,900 | 68,950 | 13,160 | 9,446 | 13,160 | 11,734 |
| 68,950 | 69,000 | 13,173 | 9,454 | 13,173 | 11,746 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 69,000 | | | | | |
| 69,000 | 69,050 | 13,185 | 9,461 | 13,185 | 11,759 |
| 69,050 | 69,100 | 13,198 | 9,469 | 13,198 | 11,771 |
| 69,100 | 69,150 | 13,210 | 9,476 | 13,210 | 11,784 |
| 69,150 | 69,200 | 13,223 | 9,484 | 13,223 | 11,796 |
| 69,200 | 69,250 | 13,235 | 9,491 | 13,235 | 11,809 |
| 69,250 | 69,300 | 13,248 | 9,499 | 13,248 | 11,821 |
| 69,300 | 69,350 | 13,260 | 9,506 | 13,260 | 11,834 |
| 69,350 | 69,400 | 13,273 | 9,514 | 13,273 | 11,846 |
| 69,400 | 69,450 | 13,285 | 9,521 | 13,285 | 11,859 |
| 69,450 | 69,500 | 13,298 | 9,529 | 13,298 | 11,871 |
| 69,500 | 69,550 | 13,310 | 9,536 | 13,310 | 11,884 |
| 69,550 | 69,600 | 13,323 | 9,544 | 13,323 | 11,896 |
| 69,600 | 69,650 | 13,335 | 9,551 | 13,335 | 11,909 |
| 69,650 | 69,700 | 13,348 | 9,559 | 13,348 | 11,921 |
| 69,700 | 69,750 | 13,360 | 9,566 | 13,360 | 11,934 |
| 69,750 | 69,800 | 13,373 | 9,574 | 13,373 | 11,946 |
| 69,800 | 69,850 | 13,385 | 9,581 | 13,385 | 11,959 |
| 69,850 | 69,900 | 13,398 | 9,589 | 13,398 | 11,971 |
| 69,900 | 69,950 | 13,410 | 9,596 | 13,410 | 11,984 |
| 69,950 | 70,000 | 13,423 | 9,604 | 13,423 | 11,996 |
| 70,000 | | | | | |
| 70,000 | 70,050 | 13,435 | 9,611 | 13,435 | 12,009 |
| 70,050 | 70,100 | 13,448 | 9,619 | 13,448 | 12,021 |
| 70,100 | 70,150 | 13,460 | 9,626 | 13,460 | 12,034 |
| 70,150 | 70,200 | 13,473 | 9,634 | 13,473 | 12,046 |
| 70,200 | 70,250 | 13,485 | 9,641 | 13,485 | 12,059 |
| 70,250 | 70,300 | 13,498 | 9,649 | 13,498 | 12,071 |
| 70,300 | 70,350 | 13,510 | 9,656 | 13,510 | 12,084 |
| 70,350 | 70,400 | 13,523 | 9,664 | 13,523 | 12,096 |
| 70,400 | 70,450 | 13,535 | 9,671 | 13,535 | 12,109 |
| 70,450 | 70,500 | 13,548 | 9,679 | 13,548 | 12,121 |
| 70,500 | 70,550 | 13,560 | 9,686 | 13,560 | 12,134 |
| 70,550 | 70,600 | 13,573 | 9,694 | 13,573 | 12,146 |
| 70,600 | 70,650 | 13,585 | 9,701 | 13,585 | 12,159 |
| 70,650 | 70,700 | 13,598 | 9,709 | 13,598 | 12,171 |
| 70,700 | 70,750 | 13,610 | 9,716 | 13,610 | 12,184 |
| 70,750 | 70,800 | 13,623 | 9,724 | 13,623 | 12,196 |
| 70,800 | 70,850 | 13,635 | 9,731 | 13,635 | 12,209 |
| 70,850 | 70,900 | 13,648 | 9,739 | 13,648 | 12,221 |
| 70,900 | 70,950 | 13,660 | 9,746 | 13,660 | 12,234 |
| 70,950 | 71,000 | 13,673 | 9,754 | 13,673 | 12,246 |
| 71,000 | | | | | |
| 71,000 | 71,050 | 13,685 | 9,761 | 13,685 | 12,259 |
| 71,050 | 71,100 | 13,698 | 9,769 | 13,698 | 12,271 |
| 71,100 | 71,150 | 13,710 | 9,776 | 13,710 | 12,284 |
| 71,150 | 71,200 | 13,723 | 9,784 | 13,723 | 12,296 |
| 71,200 | 71,250 | 13,735 | 9,791 | 13,735 | 12,309 |
| 71,250 | 71,300 | 13,748 | 9,799 | 13,748 | 12,321 |
| 71,300 | 71,350 | 13,760 | 9,806 | 13,760 | 12,334 |
| 71,350 | 71,400 | 13,773 | 9,814 | 13,773 | 12,346 |
| 71,400 | 71,450 | 13,785 | 9,821 | 13,785 | 12,359 |
| 71,450 | 71,500 | 13,798 | 9,829 | 13,798 | 12,371 |
| 71,500 | 71,550 | 13,810 | 9,836 | 13,810 | 12,384 |
| 71,550 | 71,600 | 13,823 | 9,844 | 13,823 | 12,396 |
| 71,600 | 71,650 | 13,835 | 9,851 | 13,835 | 12,409 |
| 71,650 | 71,700 | 13,848 | 9,859 | 13,848 | 12,421 |
| 71,700 | 71,750 | 13,860 | 9,866 | 13,860 | 12,434 |
| 71,750 | 71,800 | 13,873 | 9,874 | 13,873 | 12,446 |
| 71,800 | 71,850 | 13,885 | 9,881 | 13,885 | 12,459 |
| 71,850 | 71,900 | 13,898 | 9,889 | 13,898 | 12,471 |
| 71,900 | 71,950 | 13,910 | 9,896 | 13,910 | 12,484 |
| 71,950 | 72,000 | 13,923 | 9,904 | 13,923 | 12,496 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 72,000 | | | | | |
| 72,000 | 72,050 | 13,935 | 9,911 | 13,935 | 12,509 |
| 72,050 | 72,100 | 13,948 | 9,919 | 13,948 | 12,521 |
| 72,100 | 72,150 | 13,960 | 9,926 | 13,960 | 12,534 |
| 72,150 | 72,200 | 13,973 | 9,934 | 13,973 | 12,546 |
| 72,200 | 72,250 | 13,985 | 9,941 | 13,985 | 12,559 |
| 72,250 | 72,300 | 13,998 | 9,949 | 13,998 | 12,571 |
| 72,300 | 72,350 | 14,010 | 9,956 | 14,010 | 12,584 |
| 72,350 | 72,400 | 14,023 | 9,964 | 14,023 | 12,596 |
| 72,400 | 72,450 | 14,035 | 9,971 | 14,035 | 12,609 |
| 72,450 | 72,500 | 14,048 | 9,979 | 14,048 | 12,621 |
| 72,500 | 72,550 | 14,060 | 9,989 | 14,060 | 12,634 |
| 72,550 | 72,600 | 14,073 | 10,001 | 14,073 | 12,646 |
| 72,600 | 72,650 | 14,085 | 10,014 | 14,085 | 12,659 |
| 72,650 | 72,700 | 14,098 | 10,026 | 14,098 | 12,671 |
| 72,700 | 72,750 | 14,110 | 10,039 | 14,110 | 12,684 |
| 72,750 | 72,800 | 14,123 | 10,051 | 14,123 | 12,696 |
| 72,800 | 72,850 | 14,135 | 10,064 | 14,135 | 12,709 |
| 72,850 | 72,900 | 14,148 | 10,076 | 14,148 | 12,721 |
| 72,900 | 72,950 | 14,160 | 10,089 | 14,160 | 12,734 |
| 72,950 | 73,000 | 14,173 | 10,101 | 14,173 | 12,746 |
| 73,000 | | | | | |
| 73,000 | 73,050 | 14,185 | 10,114 | 14,185 | 12,759 |
| 73,050 | 73,100 | 14,198 | 10,126 | 14,198 | 12,771 |
| 73,100 | 73,150 | 14,210 | 10,139 | 14,210 | 12,784 |
| 73,150 | 73,200 | 14,223 | 10,151 | 14,223 | 12,796 |
| 73,200 | 73,250 | 14,235 | 10,164 | 14,236 | 12,809 |
| 73,250 | 73,300 | 14,248 | 10,176 | 14,250 | 12,821 |
| 73,300 | 73,350 | 14,260 | 10,189 | 14,264 | 12,834 |
| 73,350 | 73,400 | 14,273 | 10,201 | 14,278 | 12,846 |
| 73,400 | 73,450 | 14,285 | 10,214 | 14,292 | 12,859 |
| 73,450 | 73,500 | 14,298 | 10,226 | 14,306 | 12,871 |
| 73,500 | 73,550 | 14,310 | 10,239 | 14,320 | 12,884 |
| 73,550 | 73,600 | 14,323 | 10,251 | 14,334 | 12,896 |
| 73,600 | 73,650 | 14,335 | 10,264 | 14,348 | 12,909 |
| 73,650 | 73,700 | 14,348 | 10,276 | 14,362 | 12,921 |
| 73,700 | 73,750 | 14,360 | 10,289 | 14,376 | 12,934 |
| 73,750 | 73,800 | 14,373 | 10,301 | 14,390 | 12,946 |
| 73,800 | 73,850 | 14,385 | 10,314 | 14,404 | 12,959 |
| 73,850 | 73,900 | 14,398 | 10,326 | 14,418 | 12,971 |
| 73,900 | 73,950 | 14,410 | 10,339 | 14,432 | 12,984 |
| 73,950 | 74,000 | 14,423 | 10,351 | 14,446 | 12,996 |
| 74,000 | | | | | |
| 74,000 | 74,050 | 14,435 | 10,364 | 14,460 | 13,009 |
| 74,050 | 74,100 | 14,448 | 10,376 | 14,474 | 13,021 |
| 74,100 | 74,150 | 14,460 | 10,389 | 14,488 | 13,034 |
| 74,150 | 74,200 | 14,473 | 10,401 | 14,502 | 13,046 |
| 74,200 | 74,250 | 14,485 | 10,414 | | |

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 75,000 | | | | | |
| 75,000 | 75,050 | 14,685 | 10,614 | 14,740 | 13,259 |
| 75,050 | 75,100 | 14,698 | 10,626 | 14,754 | 13,271 |
| 75,100 | 75,150 | 14,710 | 10,639 | 14,768 | 13,284 |
| 75,150 | 75,200 | 14,723 | 10,651 | 14,782 | 13,296 |
| 75,200 | 75,250 | 14,735 | 10,664 | 14,796 | 13,309 |
| 75,250 | 75,300 | 14,748 | 10,676 | 14,810 | 13,321 |
| 75,300 | 75,350 | 14,760 | 10,689 | 14,824 | 13,334 |
| 75,350 | 75,400 | 14,773 | 10,701 | 14,838 | 13,346 |
| 75,400 | 75,450 | 14,785 | 10,714 | 14,852 | 13,359 |
| 75,450 | 75,500 | 14,798 | 10,726 | 14,866 | 13,371 |
| 75,500 | 75,550 | 14,810 | 10,739 | 14,880 | 13,384 |
| 75,550 | 75,600 | 14,823 | 10,751 | 14,894 | 13,396 |
| 75,600 | 75,650 | 14,835 | 10,764 | 14,908 | 13,409 |
| 75,650 | 75,700 | 14,848 | 10,776 | 14,922 | 13,421 |
| 75,700 | 75,750 | 14,860 | 10,789 | 14,936 | 13,434 |
| 75,750 | 75,800 | 14,873 | 10,801 | 14,950 | 13,446 |
| 75,800 | 75,850 | 14,885 | 10,814 | 14,964 | 13,459 |
| 75,850 | 75,900 | 14,898 | 10,826 | 14,978 | 13,471 |
| 75,900 | 75,950 | 14,910 | 10,839 | 14,992 | 13,484 |
| 75,950 | 76,000 | 14,923 | 10,851 | 15,006 | 13,496 |
| 76,000 | | | | | |
| 76,000 | 76,050 | 14,935 | 10,864 | 15,020 | 13,509 |
| 76,050 | 76,100 | 14,948 | 10,876 | 15,034 | 13,521 |
| 76,100 | 76,150 | 14,960 | 10,889 | 15,048 | 13,534 |
| 76,150 | 76,200 | 14,973 | 10,901 | 15,062 | 13,546 |
| 76,200 | 76,250 | 14,985 | 10,914 | 15,076 | 13,559 |
| 76,250 | 76,300 | 14,998 | 10,926 | 15,090 | 13,571 |
| 76,300 | 76,350 | 15,010 | 10,939 | 15,104 | 13,584 |
| 76,350 | 76,400 | 15,023 | 10,951 | 15,118 | 13,596 |
| 76,400 | 76,450 | 15,035 | 10,964 | 15,132 | 13,609 |
| 76,450 | 76,500 | 15,048 | 10,976 | 15,146 | 13,621 |
| 76,500 | 76,550 | 15,060 | 10,989 | 15,160 | 13,634 |
| 76,550 | 76,600 | 15,073 | 11,001 | 15,174 | 13,646 |
| 76,600 | 76,650 | 15,085 | 11,014 | 15,188 | 13,659 |
| 76,650 | 76,700 | 15,098 | 11,026 | 15,202 | 13,671 |
| 76,700 | 76,750 | 15,110 | 11,039 | 15,216 | 13,684 |
| 76,750 | 76,800 | 15,123 | 11,051 | 15,230 | 13,696 |
| 76,800 | 76,850 | 15,135 | 11,064 | 15,244 | 13,709 |
| 76,850 | 76,900 | 15,148 | 11,076 | 15,258 | 13,721 |
| 76,900 | 76,950 | 15,160 | 11,089 | 15,272 | 13,734 |
| 76,950 | 77,000 | 15,173 | 11,101 | 15,286 | 13,746 |
| 77,000 | | | | | |
| 77,000 | 77,050 | 15,185 | 11,114 | 15,300 | 13,759 |
| 77,050 | 77,100 | 15,198 | 11,126 | 15,314 | 13,771 |
| 77,100 | 77,150 | 15,210 | 11,139 | 15,328 | 13,784 |
| 77,150 | 77,200 | 15,223 | 11,151 | 15,342 | 13,796 |
| 77,200 | 77,250 | 15,235 | 11,164 | 15,356 | 13,809 |
| 77,250 | 77,300 | 15,248 | 11,176 | 15,370 | 13,821 |
| 77,300 | 77,350 | 15,260 | 11,189 | 15,384 | 13,834 |
| 77,350 | 77,400 | 15,273 | 11,201 | 15,398 | 13,846 |
| 77,400 | 77,450 | 15,285 | 11,214 | 15,412 | 13,859 |
| 77,450 | 77,500 | 15,298 | 11,226 | 15,426 | 13,871 |
| 77,500 | 77,550 | 15,310 | 11,239 | 15,440 | 13,884 |
| 77,550 | 77,600 | 15,323 | 11,251 | 15,454 | 13,896 |
| 77,600 | 77,650 | 15,335 | 11,264 | 15,468 | 13,909 |
| 77,650 | 77,700 | 15,348 | 11,276 | 15,482 | 13,921 |
| 77,700 | 77,750 | 15,360 | 11,289 | 15,496 | 13,934 |
| 77,750 | 77,800 | 15,373 | 11,301 | 15,510 | 13,946 |
| 77,800 | 77,850 | 15,385 | 11,314 | 15,524 | 13,959 |
| 77,850 | 77,900 | 15,398 | 11,326 | 15,538 | 13,971 |
| 77,900 | 77,950 | 15,410 | 11,339 | 15,552 | 13,984 |
| 77,950 | 78,000 | 15,423 | 11,351 | 15,566 | 13,996 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 78,000 | | | | | |
| 78,000 | 78,050 | 15,435 | 11,364 | 15,580 | 14,009 |
| 78,050 | 78,100 | 15,448 | 11,376 | 15,594 | 14,021 |
| 78,100 | 78,150 | 15,460 | 11,389 | 15,608 | 14,034 |
| 78,150 | 78,200 | 15,473 | 11,401 | 15,622 | 14,046 |
| 78,200 | 78,250 | 15,485 | 11,414 | 15,636 | 14,059 |
| 78,250 | 78,300 | 15,498 | 11,426 | 15,650 | 14,071 |
| 78,300 | 78,350 | 15,510 | 11,439 | 15,664 | 14,084 |
| 78,350 | 78,400 | 15,523 | 11,451 | 15,678 | 14,096 |
| 78,400 | 78,450 | 15,535 | 11,464 | 15,692 | 14,109 |
| 78,450 | 78,500 | 15,548 | 11,476 | 15,706 | 14,121 |
| 78,500 | 78,550 | 15,560 | 11,489 | 15,720 | 14,134 |
| 78,550 | 78,600 | 15,573 | 11,501 | 15,734 | 14,146 |
| 78,600 | 78,650 | 15,585 | 11,514 | 15,748 | 14,159 |
| 78,650 | 78,700 | 15,598 | 11,526 | 15,762 | 14,171 |
| 78,700 | 78,750 | 15,610 | 11,539 | 15,776 | 14,184 |
| 78,750 | 78,800 | 15,623 | 11,551 | 15,790 | 14,196 |
| 78,800 | 78,850 | 15,635 | 11,564 | 15,804 | 14,209 |
| 78,850 | 78,900 | 15,648 | 11,576 | 15,818 | 14,221 |
| 78,900 | 78,950 | 15,660 | 11,589 | 15,832 | 14,234 |
| 78,950 | 79,000 | 15,673 | 11,601 | 15,846 | 14,246 |
| 79,000 | | | | | |
| 79,000 | 79,050 | 15,685 | 11,614 | 15,860 | 14,259 |
| 79,050 | 79,100 | 15,698 | 11,626 | 15,874 | 14,271 |
| 79,100 | 79,150 | 15,710 | 11,639 | 15,888 | 14,284 |
| 79,150 | 79,200 | 15,723 | 11,651 | 15,902 | 14,296 |
| 79,200 | 79,250 | 15,735 | 11,664 | 15,916 | 14,309 |
| 79,250 | 79,300 | 15,748 | 11,676 | 15,930 | 14,321 |
| 79,300 | 79,350 | 15,760 | 11,689 | 15,944 | 14,334 |
| 79,350 | 79,400 | 15,773 | 11,701 | 15,958 | 14,346 |
| 79,400 | 79,450 | 15,785 | 11,714 | 15,972 | 14,359 |
| 79,450 | 79,500 | 15,798 | 11,726 | 15,986 | 14,371 |
| 79,500 | 79,550 | 15,810 | 11,739 | 16,000 | 14,384 |
| 79,550 | 79,600 | 15,823 | 11,751 | 16,014 | 14,396 |
| 79,600 | 79,650 | 15,835 | 11,764 | 16,028 | 14,409 |
| 79,650 | 79,700 | 15,848 | 11,776 | 16,042 | 14,421 |
| 79,700 | 79,750 | 15,860 | 11,789 | 16,056 | 14,434 |
| 79,750 | 79,800 | 15,873 | 11,801 | 16,070 | 14,446 |
| 79,800 | 79,850 | 15,885 | 11,814 | 16,084 | 14,459 |
| 79,850 | 79,900 | 15,898 | 11,826 | 16,098 | 14,471 |
| 79,900 | 79,950 | 15,910 | 11,839 | 16,112 | 14,484 |
| 79,950 | 80,000 | 15,923 | 11,851 | 16,126 | 14,496 |
| 80,000 | | | | | |
| 80,000 | 80,050 | 15,935 | 11,864 | 16,140 | 14,509 |
| 80,050 | 80,100 | 15,948 | 11,876 | 16,154 | 14,521 |
| 80,100 | 80,150 | 15,960 | 11,889 | 16,168 | 14,534 |
| 80,150 | 80,200 | 15,973 | 11,901 | 16,182 | 14,546 |
| 80,200 | 80,250 | 15,985 | 11,914 | 16,196 | 14,559 |
| 80,250 | 80,300 | 15,998 | 11,926 | 16,210 | 14,571 |
| 80,300 | 80,350 | 16,010 | 11,939 | 16,224 | 14,584 |
| 80,350 | 80,400 | 16,023 | 11,951 | 16,238 | 14,596 |
| 80,400 | 80,450 | 16,035 | 11,964 | 16,252 | 14,609 |
| 80,450 | 80,500 | 16,048 | 11,976 | 16,266 | 14,621 |
| 80,500 | 80,550 | 16,060 | 11,989 | 16,280 | 14,634 |
| 80,550 | 80,600 | 16,073 | 12,001 | 16,294 | 14,646 |
| 80,600 | 80,650 | 16,085 | 12,014 | 16,308 | 14,659 |
| 80,650 | 80,700 | 16,098 | 12,026 | 16,322 | 14,671 |
| 80,700 | 80,750 | 16,110 | 12,039 | 16,336 | 14,684 |
| 80,750 | 80,800 | 16,123 | 12,051 | 16,350 | 14,696 |
| 80,800 | 80,850 | 16,135 | 12,064 | 16,364 | 14,709 |
| 80,850 | 80,900 | 16,148 | 12,076 | 16,378 | 14,721 |
| 80,900 | 80,950 | 16,160 | 12,089 | 16,392 | 14,734 |
| 80,950 | 81,000 | 16,173 | 12,101 | 16,406 | 14,746 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 81,000 | | | | | |
| 81,000 | 81,050 | 16,185 | 12,114 | 16,420 | 14,759 |
| 81,050 | 81,100 | 16,198 | 12,126 | 16,434 | 14,771 |
| 81,100 | 81,150 | 16,210 | 12,139 | 16,448 | 14,784 |
| 81,150 | 81,200 | 16,223 | 12,151 | 16,462 | 14,796 |
| 81,200 | 81,250 | 16,235 | 12,164 | 16,476 | 14,809 |
| 81,250 | 81,300 | 16,248 | 12,176 | 16,490 | 14,821 |
| 81,300 | 81,350 | 16,260 | 12,189 | 16,504 | 14,834 |
| 81,350 | 81,400 | 16,273 | 12,201 | 16,518 | 14,846 |
| 81,400 | 81,450 | 16,285 | 12,214 | 16,532 | 14,859 |
| 81,450 | 81,500 | 16,298 | 12,226 | 16,546 | 14,871 |
| 81,500 | 81,550 | 16,310 | 12,239 | 16,560 | 14,884 |
| 81,550 | 81,600 | 16,323 | 12,251 | 16,574 | 14,896 |
| 81,600 | 81,650 | 16,335 | 12,264 | 16,588 | 14,909 |
| 81,650 | 81,700 | 16,348 | 12,276 | 16,602 | 14,921 |
| 81,700 | 81,750 | 16,360 | 12,289 | 16,616 | 14,934 |
| 81,750 | 81,800 | 16,373 | 12,301 | 16,630 | 14,946 |
| 81,800 | 81,850 | 16,385 | 12,314 | 16,644 | 14,959 |
| 81,850 | 81,900 | 16,398 | 12,326 | 16,658 | 14,971 |
| 81,900 | 81,950 | 16,410 | 12,339 | 16,672 | 14,984 |
| 81,950 | 82,000 | 16,423 | 12,351 | 16,686 | 14,996 |
| 82,000 | | | | | |
| 82,000 | 82,050 | 16,435 | 12,364 | 16,700 | 15,009 |
| 82,050 | 82,100 | 16,448 | 12,376 | 16,714 | 15,021 |
| 82,100 | 82,150 | 16,460 | 12,389 | 16,728 | 15,034 |
| 82,150 | 82,200 | 16,473 | 12,401 | 16,742 | 15,046 |
| 82,200 | 82,250 | 16,485 | 12,414 | 16,756 | 15,059 |
| 82,250 | 82,300 | 16,498 | 12,426 | 16,770 | 15,071 |
| 82,300 | 82,350 | 16,510 | 12,439 | 16,784 | 15,084 |
| 82,350 | 82,400 | 16,523 | 12,451 | 16,798 | 15,096 |
| 82,400 | 82,450 | 16,535 | 12,464 | 16,812 | 15,109 |
| 82,450 | 82,500 | 16,548 | 12,476 | 16,826 | 15,121 |
| 82,500 | 82,550 | 16,560 | 12,489 | 16,840 | 15,134 |
| 82,550 | 82,600 | 16,573 | 12,501 | 16,854 | 15,146 |
| 82,600 | 82,650 | 16,585 | 12,514 | 16,868 | 15,159 |
| 82,650 | 82,700 | 16,598 | 12,526 | 16,882 | 15,171 |
| 82,700 | 82,750 | 16,610 | 12,539 | 16,896 | 15,184 |
| 82,750 | 82,800 | 16,623 | 12,551 | 16,910 | 15,196 |
| 82,800 | 82,850 | 16,635 | 12,564 | 16,924 | 15,209 |
| 82,850 | 82,900 | 16,648 | 12,576 | 16,938 | 15,221 |
| 82,900 | 82,950 | 16,660 | 12,589 | 16,952 | 15,234 |
| 82,950 | 83,000 | 16,673 | 12,601 | 16,966 | 15,246 |
| 83,000 | | | | | |
| 83,000 | 83,050 | 16,685 | 12,614 | 16,980 | 15,259 |
| 83,050 | 83,100 | 16,698 | 12,626 | 16,994 | 15,271 |
| 83,100 | 83,150 | 16,710 | 12,639 | 17,008 | 15,284 |
| 83,150 | | | | | |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 84,000 | | | | | |
| 84,000 | 84,050 | 16,935 | 12,864 | 17,260 | 15,509 |
| 84,050 | 84,100 | 16,948 | 12,876 | 17,274 | 15,521 |
| 84,100 | 84,150 | 16,960 | 12,889 | 17,288 | 15,534 |
| 84,150 | 84,200 | 16,973 | 12,901 | 17,302 | 15,546 |
| 84,200 | 84,250 | 16,985 | 12,914 | 17,316 | 15,559 |
| 84,250 | 84,300 | 16,998 | 12,926 | 17,330 | 15,571 |
| 84,300 | 84,350 | 17,010 | 12,939 | 17,344 | 15,584 |
| 84,350 | 84,400 | 17,023 | 12,951 | 17,358 | 15,596 |
| 84,400 | 84,450 | 17,035 | 12,964 | 17,372 | 15,609 |
| 84,450 | 84,500 | 17,048 | 12,976 | 17,386 | 15,621 |
| 84,500 | 84,550 | 17,060 | 12,989 | 17,400 | 15,634 |
| 84,550 | 84,600 | 17,073 | 13,001 | 17,414 | 15,646 |
| 84,600 | 84,650 | 17,085 | 13,014 | 17,428 | 15,659 |
| 84,650 | 84,700 | 17,098 | 13,026 | 17,442 | 15,671 |
| 84,700 | 84,750 | 17,110 | 13,039 | 17,456 | 15,684 |
| 84,750 | 84,800 | 17,123 | 13,051 | 17,470 | 15,696 |
| 84,800 | 84,850 | 17,135 | 13,064 | 17,484 | 15,709 |
| 84,850 | 84,900 | 17,148 | 13,076 | 17,498 | 15,721 |
| 84,900 | 84,950 | 17,160 | 13,089 | 17,512 | 15,734 |
| 84,950 | 85,000 | 17,173 | 13,101 | 17,526 | 15,746 |
| 85,000 | | | | | |
| 85,000 | 85,050 | 17,185 | 13,114 | 17,540 | 15,759 |
| 85,050 | 85,100 | 17,198 | 13,126 | 17,554 | 15,771 |
| 85,100 | 85,150 | 17,210 | 13,139 | 17,568 | 15,784 |
| 85,150 | 85,200 | 17,223 | 13,151 | 17,582 | 15,796 |
| 85,200 | 85,250 | 17,235 | 13,164 | 17,596 | 15,809 |
| 85,250 | 85,300 | 17,248 | 13,176 | 17,610 | 15,821 |
| 85,300 | 85,350 | 17,260 | 13,189 | 17,624 | 15,834 |
| 85,350 | 85,400 | 17,273 | 13,201 | 17,638 | 15,846 |
| 85,400 | 85,450 | 17,285 | 13,214 | 17,652 | 15,859 |
| 85,450 | 85,500 | 17,298 | 13,226 | 17,666 | 15,871 |
| 85,500 | 85,550 | 17,310 | 13,239 | 17,680 | 15,884 |
| 85,550 | 85,600 | 17,323 | 13,251 | 17,694 | 15,896 |
| 85,600 | 85,650 | 17,335 | 13,264 | 17,708 | 15,909 |
| 85,650 | 85,700 | 17,348 | 13,276 | 17,722 | 15,921 |
| 85,700 | 85,750 | 17,360 | 13,289 | 17,736 | 15,934 |
| 85,750 | 85,800 | 17,373 | 13,301 | 17,750 | 15,946 |
| 85,800 | 85,850 | 17,385 | 13,314 | 17,764 | 15,959 |
| 85,850 | 85,900 | 17,398 | 13,326 | 17,778 | 15,971 |
| 85,900 | 85,950 | 17,410 | 13,339 | 17,792 | 15,984 |
| 85,950 | 86,000 | 17,423 | 13,351 | 17,806 | 15,996 |
| 86,000 | | | | | |
| 86,000 | 86,050 | 17,435 | 13,364 | 17,820 | 16,009 |
| 86,050 | 86,100 | 17,448 | 13,376 | 17,834 | 16,021 |
| 86,100 | 86,150 | 17,460 | 13,389 | 17,848 | 16,034 |
| 86,150 | 86,200 | 17,473 | 13,401 | 17,862 | 16,046 |
| 86,200 | 86,250 | 17,485 | 13,414 | 17,876 | 16,059 |
| 86,250 | 86,300 | 17,498 | 13,426 | 17,890 | 16,071 |
| 86,300 | 86,350 | 17,510 | 13,439 | 17,904 | 16,084 |
| 86,350 | 86,400 | 17,523 | 13,451 | 17,918 | 16,096 |
| 86,400 | 86,450 | 17,535 | 13,464 | 17,932 | 16,109 |
| 86,450 | 86,500 | 17,548 | 13,476 | 17,946 | 16,121 |
| 86,500 | 86,550 | 17,560 | 13,489 | 17,960 | 16,134 |
| 86,550 | 86,600 | 17,573 | 13,501 | 17,974 | 16,146 |
| 86,600 | 86,650 | 17,585 | 13,514 | 17,988 | 16,159 |
| 86,650 | 86,700 | 17,598 | 13,526 | 18,002 | 16,171 |
| 86,700 | 86,750 | 17,610 | 13,539 | 18,016 | 16,184 |
| 86,750 | 86,800 | 17,623 | 13,551 | 18,030 | 16,196 |
| 86,800 | 86,850 | 17,635 | 13,564 | 18,044 | 16,209 |
| 86,850 | 86,900 | 17,648 | 13,576 | 18,058 | 16,221 |
| 86,900 | 86,950 | 17,660 | 13,589 | 18,072 | 16,234 |
| 86,950 | 87,000 | 17,673 | 13,601 | 18,086 | 16,246 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 87,000 | | | | | |
| 87,000 | 87,050 | 17,685 | 13,614 | 18,100 | 16,259 |
| 87,050 | 87,100 | 17,698 | 13,626 | 18,114 | 16,271 |
| 87,100 | 87,150 | 17,710 | 13,639 | 18,128 | 16,284 |
| 87,150 | 87,200 | 17,723 | 13,651 | 18,142 | 16,296 |
| 87,200 | 87,250 | 17,735 | 13,664 | 18,156 | 16,309 |
| 87,250 | 87,300 | 17,748 | 13,676 | 18,170 | 16,321 |
| 87,300 | 87,350 | 17,760 | 13,689 | 18,184 | 16,334 |
| 87,350 | 87,400 | 17,773 | 13,701 | 18,198 | 16,346 |
| 87,400 | 87,450 | 17,785 | 13,714 | 18,212 | 16,359 |
| 87,450 | 87,500 | 17,798 | 13,726 | 18,226 | 16,371 |
| 87,500 | 87,550 | 17,810 | 13,739 | 18,240 | 16,384 |
| 87,550 | 87,600 | 17,823 | 13,751 | 18,254 | 16,396 |
| 87,600 | 87,650 | 17,835 | 13,764 | 18,268 | 16,409 |
| 87,650 | 87,700 | 17,848 | 13,776 | 18,282 | 16,421 |
| 87,700 | 87,750 | 17,860 | 13,789 | 18,296 | 16,434 |
| 87,750 | 87,800 | 17,873 | 13,801 | 18,310 | 16,446 |
| 87,800 | 87,850 | 17,885 | 13,814 | 18,324 | 16,459 |
| 87,850 | 87,900 | 17,898 | 13,826 | 18,338 | 16,471 |
| 87,900 | 87,950 | 17,912 | 13,839 | 18,352 | 16,484 |
| 87,950 | 88,000 | 17,926 | 13,851 | 18,366 | 16,496 |
| 88,000 | | | | | |
| 88,000 | 88,050 | 17,940 | 13,864 | 18,380 | 16,509 |
| 88,050 | 88,100 | 17,954 | 13,876 | 18,394 | 16,521 |
| 88,100 | 88,150 | 17,968 | 13,889 | 18,408 | 16,534 |
| 88,150 | 88,200 | 17,982 | 13,901 | 18,422 | 16,546 |
| 88,200 | 88,250 | 17,996 | 13,914 | 18,436 | 16,559 |
| 88,250 | 88,300 | 18,010 | 13,926 | 18,450 | 16,571 |
| 88,300 | 88,350 | 18,024 | 13,939 | 18,464 | 16,584 |
| 88,350 | 88,400 | 18,038 | 13,951 | 18,478 | 16,596 |
| 88,400 | 88,450 | 18,052 | 13,964 | 18,492 | 16,609 |
| 88,450 | 88,500 | 18,066 | 13,976 | 18,506 | 16,621 |
| 88,500 | 88,550 | 18,080 | 13,989 | 18,520 | 16,634 |
| 88,550 | 88,600 | 18,094 | 14,001 | 18,534 | 16,646 |
| 88,600 | 88,650 | 18,108 | 14,014 | 18,548 | 16,659 |
| 88,650 | 88,700 | 18,122 | 14,026 | 18,562 | 16,671 |
| 88,700 | 88,750 | 18,136 | 14,039 | 18,576 | 16,684 |
| 88,750 | 88,800 | 18,150 | 14,051 | 18,590 | 16,696 |
| 88,800 | 88,850 | 18,164 | 14,064 | 18,604 | 16,709 |
| 88,850 | 88,900 | 18,178 | 14,076 | 18,618 | 16,721 |
| 88,900 | 88,950 | 18,192 | 14,089 | 18,632 | 16,734 |
| 88,950 | 89,000 | 18,206 | 14,101 | 18,646 | 16,746 |
| 89,000 | | | | | |
| 89,000 | 89,050 | 18,220 | 14,114 | 18,660 | 16,759 |
| 89,050 | 89,100 | 18,234 | 14,126 | 18,674 | 16,771 |
| 89,100 | 89,150 | 18,248 | 14,139 | 18,688 | 16,784 |
| 89,150 | 89,200 | 18,262 | 14,151 | 18,702 | 16,796 |
| 89,200 | 89,250 | 18,276 | 14,164 | 18,716 | 16,809 |
| 89,250 | 89,300 | 18,290 | 14,176 | 18,730 | 16,821 |
| 89,300 | 89,350 | 18,304 | 14,189 | 18,744 | 16,834 |
| 89,350 | 89,400 | 18,318 | 14,201 | 18,758 | 16,846 |
| 89,400 | 89,450 | 18,332 | 14,214 | 18,772 | 16,859 |
| 89,450 | 89,500 | 18,346 | 14,226 | 18,786 | 16,871 |
| 89,500 | 89,550 | 18,360 | 14,239 | 18,800 | 16,884 |
| 89,550 | 89,600 | 18,374 | 14,251 | 18,814 | 16,896 |
| 89,600 | 89,650 | 18,388 | 14,264 | 18,828 | 16,909 |
| 89,650 | 89,700 | 18,402 | 14,276 | 18,842 | 16,921 |
| 89,700 | 89,750 | 18,416 | 14,289 | 18,856 | 16,934 |
| 89,750 | 89,800 | 18,430 | 14,301 | 18,870 | 16,946 |
| 89,800 | 89,850 | 18,444 | 14,314 | 18,884 | 16,959 |
| 89,850 | 89,900 | 18,458 | 14,326 | 18,898 | 16,971 |
| 89,900 | 89,950 | 18,472 | 14,339 | 18,912 | 16,984 |
| 89,950 | 90,000 | 18,486 | 14,351 | 18,926 | 16,996 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | |
| 90,000 | | | | | |
| 90,000 | 90,050 | 18,500 | 14,364 | 18,940 | 17,009 |
| 90,050 | 90,100 | 18,514 | 14,376 | 18,954 | 17,021 |
| 90,100 | 90,150 | 18,528 | 14,389 | 18,968 | 17,034 |
| 90,150 | 90,200 | 18,542 | 14,401 | 18,982 | 17,046 |
| 90,200 | 90,250 | 18,556 | 14,414 | 18,996 | 17,059 |
| 90,250 | 90,300 | 18,570 | 14,426 | 19,010 | 17,071 |
| 90,300 | 90,350 | 18,584 | 14,439 | 19,024 | 17,084 |
| 90,350 | 90,400 | 18,598 | 14,451 | 19,038 | 17,096 |
| 90,400 | 90,450 | 18,612 | 14,464 | 19,052 | 17,109 |
| 90,450 | 90,500 | 18,626 | 14,476 | 19,066 | 17,121 |
| 90,500 | 90,550 | 18,640 | 14,489 | 19,080 | 17,134 |
| 90,550 | 90,600 | 18,654 | 14,501 | 19,094 | 17,146 |
| 90,600 | 90,650 | 18,668 | 14,514 | 19,108 | 17,159 |
| 90,650 | 90,700 | 18,682 | 14,526 | 19,122 | 17,171 |
| 90,700 | 90,750 | 18,696 | 14,539 | 19,136 | 17,184 |
| 90,750 | 90,800 | 18,710 | 14,551 | 19,150 | 17,196 |
| 90,800 | 90,850 | 18,724 | 14,564 | 19,164 | 17,209 |
| 90,850 | 90,900 | 18,738 | 14,576 | 19,178 | 17,221 |
| 90,900 | 90,950 | 18,752 | 14,589 | 19,192 | 17,234 |
| 90,950 | 91,000 | 18,766 | 14,601 | 19,206 | 17,246 |
| 91,000 | | | | | |
| 91,000 | 91,050 | 18,780 | 14,614 | 19,220 | 17,259 |
| 91,050 | 91,100 | 18,794 | 14,626 | 19,234 | 17,271 |
| 91,100 | 91,150 | 18,808 | 14,639 | 19,248 | 17,284 |
| 91,150 | 91,200 | 18,822 | 14,651 | 19,262 | 17,296 |
| 91,200 | 91,250 | 18,836 | 14,664 | 19,276 | 17,309 |
| 91,250 | 91,300 | 18,850 | 14,676 | 19,290 | 17,321 |
| 91,300 | 91,350 | 18,864 | 14,689 | 19,304 | 17,334 |
| 91,350 | 91,400 | 18,878 | 14,701 | 19,318 | 17,346 |
| 91,400 | 91,450 | 18,892 | 14,714 | 19,332 | 17,359 |
| 91,450 | 91,500 | 18,906 | 14,726 | 19,346 | 17,371 |
| 91,500 | 91,550 | 18,920 | 14,739 | 19,360 | 17,384 |
| 91,550 | 91,600 | 18,934 | 14,751 | 19,374 | 17,396 |
| 91,600 | 91,650 | 18,948 | 14,764 | 19,388 | 17,409 |
| 91,650 | 91,700 | 18,962 | 14,776 | 19,402 | 17,421 |
| 91,700 | 91,750 | 18,976 | 14,789 | 19,416 | 17,434 |
| 91,750 | 91,800 | 18,990 | 14,801 | 19,430 | 17,446 |
| 91,800 | 91,850 | 19,004 | 14,814 | 19,444 | 17,459 |
| 91,850 | 91,900 | 19,018 | 14,826 | 19,458 | 17,471 |
| 91,900 | 91,950 | 19,032 | 14,839 | 19,472 | 17,484 |
| 91,950 | 92,000 | 19,046 | 14,851 | 19,486 | 17,496 |
| 92,000 | | | | | |
| 92,000 | 92,050 | 19,060 | 14,864 | 19,500 | 17,509 |
| 92,050 | 92,100 | 19,074 | 14,876 | 19,514 | 17,521 |
| 92,100 | 92,150 | 19,088 | 14,889 | 19,528 | |

2013 Tax Table—Continued

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 93,000 | | | | | |
| 93,000 | 93,050 | 19,340 | 15,114 | 19,780 | 17,759 |
| 93,050 | 93,100 | 19,354 | 15,126 | 19,794 | 17,771 |
| 93,100 | 93,150 | 19,368 | 15,139 | 19,808 | 17,784 |
| 93,150 | 93,200 | 19,382 | 15,151 | 19,822 | 17,796 |
| 93,200 | 93,250 | 19,396 | 15,164 | 19,836 | 17,809 |
| 93,250 | 93,300 | 19,410 | 15,176 | 19,850 | 17,821 |
| 93,300 | 93,350 | 19,424 | 15,189 | 19,864 | 17,834 |
| 93,350 | 93,400 | 19,438 | 15,201 | 19,878 | 17,846 |
| 93,400 | 93,450 | 19,452 | 15,214 | 19,892 | 17,859 |
| 93,450 | 93,500 | 19,466 | 15,226 | 19,906 | 17,871 |
| 93,500 | 93,550 | 19,480 | 15,239 | 19,920 | 17,884 |
| 93,550 | 93,600 | 19,494 | 15,251 | 19,934 | 17,896 |
| 93,600 | 93,650 | 19,508 | 15,264 | 19,948 | 17,909 |
| 93,650 | 93,700 | 19,522 | 15,276 | 19,962 | 17,921 |
| 93,700 | 93,750 | 19,536 | 15,289 | 19,976 | 17,934 |
| 93,750 | 93,800 | 19,550 | 15,301 | 19,990 | 17,946 |
| 93,800 | 93,850 | 19,564 | 15,314 | 20,004 | 17,959 |
| 93,850 | 93,900 | 19,578 | 15,326 | 20,018 | 17,971 |
| 93,900 | 93,950 | 19,592 | 15,339 | 20,032 | 17,984 |
| 93,950 | 94,000 | 19,606 | 15,351 | 20,046 | 17,996 |
| 94,000 | | | | | |
| 94,000 | 94,050 | 19,620 | 15,364 | 20,060 | 18,009 |
| 94,050 | 94,100 | 19,634 | 15,376 | 20,074 | 18,021 |
| 94,100 | 94,150 | 19,648 | 15,389 | 20,088 | 18,034 |
| 94,150 | 94,200 | 19,662 | 15,401 | 20,102 | 18,046 |
| 94,200 | 94,250 | 19,676 | 15,414 | 20,116 | 18,059 |
| 94,250 | 94,300 | 19,690 | 15,426 | 20,130 | 18,071 |
| 94,300 | 94,350 | 19,704 | 15,439 | 20,144 | 18,084 |
| 94,350 | 94,400 | 19,718 | 15,451 | 20,158 | 18,096 |
| 94,400 | 94,450 | 19,732 | 15,464 | 20,172 | 18,109 |
| 94,450 | 94,500 | 19,746 | 15,476 | 20,186 | 18,121 |
| 94,500 | 94,550 | 19,760 | 15,489 | 20,200 | 18,134 |
| 94,550 | 94,600 | 19,774 | 15,501 | 20,214 | 18,146 |
| 94,600 | 94,650 | 19,788 | 15,514 | 20,228 | 18,159 |
| 94,650 | 94,700 | 19,802 | 15,526 | 20,242 | 18,171 |
| 94,700 | 94,750 | 19,816 | 15,539 | 20,256 | 18,184 |
| 94,750 | 94,800 | 19,830 | 15,551 | 20,270 | 18,196 |
| 94,800 | 94,850 | 19,844 | 15,564 | 20,284 | 18,209 |
| 94,850 | 94,900 | 19,858 | 15,576 | 20,298 | 18,221 |
| 94,900 | 94,950 | 19,872 | 15,589 | 20,312 | 18,234 |
| 94,950 | 95,000 | 19,886 | 15,601 | 20,326 | 18,246 |
| 95,000 | | | | | |
| 95,000 | 95,050 | 19,900 | 15,614 | 20,340 | 18,259 |
| 95,050 | 95,100 | 19,914 | 15,626 | 20,354 | 18,271 |
| 95,100 | 95,150 | 19,928 | 15,639 | 20,368 | 18,284 |
| 95,150 | 95,200 | 19,942 | 15,651 | 20,382 | 18,296 |
| 95,200 | 95,250 | 19,956 | 15,664 | 20,396 | 18,309 |
| 95,250 | 95,300 | 19,970 | 15,676 | 20,410 | 18,321 |
| 95,300 | 95,350 | 19,984 | 15,689 | 20,424 | 18,334 |
| 95,350 | 95,400 | 19,998 | 15,701 | 20,438 | 18,346 |
| 95,400 | 95,450 | 20,012 | 15,714 | 20,452 | 18,359 |
| 95,450 | 95,500 | 20,026 | 15,726 | 20,466 | 18,371 |
| 95,500 | 95,550 | 20,040 | 15,739 | 20,480 | 18,384 |
| 95,550 | 95,600 | 20,054 | 15,751 | 20,494 | 18,396 |
| 95,600 | 95,650 | 20,068 | 15,764 | 20,508 | 18,409 |
| 95,650 | 95,700 | 20,082 | 15,776 | 20,522 | 18,421 |
| 95,700 | 95,750 | 20,096 | 15,789 | 20,536 | 18,434 |
| 95,750 | 95,800 | 20,110 | 15,801 | 20,550 | 18,446 |
| 95,800 | 95,850 | 20,124 | 15,814 | 20,564 | 18,459 |
| 95,850 | 95,900 | 20,138 | 15,826 | 20,578 | 18,471 |
| 95,900 | 95,950 | 20,152 | 15,839 | 20,592 | 18,484 |
| 95,950 | 96,000 | 20,166 | 15,851 | 20,606 | 18,496 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 96,000 | | | | | |
| 96,000 | 96,050 | 20,180 | 15,864 | 20,620 | 18,509 |
| 96,050 | 96,100 | 20,194 | 15,876 | 20,634 | 18,521 |
| 96,100 | 96,150 | 20,208 | 15,889 | 20,648 | 18,534 |
| 96,150 | 96,200 | 20,222 | 15,901 | 20,662 | 18,546 |
| 96,200 | 96,250 | 20,236 | 15,914 | 20,676 | 18,559 |
| 96,250 | 96,300 | 20,250 | 15,926 | 20,690 | 18,571 |
| 96,300 | 96,350 | 20,264 | 15,939 | 20,704 | 18,584 |
| 96,350 | 96,400 | 20,278 | 15,951 | 20,718 | 18,596 |
| 96,400 | 96,450 | 20,292 | 15,964 | 20,732 | 18,609 |
| 96,450 | 96,500 | 20,306 | 15,976 | 20,746 | 18,621 |
| 96,500 | 96,550 | 20,320 | 15,989 | 20,760 | 18,634 |
| 96,550 | 96,600 | 20,334 | 16,001 | 20,774 | 18,646 |
| 96,600 | 96,650 | 20,348 | 16,014 | 20,788 | 18,659 |
| 96,650 | 96,700 | 20,362 | 16,026 | 20,802 | 18,671 |
| 96,700 | 96,750 | 20,376 | 16,039 | 20,816 | 18,684 |
| 96,750 | 96,800 | 20,390 | 16,051 | 20,830 | 18,696 |
| 96,800 | 96,850 | 20,404 | 16,064 | 20,844 | 18,709 |
| 96,850 | 96,900 | 20,418 | 16,076 | 20,858 | 18,721 |
| 96,900 | 96,950 | 20,432 | 16,089 | 20,872 | 18,734 |
| 96,950 | 97,000 | 20,446 | 16,101 | 20,886 | 18,746 |
| 97,000 | | | | | |
| 97,000 | 97,050 | 20,460 | 16,114 | 20,900 | 18,759 |
| 97,050 | 97,100 | 20,474 | 16,126 | 20,914 | 18,771 |
| 97,100 | 97,150 | 20,488 | 16,139 | 20,928 | 18,784 |
| 97,150 | 97,200 | 20,502 | 16,151 | 20,942 | 18,796 |
| 97,200 | 97,250 | 20,516 | 16,164 | 20,956 | 18,809 |
| 97,250 | 97,300 | 20,530 | 16,176 | 20,970 | 18,821 |
| 97,300 | 97,350 | 20,544 | 16,189 | 20,984 | 18,834 |
| 97,350 | 97,400 | 20,558 | 16,201 | 20,998 | 18,846 |
| 97,400 | 97,450 | 20,572 | 16,214 | 21,012 | 18,859 |
| 97,450 | 97,500 | 20,586 | 16,226 | 21,026 | 18,871 |
| 97,500 | 97,550 | 20,600 | 16,239 | 21,040 | 18,884 |
| 97,550 | 97,600 | 20,614 | 16,251 | 21,054 | 18,896 |
| 97,600 | 97,650 | 20,628 | 16,264 | 21,068 | 18,909 |
| 97,650 | 97,700 | 20,642 | 16,276 | 21,082 | 18,921 |
| 97,700 | 97,750 | 20,656 | 16,289 | 21,096 | 18,934 |
| 97,750 | 97,800 | 20,670 | 16,301 | 21,110 | 18,946 |
| 97,800 | 97,850 | 20,684 | 16,314 | 21,124 | 18,959 |
| 97,850 | 97,900 | 20,698 | 16,326 | 21,138 | 18,971 |
| 97,900 | 97,950 | 20,712 | 16,339 | 21,152 | 18,984 |
| 97,950 | 98,000 | 20,726 | 16,351 | 21,166 | 18,996 |
| 98,000 | | | | | |
| 98,000 | 98,050 | 20,740 | 16,364 | 21,180 | 19,009 |
| 98,050 | 98,100 | 20,754 | 16,376 | 21,194 | 19,021 |
| 98,100 | 98,150 | 20,768 | 16,389 | 21,208 | 19,034 |
| 98,150 | 98,200 | 20,782 | 16,401 | 21,222 | 19,046 |
| 98,200 | 98,250 | 20,796 | 16,414 | 21,236 | 19,059 |
| 98,250 | 98,300 | 20,810 | 16,426 | 21,250 | 19,071 |
| 98,300 | 98,350 | 20,824 | 16,439 | 21,264 | 19,084 |
| 98,350 | 98,400 | 20,838 | 16,451 | 21,278 | 19,096 |
| 98,400 | 98,450 | 20,852 | 16,464 | 21,292 | 19,109 |
| 98,450 | 98,500 | 20,866 | 16,476 | 21,306 | 19,121 |
| 98,500 | 98,550 | 20,880 | 16,489 | 21,320 | 19,134 |
| 98,550 | 98,600 | 20,894 | 16,501 | 21,334 | 19,146 |
| 98,600 | 98,650 | 20,908 | 16,514 | 21,348 | 19,159 |
| 98,650 | 98,700 | 20,922 | 16,526 | 21,362 | 19,171 |
| 98,700 | 98,750 | 20,936 | 16,539 | 21,376 | 19,184 |
| 98,750 | 98,800 | 20,950 | 16,551 | 21,390 | 19,196 |
| 98,800 | 98,850 | 20,964 | 16,564 | 21,404 | 19,209 |
| 98,850 | 98,900 | 20,978 | 16,576 | 21,418 | 19,221 |
| 98,900 | 98,950 | 20,992 | 16,589 | 21,432 | 19,234 |
| 98,950 | 99,000 | 21,006 | 16,601 | 21,446 | 19,246 |

| If line 27 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| Your tax is— | | | | | |
| 99,000 | | | | | |
| 99,000 | 99,050 | 21,020 | 16,614 | 21,460 | 19,259 |
| 99,050 | 99,100 | 21,034 | 16,626 | 21,474 | 19,271 |
| 99,100 | 99,150 | 21,048 | 16,639 | 21,488 | 19,284 |
| 99,150 | 99,200 | 21,062 | 16,651 | 21,502 | 19,296 |
| 99,200 | 99,250 | 21,076 | 16,664 | 21,516 | 19,309 |
| 99,250 | 99,300 | 21,090 | 16,676 | 21,530 | 19,321 |
| 99,300 | 99,350 | 21,104 | 16,689 | 21,544 | 19,334 |
| 99,350 | 99,400 | 21,118 | 16,701 | 21,558 | 19,346 |
| 99,400 | 99,450 | 21,132 | 16,714 | 21,572 | 19,359 |
| 99,450 | 99,500 | 21,146 | 16,726 | 21,586 | 19,371 |
| 99,500 | 99,550 | 21,160 | 16,739 | 21,600 | 19,384 |
| 99,550 | 99,600 | 21,174 | 16,751 | 21,614 | 19,396 |
| 99,600 | 99,650 | 21,188 | 16,764 | 21,628 | 19,409 |
| 99,650 | 99,700 | 21,202 | 16,776 | 21,642 | 19,421 |
| 99,700 | 99,750 | 21,216 | 16,789 | 21,656 | 19,434 |
| 99,750 | 99,800 | 21,230 | 16,801 | 21,670 | 19,446 |
| 99,800 | 99,850 | 21,244 | 16,814 | 21,684 | 19,459 |
| 99,850 | 99,900 | 21,258 | 16,826 | 21,698 | 19,471 |
| 99,900 | 99,950 | 21,272 | 16,839 | 21,712 | 19,484 |
| 99,950 | 100,000 | 21,286 | 16,851 | 21,726 | 19,496 |

\$100,000 or over — use Form 1040

* This column must also be used by a qualifying widow(er).
 * This column must also be used by a qualifying widow(er).

General Information

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

How to avoid common mistakes. Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).

- Check your math, especially for the earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total tax, and refund or amount you owe.

- Be sure you used the correct method to figure your tax. See the instructions for line 28.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040A. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

- If you live in an apartment, be sure to include your apartment number in your address.

- See the instructions for line 24 to be sure you entered the correct amount for the standard deduction.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040A and enter your occupation(s).

- Attach your Form(s) W-2 and any other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.

- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 45 for details.

- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

What are your rights as a taxpayer? You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many

rights you have at each step of the tax process. For details, see Pub. 1.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state, but did not file a joint return and are now liable for an underpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040A. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

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

Income tax withholding and estimated tax payments for 2014. If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2014 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at www.irs.gov/Individuals/IRS-Withholding-Calculator, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2014 tax return will show a tax refund, or a tax balance due of less than \$1,000. If your total estimated tax for 2014 is \$1,000 or more, see Form 1040-ES and Pub.

505 for a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more details.

How do you amend your tax return? File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

How do you make a gift to reduce debt held by the public? If you wish to do so, make a check payable to “Bureau of the Fiscal Service.” You can send it to: Bureau of the Fiscal Service, Attn: Dept. G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 45 for details on how to pay any tax you owe. Go to www.publicdebt.treas.gov/index1.htm for information on how to make this type of gift online.



If you itemize your deductions for 2014, you may be able to deduct this gift.

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

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

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

- Use Form 4506-T or 4506T-EZ,
- Visit IRS.gov and click on “Order a Return or Account Transcript,” or
- Call us at 1-800-908-9946.

Death of a taxpayer. If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter “Deceased,” the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a return for 2013, you can file a joint return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Enter “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper re-

porting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 or see Pub. 559.

Past due returns. If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040A instructions. For example, if you are filing a 2010 return in 2014, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, with a smart phone, or by calling or walking into an IRS office or volunteer site near you.

Free help with your tax return. You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669. For more information on these programs, go to IRS.gov and enter "VITA" in the search box.

Internet. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.

- Check the status of your 2013 refund with the [Where's My Refund?](#) application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your *e-filed* return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.

- Use the [Interactive Tax Assistant](#) (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an international subject index. You can use the IRS Tax Map to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- This filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using *Get Transcript*. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app, by selecting *Mail Transcript* on IRS.gov, or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past 3 years.

- Determine if you are eligible for the EIC and estimate the amount of the credit with the [Earned Income Tax Credit Assistant](#).

- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.

- If you received the First Time Homebuyer Credit, you can use the [First Time Homebuyer Credit Account Look-up](#) tool for information on your repayments and account balance.

- Check the status of your amended return using [Where's My Amended Return](#). Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.

- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.

- Determine if you are eligible and apply for an [online payment agreement](#), if you owe more tax than you can pay today.
 - Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
 - Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
 - Request an Electronic Filing PIN by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
 - Download forms, instructions and publications, including accessible versions for people with disabilities.
 - Locate the nearest Taxpayer Assistance Center (TAC) using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under *Contact Us* on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
 - Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter *Apply for an EIN* in the search box.
 - Read the Internal Revenue Code, regulations, or other official guidance.
 - Read Internal Revenue Bulletins.
 - Sign up to receive local and national tax news and more by email. Just click on “subscriptions” above the search box on IRS.gov and choose from a variety of options.
- Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.
- Call to locate the nearest volunteer help site, 1-800-906-9887, or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
 - Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you *e-file*, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a person-

alized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live phone and walk-in assistants can re-search the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call TeleTax, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. See *What Is Tele Tax* later, for a list of the topics covered. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.
- Call 1-800-829-4059 to ask tax questions or order forms and publications using TTY/TDD equipment. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

Walk-in. You can find a selection of forms, publications and services — in person.

- **Products.** You can walk into some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk into your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

IRS videos. The IRS Video portal www.IRSevideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel

discussions and Webinars, as well as audio archives of tax practitioner phone forums.

Tax information in other languages. For taxpayers whose native language is not English, we have the following resources available:

Over-The-Phone Interpreter Service. The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is free to taxpayers.

Language websites. Taxpayers can find information on IRS.gov in the following languages:

- Spanish - www.irs.gov/Spanish
- Chinese - www.irs.gov/Chinese
- Vietnamese - www.irs.gov/Vietnamese
- Korean - www.irs.gov/Korean
- Russian - www.irs.gov/Russian

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040A, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 45.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial

understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



Updates to refund status are made once a day—usually at night.



If you do not have Internet access, many services are available by phone:

- You can check the status of your refund on the free IRS2Go phone app.
- You can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our live phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at www.irs.gov/Spanish and 1-800-829-1954.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available through the IRS website at www.irs.gov/taxtopics.

TeleTax Topics

All topics are available in Spanish.

| Topic No. | Subject |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------|
| IRS Help Available | |
| 101 | IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs, and identity theft |
| 102 | Tax assistance for individuals with disabilities and the deaf and hard of hearing |
| 103 | Tax help for small businesses and the self-employed |
| 104 | Taxpayer Advocate Service—Your voice at the IRS |
| 105 | Armed Forces tax information |

| Topic No. | Subject |
|-----------------------|--------------------------------------------------------------------|
| 107 | Tax relief in disaster situations |
| IRS Procedures | |
| 151 | Your appeal rights |
| 152 | Refund information |
| 153 | What to do if you haven't filed your tax return |
| 154 | Form W-2 and Form 1099-R (What to do if incorrect or not received) |
| 155 | Forms and publications—How to order |
| 156 | Copy of your tax return—How to get one |
| 157 | Change of address—How to notify the IRS |
| 158 | Ensuring proper credit of payments |
| 159 | Prior year(s) Form W-2 (How to get a copy) |

| Topic No. | Subject |
|-------------------|---------------------------------------------------------------------------------------------------------------|
| 160 | Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt) |
| Collection | |
| 201 | The collection process |
| 202 | Tax payment options |
| 203 | Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts |
| 204 | Offers in compromise |
| 205 | Innocent spouse relief (including separation of liability and equitable relief) |
| 206 | Dishonored payments |

TeleTax Topics*(Continued)*

| Topic No. | Subject |
|-----------------------------------|-------------------------------------------------------------|
| Alternative Filing Methods | |
| 253 | Substitute tax forms |
| 254 | How to choose a tax return preparer |
| 255 | Self-select PIN signature method for online registration |
| General Information | |
| 301 | When, where, and how to file |
| 303 | Checklist of common errors when preparing your tax return |
| 304 | Extension of time to file your tax return |
| 305 | Recordkeeping |
| 306 | Penalty for underpayment of estimated tax |
| 307 | Backup withholding |
| 308 | Amended returns |
| 309 | Roth IRA contributions |
| 310 | Coverdell education savings accounts |
| 311 | Power of attorney information |
| 312 | Disclosure authorizations |
| 313 | Qualified tuition programs (QTPs) |
| Which Forms To File | |
| 352 | Which form—1040, 1040A, or 1040EZ? |
| 356 | Decedents |
| Types of Income | |
| 401 | Wages and salaries |
| 403 | Interest received |
| 404 | Dividends |
| 407 | Business income |
| 409 | Capital gains and losses |
| 410 | Pensions and annuities |
| 411 | Pensions—The general rule and the simplified method |
| 412 | Lump-sum distributions |
| 413 | Rollovers from retirement plans |
| 414 | Rental income and expenses |
| 415 | Renting residential and vacation property |
| 416 | Farming and fishing income |
| 417 | Earnings for clergy |
| 418 | Unemployment compensation |
| 419 | Gambling income and losses |
| 420 | Bartering income |
| 421 | Scholarship and fellowship grants |
| 423 | Social security and equivalent railroad retirement benefits |
| 424 | 401(k) plans |
| 425 | Passive activities—Losses and credits |
| 427 | Stock options |
| 429 | Traders in securities (information for Form 1040 filers) |
| 430 | Receipt of stock in a demutualization |
| 431 | Canceled debt—Is it taxable or not? |
| Adjustments to Income | |
| 451 | Individual retirement arrangements (IRAs) |

| Topic No. | Subject |
|----------------------------------------------------------|------------------------------------------------------------------------------------|
| 452 | Alimony paid |
| 453 | Bad debt deduction |
| 455 | Moving expenses |
| 456 | Student loan interest deduction |
| 457 | Tuition and fees deduction |
| 458 | Educator expense deduction |
| Itemized Deductions | |
| 501 | Should I itemize? |
| 502 | Medical and dental expenses |
| 503 | Deductible taxes |
| 504 | Home mortgage points |
| 505 | Interest expense |
| 506 | Charitable contributions |
| 508 | Miscellaneous expenses |
| 509 | Business use of home |
| 510 | Business use of car |
| 511 | Business travel expenses |
| 512 | Business entertainment expenses |
| 513 | Educational expenses |
| 514 | Employee business expenses |
| 515 | Casualty, disaster, and theft losses (including federally declared disaster areas) |
| Tax Computation | |
| 551 | Standard deduction |
| 552 | Tax and credits figured by the IRS |
| 553 | Tax on a child's investment income |
| 554 | Self-employment tax |
| 556 | Alternative minimum tax |
| 557 | Additional tax on early distributions from traditional and Roth IRAs |
| 558 | Additional tax on early distributions from retirement plans, other than IRAs |
| 559 | Net Investment Income Tax |
| 560 | Additional Medicare Tax |
| Tax Credits | |
| 601 | Earned income credit |
| 602 | Child and dependent care credit |
| 607 | Adoption credit and adoption assistance programs |
| 608 | Excess social security and RRTA tax withheld |
| 610 | Retirement savings contributions credit |
| 611 | Repayment of the First-time homebuyer credit |
| IRS Notices | |
| 651 | Notices—What to do |
| 652 | Notice of underreported income—CP 2000 |
| 653 | IRS notices and bills, penalties, and interest charges |
| Basis of Assets, Depreciation, and Sale of Assets | |
| 701 | Sale of your home |
| 703 | Basis of assets |
| 704 | Depreciation |
| 705 | Installment sales |
| Employer Tax Information | |
| 751 | Social security and Medicare withholding rates |

| Topic No. | Subject |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 752 | Form W-2—Where, when, and how to file |
| 753 | Form W-4—Employee's Withholding Allowance Certificate |
| 755 | Employer identification number (EIN)—How to apply |
| 756 | Employment taxes for household employees |
| 757 | Forms 941 and 944 Deposit requirements |
| 758 | Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return |
| 759 | Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return — Filing and deposit requirements |
| 760 | Reporting & deposit requirements for agriculture employers |
| 761 | Tips—Withholding and reporting |
| 762 | Independent contractor vs. employee |
| 763 | Highlights of the Affordable Care Act of 2010 |
| Electronic Media Filers—1099 Series and Related Information Returns | |
| 801 | Who must file information returns electronically |
| 802 | Applications, forms, and information |
| 803 | Waivers and extensions |
| 804 | Test files and combined federal and state filing |
| 805 | Electronic filing of information returns |
| Tax Information for Aliens and U.S. Citizens Living Abroad | |
| 851 | Resident and nonresident aliens |
| 856 | Foreign tax credit |
| 857 | Individual taxpayer identification number (ITIN)—Form W-7 |
| 858 | Alien tax clearance |
| Tax Information for Residents of Puerto Rico | |
| 901 | Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return? |
| 902 | Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax |
| 903 | Federal employment tax in Puerto Rico |
| 904 | Tax assistance for residents of Puerto Rico |

Topic numbers are effective January 1, 2014.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time



If you want to check the status of your 2013 refund, see Refund Information, earlier.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The “Caller ID Number” shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record

telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Forms and Publications



If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.



To get information, forms, and publications in Spanish, go to www.irs.gov/Spanish.



Internet

You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on:

- *Free File*—Use free tax software to prepare and *e-file* your tax return at www.irs.gov/freefile.
- *Interactive Tax Assistant*—Provides answers to tax law questions using a probe and response process.
- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Where's My Amended Return*—Check the status of your amended return.
- *Free Tax Return Preparation*—Locate the site nearest you.
- *Recent Tax Changes*
- *Tax information for Innocent Spouses*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement Application*
- *Applying for Offers in Compromise*

View and download tax forms and publications. Click on “Forms & Pubs” or go to www.irs.gov/formspubs to:

- View or download current and previous year tax forms and publications, or
- Order current year tax forms and publications.

Ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs. For current year tax forms and publications, click on “Forms and publications by U.S. mail.”



Phone

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

National Taxpayer Advocate helpline. Call 1-877-777-4778.



Walk-In

You can walk into some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of forms, instructions, and publications available to photocopy from reproducible proofs.



Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 business days after we receive your request.

Other ways to get help. See *How To Get Tax Help*, earlier.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the pur-

poses of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on “More Information” and then on “Comment on Tax Forms and Publications.” Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The table below shows burden estimates based upon current statutory requirements as of November 2013 for taxpayers filing a 2013 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 12 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$280; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90; and the average for Form 1040EZ filers is about 4 hours and \$30.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 7 hours and \$120, while business taxpayers are expected to have an average burden of about 24 hours and \$430. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the

tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

| Primary Form Filed or Type of Taxpayer | Percentage of Returns | Average Time Burden (Hours) | | | | | Average Cost (Dollars)** |
|----------------------------------------|-----------------------|-----------------------------|----------------|--------------|--------------------------------|-----------|--------------------------|
| | | Total Time* | Record Keeping | Tax Planning | Form Completion and Submission | All Other | |
| All taxpayers | 100 | 12 | 6 | 2 | 4 | 1 | \$210 |
| Primary forms filed | | | | | | | |
| 1040 | 68 | 15 | 8 | 2 | 4 | 1 | 280 |
| 1040A | 19 | 7 | 2 | 1 | 3 | 1 | 90 |
| 1040EZ | 13 | 4 | 1 | *** | 2 | 1 | 30 |
| Type of taxpayer | | | | | | | |
| Nonbusiness**** | 70 | 7 | 3 | 1 | 3 | 1 | 120 |
| Business**** | 30 | 24 | 13 | 4 | 5 | 2 | 430 |

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

**Dollars rounded to the nearest \$10.

***Rounds to less than one hour.

****You are considered a “business” filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a “nonbusiness” filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, go to www.irs.gov/formspubs.

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 business days after we receive your request.

Do not send your tax return to the address shown on this page. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

▲ Cut here ▲

Save Money and Time by Going Online!
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Order Form

Please print.

| | | | | | | | |
|------------------------|--|--|-------|--|---------------------------|-----------------|--|
| Name | | | | | | | |
| Postal mailing address | | | | | | Apt./Suite/Room | |
| City | | | State | | ZIP code | | |
| Foreign country | | | | | International postal code | | |
| Daytime phone number | | | | | | | |
| () | | | | | | | |

Circle the forms and publications you need. The instructions for any form you order will be included.

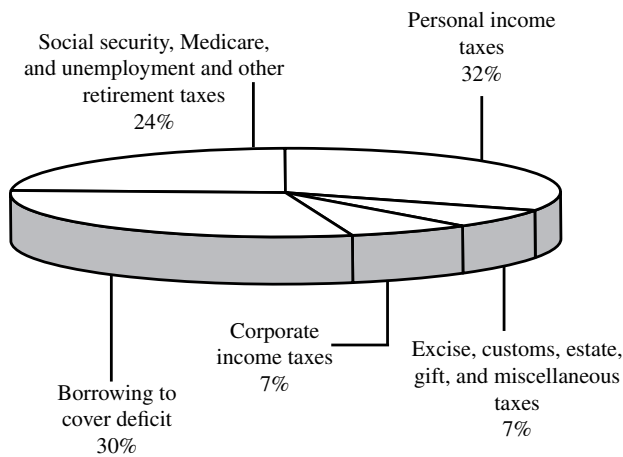
Use the **blank spaces** to order items not listed.

| | | | | | | | |
|------------------------------|-------------------------------|--------|------|----------|----------|----------|-----------|
| 1040 | Schedule F (1040) | 1040-V | 4868 | 8959 | Pub. 523 | Pub. 554 | Pub. 972 |
| Schedule A (1040) | Schedule H (1040) | 1040X | 5405 | 8960 | Pub. 525 | Pub. 575 | Pub. 4681 |
| Schedule B (1040A or 1040) | Schedule J (1040) | 2106 | 6251 | Pub. 1 | Pub. 526 | Pub. 583 | |
| Schedule C (1040) | Schedule R (1040A or 1040) | 2441 | 8283 | Pub. 17 | Pub. 527 | Pub. 587 | |
| Schedule C-EZ (1040) | Schedule SE (1040) | 3903 | 8606 | Pub. 334 | Pub. 529 | Pub. 590 | |
| Schedule D (1040) | Schedule 8812 (1040A or 1040) | 4506 | 8822 | Pub. 463 | Pub. 535 | Pub. 596 | |
| 8949 | 1040A | 4506-T | 8829 | Pub. 501 | Pub. 547 | Pub. 915 | |
| Schedule E (1040) | 1040EZ | 4562 | 8863 | Pub. 502 | Pub. 550 | Pub. 946 | |
| Schedule EIC (1040A or 1040) | 1040-ES (2014) | 4684 | 8917 | Pub. 505 | Pub. 551 | Pub. 970 | |

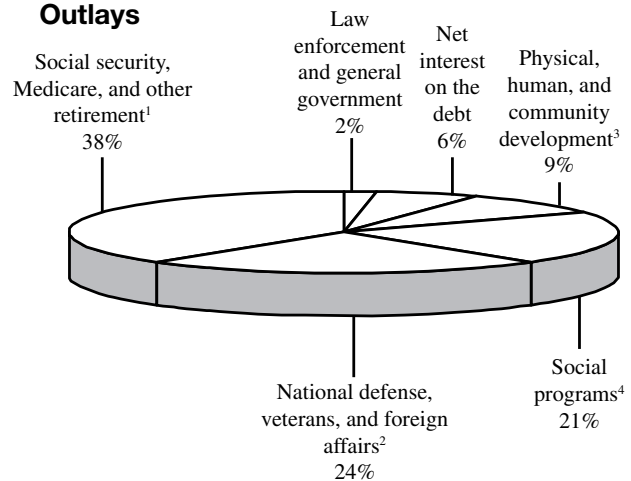
Major Categories of Federal Income and Outlays for Fiscal Year 2012

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.

Income



Outlays



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

In fiscal year 2012 (which began on October 1, 2011, and ended on September 30, 2012), Federal income was \$2.45 trillion and outlays were \$3.537 trillion, leaving a deficit of \$1.087 trillion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 19% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

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

4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$104 billion in fiscal year 2012. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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**Where Do You File?**

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



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

| IF you live in... | THEN use this address if you: | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| | Are not enclosing a check or money order... | Are enclosing a check or money order... |
| Florida, Louisiana, Mississippi, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0015 | Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214 |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015 | Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704 |
| Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015 | Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501 |
| Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia, | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015 | Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000 |
| Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015 | Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008 |
| A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands. | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 | Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 |

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