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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

# 1040

THIS BOOKLET ALSO CONTAINS INSTRUCTIONS FOR SCHEDULES 1 THROUGH 6. **INSTRUCTIONS**

# 2018

**freefile** is the fast, safe, and free way to prepare and e-file your taxes. See [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

Get a faster refund, reduce errors, and save paper. For more information on IRS Free File and e-file, see *Free Software Options for Doing Your Taxes* in these instructions or go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

## CHANGES FOR 2018

Form 1040 has been redesigned—Form 1040A and 1040EZ will no longer be used.

Tax reform was passed by Congress—some of the changes include:

- **Change in tax rates.**  
Most rates have been reduced.
- **Increased standard deduction.**  
The standard deduction amount has been increased for all filers.
- **Increased child tax credit.**  
The child tax credit amount has been increased.
- **New credit for other dependents.**  
A new credit of up to \$500 may be available for each dependent who doesn't qualify for the child tax credit.
- **Changes to itemized deductions.**  
These changes include limiting the deduction for state and local taxes and eliminating both the deduction for miscellaneous expenses and the overall limit on itemized deductions.

For details on these and other changes, see *What's New* in these instructions.

## FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).



Department of the Treasury Internal Revenue Service [IRS.gov](https://www.irs.gov)



Department  
of the  
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 an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty 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.

### How can you reach us?

We have offices in [every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is at [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov) and in your local directory. You can also call us at 1-877-777-4778.

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

### How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](http://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 [IRS.gov/LITC](http://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](http://www.improveirs.org) or 1-888-912-1227 (toll-free).

# Affordable Care Act—What You Need To Know

## Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2019**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **Form 1040** or **Form 1040NR**. (Don't include Form 1095-A.)

## Health Coverage Individual Responsibility Payment

For 2018, you must:



OR



### Report Health Care Coverage or Exempt

Check the “Full-year health care coverage or exempt” box on the front of Form 1040 to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had **qualifying health care coverage or a coverage exemption that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for every month of 2018**.

### Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2018, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and doesn't qualify for a coverage exemption. If you can claim any part-year exemptions or exemptions for specific members of your household, use Form 8965. This will reduce the amount of your shared responsibility payment. For more information, see the Form 8965 instructions or go to [IRS.gov/SRP](http://IRS.gov/SRP).

## Health Coverage Reporting

- If you or someone in your family had health coverage in 2018, the provider of that coverage is required to send you a **Form 1095-A**, **1095-B**, or **1095-C** (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete **Schedule 4, line 61**. You should receive **Form 1095-A**, **1095-B**, or **1095-C** by early **February 2019**, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete Schedule 4, line 61. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.
- If you or someone in your family was an employee in 2018, the employer may be required to send you **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **February 2019**. This information may be relevant if you purchased health insurance coverage for 2018 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 5, line 70**. However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2018, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

## Free Software Options for Doing Your Taxes

### Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 15, 2019 (for most people).
- *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 *IRS.gov/FreeFile*.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

### **freefile** Do Your Taxes for Free

If your adjusted gross income was \$66,000 or less in 2018, 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 a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *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 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 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.

### Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under \$55,000 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 *How To Get Tax Help* near the end of these instructions for additional information or visit *IRS.gov* (Keyword: VITA) for a VITA/TCE site near you!

*IRS.gov* is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at *IRS.gov/Forms*.

## Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and doesn't store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to *IRS.gov/Payments* to see all your electronic payment options.

# What's New

For information about any additional changes to the 2018 tax law or any other developments affecting Form 1040 or its instructions, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).

**Form 1040 has been redesigned for 2018.** The new design uses a “building block” approach. Form 1040, which many taxpayers can file by itself, is supplemented with new Schedules 1 through 6. These additional schedules will be used as needed to complete more complex tax returns. The instructions for the new schedules are at the end of the Form 1040 instructions.

**Forms 1040A and 1040-EZ no longer available.** Forms 1040A and 1040-EZ aren't available to file your 2018 taxes. If you used one of these forms in the past, you will now file Form 1040. Some forms and publications that were released in 2017 or early 2018 (for example, Form W-2) may still have references to Form 1040A or Form 1040-EZ. Please disregard these references.

**Due date of return.** File Form 1040 by April 15, 2019. If you live in Maine or Massachusetts, you have until April 17, 2019, because of the Patriots' Day holiday in those states and the Emancipation Day holiday in the District of Columbia.

**Change in tax rates.** For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

**Standard deduction amount increased.** For 2018, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$12,000.
- Married filing jointly or Qualifying widow(er)—\$24,000.
- Head of household—\$18,000.

**Personal exemption suspended.** For 2018, you can't claim a personal exemption deduction for yourself, your spouse, or your dependents.

**Increased child tax credit and additional child tax credit.** For 2018, the maximum child tax credit has increased to \$2,000 per qualifying child, of which \$1,400 can be claimed for the additional child tax credit. In addition, the modified adjusted gross income threshold at which the credit begins to phase out has

increased to \$200,000 (\$400,000 if married filing jointly).

**New credit for other dependents.** If you have a dependent, you may be able to claim the credit for other dependents. The credit is a nonrefundable credit of up to \$500 for each eligible dependent who can't be claimed for the child tax credit. The child tax credit and credit for other dependents are both figured using the Child Tax Credit and Credit for Other Dependents Worksheet and reported on line 12a. See *Who Qualifies as Your Dependent* for more information.

**Social security number (SSN) required for child tax credit.** Your child must have an SSN valid for employment issued before the due date of your 2018 return (including extensions) to be claimed as a qualifying child for the child tax credit or additional child tax credit. If your child doesn't qualify you for the child tax credit but has a taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the new credit for other dependents for that child.

**Qualified business income deduction.** Beginning in 2018, you may be able to deduct up to 20% of your qualified business income from your qualified trade or business, plus 20% of your qualified REIT dividends and qualified PTP income. The deduction can be taken in addition to your standard deduction or itemized deductions. For more information, see the instructions for line 9 and Pub. 535.

**Changes to itemized deductions.** For 2018, there have been changes to the itemized deductions that can be claimed on Schedule A. See the Schedule A instructions for more information on these changes and a complete list of changes.

These changes include:

- Your overall itemized deductions are no longer limited because your adjusted gross income is over a certain limit.
- Your deduction of state and local income, sales, and property taxes is limited to a combined, total deduction of

\$10,000 (\$5,000 if married filing separately).

- You can no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2%-of-adjusted-gross-income floor.

**Alternative minimum tax (AMT) exemption amount increased.** The AMT exemption amount is increased to \$70,300 (\$109,400 if married filing jointly or qualifying widow(er); \$54,700 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to \$500,000 (\$1,000,000 if married filing jointly or qualifying widow(er)).

**Section 965 deferred foreign income.** If you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. You may pay the entire amount of tax due with respect to this deferred foreign income this year or elect to make payment in eight installments or, in the case of certain stock owned through an S corporation, elect to defer payment until the occurrence of a triggering event. See the instructions for Line 11a; Schedule 1, line 21; Schedule 5, line 74; Form 965; Form 965-A; and Pub. 5292 for more information.

**Global intangible low-taxed income (GILTI) under section 951A.** If you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. If you own an interest in a domestic pass-through entity that is a U.S. shareholder of a controlled foreign corporation, you may have a GILTI inclusion related to that interest, even if you are not a U.S. shareholder of the controlled foreign corporation. See [IRS.gov/Form8992](https://www.irs.gov/Form8992) and Form 8992 and its instructions for the latest information regarding GILTI and domestic pass-through entities.

**Domestic production activities deduction.** The domestic production activities deduction has been repealed with limited exceptions. See the instructions for Schedule 1, line 36, for more information.

**Expired tax benefits.** At the time these instructions went to print, some tax benefits had expired. These include the deduction for qualified tuition and fees, the

mortgage insurance premium deduction, and the nonbusiness energy property credit. To find out if legislation extended any of these provisions so you can

claim them on your 2018 return, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).

# DRAFT AS OF September 26, 2018





# Form 1040 Redesign

## Helpful Hints

For 2018, you will no longer use Form 1040A or Form 1040EZ, but instead will use the redesigned Form 1040. Many people will only need to file Form 1040 and no schedules. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes) you will need to complete one or more of the new Form 1040 schedules. Below is a general guide to what schedule(s) you will need to file, based on your circumstances. See the instructions for the schedules for more information.

IF YOU...	THEN USE...
Have additional income, such as capital gains, unemployment compensation, prize or award money, or gambling winnings. Have any deductions to claim, such as student loan interest deduction, self-employment tax, or educator expenses.	<b>Schedule 1</b>
Owe AMT or need to make an excess advance premium tax credit repayment.	<b>Schedule 2</b>
Can claim a nonrefundable credit other than the child tax credit or the credit for other dependents, such as the foreign tax credit, education credits, or general business credit.	<b>Schedule 3</b>
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	<b>Schedule 4</b>
Can claim a refundable credit other than the earned income credit, American opportunity credit, or additional child tax credit. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	<b>Schedule 5</b>
Have a foreign address or a third party designee.	<b>Schedule 6</b>

# 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](http://IRS.gov) for details.

## Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use [Tax Topic 901](#) to see if they must file.

**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 also should 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.*
- *Premium tax credit.*
- *Health coverage tax credit.*

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).

### Requirement to reconcile advance payments of the premium tax credit.

If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2018 and advance payments of the premium tax credit were made for this coverage, you must file a 2018 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments.

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2018 return, you do not have to attach Form 8962.

**Exception for certain children under age 19 or full-time students.** If certain conditions apply, you can elect to in-

clude on your return the income of a child who was under age 19 at the end of 2018 or was a full-time student under age 24 at the end of 2018. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use [Tax Topic 553](#) or see Form 8814.

A child born on January 1, 1995, is considered to be age 24 at the end of 2018. 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 a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2018.
  - 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 1040 by **April 15, 2019**. (If you live in Maine or Massachusetts, you have until April 17, 2019, because of the Patriots' Day holiday in Maine and Massachusetts and the Emancipation Day holiday in the District of Columbia.) 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.

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

## What if You Can't 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. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

**CAUTION** *An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't 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 17, 2019, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

### Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

- UPS Next Day Air Early A.M., 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.

To check for any updates to the list of designated private delivery services, go to [IRS.gov/PDS](https://www.irs.gov/PDS). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/PDS/StreetAddresses](https://www.irs.gov/PDS/StreetAddresses).

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 2018 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$12,000
	65 or older	13,600
Married filing jointly***	under 65 (both spouses)	\$24,000
	65 or older (one spouse)	25,300
	65 or older (both spouses)	26,600
Married filing separately	any age	\$5
Head of household	under 65	\$18,000
	65 or older	19,600
Qualifying widow(er)	under 65	\$24,000
	65 or older	25,300

\*If you were born on January 1, 1954, you are considered to be age 65 at the end of 2018. (If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 501.)

\*\***Gross income** means all income you received in the form of money, goods, property, and services that isn't 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). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2018 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 5a and 5b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you didn't live with your spouse at the end of 2018 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

## Chart B—For Children and Other Dependents (See *Who Qualifies as Your Dependent*, later.)

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 \$1,050.
  - Your earned income was over \$12,000.
  - Your gross income was more than the **larger** of—
    - \$1,050, or
    - Your earned income (up to \$11,650) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
  - Your unearned income was over \$2,650 (\$4,250 if 65 or older **and** blind).
  - Your earned income was over \$13,600 (\$15,200 if 65 or older **and** blind).
  - Your gross income was more than the **larger** of—
    - \$2,650 (\$4,250 if 65 or older **and** blind), or
    - Your earned income (up to \$11,650) plus \$1,950 (\$3,550 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 \$1,050.
  - Your earned income was over \$12,000.
  - 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—
    - \$1,050, or
    - Your earned income (up to \$11,650) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
  - Your unearned income was over \$2,350 (\$3,650 if 65 or older **and** blind).
  - Your earned income was over \$13,300 (\$14,600 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—
    - \$2,350 (\$3,650 if 65 or older **and** blind), or
    - Your earned income (up to \$11,650) plus \$1,650 (\$2,950 if 65 or older **and** blind).

## Chart C—Other Situations When You Must File

You must file a return if any of the seven conditions below apply for 2018.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax.
  - b. 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.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
  - d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See the instructions for Schedule 4, line 60b.
  - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for Schedule 4, line 62.
  - g. Recapture taxes. See the instructions for line 11a and Schedule 4, lines 60b and 62.
2. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. 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.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.
7. You have a net tax liability that you deferred by making an election under section 965(i).

## Where To Report Certain Items From 2018 Forms W-2, 1095, 1097, 1098, and 1099

File electronically. You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 16. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5a, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 1
	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)	Form 8839, line 20
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
	Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	See the instructions for Schedule 4, line 62
W-2G	Reportable winnings (box 1)	Schedule 1, line 21 (Schedule C or C-EZ for professional gamblers)
1095-A	Advance payment of premium tax credit (line 33, column c)	See Form 8962 and its instructions
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1)	Schedule A, line 8a, but first see the instructions on Form 1098*
	Refund of overpaid interest (box 4)	Schedule 1, line 21, but first see the instructions on Form 1098*
	Points (box 6)	Schedule A, line 8a, but first see the instructions on Form 1098*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 12
1098-E	Student loan interest (box 1)	See the instructions for Schedule 1, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 1d), cost or other basis (box 1e), and adjustments (boxes 1f and 1g)	Form 8949 or Schedule D, whichever applies; see the Instructions for Form 8949
	Aggregate profit or (loss) on contracts (box 11)	Form 6781, line 1
	Bartering (box 13)	See Pub. 525
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 3b
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 3a
	Total capital gain distributions (box 2a)	Schedule 1, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 3b
	Foreign tax paid (box 6)	Schedule 3, line 48, or Schedule A, line 6; but first see the instructions for Schedule 3, line 48
	Exempt-interest dividends (box 10)	Form 1040, line 2a
Specified private activity bond interest dividends (box 11)	Form 6251, line 2g	
1099-G	Unemployment compensation (box 1)	See the instructions for Schedule 1, line 19
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Schedule 1, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions
	RTAA payments (box 5)	Schedule 1, line 21
	Taxable grants (box 6)	Schedule 1, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F

\*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

<b>Form</b>	<b>Item and Box in Which It Should Appear</b>	<b>Where To Report</b>
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 6)  Tax-exempt interest (box 8) Specified private activity bond interest (box 9) Market discount (box 10) Bond premium (box 11), bond premium on Treasury obligations (box 12), and bond premium on tax-exempt bond (box 13)	See the instructions on Form 1099-INT Schedule 1, line 30 See the instructions on Form 1099-INT and the instructions for Form 1040, line 2b Schedule 3, line 48, or Schedule A, line 6; but first see the instructions for Schedule 3, line 48 Form 1040, line 2a Form 6251, line 2g Form 1040, line 2b See the instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1) Royalties (box 2) Other income (box 3) Nonemployee compensation (box 7)  Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the Instructions for Schedule E* See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)* Schedule 1, line 21* Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC See the instructions for Schedule 4, line 62 See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) } Early withdrawal penalty (box 3) Market discount (box 5) Acquisition premium (box 6) Original issue discount on U.S. Treasury obligations (box 8) Bond premium (box 10) Tax-exempt OID (box 11)	See the instructions on Form 1099-OID Schedule 1, line 30 Form 1040, line 2b See the instructions on Form 1099-OID and Pub. 550 See the instructions on Form 1099-OID See the instructions on Form 1099-OID and Pub. 550 Form 1040, line 2a, but first see the instructions on Form 1099-OID
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR See the instructions on Form 1099-PATR Form 6251, line 3
1099-Q	Qualified education program payments	See the instructions for Schedule 1, line 21
1099-QA	Distributions from ABLE accounts	See the instructions for Schedule 1, line 21, Form 5329, and Pub. 907
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3) Disability income with code 3 in box 7	See the instructions for Form 1040, lines 4a and 4b See the instructions for Form 1040, lines 4a and 4b See the instructions on Form 1099-R See the instructions for Form 1040, line 1
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 6)	Form 4797, Form 6252, Form 8824, or Form 8949 See the instructions for Schedule A, line 5b*
1099-SA	Distributions from health savings accounts (HSAs) Distributions from MSAs***	Form 8889, line 14a Form 8853
SSA-1099	Social security benefits	See the instructions for lines 5a and 5b
RRB-1099	Railroad retirement benefits	See the instructions for lines 5a and 5b
*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.		
**This includes distributions from Roth, SEP, and SIMPLE IRAs.		
***This includes distributions from Archer and Medicare Advantage MSAs.		

# Line Instructions for Form 1040



Also see the instructions for Schedule 1 through Schedule 6 that follow the Form 1040 instructions.

You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details.

**Fiscal year filers.** If you are a fiscal year filer using a tax year other than January 1 through December 31, 2018, write “Tax Year” and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040.

Section references are to the Internal Revenue Code.

## 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.
- Qualifying widow(er).

For information about marital status, see Pub. 501.



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

### Single

You can check the “Single” box at the top of Form 1040 if any of the following was true on December 31, 2018.

- 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 2018, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box.
- You were widowed before January 1, 2018, and didn't remarry before the end of 2018. But if you have a child, you may be able to use the qualifying widow(er) filing status. See the instructions for *Qualifying Widow(er)*, later.

### Married Filing Jointly

You can check the “Married filing jointly” box at the top of Form 1040 if any of the following apply.

- You were married at the end of 2018, even if you didn't live with your spouse at the end of 2018.
- Your spouse died in 2018 and you didn't remarry in 2018.
- You were married at the end of 2018, and your spouse died in 2019 before filing a 2018 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 didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't 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 interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't 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 isn't reporting all of his or her income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for *Married Filing Separately*. Also see *Innocent Spouse Relief* under *General Information*, later.

**Nonresident aliens and dual-status aliens.** Generally, a married couple can't 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 2018, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

### Married Filing Separately

Check the “Married filing separately” box at the top of Form 1040 if you are married and file a separate return. Enter your spouse's name in the entry space at the far right of the filing status checkboxes (next to “Qualifying widow(er)”). Be sure to enter your spouse's SSN or ITIN in the space for spouse's SSN on Form 1040. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter “NRA.”

If you are married and file a separate return, you generally report only your own income, 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 usually will pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction, the education credits, or the earned income credit. You also can't take the standard deduction if your spouse itemizes deductions.



*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 2018. See Married persons who live apart.*



## Head of Household

You can check the “Head of household” box at the top of Form 1040 if you are unmarried and 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 2018. But if, at the end of 2018, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2018 and you meet the other rules under *Married persons who live apart*.
- You are married to a nonresident alien at any time during the year and you don't choose to treat him or her as a resident alien.

Check the “Head of household” box 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 2018 of your parent whom you can claim as a dependent, except under a multiple support agreement (see *Who Qualifies as Your Dependent*, later). Your parent didn't 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 don't include:
  - a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later,
  - b. Any person who is your dependent only because he or she lived with you for all of 2018, or
  - c. Any person you claimed as a dependent under a multiple support agreement. See *Who Qualifies as Your Dependent*, later.
2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on someone else's 2018 return.

4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later.

If the child isn't claimed as your dependent, enter the child's name in the entry space at the far right of the filing status checkboxes (next to “Qualifying Widow(er)”). If you don't 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 under *Who Qualifies as Your Dependent*, later.

**Dependent.** To find out if someone is your dependent, see *Who Qualifies as Your Dependent*, later.

**TIP** *The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.*

**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*, later, under *Who Qualifies as Your Dependent*, if applicable.

If the person for whom you kept up a home was born or died in 2018, 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.

**Married persons who live apart.** Even if you weren't divorced or legally separated at the end of 2018, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2018. Tempora-

ry 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 2018.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2018 (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* under *Who Qualifies as Your Dependent*, later.

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

**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.

## Qualifying Widow(er)

You can check the “Qualifying widow(er)” box at the top of Form 1040 and use joint return tax rates for 2018 if all of the following apply.

1. Your spouse died in 2016 or 2017 and you didn't remarry before the end of 2018.
2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2018:
  - a. The child had gross income of \$4,150 or more,
  - b. The child filed a joint return, or
  - c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space at the far right of the filing status checkboxes (next to “Qualifying widow(er)”). If you don't enter the name, it will take us longer to process your return.

3. This child lived in your home for all of 2018. If the child didn't live with

you for the required time, see *Exception to time lived with you*, later.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If your spouse died in 2018, you can't file as qualifying widow(er). Instead, see the instructions for *Married Filing Jointly*, earlier.

**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 *Who Qualifies as Your Dependent*, later.

**TIP** *The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.*

**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*, later, under *Who Qualifies as Your Dependent*, if applicable.

A child is considered to have lived with you for all of 2018 if the child was born or died in 2018 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.

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## 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 in the entry space on the far right of the filing status checkboxes (next to "Qualifying widow(er)") instead of below your name.



*If you filed a joint return for 2017 and you are filing a joint return for 2018 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2017 return.*

## Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) 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 doesn't deliver mail to your home.

## Foreign Address

If you have a foreign address, see the "Foreign Address" section in the Schedule 6 instructions.

## Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

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## 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 [SSA.gov](http://SSA.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 1040, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on your Form 1040 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 don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

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

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once in the last 3 years, or if your ITIN has the middle digits 73, 74, 75, 76, 77, 81, or 82 (9NN-73-NNNN), it expired at the end of 2018 and must be renewed if you need to file a federal tax return in 2019. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](http://IRS.gov/ITIN).



*ITINs with middle digits 70, 71, 72, 78, 79, or 80 that expired in 2016 or 2017 must also be renewed if you need to file a tax return in 2019 and haven't already renewed the ITIN.*

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

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [IRS.gov/ITIN](http://IRS.gov/ITIN).

## 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, or
- Your spouse is filing a separate return.

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## Full-year Health Care Coverage or Exempt

For 2018, you must either:

- Have qualifying health care coverage or a coverage exemption for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month) that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for every month of 2018, or
- Make a shared responsibility payment with your return and report it on Schedule 4, line 61. If you can claim any part-year exemptions or exemptions for specific members of your household, use Form 8965. This will reduce the amount of your shared responsibility payment.

 *The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.*

Check the box if you had qualifying health care coverage (called minimum essential coverage) or a coverage exemption that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent.

You can check the box even if:

- A dependent child who was born or adopted during the year wasn't covered by your insurance or exempt during the month of or months before birth or adoption (but the child must have had minimum essential coverage or a coverage exemption every month of 2018 following the birth or adoption), or
- A spouse or dependent who died during the year wasn't covered by your insurance or exempt during the month of

death and months after death (but he or she must have had minimum essential coverage or a coverage exemption every month of 2018 before death).

If you can check the box, you don't have to file Form 8965 to claim any coverage exemptions, including the coverage exemption for household income below the filing threshold in Part II of Form 8965.

If you can be claimed as a dependent on someone else's return, you don't need to check the box, claim a coverage exemption, or report a payment.

If you can't check the box, you generally must report a shared responsibility payment on Schedule 4, line 61, for each month that you, your spouse (if filing jointly), or someone else you can or do claim as a dependent didn't have qualifying health care coverage or a coverage exemption.

See the instructions for Schedule 4, line 61, for information about the individual shared responsibility payment. Also see the Instructions for Form 8965.

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## Your Standard Deduction and Spouse's Standard Deduction

### Single and Married Filing Jointly

If you were born before January 2, 1954, blind at the end of 2018, or can be claimed as a dependent on someone else's return, check the appropriate box(es) on the line labeled "Your standard deduction" under your name. If you were married and filing a joint return and your spouse was born before January 2, 1954, or was blind at the end of 2018, check the appropriate box(es) on the line labeled "Your spouse standard deduction" under your spouse's name.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box on the line labeled "Spouse standard deduction." If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resi-

dent alien at the end of 2018 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Don't check any boxes for your spouse if your filing status is head of household.

**Death of spouse in 2018.** If your spouse was born before January 2, 1954, but died in 2018 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1954."

A person is considered to reach age 65 on the day before his or her 65th birthday.

**Example.** Your spouse was born on February 14, 1953, and died on February 13, 2018. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on the line labeled "Spouse standard deduction." However, if your spouse died on February 12, 2018, your spouse isn't considered age 65. Don't check the box.

**Death of taxpayer in 2018.** If you are preparing a return for someone who died in 2018, see Pub. 501 before completing the standard deduction information.

### Blindness

If you weren't totally blind as of December 31, 2018, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't 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 isn't 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.

### Married Filing Separately

If your filing status is married filing separately and your spouse itemizes deductions on his or her return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box on the line labeled "Spouse standard deduction."

If your filing status is married filing separately and your spouse was born be-

fore January 2, 1954, or was blind at the end of 2018, you can check the appropriate box(es) on the line labeled "Spouse standard deduction" if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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## **Presidential Election Campaign Fund**

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contri-

butions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund won't change.

**DRAFT AS OF**  
**September 26, 2018**

# Who Qualifies as Your Dependent

## Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent, and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box on the right side of page 1 of Form 1040 (just above the *Dependents* section) and include a statement showing the information required in columns (1) through (4).



*The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.*

**Before you begin.** See the definition of *Social security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2018 return (including extensions). If an ITIN is applied for on or before the due date of a 2018 return (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

## 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 2018 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2018, 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 didn't provide over half of his or her own support for 2018 (see Pub. 501)

AND

Who isn't filing a joint return for 2018 or is filing a joint return for 2018 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 2018. If the child didn't 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 2018, 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 can't 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 2018 tax return? See Steps 1, 2, and 4.

**Yes.** 

You can't claim any dependents. Complete the rest of Form 1040 and any applicable schedules.

**No.** You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section for this child. Then, go to Step 3.

### Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. Did the child have an SSN, ITIN, or ATIN issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).)

**Yes.** Continue →

**No.** 

You can't claim the child tax credit or the credit for other dependents for this child.

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.** Continue →

**No.** 

You can't claim the child tax credit or the credit for other dependents for this child.

3. Was the child under age 17 at the end of 2018?

**Yes.** Continue →

**No.** You can claim the credit for other dependents for this child. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2018 return (including extensions)? (See *Social Security Number*, later.)

**Yes.** You can claim the child tax credit for this person. Check the "child tax credit" box in column (4) of the *Dependents* section for this person.

**No.** 

You can claim the credit for other dependents for this child. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

### 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 didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later.

**AND**

Who wasn't a qualifying child (see Step 1) of any taxpayer for 2018. For this purpose, a person isn't a taxpayer if he or she isn't required to file a U.S. income tax return **and** either doesn't 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 \$4,150 in 2018. 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 2018. 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.** 

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 can't 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 2018 tax return? See Steps 1, 2, and 4.

**Yes.**  You can't claim any dependents. Complete the rest of Form 1040 and any applicable schedules.

**No.** You can claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section. Then go to Step 5.

## Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

1. Did your qualifying relative have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your 2018 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)

**Yes.** Continue →

**No.** 

You can't claim the credit for other dependents for this qualifying relative.

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

**Yes.** You can claim the credit for other dependents for this dependent. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

**No.** 

You can't claim the credit for other dependents for this qualifying relative.

## 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 don't know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't 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 2018 (whether or not they are or were married).

2. The child received over half of his or her support for 2018 from the parents (and the rules on *Multiple support agreements*, later, don't 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 2018.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2018, 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 include 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*.

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 2018.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 12a and 17b). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. 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 2018. 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 won't 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 can't 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 certain tax benefits 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 certain tax benefits revoked.** A custodial parent who has revoked his or her previous release of a claim to certain tax benefits 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; Step 4, question 2; and Step 5, 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*, later.

If the person meets all other requirements to be your qualifying child but was born or died in 2018, the person is considered to have lived with you for more than half of 2018 if your home

was this person's home for more than half the time he or she was alive in 2018.

Any other person is considered to have lived with you for all of 2018 if the person was born or died in 2018 and your home was this person's home for the entire time he or she was alive in 2018.

**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 isn't 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 child tax credit, the credit for other dependents, 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 can't claim that person as your dependent. However, if the person is married but doesn't 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 2018, the person can't 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.

**Public assistance payments.** If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

**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. Child tax credit and credit for other dependents (line 12a) and additional child tax credit (line 17b).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 49).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 17a).



No other person can take any of the five tax benefits just listed based on the 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 don't 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 2018. 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 2018.
- 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 2018.
- 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 2018, 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 doesn't 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 five tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those five tax benefits based on your daughter. 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 can't claim any benefits based on this child.

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**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 reduce or disallow any

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## Sign Your Return

Form 1040 isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to

sign your return. To do this, you can use Form 2848. If you are filing a joint return 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 1040, sign your name for the individual and file Form 56.

tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't 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 won't have a number by the date your return is due, see *What if You Can't File on Time?* earlier.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration before the due date of your 2018 return (including extensions). If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2018 and you do not have an SSN for the child, enter "Died" in column (2) of the *Dependents* section and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2018 return (including extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2018 return.

If you apply for an ITIN on or before the due date of your 2018 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

**Student.** A student is a child who during any part of 5 calendar months of 2018 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 doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

## Child's Return

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

## 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 prac-

tioner, 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 date of birth and your adjusted gross income (AGI) from your originally filed 2017 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2017 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you don't have your 2017 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit [IRS.gov/Transcript](https://www.irs.gov/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 2017 return.)



*You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2018.*

**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 can't be electronically filed. See Form 8453.

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## Identity Protection PIN

For 2018, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



*New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2018 tax returns generally were sent in December 2018.*

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

If you need more information, go to [IRS.gov/CP01A](https://www.irs.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

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## Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares

your return but doesn't charge you shouldn't sign your return.

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

If you want to allow your paid preparer to be able to discuss your return with the IRS, check the "3rd Party Designee" checkbox.

If you check the "3rd Party Designee" 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 also are 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.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return. This is April 15, 2020, for most people.



*If you want someone other than your paid preparer to be your third party designee, do not check the box here. Instead, see Third Party Designee in the Schedule 6 instructions.*

## Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 5 and Schedule 1, lines 10 through 21. 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 also must 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. 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 Rev. Proc. 2014-55, 2014-44 I.R.B. 753, available at [IRS.gov/irb/2014-44\\_IRB#RP2014-55](https://www.irs.gov/irb/2014-44_IRB#RP2014-55), to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 4a and 4b.

**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.

**Foreign financial assets.** If you had foreign financial assets in 2018, you may have to file Form 8938. See Form 8938 and its instructions.

## Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case

(both wages and self-employment income), and

- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You also must include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at [IRS.gov/irb/2006-40\\_IRB#NOT-2006-83](https://www.irs.gov/irb/2006-40_IRB#NOT-2006-83).

### Community Property States

Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you usually must 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 Pub. 555.

## 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.

## Line 1

### 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 also must be included in the total on line 1.

- All wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than \$2,100 in 2018. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,100 in 2018, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 1. For information on employment taxes for household employees, see [Tax Topic 756](https://www.irs.gov/irb/2014-44_IRB#RP2014-55).

- Tip income you didn't report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you don't report these non-cash tips to your employer, you must report them on line 1.



*You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for Schedule 4, line 58.*

- 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.

- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You also may be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2018.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter “SCH” and the amount on the dotted line next to line 1. However, if you were a degree candidate, include on line 1 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 1.

- Excess elective deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the “Retirement plan” box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2018 under all plans was more than \$18,500 (excluding catch-up contributions as explained later), include the excess on line 1. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, don’t include the excess attributable to such contributions on line 1. They already are included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2018, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn’t subject to the overall limit on elective deferrals.



*You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.*

- Disability pensions shown on Form 1099-R if you haven’t reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 4a and 4b. 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 4a and 4b. Payments from an IRA are also reported on lines 4a and 4b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess elective deferrals and excess contributions (plus earnings). But don’t include distributions from an IRA\* on line 1. Instead, report distributions from an IRA on lines 4a and 4b.

- Wages from Form 8919, line 6.

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

### Were You a Statutory Employee?

If you were, the “Statutory employee” box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

### Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2019. If you don’t receive it by early February, use [Tax Topic 154](#) to find out what to do. Even if you don’t get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

## Line 2a

### Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a

Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 2a. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 2a (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 2a (that is, the excess of tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Also include on line 2a 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.

Don’t include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

## Line 2b

### Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 2b. 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.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2018 on deposits that you couldn’t withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2018 income. For details, see Pub. 550.

**TIP** If you get a 2018 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2018, see Pub. 550.

## Line 3a

### Qualified Dividends

Enter your total qualified dividends on line 3a. Qualified dividends also are included in the ordinary dividend total required to be shown on line 3b. 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 aren't 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 isn't 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 can't 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 can't 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 obliga-

tion (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 aren't qualified dividends.
  - Dividends from a corporation which first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation which is treated as a domestic corporation under section 7874(b).

**Example 1.** You bought 5,000 shares of XYZ Corp. common stock on July 8, 2018. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2018. 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, 2018. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2018, through August 11, 2018). The 121-day period began on May 17, 2018 (60 days before the ex-dividend date), and ended on September 14, 2018. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

**Example 2.** The facts are the same as in *Example 1* except that you bought the stock on July 15, 2018 (the day before the ex-dividend date), and you sold the stock on September 16, 2018. You held the stock for 63 days (from July 16, 2018, through September 16, 2018). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2018, through September 14, 2018).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2018. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2018. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. How-

ever, you sold the 10,000 shares on August 11, 2018. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

**TIP** Use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. See the instructions for line 11a for details.

## Line 3b

### Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. 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.

### Nondividend Distributions

Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

**TIP** Dividends on insurance policies are a partial return of the premiums you paid. Don't report them as dividends. Include them in income on Schedule 1, line 21, only if they exceed the total of all net premiums you paid for the contract.

## Lines 4a and 4b IRAs, Pensions, and Annuities

**TIP** If you have IRA distributions and/or pension and annuity payments, unlike in prior years when you entered these amounts on different lines, this year they will be combined and reported on the same line.

## IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 4a and 4b instructions, an IRA includes a traditional IRA, Roth IRA (including a *myRA*), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 4a blank and enter the total distribution (from Form 1099-R, box 1) on line 4b.

**Exception 1.** Enter the total distribution on line 4a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also, enter “Rollover” next to line 4b. If the total distribution was rolled over, enter -0- on line 4b. If the total distribution wasn't rolled over, enter the part not rolled over on line 4b unless *Exception 2* applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan or you made the rollover in 2019, include a statement explaining what you did.

**Exception 2.** If any of the following apply, enter the total distribution on line 4a and see Form 8606 and its instructions to figure the amount to enter on line 4b.

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 2018 or an earlier year. If you made nondeductible contributions to these IRAs for 2018, also see Pub. 590-A and Pub. 590-B.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 4b; you don't 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 2013 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 2018.

4. You had a 2017 or 2018 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 2018.

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

**Exception 3.** If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless *Exception 2* applies to that part. Enter “QCD” next to line 4b.

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 can't be more than \$100,000. (On a joint return, your spouse also can have a QCD of up to \$100,000.) 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-A for details.

 *You can't claim a charitable contribution deduction for any QCD not included in your income.*

**Exception 4.** If all or part of the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 4a. If the total

amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 4b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 4b unless *Exception 2* applies to that part. Enter “HFD” next to line 4b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



*The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.*

**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 4b. For example: “Line 4b – \$1,000 Rollover and \$500 HFD.” 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 4b. Enter the total amount of those distributions on line 4a.



*You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1947, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for Schedule 4, line 59, for details.*

**More information.** For more information about IRAs, see Pub. 590-A and Pub. 590-B.

## 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. Don't include the following payments on lines 4a and 4b. Instead, report them on line 1.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other 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 1040 if any federal income tax was withheld.*

## Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you didn't contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2018. 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 4b; don't make an entry on line 4a.

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 4a. If your Form 1099-R doesn't

show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 4b. 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 4b. 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 make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 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 doesn't reflect the exclusion. Report your total distributions on line 4a and the taxable amount on line 4b. Enter "PSO" next to line 4b.

If you are retired on disability and reporting your disability pension on line 1, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 1.

## 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.

Simplified Method Worksheet—Lines 4a and 4b

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 1040, line 4b. Enter the total pension or annuity payments received in 2018 on Form 1040, line 4a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 4a . . . . . **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 1040, line 4b. 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 4b . . . . . **9.** \_\_\_\_\_

10. Was your annuity starting date before 1987?  
 **Yes.** Do not complete the rest of this worksheet.  
 **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2018. You will need this number if you need to fill out this worksheet next year . . . . . **10.** \_\_\_\_\_

11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable . . . . . **11.** \_\_\_\_\_

**Table 1 for Line 3 Above**

**AND your annuity starting date was—**

<b>IF the age at annuity starting date was . . .</b>	<b>before</b> November 19, 1996, enter on line 3 . . .	<b>after</b> 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**

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



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 doesn't include pre-tax contributions. Your net investment may be shown in box 9b of Form 1099-R.

### Rollovers

Generally, a 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 rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 4a and 4b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 4a 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 rollover. Enter the remaining amount on line 4b. If the remaining amount is zero and you have no other distribution to report on line 4b, enter -0- on line 4b. Also, enter "Rollover" next to line 4b.

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 may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for Schedule 4, line 59.

Enter the total distribution on line 4a and the taxable part on line 4b. For details, see Pub. 575.



*If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

## Lines 5a and 5b

### 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 2018. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

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 in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2018 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 2018 and your total repayments (box 4) were more than your total benefits for 2018 (box 3). None of your benefits are taxable for 2018. Also, if your total repayments in 2018 exceed your total benefits received in 2018 by more than \$3,000, 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 income in an earlier year. For more details, see Pub. 915.

- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.



*Benefits for earlier year received in 2018? If any of your benefits are taxable for 2018 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.*

**Social security information.** Social security beneficiaries can now get a varie-

ty of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to [SSA.gov/myaccount](http://SSA.gov/myaccount).

**Form RRB-1099.** If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 1-877-772-5772 or go to [www.rrb.gov](http://www.rrb.gov).



*See the instructions for Schedule 1, lines 21 through 36, for information on additional items of income and adjustments to income.*

## Total Income and Adjusted Gross Income

### Line 6

#### Total Income

Report any additional income on Schedule 1, lines 1 through 21. Enter the amount from Schedule 1, line 22, in the appropriate entry space. Add the amount from Schedule 1, line 22, to the total of any amounts from lines 1, 2b, 3b, 4b, and 5b, and enter that amount on this line.

### Line 7

#### Adjusted Gross Income

If you have no adjustments to income, enter the amount from line 6 on this line; otherwise, complete Schedule 1 and subtract the amount on Schedule 1, line 36, from Form 1040, line 6, and enter that amount on this line.

## Tax and Credits

### Line 8

#### Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

**Social Security Benefits Worksheet—Lines 5a and 5b**

Keep for Your Records



**Before you begin:**

- ✓ Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2018, enter “D” to the right of the word “benefits” on line 5a. If you don’t, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 5a and 5b 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 1040, line 5a ..... **1.**
2. Multiply line 1 by 50% (0.50) ..... **2.**
3. Combine the amounts from Form 1040, lines 1, 2b, 3b, 4b, and Schedule 1, line 22 ..... **3.**
4. Enter the amount, if any, from Form 1040, line 2a ..... **4.**
5. Combine lines 2, 3, and 4 ..... **5.**
6. Enter the total of the amounts from Schedule 1, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36 ..... **6.**
7. Is the amount on line 6 less than the amount on line 5?
  - No.** None of your social security benefits are taxable. Enter -0- on Form 1040, line 5b.
  - Yes.** Subtract line 6 from line 5 ..... **7.**
8. If you are:
  - Married filing jointly, enter \$32,000
  - Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2018, enter \$25,000
  - Married filing separately and you lived with your spouse at any time in 2018, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17
 ..... **8.**
9. Is the amount on line 8 less than the amount on line 7?
  - No.** None of your social security benefits are taxable. Enter -0- on Form 1040, line 5b. If you are married filing separately and you **lived apart** from your spouse for all of 2018, be sure you entered “D” to the right of the word “benefits” on line 5a.
  - Yes.** Subtract line 8 from line 7 ..... **9.**
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 2018 ..... **10.**
11. Subtract line 10 from line 9. If zero or less, enter -0- ..... **11.**
12. Enter the **smaller** of line 9 or line 10 ..... **12.**
13. Enter one-half of line 12 ..... **13.**
14. Enter the **smaller** of line 2 or line 13 ..... **14.**
15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- ..... **15.**
16. Add lines 14 and 15 ..... **16.**
17. Multiply line 1 by 85% (0.85) ..... **17.**
18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 5b ..... **18.**



**TIP** If any of your benefits are taxable for 2018 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

## Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

### Standard Deduction

Most people can find their standard deduction by looking at the amounts listed to the left of line 8.

**Exception 1—Dependent.** If you checked the “Someone can claim you as a dependent” box, or if you’re filing jointly and you checked the “Someone can claim your spouse as a dependent” box, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

**TIP** *Someone claims you or your spouse as a dependent if they list your or your spouse's name and SSN in the Dependents section of their return.*

**Exception 2—Born before January 2, 1954, or blind.** If you checked any of the following boxes, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1954, or Were Blind.

- You were born before January 2, 1954.
- You are blind.
- Spouse was born before January 2, 1954.
- Spouse is blind.

**Exception 3—Separate return or dual-status alien.** If you checked the box labeled “Spouse itemizes on separate return or you were dual-status alien” on the Spouse standard deduction line, your standard deduction is zero, even if you were born before January 2, 1954, or were blind.

**Exception 4—Increased standard deduction for net qualified disaster loss.** If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. See the instructions for Form 4684 and Schedule A, line 16, for more information.

## Line 9

### Qualified Business Income Deduction (Section 199A Deduction)

Generally, you are allowed a deduction up to 20% of your net qualified business income plus 20% of qualified real estate investment trust (REIT) dividends and publicly traded partnership (PTP) income.

Use the 2018 Qualified Business Income Deduction—Simplified Worksheet, later, to figure your qualified business income deduction if:

- You have qualified business income (defined later),
- Your 2018 taxable income is less than \$157,500 (\$315,000 if married filing jointly), and
- You aren’t a patron in a specified agricultural or horticultural cooperative.

If you don’t meet these requirements, use the worksheet in Pub. 535 instead.

### Determining Your Qualified Trades or Businesses

Your qualified trades and businesses include your trades or businesses for which you are allowed a deduction for ordinary and necessary business expenses, except for trades or businesses conducted through a C corporation, wages earned as an employee, and for taxpayers with taxable income above the threshold, specified service trades or businesses.

For more information on what qualifies as a trade or business, see *Determining your trades or businesses* in Pub. 535.

For more information on whether you are an employee or an independent contractor, see Pub. 15-A and Pub. 1779.

**Note.** If you were treated as an employee for federal employment tax purposes by the person to whom you provided services, but now you are treated as an independent contractor by that person and you are providing substantially the same services directly or indirectly to that person (or a related person), you are considered to be in the trade or business of performing services for purposes of

determining your qualified business income deduction under section 199A.

### Specified Service Trade or Business Excluded From Your Qualified Trades or Businesses

Specified services trades or businesses are generally excluded from the definition of qualified trade or business. A specified service trade or business is any trade or business providing services in the fields of health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any other trade or business where the taxpayer receives fees, compensation, or other income for endorsing products or services, for the use of the taxpayer’s image, likeness, name, signature, voice, trademark, or any other symbols associated with the taxpayer’s identity, or for appearing at an event or on radio, television, or another media format. In addition, the trades or businesses of investing and investment management, trading or dealing in securities, partnership interests, or commodities are specified trades or businesses.

Exceptions: If your taxable income is less than \$157,500 (\$315,000 if married filing jointly), your specified service trade or business is treated as a qualified trade or business.

If your taxable income is between \$157,500 and \$207,500 (\$315,000 and \$415,000 if married filing jointly), an applicable percentage of your specified service trade or business is treated as a qualified trade or business. For more information, see Pub. 535.

### Determining Your Qualified Business Income

Your qualified business income includes items of income, gain, deduction, and loss from your trades or businesses, including income from partnerships, S corporations, sole proprietorships, and certain trusts that are included or allowed in determining your taxable income for the year. Qualified business income doesn’t include any of the following.

- Investment items such as capital gains or losses, dividends, or interest income.
- Wage income.



# Standard Deduction Worksheet for Dependents—Line 8

Keep for Your Records

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

<p><b>1.</b> Check if: <input type="checkbox"/> <b>You</b> were born before January 2, 1954  <input type="checkbox"/> You are blind  <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1954  <input type="checkbox"/> Spouse is blind</p>	}	Total number of boxes checked .....	<b>1.</b>	
<p><b>2.</b> Is your <b>earned income*</b> more than \$700?  <input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total  <input type="checkbox"/> <b>No.</b> Enter \$1,050</p>	}	.....	<b>2.</b>	
<p><b>3.</b> Enter the amount shown below for your filing status.                  • Single or married filing separately—\$12,000                  • Married filing jointly—\$24,000                  • Head of household—\$18,000</p>	}	.....	<b>3.</b>	
<b>4. Standard deduction.</b>				
<p><b>a.</b> Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1954, and not blind, <b>stop here</b> and enter this amount on Form 1040, line 8. Otherwise, go to line 4b .....</p>			<b>4a.</b>	
<p><b>b.</b> If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household) .....</p>			<b>4b.</b>	
<p><b>c.</b> Add lines 4a and 4b. Enter the total here and on Form 1040, line 8 .....</p>			<b>4c.</b>	

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27.

<b>Standard Deduction Chart for People Who Were Born Before January 2, 1954, or Were Blind</b>		
<p><b>Don't</b> use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</p> <p><input type="checkbox"/> <b>You</b> were born before January 2, 1954  <input type="checkbox"/> You are blind  <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1954  <input type="checkbox"/> Spouse is blind</p>		
Enter the total number of boxes checked .....		▶ <input style="width: 40px; height: 20px;" type="text"/>
IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$13,600
	2	15,200
Married filing jointly	1	\$25,300
	2	26,600
	3	27,900
	4	29,200
Qualifying widow(er)	1	\$25,300
	2	26,600
Married filing separately	1	\$13,300
	2	14,600
	3	15,900
	4	17,200
Head of household	1	\$19,600
	2	21,200

• Foreign income that is not effectively connected with the conduct of business within the United States. (For more information, go to [IRS.gov/ECI](https://www.irs.gov/efci).)

- Certain commodities transactions or foreign currency gains or losses.
- Certain income, loss, or deductions from notional principal contracts.
- Annuities (unless received in connection with the trade or business).
- Reasonable compensation from an S corporation.
- Guaranteed payments.
- Payments received by a partner for services other than in a capacity as a partner.
- Qualified REIT dividends.
- Qualified PTP income.

**Note.** Your qualified business income doesn't include any losses or deductions disallowed under the basis, at-risk, passive loss or section 461(l) excess business loss limitations as they are not included or allowed in determining your taxable income for the year. Instead, these losses are taken into account in the tax year they are included in determining your taxable income.

### Determining Your Qualified REIT Dividends and Qualified PTP Income

Qualified REIT dividends include any dividend you receive from a real estate investment trust that is not a capital gain dividend or qualified dividend. This amount is reported to you on Form 1099-DIV, line 5.

Qualified PTP income includes your share of qualified items of income, gain, deduction, and loss from a publicly traded partnership. It may also include gain or loss recognized on the disposition of your partnership interest that isn't treated as a capital gain or loss.

### Instructions for the 2018 Qualified Business Income Deduction—Simplified Worksheet

**Line 1. Qualified business income or (loss) from the trade or business.** Enter the EIN and the amount of your qualified business income or loss for each of your trades or businesses. See *Determining Your Qualified Business Income*, earlier.

**Line 2. Total qualified business income or (loss).** Enter the total of lines 1(c) for all your trades or businesses on line 2. If you have more than four trades or businesses, keep a record of the name and taxpayer identification number of the trade(s) or business(es) and include the income and loss from those other trade(s) or business(es) in the total entered on line 2.

**Line 3. Qualified business loss carryforward from prior year.** Leave this line blank. In future years, any loss carryforward will be entered on this line.

**Line 4. Total qualified business income.** If the total amount to be entered on line 4 is less than zero, enter -0-. You have a qualified business net loss for the year and you don't qualify for the qualified business income deduction unless you have qualified REIT dividends or qualified PTP income. Any negative amount will be carried forward to next year.

**Line 6. Qualified REIT dividends and PTP income or (loss).** Enter your qualified REIT dividends and qualified PTP income or loss.

**Line 7. Qualified REIT and PTP loss carryforward from prior year.** Leave this line blank. In future years, any loss carryforward will be entered on this line.

**Line 8. Total qualified REIT and PTP income.** If the total amount to be entered on line 8 is less than zero, enter -0-. Any negative amount will be carried forward to next year.

**Line 11. Income before qualified business income deduction.** Enter your taxable income figured before any qualified business income deduction.

**Line 12. Net capital gains.** Enter your net capital gains or (losses) from Schedule 1, line 13, plus qualified dividends from Form 1040, line 3a. If the amount is less than zero, enter -0-.

**Line 15. Qualified business income deduction.** Enter the amount from line 15 on Form 1040, line 9.

**Line 16. Total qualified business loss carryforward.** Add lines 2 and 3. If the amount is more than zero, enter -0-. This is the amount to be carried forward to next year.

**Line 17. Total qualified REIT income and PTP loss carryforward.** If the

amount on line 3 is more than zero, enter -0-. This is the amount to be carried forward to next year. Add lines 6 and 7. If the amount is more than zero, enter -0-.

## Line 11a



*The amount on line 11 should include the total of the amount in the entry space on line 11a plus any amount from Schedule 2.*

## Tax

Include in the total on the entry space on line 11a all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described, later.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box 3 and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2018 for the student. See Form 8863 for more details. Check box 3 and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box 3 and enter the amount of the tax and "1291TAX" in the space next to that box.
- Repayment of any excess advance payments of the health coverage tax credit from Form 8885. Check box 3 and enter the amount of the repayment and "HCTC" in the space next to that box.
- Net tax liability deferred under section 965(i). If you have a deferred net 965 tax liability under section 965(i), check box 3 and enter (as a negative number) the amount of the deferred net

# 2018 Qualified Business Income Deduction—Simplified Worksheet

Keep for Your Records 

**Before you begin:** This worksheet is for taxpayers who:

- ✓ Have qualified business income.
- ✓ Are not a patron in a specified agricultural or horticultural cooperative.
- ✓ Have taxable income less than \$157,500 (\$315,000 if married filing jointly).

1.	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)

2. Total qualified business income or (loss). Add the amounts in column 1(c) . . . . . 2.
- Note. If reporting qualified business income or (loss) from more than four trades or businesses, see the instructions for line 2 of this worksheet.*
3. Qualified business loss carryforward from the prior year. Enter as a negative number . . . . . 3.
4. Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . . 4.
5. Qualified business income component. Multiply line 4 by 20% (0.20) . . . . . 5.
6. Qualified REIT dividends and PTP income or (loss) . . . . . 6.
7. Qualified REIT and PTP loss carryforward from the prior year. Enter as a negative number . . . . . 7. (  )
8. Total qualified REIT and PTP income. Add lines 6 and 7. If zero or less, enter -0- . . . . . 8.
9. Multiply line 8 by 20% (0.20) . . . . . 9.
10. Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . . 10.
11. Income before qualified business income deduction . . . . . 11.
12. Net capital gains (see instructions) . . . . . 12.
13. Subtract line 12 from line 11. If zero or less, enter -0- . . . . . 13.
14. Income limitation. Multiply line 13 by 20% (0.20) . . . . . 14.
15. Qualified business income deduction. Enter the smaller of line 10 or line 14 . . . . . 15.
16. Total qualified business loss carryforward. Add lines 2 and 3. If more than zero, enter -0- . . . . . 16. (  )
17. Total qualified REIT income and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- . . . . . 17. (  )

965 tax liability and “965” on the line next to that box.

- Triggering event under section 965(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter “965INC” on the line next to the box.

**Do you want the IRS to figure the tax on your taxable income for you?**

**Yes.** See chapter 29 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 didn't pay enough, we will send you a bill.

**No.** Use one of the following methods to figure your tax.

**Tax Table or Tax Computation Worksheet.** If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

**Form 8615.** Form 8615 generally must be used to figure the tax on your unearned income over \$2,100 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

1. You had more than \$2,100 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).
2. You are required to file a tax return.
3. You were either:
  - a. Under age 18 at the end of 2018,
  - b. Age 18 at the end of 2018 and didn't have earned income that was more than half of your support, or
  - c. A full-time student at least age 19 but under age 24 at the end of 2018 and didn't have earned income that was more than half of your support.
4. At least one of your parents was alive at the end of 2018.
5. You don't file a joint return in 2018.

A child born on January 1, 2001, is considered to be age 18 at the end of 2018; a child born on January 1, 2000, is considered to be age 19 at the end of 2018; and a child born on January 1, 1995, is considered to be age 24 at the end of 2018.

**Schedule D Tax Worksheet.** If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 11a.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

**Qualified Dividends and Capital Gain Tax Worksheet.** Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you don't have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Schedule 1, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

**Schedule J.** If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

**Foreign Earned Income Tax Worksheet.** If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

**Foreign Earned Income Tax Worksheet—Line 11a**

Keep for Your Records



*If Form 1040, line 10, is zero, don't complete this worksheet.*

- |  |  |  |
|--|--|--|
| <p><b>1.</b> Enter the amount from Form 1040, line 10 .....</p> <p><b>2a.</b> Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 .....</p> <p style="padding-left: 20px;"><b>b.</b> Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income .....</p> <p style="padding-left: 20px;"><b>c.</b> Subtract line 2b from line 2a. If zero or less, enter -0- .....</p> <p><b>3.</b> Add lines 1 and 2c .....</p> <p><b>4. Figure the tax on the amount on line 3.</b> Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet,* Schedule D Tax Worksheet,* or Form 8615, whichever applies. See the instructions for line 11a to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.) .....</p> <p><b>5. Figure the tax on the amount on line 2c.</b> If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet .....</p> <p><b>6.</b> Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on the entry space on Form 1040, line 11a .....</p> | <p><b>1.</b></p> <p><b>2a.</b></p> <p><b>b.</b></p> <p><b>c.</b></p> <p><b>3.</b></p> <p><b>4.</b></p> <p><b>5.</b></p> <p><b>6.</b></p> | <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|--|--|--|

*\* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 10, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

*If you don't have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.*

*If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.*

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.*
- 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.*
- 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.*
- 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).*



**Qualified Dividends and Capital Gain Tax Worksheet—Line 11a**

Keep for Your Records



**Before you begin:** ✓ See the earlier instructions for line 11a to see if you can use this worksheet to figure your tax.  
 ✓ Before completing this worksheet, complete Form 1040 through line 10.  
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Schedule 1.

1.	Enter the amount from Form 1040, line 10. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	_____
2.	Enter the amount from Form 1040, line 3a*	2.	_____
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	} 3.	_____
	<input type="checkbox"/> <b>No.</b> Enter the amount from Schedule 1, line 13.		_____
4.	Add lines 2 and 3	4.	_____
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	_____
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	_____
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	_____
8.	Enter: \$38,600 if single or married filing separately, \$77,200 if married filing jointly or qualifying widow(er), \$51,700 if head of household.	} 8.	_____
9.	Enter the smaller of line 1 or line 8		9.
10.	Enter the smaller of line 7 or line 9	10.	_____
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	_____
12.	Enter the smaller of line 1 or line 6	12.	_____
13.	Enter the amount from line 11	13.	_____
14.	Subtract line 13 from line 12	14.	_____
15.	Enter: \$425,800 if single, \$239,500 if married filing separately, \$479,000 if married filing jointly or qualifying widow(er), \$452,400 if head of household.	} 15.	_____
16.	Enter the smaller of line 1 or line 15		16.
17.	Add lines 7 and 11	17.	_____
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	_____
19.	Enter the smaller of line 14 or line 18	19.	_____
20.	Multiply line 19 by 15% (0.15)	20.	_____
21.	Add lines 11 and 19	21.	_____
22.	Subtract line 21 from line 12	22.	_____
23.	Multiply line 22 by 20% (0.20)	23.	_____
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	_____
25.	Add lines 20, 23, and 24	25.	_____
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	_____
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on the entry space on Form 1040, line 11a. If you are filing Form 2555 or 2555-EZ, don't enter this amount on the entry space on Form 1040, line 11a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	_____

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

**Line 11b**

See the Instructions for Schedule 2. If you owe alternative minimum tax or excess premium tax credit repayment, add those amounts to the amount in the entry space on Form 1040, line 11a and enter the total on line 11.

**Line 12a****Child Tax Credit and Credit for Other Dependents**

**Form 8862, who must file.** You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit or additional child tax credit for a year after 2015 was de-

nied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return. Don't file Form 8862 if you filed Form 8862 for 2017 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.



*If you take the child tax credit or credit for other dependents even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the child tax credit or*

*credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.*



*If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2018 return (including extensions), you can't claim the child tax credit for that child on your original or amended return. However, you may be able to claim the credit for other dependents for that child.*

## 2018 Child Tax Credit and Credit for Other Dependents Worksheet—Line 12a


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1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2018, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the "child tax credit" box in column (4) of the *Dependents* section on Form 1040 for each qualifying child.
2. If you don't have a qualifying child, you can't claim the child tax credit; but you may be able to claim the credit for other dependents for that child, see Step 3 under *Who Qualifies as Your Dependent*.
3. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
4. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
5. Do **not** use this worksheet, but use Pub. 972 instead, if:
  - a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit\*;
  - b. You are excluding income from Puerto Rico; or
  - c. You are filing Form 2555, 2555-EZ, or 4563.
 \*If applicable.

SEARCHED AS OF September 26, 2018

### Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ × \$2,000. Enter the result.	<b>1</b>	
2. Number of other dependents, including qualifying children without the required social security number: _____ × \$500. Enter the result.	<b>2</b>	
<b>Caution.</b> Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.		
3. Add lines 1 and 2.	<b>3</b>	
4. Enter the amount from Form 1040, line 7.	<b>4</b>	
5. Enter the amount shown below for your filing status.	<b>5</b>	
<ul style="list-style-type: none"> <li>● Married filing jointly — \$400,000</li> <li>● All other filing statuses — \$200,000</li> </ul>	}	
6. Is the amount on line 4 more than the amount on line 5?	<b>6</b>	
<input type="checkbox"/> <b>No.</b> Leave line 6 blank. Enter -0- on line 7, and go to line 8.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 5 from line 4. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.		
7. Multiply the amount on line 6 by 5% (0.05). Enter the result.	<b>7</b>	
8. Is the amount on line 3 more than the amount on line 7?	<b>8</b>	
<input type="checkbox"/> <b>No.</b>  You can't take the child tax credit on Form 1040, line 12a. You also can't take the additional child tax credit on Form 1040, line 17b. Complete the rest of your Form 1040.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 3. Enter the result. Go to Part 2.		

**2018 Child Tax Credit and Credit for Other Dependents Worksheet—Continued**

Keep for Your Records



**Before you begin Part 2:** ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II\*; Form 8910; Form 8936; or Schedule R.

**Part 2**

9. Enter the amount from Form 1040, line 11. 9

10. Add any amounts from:
- Schedule 3, line 48
  - Schedule 3, line 49 +
  - Schedule 3, line 50 +
  - Schedule 3, line 51 +
  - Form 5695, line 30\* +
  - Form 8910, line 15 +
  - Form 8936, line 23 +
  - Schedule R, line 22 +

Enter the total. 10

11. Are the amounts on lines 9 and 10 the same?

**Yes.**

You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

**No.** Subtract line 10 from line 9. 11

12. Is the amount on line 8 more than the amount on line 11?

**Yes.** Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

**This is your child tax credit and credit for other dependents.**

**No.** Enter the amount from line 8. 12

Enter this amount on Form 1040, line 12a.



You may be able to take the **additional child tax credit** on Form 1040, line 17b, if you answered "Yes" on line 11 or line 12 above.

- First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72).
- Then, use Schedule 8812 to figure any additional child tax credit.



If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862, who must file to find out if you must file Form 8862 to take the credit for 2018.

\* If applicable.

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## Payments

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### Line 16

#### Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 16. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach

your Form(s) W-2 to your return. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2018 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 16. This should be shown in box 4 of Form 1099, box 6 of

Form SSA-1099, or box 10 of Form RRB-1099.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 16. Attach Form 8959.

Include on line 16 any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 16 any tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

# Line 17a— 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 don't owe any tax or didn't have any tax withheld.

## To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

**TIP** *The amount you enter on line 17 will be the total of your EIC, plus any additional child tax credit and American opportunity credit, plus any amount from Schedule 5.*



For help in determining if you are eligible for the EIC, go to [IRS.gov/EITC](http://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 aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't 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 won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You also may have to pay penalties.*

**TIP** *Refunds for returns claiming the earned income credit can't be issued before mid-February 2019. This delay applies to the entire refund, not just the portion associated with the earned income credit.*

## Step 1 All Filers

- If, in 2018:
  - 3 or more children lived with you, is the amount on Form 1040, line 7, less than \$49,194 (\$54,884 if married filing jointly)?
  - 2 children lived with you, is the amount on Form 1040, line 7, less than \$45,802 (\$51,492 if married filing jointly)?
  - 1 child lived with you, is the amount on Form 1040, line 7, less than \$40,320 (\$46,010 if married filing jointly)?
  - No children lived with you, is the amount on Form 1040, line 7, less than \$15,270 (\$20,950 if married filing jointly)?

**Yes.** Continue   **No.**  You can't take the credit.
- Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2018 return (including extensions) that allows you to

work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

- Yes.** Continue   **No.** 

You can't take the credit. Enter "No" in the space to the left of line 17.

- Is your filing status married filing separately?

- Yes.**   **No.** Continue 

You can't take the credit.

- Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

- Yes.**   **No.** Continue 

You can't take the credit.

- Were you or your spouse a nonresident alien for any part of 2018?

- Yes.** See *Nonresident aliens*, later, under *Definitions and Special Rules*.  **No.** Go to Step 2.

## Step 2 Investment Income

- Add the amounts from Form 1040:

Line 2a		_____
Line 2b	+	_____
Line 3b	+	_____
Schedule 1,	+	_____
Line 13*		_____


**Investment Income** =

\*If line 13 is a loss, enter -0-.

- Is your investment income more than \$3,500?

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

- Are you filing Form 4797 (relating to sales of business property)?

- Yes.** See *Form 4797 filers*, later, under *Definitions and Special Rules*.  **No.**  You can't take the credit.

- Do any of the following apply for 2018?
  - You are filing Schedule E.

- You are reporting income from the rental of personal property not used in a trade or business.
  - You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
  - You have income or loss from a passive activity.
- Yes.** Use Worksheet 1  **No.** Go to Step 3. in Pub. 596 to see if you can take the credit.

### 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 2018 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2018, 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 isn't filing a joint return for 2018 or is filing a joint return for 2018 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 2018.



*You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.*



*If the child didn't live with you for more than half of 2018 because of a temporary absence, birth, death, or kidnapping, 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 2018, see Qualifying child of more than one person, later. If the child was married, see Married child, later.*

1. Are you claiming at least one child who meets the conditions to be your qualifying child and, unless the child was born and died in 2018, has a valid SSN as defined later?
- Yes.** Continue  **No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2018?
- Yes.** Skip question 3 and Step 4; go to Step 5.  **No.** Continue

3. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
- Yes.**  **No.** Skip Step 4; go to Step 5.
- You can't take the credit. Enter "No" in the space to the left of line 17.

### Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 7, less than \$15,270 (\$20,950 if married filing jointly)?
- Yes.** Continue  **No.** You can't 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 2018? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1953, and before January 2, 1994.) If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 596 before you answer.
- Yes.** Continue  **No.** You can't 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 2018? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
- Yes.** Continue  **No.** You can't take the credit. Enter "No" in the space to the left of line 17.

4. Are you filing a joint return for 2018?
- Yes.** Skip questions 5 and 6; go to Step 5.  **No.** Continue

5. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only

to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples.)

- Yes.**   **No.** Continue 

You can't take the credit. Enter "No" in the space to the left of line 17.

6. Can you be claimed as a dependent on someone else's 2018 tax return?

- Yes.**   **No.** Go to Step 5.

You can't take the credit.

**Step 5 Earned Income**

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

- Yes.** See *Clergy or Church employees*, whichever applies.  **No.** Complete the following worksheet.


1. Enter the amount from Form 1040, line 1 . . . . . 1. \_\_\_\_\_
2. Enter any amount included on Form 1040, line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2 . . . . . 2. \_\_\_\_\_
3. Enter any amount included on Form 1040, line 1, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 1.) . . . . . 3. \_\_\_\_\_
4. Enter any amount included on Form 1040, line 1, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 1.) 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 . . . . . 4. \_\_\_\_\_
5. Enter any amount included on Form 1040, line 1, that is a Medicaid waiver payment you exclude from income. (See the instructions for Schedule 1, line 21.) . . . . . 5. \_\_\_\_\_
6. Add lines 2, 3, 4, and 5 . . . . . 6. \_\_\_\_\_

7. Subtract line 6 from line 1 . . . . . 7. \_\_\_\_\_
8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter "NCP" and the amount of your nontaxable combat pay in the space to the left of line 17 on Form 1040. See *Combat pay, nontaxable*, later . . . . . 8. \_\_\_\_\_
9. Add lines 7 and 8. **This is your earned income** . . . . . 9. \_\_\_\_\_




**CAUTION** 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.

2. Were you self-employed at any time in 2018, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

- Yes.** Skip question 3 and Step 6; go to Worksheet B.  **No.** Continue 

3. If you have:
- 3 or more qualifying children, is your earned income less than \$49,194 (\$54,884 if married filing jointly)?
  - 2 qualifying children, is your earned income less than \$45,802 (\$51,492 if married filing jointly)?
  - 1 qualifying child, is your earned income less than \$40,320 (\$46,010 if married filing jointly)?
  - No qualifying children, is your earned income less than \$15,270 (\$20,950 if married filing jointly)?

- Yes.** Go to Step 6.  **No.** 

You can't 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 Worksheet A.

**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.

**Church employees.** Determine how much of the amount on Form 1040, line 1, also was reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 1, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 1). Be sure to answer "Yes" to question 2 in Step 5.

**Clergy.** The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an



amount that also was reported on Form 1040, line 1 do the following.

1. Enter “Clergy” in the space to the left of Form 1040, line 17.
2. Determine how much of the amount on Form 1040, line 1, also was reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 1. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 1).
4. Be sure to answer “Yes” to question 2 in Step 5.

**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 also can make it but doesn't have to.



If you elect to use your nontaxable combat pay in figuring your EIC, enter “NCP” and the amount in the space to the left of line 17.

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

1. Enter “EIC” in the space to the left of Form 1040, line 17.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering “NCP” and the amount in the space to the left of line 17 on Form 1040. 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* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2018 if the child was born or died in 2018 and your home was this child's home for more than half the time he or she was alive in 2018.

**Form 4797 filers.** If the amount on Schedule 1, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

**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 don't 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 hasn't 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 wasn't your qualifying child.
- Also, don't 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 2018 is a qualifying child only if (a) you can claim him or her as your dependent, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

**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 don't serve more than 90 days.

**Nonresident aliens.** If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter “No” in the space to the left of line 17.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2018, the person couldn't 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* under *Who Qualifies as Your Dependent*, earlier, applies.

1. Child tax credit, credit for other dependents, and additional child tax credit (lines 12a and 17b).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 49).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 17a).

No other person can take any of the five tax benefits just listed based on the 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 don't 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 2018. 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 2018.
- 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 2018.
- 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 2018, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

**TIP** *If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.*

**Example.** Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't 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 five tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the five tax benefits listed here based on your daughter. However, if your mother's AGI is higher than yours and you don't 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 won't be taking the EIC with a qualifying child, enter "No" in the space to the left of line 17. 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 won't have an SSN by the date your return is due, see *What if You Can't File on Time?*

If you didn't have an SSN issued on or before the due date of your 2018 return (including extensions), you can't claim the EIC on your original or an amended 2018 return. Also, if a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on your original or an amended 2018 return.

**Student.** A student is a child who during any part of 5 calendar months of 2018 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 doesn't 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 can't 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 can't 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.

**Worksheet A—2018 EIC—Line 17a**

Keep for Your Records 


**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

**Part 1**

**All Filers Using Worksheet A**

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) 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 can't take the credit. Enter “No” in the space to the left of Form 1040, line 17.

3. Enter the amount from Form 1040, line 7. 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 \$8,500 (\$14,200 if married filing jointly)?

- 1 or more qualifying children, is the amount on line 3 less than \$18,700 (\$24,350 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 1040, line 17a. ⋮

**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 2018.

# Worksheet B—2018 EIC—Line 17a

Keep for Your Records 



Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p><b>Part 1</b></p> <p><b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b></p>	<p>1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.</p> <p>1b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.</p> <p>1c. Combine lines 1a and 1b.</p> <p>1d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.</p> <p>1e. Subtract line 1d from 1c.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">1a</td><td style="width: 80px;"></td></tr> <tr><td>+</td><td>1b</td></tr> <tr><td>=</td><td>1c</td></tr> <tr><td>-</td><td>1d</td></tr> <tr><td>=</td><td>1e</td></tr> </table>	1a		+	1b	=	1c	-	1d	=	1e
1a												
+	1b											
=	1c											
-	1d											
=	1e											

<p><b>Part 2</b></p> <p><b>Self-Employed NOT Required To File Schedule SE</b></p> <p>For example, your net earnings from self-employment were less than \$400.</p>	<p>2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.</p> <p>2a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</p> <p>2b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.</p> <p>2c. Combine lines 2a and 2b.</p> <p><i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">2a</td><td style="width: 80px;"></td></tr> <tr><td>+</td><td>2b</td></tr> <tr><td>=</td><td>2c</td></tr> </table>	2a		+	2b	=	2c
2a								
+	2b							
=	2c							

<p><b>Part 3</b></p> <p><b>Statutory Employees Filing Schedule C or C-EZ</b></p>	<p>3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">3</td><td style="width: 80px;"></td></tr> </table>	3	
3				

<p><b>Part 4</b></p> <p><b>All Filers Using Worksheet B</b></p> <p><b>Note.</b> If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</p>	<p>4a. Enter your earned income from Step 5.</p> <p>4b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b></p> <p>If line 4b is zero or less,  You can’t take the credit. Enter “No” in the space to the left of Form 1040, line 17.</p> <p>5. If you have:</p> <ul style="list-style-type: none"> <li>● 3 or more qualifying children, is line 4b less than \$49,194 (\$54,884 if married filing jointly)?</li> <li>● 2 qualifying children, is line 4b less than \$45,802 (\$51,492 if married filing jointly)?</li> <li>● 1 qualifying child, is line 4b less than \$40,320 (\$46,010 if married filing jointly)?</li> <li>● No qualifying children, is line 4b less than \$15,270 (\$20,950 if married filing jointly)?</li> </ul> <p><input type="checkbox"/> <b>Yes.</b> If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</p> <p><input type="checkbox"/> <b>No.</b>  You can’t take the credit. Enter “No” in the space to the left of Form 1040, line 17.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">4a</td><td style="width: 80px;"></td></tr> <tr><td style="width: 20px;">4b</td><td style="width: 80px;"></td></tr> </table>	4a		4b	
4a						
4b						

**Worksheet B**—2018 EIC—Line 17a—Continued

Keep for Your Records



**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b. 6

7. Look up the amount on line 6 above 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. 7

If line 7 is zero, You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.

8. Enter the amount from Form 1040, line 7. 8

9. Are the amounts on lines 8 and 6 the same?
- Yes.** Skip line 10; enter the amount from line 7 on line 11.
  - No.** Go to line 10.

**Part 6**

**Filers Who Answered "No" on Line 9**

10. If you have:
- No qualifying children, is the amount on line 8 less than \$8,500 (\$14,200 if married filing jointly)?
  - 1 or more qualifying children, is the amount on line 8 less than \$18,700 (\$24,350 if married filing jointly)?
- Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
- No.** Look up the amount on line 8 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.

10

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

**Part 7**

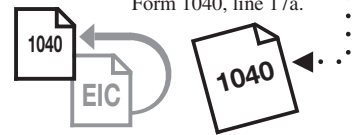
**Your Earned Income Credit**

11. **This is your earned income credit.**

11

**Reminder—**

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



Enter this amount on Form 1040, line 17a.



*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 2018.*

# 2018 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—							
		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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1		

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-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	519	2,304	2,710	3,049	519	2,304	2,710	3,049
6,800	6,850	519	2,321	2,730	3,071	519	2,321	2,730	3,071
6,850	6,900	519	2,338	2,750	3,094	519	2,338	2,750	3,094
6,900	6,950	519	2,355	2,770	3,116	519	2,355	2,770	3,116
6,950	7,000	519	2,372	2,790	3,139	519	2,372	2,790	3,139
7,000	7,050	519	2,389	2,810	3,161	519	2,389	2,810	3,161
7,050	7,100	519	2,406	2,830	3,184	519	2,406	2,830	3,184
7,100	7,150	519	2,423	2,850	3,206	519	2,423	2,850	3,206
7,150	7,200	519	2,440	2,870	3,229	519	2,440	2,870	3,229
7,200	7,250	519	2,457	2,890	3,251	519	2,457	2,890	3,251
7,250	7,300	519	2,474	2,910	3,274	519	2,474	2,910	3,274
7,300	7,350	519	2,491	2,930	3,296	519	2,491	2,930	3,296
7,350	7,400	519	2,508	2,950	3,319	519	2,508	2,950	3,319
7,400	7,450	519	2,525	2,970	3,341	519	2,525	2,970	3,341
7,450	7,500	519	2,542	2,990	3,364	519	2,542	2,990	3,364
7,500	7,550	519	2,559	3,010	3,386	519	2,559	3,010	3,386
7,550	7,600	519	2,576	3,030	3,409	519	2,576	3,030	3,409
7,600	7,650	519	2,593	3,050	3,431	519	2,593	3,050	3,431
7,650	7,700	519	2,610	3,070	3,454	519	2,610	3,070	3,454
7,700	7,750	519	2,627	3,090	3,476	519	2,627	3,090	3,476
7,750	7,800	519	2,644	3,110	3,499	519	2,644	3,110	3,499
7,800	7,850	519	2,661	3,130	3,521	519	2,661	3,130	3,521
7,850	7,900	519	2,678	3,150	3,544	519	2,678	3,150	3,544
7,900	7,950	519	2,695	3,170	3,566	519	2,695	3,170	3,566
7,950	8,000	519	2,712	3,190	3,589	519	2,712	3,190	3,589
8,000	8,050	519	2,729	3,210	3,611	519	2,729	3,210	3,611
8,050	8,100	519	2,746	3,230	3,634	519	2,746	3,230	3,634
8,100	8,150	519	2,763	3,250	3,656	519	2,763	3,250	3,656
8,150	8,200	519	2,780	3,270	3,679	519	2,780	3,270	3,679
8,200	8,250	519	2,797	3,290	3,701	519	2,797	3,290	3,701
8,250	8,300	519	2,814	3,310	3,724	519	2,814	3,310	3,724
8,300	8,350	519	2,831	3,330	3,746	519	2,831	3,330	3,746
8,350	8,400	519	2,848	3,350	3,769	519	2,848	3,350	3,769
8,400	8,450	519	2,865	3,370	3,791	519	2,865	3,370	3,791
8,450	8,500	519	2,882	3,390	3,814	519	2,882	3,390	3,814
8,500	8,550	516	2,899	3,410	3,836	519	2,899	3,410	3,836
8,550	8,600	512	2,916	3,430	3,859	519	2,916	3,430	3,859
8,600	8,650	508	2,933	3,450	3,881	519	2,933	3,450	3,881
8,650	8,700	505	2,950	3,470	3,904	519	2,950	3,470	3,904
8,700	8,750	501	2,967	3,490	3,926	519	2,967	3,490	3,926
8,750	8,800	497	2,984	3,510	3,949	519	2,984	3,510	3,949

(Continued)

**Earned Income Credit (EIC) Table - Continued**

(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is-				Your credit is-			
12,000	12,050	248	3,461	4,810	5,411	519	3,461	4,810	5,411
12,050	12,100	244	3,461	4,830	5,434	519	3,461	4,830	5,434
12,100	12,150	241	3,461	4,850	5,456	519	3,461	4,850	5,456
12,150	12,200	237	3,461	4,870	5,479	519	3,461	4,870	5,479
12,200	12,250	233	3,461	4,890	5,501	519	3,461	4,890	5,501
12,250	12,300	229	3,461	4,910	5,524	519	3,461	4,910	5,524
12,300	12,350	225	3,461	4,930	5,546	519	3,461	4,930	5,546
12,350	12,400	221	3,461	4,950	5,569	519	3,461	4,950	5,569
12,400	12,450	218	3,461	4,970	5,591	519	3,461	4,970	5,591
12,450	12,500	214	3,461	4,990	5,614	519	3,461	4,990	5,614
12,500	12,550	210	3,461	5,010	5,636	519	3,461	5,010	5,636
12,550	12,600	206	3,461	5,030	5,659	519	3,461	5,030	5,659
12,600	12,650	202	3,461	5,050	5,681	519	3,461	5,050	5,681
12,650	12,700	199	3,461	5,070	5,704	519	3,461	5,070	5,704
12,700	12,750	195	3,461	5,090	5,726	519	3,461	5,090	5,726
12,750	12,800	191	3,461	5,110	5,749	519	3,461	5,110	5,749
12,800	12,850	187	3,461	5,130	5,771	519	3,461	5,130	5,771
12,850	12,900	183	3,461	5,150	5,794	519	3,461	5,150	5,794
12,900	12,950	179	3,461	5,170	5,816	519	3,461	5,170	5,816
12,950	13,000	176	3,461	5,190	5,839	519	3,461	5,190	5,839
13,000	13,050	172	3,461	5,210	5,861	519	3,461	5,210	5,861
13,050	13,100	168	3,461	5,230	5,884	519	3,461	5,230	5,884
13,100	13,150	164	3,461	5,250	5,906	519	3,461	5,250	5,906
13,150	13,200	160	3,461	5,270	5,929	519	3,461	5,270	5,929
13,200	13,250	156	3,461	5,290	5,951	519	3,461	5,290	5,951
13,250	13,300	153	3,461	5,310	5,974	519	3,461	5,310	5,974
13,300	13,350	149	3,461	5,330	5,996	519	3,461	5,330	5,996
13,350	13,400	145	3,461	5,350	6,019	519	3,461	5,350	6,019
13,400	13,450	141	3,461	5,370	6,041	519	3,461	5,370	6,041
13,450	13,500	137	3,461	5,390	6,064	519	3,461	5,390	6,064
13,500	13,550	133	3,461	5,410	6,086	519	3,461	5,410	6,086
13,550	13,600	130	3,461	5,430	6,109	519	3,461	5,430	6,109
13,600	13,650	126	3,461	5,450	6,131	519	3,461	5,450	6,131
13,650	13,700	122	3,461	5,470	6,154	519	3,461	5,470	6,154
13,700	13,750	118	3,461	5,490	6,176	519	3,461	5,490	6,176
13,750	13,800	114	3,461	5,510	6,199	519	3,461	5,510	6,199
13,800	13,850	111	3,461	5,530	6,221	519	3,461	5,530	6,221
13,850	13,900	107	3,461	5,550	6,244	519	3,461	5,550	6,244
13,900	13,950	103	3,461	5,570	6,266	519	3,461	5,570	6,266
13,950	14,000	99	3,461	5,590	6,289	519	3,461	5,590	6,289
14,000	14,050	95	3,461	5,610	6,311	519	3,461	5,610	6,311
14,050	14,100	91	3,461	5,630	6,334	519	3,461	5,630	6,334
14,100	14,150	88	3,461	5,650	6,356	519	3,461	5,650	6,356
14,150	14,200	84	3,461	5,670	6,379	519	3,461	5,670	6,379
14,200	14,250	80	3,461	5,690	6,401	514	3,461	5,690	6,401
14,250	14,300	76	3,461	5,716	6,431	511	3,461	5,716	6,431
14,300	14,350	72	3,461	5,716	6,431	507	3,461	5,716	6,431
14,350	14,400	68	3,461	5,716	6,431	503	3,461	5,716	6,431
14,400	14,450	65	3,461	5,716	6,431	499	3,461	5,716	6,431
14,450	14,500	61	3,461	5,716	6,431	495	3,461	5,716	6,431
14,500	14,550	57	3,461	5,716	6,431	492	3,461	5,716	6,431
14,550	14,600	53	3,461	5,716	6,431	488	3,461	5,716	6,431
14,600	14,650	49	3,461	5,716	6,431	484	3,461	5,716	6,431
14,650	14,700	46	3,461	5,716	6,431	480	3,461	5,716	6,431
14,700	14,750	42	3,461	5,716	6,431	476	3,461	5,716	6,431
14,750	14,800	38	3,461	5,716	6,431	472	3,461	5,716	6,431
14,800	14,850	34	3,461	5,716	6,431	469	3,461	5,716	6,431
14,850	14,900	30	3,461	5,716	6,431	465	3,461	5,716	6,431
14,900	14,950	26	3,461	5,716	6,431	461	3,461	5,716	6,431
14,950	15,000	23	3,461	5,716	6,431	457	3,461	5,716	6,431
15,000	15,050	19	3,461	5,716	6,431	453	3,461	5,716	6,431
15,050	15,100	15	3,461	5,716	6,431	449	3,461	5,716	6,431
15,100	15,150	11	3,461	5,716	6,431	446	3,461	5,716	6,431
15,150	15,200	7	3,461	5,716	6,431	442	3,461	5,716	6,431
15,200	15,250	3	3,461	5,716	6,431	388	3,461	5,716	6,431
15,250	15,300	*	3,461	5,716	6,431	434	3,461	5,716	6,431
15,300	15,350	0	3,461	5,716	6,431	430	3,461	5,716	6,431
15,350	15,400	0	3,461	5,716	6,431	426	3,461	5,716	6,431
15,400	15,450	0	3,461	5,716	6,431	423	3,461	5,716	6,431
15,450	15,500	0	3,461	5,716	6,431	419	3,461	5,716	6,431
15,500	15,550	0	3,461	5,716	6,431	415	3,461	5,716	6,431
15,550	15,600	0	3,461	5,716	6,431	411	3,461	5,716	6,431
15,600	15,650	0	3,461	5,716	6,431	407	3,461	5,716	6,431
15,650	15,700	0	3,461	5,716	6,431	404	3,461	5,716	6,431
15,700	15,750	0	3,461	5,716	6,431	400	3,461	5,716	6,431
15,750	15,800	0	3,461	5,716	6,431	396	3,461	5,716	6,431
15,800	15,850	0	3,461	5,716	6,431	392	3,461	5,716	6,431
15,850	15,900	0	3,461	5,716	6,431	388	3,461	5,716	6,431
15,900	15,950	0	3,461	5,716	6,431	384	3,461	5,716	6,431
15,950	16,000	0	3,461	5,716	6,431	381	3,461	5,716	6,431
16,000	16,050	0	3,461	5,716	6,431	377	3,461	5,716	6,431
16,050	16,100	0	3,461	5,716	6,431	373	3,461	5,716	6,431
16,100	16,150	0	3,461	5,716	6,431	369	3,461	5,716	6,431
16,150	16,200	0	3,461	5,716	6,431	365	3,461	5,716	6,431
16,200	16,250	0	3,461	5,716	6,431	361	3,461	5,716	6,431
16,250	16,300	0	3,461	5,716	6,431	358	3,461	5,716	6,431
16,300	16,350	0	3,461	5,716	6,431	354	3,461	5,716	6,431
16,350	16,400	0	3,461	5,716	6,431	350	3,461	5,716	6,431
16,400	16,450	0	3,461	5,716	6,431	346	3,461	5,716	6,431
16,450	16,500	0	3,461	5,716	6,431	342	3,461	5,716	6,431
16,500	16,550	0	3,461	5,716	6,431	339	3,461	5,716	6,431
16,550	16,600	0	3,461	5,716	6,431	335	3,461	5,716	6,431
16,600	16,650	0	3,461	5,716	6,431	331	3,461	5,716	6,431
16,650	16,700	0	3,461	5,716	6,431	327	3,461	5,716	6,431
16,700	16,750	0	3,461	5,716	6,431	323	3,461	5,716	6,431
16,750	16,800	0	3,461	5,716	6,431	319	3,461	5,716	6,431
16,800	16,850	0	3,461	5,716	6,431	316	3,461	5,716	6,431
16,850	16,900	0	3,461	5,716	6,431	312	3,461	5,716	6,431
16,900	16,950	0	3,461	5,716	6,431	308	3,461	5,716	6,431
16,950	17,000	0	3,461	5,716	6,431	304	3,461	5,716	6,431
17,000	17,050	0	3,461	5,716	6,431	300	3,461	5,716	6,431
17,050	17,100	0	3,461	5,716	6,431	296	3,461	5,716	6,431
17,100	17,150	0	3,461	5,716	6,431	293	3,461	5,716	6,431
17,150	17,200	0	3,461	5,716	6,431	289	3,461	5,716	6,431
17,200	17,250	0	3,461	5,716	6,431	285	3,461	5,716	6,431
17,250	17,300	0	3,461	5,716	6,431	281	3,461	5,716	6,431
17,300	17,350	0	3,461	5,716	6,431	277	3,461	5,716	6,431
17,350	17,400	0	3,461	5,716	6,431	273	3,461	5,716	6,431
17,400	17,450	0	3,461	5,716	6,431	270	3,461	5,716	6,431
17,450	17,500	0	3,461	5,716	6,431	266	3,461	5,716	6,431
17,500	17,550	0	3,461	5,716	6,431	262	3,461	5,716	6,431
17,550	17,600	0	3,461	5,716	6,431	258	3,461	5,716	6,431
17,600	17,650	0	3,461	5,716	6,431	254	3,461	5,716	6,431
17,650	17,700	0	3,461	5,716	6,431	251	3,461	5,716	6,431
17,700	17,750	0	3,461	5,716	6,431	247	3,461	5,716	6,431
17,750	17,800	0	3,461	5,716	6,431	243	3,461	5,716	6,431
17,800	17,850	0	3,461	5,716	6,431	239	3,461	5,716	6,431
17,850	17,900	0	3,461	5,716	6,431	235	3,461	5,716	6,431





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—													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is—				Your credit is—													
24,800	24,850	0	2,476	4,418	5,132	0	3,385	5,616	6,330	28,000	28,050	0	1,965	3,744	4,458	0	2,874	4,942	5,657
24,850	24,900	0	2,468	4,407	5,122	0	3,377	5,605	6,320	28,050	28,100	0	1,957	3,733	4,448	0	2,866	4,932	5,646
24,900	24,950	0	2,460	4,397	5,111	0	3,369	5,595	6,309	28,100	28,150	0	1,949	3,723	4,437	0	2,858	4,921	5,635
24,950	25,000	0	2,452	4,386	5,101	0	3,361	5,584	6,299	28,150	28,200	0	1,941	3,712	4,427	0	2,850	4,910	5,625
25,000	25,050	0	2,444	4,376	5,090	0	3,353	5,574	6,288	28,200	28,250	0	1,933	3,702	4,416	0	2,842	4,900	5,614
25,050	25,100	0	2,436	4,365	5,080	0	3,345	5,563	6,278	28,250	28,300	0	1,925	3,691	4,406	0	2,834	4,889	5,604
25,100	25,150	0	2,428	4,354	5,069	0	3,337	5,553	6,267	28,300	28,350	0	1,917	3,681	4,395	0	2,826	4,879	5,593
25,150	25,200	0	2,420	4,344	5,058	0	3,329	5,542	6,257	28,350	28,400	0	1,909	3,670	4,385	0	2,818	4,868	5,583
25,200	25,250	0	2,412	4,333	5,048	0	3,321	5,532	6,246	28,400	28,450	0	1,901	3,659	4,374	0	2,810	4,858	5,572
25,250	25,300	0	2,404	4,323	5,037	0	3,313	5,521	6,236	28,450	28,500	0	1,893	3,649	4,363	0	2,802	4,847	5,562
25,300	25,350	0	2,396	4,312	5,027	0	3,305	5,511	6,225	28,500	28,550	0	1,885	3,638	4,353	0	2,794	4,837	5,551
25,350	25,400	0	2,388	4,302	5,016	0	3,297	5,500	6,215	28,550	28,600	0	1,877	3,628	4,342	0	2,786	4,826	5,541
25,400	25,450	0	2,380	4,291	5,006	0	3,289	5,490	6,204	28,600	28,650	0	1,869	3,617	4,332	0	2,778	4,816	5,530
25,450	25,500	0	2,372	4,281	4,995	0	3,281	5,479	6,194	28,650	28,700	0	1,861	3,607	4,321	0	2,770	4,805	5,520
25,500	25,550	0	2,364	4,270	4,985	0	3,273	5,469	6,183	28,700	28,750	0	1,853	3,596	4,311	0	2,762	4,795	5,509
25,550	25,600	0	2,356	4,260	4,974	0	3,265	5,458	6,173	28,750	28,800	0	1,845	3,586	4,300	0	2,754	4,784	5,499
25,600	25,650	0	2,348	4,249	4,964	0	3,257	5,447	6,162	28,800	28,850	0	1,837	3,575	4,290	0	2,746	4,774	5,488
25,650	25,700	0	2,340	4,239	4,953	0	3,249	5,437	6,151	28,850	28,900	0	1,829	3,565	4,279	0	2,738	4,763	5,478
25,700	25,750	0	2,332	4,228	4,943	0	3,241	5,426	6,141	28,900	28,950	0	1,821	3,554	4,269	0	2,730	4,753	5,467
25,750	25,800	0	2,324	4,218	4,932	0	3,233	5,416	6,130	28,950	29,000	0	1,813	3,544	4,258	0	2,722	4,742	5,456
25,800	25,850	0	2,316	4,207	4,922	0	3,225	5,405	6,120	29,000	29,050	0	1,805	3,533	4,248	0	2,714	4,731	5,446
25,850	25,900	0	2,308	4,197	4,911	0	3,218	5,395	6,109	29,050	29,100	0	1,797	3,523	4,237	0	2,706	4,721	5,435
25,900	25,950	0	2,300	4,186	4,900	0	3,210	5,384	6,099	29,100	29,150	0	1,789	3,512	4,227	0	2,698	4,710	5,425
25,950	26,000	0	2,292	4,175	4,890	0	3,202	5,374	6,088	29,150	29,200	0	1,781	3,502	4,216	0	2,690	4,700	5,414
26,000	26,050	0	2,284	4,165	4,879	0	3,194	5,363	6,078	29,200	29,250	0	1,773	3,491	4,206	0	2,682	4,689	5,404
26,050	26,100	0	2,276	4,154	4,869	0	3,186	5,353	6,067	29,250	29,300	0	1,765	3,480	4,195	0	2,674	4,679	5,393
26,100	26,150	0	2,268	4,144	4,858	0	3,178	5,342	6,057	29,300	29,350	0	1,757	3,470	4,184	0	2,666	4,668	5,383
26,150	26,200	0	2,260	4,133	4,848	0	3,170	5,332	6,046	29,350	29,400	0	1,749	3,459	4,174	0	2,658	4,658	5,372
26,200	26,250	0	2,252	4,123	4,837	0	3,162	5,321	6,036	29,400	29,450	0	1,741	3,449	4,163	0	2,650	4,647	5,362
26,250	26,300	0	2,244	4,112	4,827	0	3,154	5,311	6,025	29,450	29,500	0	1,733	3,438	4,153	0	2,642	4,637	5,351
26,300	26,350	0	2,236	4,102	4,816	0	3,146	5,300	6,015	29,500	29,550	0	1,725	3,428	4,142	0	2,634	4,626	5,341
26,350	26,400	0	2,228	4,091	4,806	0	3,138	5,290	6,004	29,550	29,600	0	1,717	3,417	4,132	0	2,626	4,616	5,330
26,400	26,450	0	2,220	4,081	4,795	0	3,130	5,279	5,994	29,600	29,650	0	1,709	3,407	4,121	0	2,618	4,605	5,320
26,450	26,500	0	2,212	4,070	4,785	0	3,122	5,268	5,983	29,650	29,700	0	1,701	3,396	4,111	0	2,610	4,595	5,309
26,500	26,550	0	2,204	4,060	4,774	0	3,114	5,258	5,972	29,700	29,750	0	1,693	3,386	4,100	0	2,602	4,584	5,299
26,550	26,600	0	2,196	4,049	4,764	0	3,106	5,247	5,962	29,750	29,800	0	1,685	3,375	4,090	0	2,594	4,573	5,288
26,600	26,650	0	2,188	4,039	4,753	0	3,098	5,237	5,951	29,800	29,850	0	1,677	3,365	4,079	0	2,586	4,563	5,277
26,650	26,700	0	2,180	4,028	4,743	0	3,090	5,226	5,941	29,850	29,900	0	1,669	3,354	4,069	0	2,578	4,552	5,267
26,700	26,750	0	2,172	4,018	4,732	0	3,082	5,216	5,930	29,900	29,950	0	1,661	3,344	4,058	0	2,570	4,542	5,256
26,750	26,800	0	2,164	4,007	4,721	0	3,074	5,205	5,920	29,950	30,000	0	1,653	3,333	4,048	0	2,562	4,531	5,246
26,800	26,850	0	2,156	3,996	4,711	0	3,066	5,195	5,909	30,000	30,050	0	1,645	3,323	4,037	0	2,554	4,521	5,235
26,850	26,900	0	2,148	3,986	4,700	0	3,058	5,184	5,899	30,050	30,100	0	1,637	3,312	4,027	0	2,546	4,510	5,225
26,900	26,950	0	2,140	3,975	4,690	0	3,050	5,174	5,888	30,100	30,150	0	1,629	3,301	4,016	0	2,538	4,500	5,214
26,950	27,000	0	2,132	3,965	4,679	0	3,042	5,163	5,878	30,150	30,200	0	1,621	3,291	4,005	0	2,530	4,489	5,204
27,000	27,050	0	2,124	3,954	4,669	0	3,034	5,153	5,867	30,200	30,250	0	1,613	3,280	3,995	0	2,522	4,479	5,193
27,050	27,100	0	2,116	3,944	4,658	0	3,026	5,142	5,857	30,250	30,300	0	1,605	3,270	3,984	0	2,514	4,468	5,183
27,100	27,150	0	2,108	3,933	4,648	0	3,018	5,132	5,846	30,300	30,350	0	1,597	3,259	3,974	0	2,506	4,458	5,172
27,150	27,200	0	2,101	3,923	4,637	0	3,010	5,121	5,836	30,350	30,400	0	1,589	3,249	3,963	0	2,498	4,447	5,162
27,200	27,250	0	2,093	3,912	4,627	0	3,002	5,111	5,825	30,400	30,450	0	1,581	3,238	3,953	0	2,490	4,437	5,151
27,250	27,300	0	2,085	3,902	4,616	0	2,994	5,100	5,814	30,450	30,500	0	1,573	3,228	3,942	0	2,482	4,426	5,141
27,300	27,350	0	2,077	3,891	4,606	0	2,986	5,089	5,804	30,500	30,550	0	1,565	3,217	3,932	0	2,474	4,416	5,130
27,350	27,400	0	2,069	3,881	4,595	0	2,978	5,079	5,793	30,550	30,600	0	1,557	3,207	3,921	0	2,466	4,405	5,120
27,400	27,450	0	2,061	3,870	4,585	0	2,970	5,068	5,783	30,600	30,650	0	1,549	3,196	3,911	0	2,458	4,394	5,109
27,450	27,500	0	2,053	3,860	4,574	0	2,962	5,058	5,772	30,650	30,700	0	1,541	3,186	3,900	0	2,450	4,384	5,098
27,500	27,550	0	2,045	3,849	4,564	0	2,954	5,047	5,762	30,700	30,750	0	1,533	3,175	3,890	0	2,442	4,373	5,088
27,550	27,600	0	2,037	3,839	4,553	0	2,946	5,037	5,751	30,750	30,800	0	1,525	3,165	3,879	0	2,434	4,363	5,077
27,600	27,650	0	2,029	3,828	4,542	0	2,938	5,026	5,741	30,800	30,850	0	1,517	3,154	3,869	0	2,426	4,352	5,067
27,650	27,700	0	2,021	3,817	4,532	0	2,930	5,016	5,730	30,850	30,900	0	1,509	3,144	3,858	0	2,418	4,342	5,056
27,700	27,750	0	2,013	3,807	4,521	0	2,922	5,005	5,720	30,900	30,950	0	1,501	3,133	3,847	0	2,410	4,331	5,046
27,750	27,800	0	2,005	3,796	4,511	0	2,914	4,995	5,709	30,950	31,000	0	1,493	3,122	3,837	0	2,402	4,321	5,035
27,800	27,850	0	1,997	3,786	4,500	0	2,906	4,984	5,699	31,000	31,050	0	1,485	3,112	3,826	0	2,394	4,310	5,025
2																			

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
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
31,200	31,250	0	1,453	3,070	3,784	0	2,363	4,268	4,983	34,400	34,450	0	942	2,396	3,110	0	1,851	3,594	4,309
31,250	31,300	0	1,445	3,059	3,774	0	2,355	4,258	4,972	34,450	34,500	0	934	2,385	3,100	0	1,843	3,584	4,298
31,300	31,350	0	1,437	3,049	3,763	0	2,347	4,247	4,962	34,500	34,550	0	926	2,375	3,089	0	1,835	3,573	4,288
31,350	31,400	0	1,429	3,038	3,753	0	2,339	4,237	4,951	34,550	34,600	0	918	2,364	3,079	0	1,827	3,563	4,277
31,400	31,450	0	1,421	3,028	3,742	0	2,331	4,226	4,941	34,600	34,650	0	910	2,354	3,068	0	1,819	3,552	4,267
31,450	31,500	0	1,413	3,017	3,732	0	2,323	4,215	4,930	34,650	34,700	0	902	2,343	3,058	0	1,811	3,542	4,256
31,500	31,550	0	1,405	3,007	3,721	0	2,315	4,205	4,919	34,700	34,750	0	894	2,333	3,047	0	1,803	3,531	4,246
31,550	31,600	0	1,397	2,996	3,711	0	2,307	4,194	4,909	34,750	34,800	0	886	2,322	3,037	0	1,795	3,520	4,235
31,600	31,650	0	1,389	2,986	3,700	0	2,299	4,184	4,898	34,800	34,850	0	878	2,312	3,026	0	1,787	3,510	4,224
31,650	31,700	0	1,381	2,975	3,690	0	2,291	4,173	4,888	34,850	34,900	0	870	2,301	3,016	0	1,779	3,499	4,214
31,700	31,750	0	1,373	2,965	3,679	0	2,283	4,163	4,877	34,900	34,950	0	862	2,291	3,005	0	1,771	3,489	4,203
31,750	31,800	0	1,365	2,954	3,668	0	2,275	4,152	4,867	34,950	35,000	0	854	2,280	2,995	0	1,763	3,478	4,193
31,800	31,850	0	1,357	2,943	3,658	0	2,267	4,142	4,856	35,000	35,050	0	846	2,270	2,984	0	1,755	3,468	4,182
31,850	31,900	0	1,349	2,933	3,647	0	2,259	4,131	4,846	35,050	35,100	0	838	2,259	2,974	0	1,747	3,457	4,172
31,900	31,950	0	1,341	2,922	3,637	0	2,251	4,121	4,835	35,100	35,150	0	830	2,248	2,963	0	1,739	3,447	4,161
31,950	32,000	0	1,333	2,912	3,626	0	2,243	4,110	4,825	35,150	35,200	0	822	2,238	2,952	0	1,731	3,436	4,151
32,000	32,050	0	1,325	2,901	3,616	0	2,235	4,100	4,814	35,200	35,250	0	814	2,227	2,942	0	1,723	3,426	4,140
32,050	32,100	0	1,317	2,891	3,605	0	2,227	4,089	4,804	35,250	35,300	0	806	2,217	2,931	0	1,715	3,415	4,130
32,100	32,150	0	1,309	2,880	3,595	0	2,219	4,079	4,793	35,300	35,350	0	798	2,206	2,921	0	1,707	3,405	4,119
32,150	32,200	0	1,302	2,870	3,584	0	2,211	4,068	4,783	35,350	35,400	0	790	2,196	2,910	0	1,699	3,394	4,109
32,200	32,250	0	1,294	2,859	3,574	0	2,203	4,058	4,772	35,400	35,450	0	782	2,185	2,900	0	1,691	3,384	4,098
32,250	32,300	0	1,286	2,849	3,563	0	2,195	4,047	4,761	35,450	35,500	0	774	2,175	2,889	0	1,683	3,373	4,088
32,300	32,350	0	1,278	2,838	3,553	0	2,187	4,036	4,751	35,500	35,550	0	766	2,164	2,879	0	1,675	3,363	4,077
32,350	32,400	0	1,270	2,828	3,542	0	2,179	4,026	4,740	35,550	35,600	0	758	2,154	2,868	0	1,667	3,352	4,067
32,400	32,450	0	1,262	2,817	3,532	0	2,171	4,015	4,730	35,600	35,650	0	750	2,143	2,858	0	1,659	3,341	4,056
32,450	32,500	0	1,254	2,807	3,521	0	2,163	4,005	4,719	35,650	35,700	0	742	2,133	2,847	0	1,651	3,331	4,045
32,500	32,550	0	1,246	2,796	3,511	0	2,155	3,994	4,709	35,700	35,750	0	734	2,122	2,837	0	1,643	3,320	4,035
32,550	32,600	0	1,238	2,786	3,500	0	2,147	3,984	4,698	35,750	35,800	0	726	2,112	2,826	0	1,635	3,310	4,024
32,600	32,650	0	1,230	2,775	3,489	0	2,139	3,973	4,688	35,800	35,850	0	718	2,101	2,816	0	1,627	3,299	4,014
32,650	32,700	0	1,222	2,764	3,479	0	2,131	3,963	4,677	35,850	35,900	0	710	2,091	2,805	0	1,620	3,289	4,003
32,700	32,750	0	1,214	2,754	3,468	0	2,123	3,952	4,667	35,900	35,950	0	702	2,080	2,794	0	1,612	3,278	3,993
32,750	32,800	0	1,206	2,743	3,458	0	2,115	3,942	4,656	35,950	36,000	0	694	2,069	2,784	0	1,604	3,268	3,982
32,800	32,850	0	1,198	2,733	3,447	0	2,107	3,931	4,646	36,000	36,050	0	686	2,059	2,773	0	1,596	3,257	3,972
32,850	32,900	0	1,190	2,722	3,437	0	2,099	3,921	4,635	36,050	36,100	0	678	2,048	2,763	0	1,588	3,247	3,961
32,900	32,950	0	1,182	2,712	3,426	0	2,091	3,910	4,625	36,100	36,150	0	670	2,038	2,752	0	1,580	3,236	3,951
32,950	33,000	0	1,174	2,701	3,416	0	2,083	3,900	4,614	36,150	36,200	0	662	2,027	2,742	0	1,572	3,226	3,940
33,000	33,050	0	1,166	2,691	3,405	0	2,075	3,889	4,604	36,200	36,250	0	654	2,017	2,731	0	1,564	3,215	3,930
33,050	33,100	0	1,158	2,680	3,395	0	2,067	3,879	4,593	36,250	36,300	0	646	2,006	2,721	0	1,556	3,205	3,919
33,100	33,150	0	1,150	2,670	3,384	0	2,059	3,868	4,582	36,300	36,350	0	638	1,996	2,710	0	1,548	3,194	3,909
33,150	33,200	0	1,142	2,659	3,374	0	2,051	3,857	4,572	36,350	36,400	0	630	1,985	2,700	0	1,540	3,184	3,898
33,200	33,250	0	1,134	2,649	3,363	0	2,043	3,847	4,561	36,400	36,450	0	622	1,975	2,689	0	1,532	3,173	3,888
33,250	33,300	0	1,126	2,638	3,353	0	2,035	3,836	4,551	36,450	36,500	0	614	1,964	2,679	0	1,524	3,162	3,877
33,300	33,350	0	1,118	2,628	3,342	0	2,027	3,826	4,540	36,500	36,550	0	606	1,954	2,668	0	1,516	3,152	3,866
33,350	33,400	0	1,110	2,617	3,332	0	2,019	3,815	4,530	36,550	36,600	0	598	1,943	2,658	0	1,508	3,141	3,856
33,400	33,450	0	1,102	2,606	3,321	0	2,011	3,805	4,519	36,600	36,650	0	590	1,933	2,647	0	1,500	3,131	3,845
33,450	33,500	0	1,094	2,596	3,310	0	2,003	3,794	4,509	36,650	36,700	0	582	1,922	2,637	0	1,492	3,120	3,835
33,500	33,550	0	1,086	2,585	3,300	0	1,995	3,784	4,498	36,700	36,750	0	574	1,912	2,626	0	1,484	3,110	3,824
33,550	33,600	0	1,078	2,575	3,289	0	1,987	3,773	4,488	36,750	36,800	0	566	1,901	2,615	0	1,476	3,099	3,814
33,600	33,650	0	1,070	2,564	3,279	0	1,979	3,763	4,477	36,800	36,850	0	558	1,890	2,605	0	1,468	3,089	3,803
33,650	33,700	0	1,062	2,554	3,268	0	1,971	3,752	4,467	36,850	36,900	0	550	1,880	2,594	0	1,460	3,078	3,793
33,700	33,750	0	1,054	2,543	3,258	0	1,963	3,742	4,456	36,900	36,950	0	542	1,869	2,584	0	1,452	3,068	3,782
33,750	33,800	0	1,046	2,533	3,247	0	1,955	3,731	4,446	36,950	37,000	0	534	1,859	2,573	0	1,444	3,057	3,772
33,800	33,850	0	1,038	2,522	3,237	0	1,947	3,721	4,435	37,000	37,050	0	526	1,848	2,563	0	1,436	3,047	3,761
33,850	33,900	0	1,030	2,512	3,226	0	1,939	3,710	4,425	37,050	37,100	0	518	1,838	2,552	0	1,428	3,036	3,751
33,900	33,950	0	1,022	2,501	3,216	0	1,931	3,700	4,414	37,100	37,150	0	510	1,827	2,542	0	1,420	3,026	3,740
33,950	34,000	0	1,014	2,491	3,205	0	1,923	3,689	4,403	37,150	37,200	0	503	1,817	2,531	0	1,412	3,015	3,730
34,000	34,050	0	1,006	2,480	3,195	0	1,915	3,678	4,393	37,200	37,250	0	495	1,806	2,521	0	1,404	3,005	3,719
34,050	34,100	0	998	2,470	3,184	0	1,907	3,668	4,382	37,250	37,300	0	487	1,796	2,510	0	1,396	2,994	3,708
34,100	34,150	0	990	2,459	3,174	0	1,899	3,657	4,372	37,300	37,350	0	479	1,785	2,500	0	1,388	2,983	3,698
34,150	34,200	0	982	2,449	3,163	0	1,891	3,647	4,361	37,350	37,400	0	471	1,775	2,489	0	1,380	2,973	3,687
34,200	34,250																		

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—													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is—				Your credit is—													
37,600	37,650	0	431	1,722	2,436	0	1,340	2,920	3,635	40,800	40,850	0	0	1,048	1,763	0	828	2,246	2,961
37,650	37,700	0	423	1,711	2,426	0	1,332	2,910	3,624	40,850	40,900	0	0	1,038	1,752	0	821	2,236	2,950
37,700	37,750	0	415	1,701	2,415	0	1,324	2,899	3,614	40,900	40,950	0	0	1,027	1,741	0	813	2,225	2,940
37,750	37,800	0	407	1,690	2,405	0	1,316	2,889	3,603	40,950	41,000	0	0	1,016	1,731	0	805	2,215	2,929
37,800	37,850	0	399	1,680	2,394	0	1,308	2,878	3,593	41,000	41,050	0	0	1,006	1,720	0	797	2,204	2,919
37,850	37,900	0	391	1,669	2,384	0	1,300	2,868	3,582	41,050	41,100	0	0	995	1,710	0	789	2,194	2,908
37,900	37,950	0	383	1,659	2,373	0	1,292	2,857	3,572	41,100	41,150	0	0	985	1,699	0	781	2,183	2,898
37,950	38,000	0	375	1,648	2,363	0	1,284	2,847	3,561	41,150	41,200	0	0	974	1,689	0	773	2,173	2,887
38,000	38,050	0	367	1,638	2,352	0	1,276	2,836	3,551	41,200	41,250	0	0	964	1,678	0	765	2,162	2,877
38,050	38,100	0	359	1,627	2,342	0	1,268	2,826	3,540	41,250	41,300	0	0	953	1,668	0	757	2,152	2,866
38,100	38,150	0	351	1,617	2,331	0	1,260	2,815	3,529	41,300	41,350	0	0	943	1,657	0	749	2,141	2,856
38,150	38,200	0	343	1,606	2,321	0	1,252	2,804	3,519	41,350	41,400	0	0	932	1,647	0	741	2,131	2,845
38,200	38,250	0	335	1,596	2,310	0	1,244	2,794	3,508	41,400	41,450	0	0	922	1,636	0	733	2,120	2,835
38,250	38,300	0	327	1,585	2,300	0	1,236	2,783	3,498	41,450	41,500	0	0	911	1,626	0	725	2,109	2,824
38,300	38,350	0	319	1,575	2,289	0	1,228	2,773	3,487	41,500	41,550	0	0	901	1,615	0	717	2,099	2,813
38,350	38,400	0	311	1,564	2,279	0	1,220	2,762	3,477	41,550	41,600	0	0	890	1,605	0	709	2,088	2,803
38,400	38,450	0	303	1,553	2,268	0	1,212	2,752	3,466	41,600	41,650	0	0	880	1,594	0	701	2,078	2,792
38,450	38,500	0	295	1,543	2,257	0	1,204	2,741	3,456	41,650	41,700	0	0	869	1,584	0	693	2,067	2,782
38,500	38,550	0	287	1,532	2,247	0	1,196	2,731	3,445	41,700	41,750	0	0	859	1,573	0	685	2,057	2,771
38,550	38,600	0	279	1,522	2,236	0	1,188	2,720	3,435	41,750	41,800	0	0	848	1,562	0	677	2,046	2,761
38,600	38,650	0	271	1,511	2,226	0	1,180	2,710	3,424	41,800	41,850	0	0	837	1,552	0	669	2,036	2,750
38,650	38,700	0	263	1,501	2,215	0	1,172	2,699	3,414	41,850	41,900	0	0	827	1,541	0	661	2,025	2,740
38,700	38,750	0	255	1,490	2,205	0	1,164	2,689	3,403	41,900	41,950	0	0	816	1,531	0	653	2,015	2,729
38,750	38,800	0	247	1,480	2,194	0	1,156	2,678	3,393	41,950	42,000	0	0	806	1,520	0	645	2,004	2,719
38,800	38,850	0	239	1,469	2,184	0	1,148	2,668	3,382	42,000	42,050	0	0	795	1,510	0	637	1,994	2,708
38,850	38,900	0	231	1,459	2,173	0	1,140	2,657	3,372	42,050	42,100	0	0	785	1,499	0	629	1,983	2,698
38,900	38,950	0	223	1,448	2,163	0	1,132	2,647	3,361	42,100	42,150	0	0	774	1,489	0	621	1,973	2,687
38,950	39,000	0	215	1,438	2,152	0	1,124	2,636	3,350	42,150	42,200	0	0	764	1,478	0	613	1,962	2,677
39,000	39,050	0	207	1,427	2,142	0	1,116	2,625	3,340	42,200	42,250	0	0	753	1,468	0	605	1,952	2,666
39,050	39,100	0	199	1,417	2,131	0	1,108	2,615	3,329	42,250	42,300	0	0	743	1,457	0	597	1,941	2,655
39,100	39,150	0	191	1,406	2,121	0	1,100	2,604	3,319	42,300	42,350	0	0	732	1,447	0	589	1,930	2,645
39,150	39,200	0	183	1,396	2,110	0	1,092	2,594	3,308	42,350	42,400	0	0	722	1,436	0	581	1,920	2,634
39,200	39,250	0	175	1,385	2,100	0	1,084	2,583	3,298	42,400	42,450	0	0	711	1,426	0	573	1,909	2,624
39,250	39,300	0	167	1,374	2,089	0	1,076	2,573	3,287	42,450	42,500	0	0	701	1,415	0	565	1,899	2,613
39,300	39,350	0	159	1,364	2,078	0	1,068	2,562	3,277	42,500	42,550	0	0	690	1,405	0	557	1,888	2,603
39,350	39,400	0	151	1,353	2,068	0	1,060	2,552	3,266	42,550	42,600	0	0	680	1,394	0	549	1,878	2,592
39,400	39,450	0	143	1,343	2,057	0	1,052	2,541	3,256	42,600	42,650	0	0	669	1,383	0	541	1,867	2,582
39,450	39,500	0	135	1,332	2,047	0	1,044	2,531	3,245	42,650	42,700	0	0	658	1,373	0	533	1,857	2,571
39,500	39,550	0	127	1,322	2,036	0	1,036	2,520	3,235	42,700	42,750	0	0	648	1,362	0	525	1,846	2,561
39,550	39,600	0	119	1,311	2,026	0	1,028	2,510	3,224	42,750	42,800	0	0	637	1,352	0	517	1,836	2,550
39,600	39,650	0	111	1,301	2,015	0	1,020	2,499	3,214	42,800	42,850	0	0	627	1,341	0	509	1,825	2,540
39,650	39,700	0	103	1,290	2,005	0	1,012	2,489	3,203	42,850	42,900	0	0	616	1,331	0	501	1,815	2,529
39,700	39,750	0	95	1,280	1,994	0	1,004	2,478	3,193	42,900	42,950	0	0	606	1,320	0	493	1,804	2,519
39,750	39,800	0	87	1,269	1,984	0	996	2,467	3,182	42,950	43,000	0	0	595	1,310	0	485	1,794	2,508
39,800	39,850	0	79	1,259	1,973	0	988	2,457	3,171	43,000	43,050	0	0	585	1,299	0	477	1,783	2,498
39,850	39,900	0	71	1,248	1,963	0	980	2,446	3,161	43,050	43,100	0	0	574	1,289	0	469	1,773	2,487
39,900	39,950	0	63	1,238	1,952	0	972	2,436	3,150	43,100	43,150	0	0	564	1,278	0	461	1,762	2,476
39,950	40,000	0	55	1,227	1,942	0	964	2,425	3,140	43,150	43,200	0	0	553	1,268	0	453	1,751	2,466
40,000	40,050	0	47	1,217	1,931	0	956	2,415	3,129	43,200	43,250	0	0	543	1,257	0	445	1,741	2,455
40,050	40,100	0	39	1,206	1,921	0	948	2,404	3,119	43,250	43,300	0	0	532	1,247	0	437	1,730	2,445
40,100	40,150	0	31	1,195	1,910	0	940	2,394	3,108	43,300	43,350	0	0	522	1,236	0	429	1,720	2,434
40,150	40,200	0	23	1,185	1,899	0	932	2,383	3,098	43,350	43,400	0	0	511	1,226	0	421	1,709	2,424
40,200	40,250	0	15	1,174	1,889	0	924	2,373	3,087	43,400	43,450	0	0	500	1,215	0	413	1,699	2,413
40,250	40,300	0	7	1,164	1,878	0	916	2,362	3,077	43,450	43,500	0	0	490	1,204	0	405	1,688	2,403
40,300	40,350	0	*	1,153	1,868	0	908	2,352	3,066	43,500	43,550	0	0	479	1,194	0	397	1,678	2,392
40,350	40,400	0	0	1,143	1,857	0	900	2,341	3,056	43,550	43,600	0	0	469	1,183	0	389	1,667	2,382
40,400	40,450	0	0	1,132	1,847	0	892	2,331	3,045	43,600	43,650	0	0	458	1,173	0	381	1,657	2,371
40,450	40,500	0	0	1,122	1,836	0	884	2,320	3,035	43,650	43,700	0	0	448	1,162	0	373	1,646	2,361
40,500	40,550	0	0	1,111	1,826	0	876	2,310	3,024	43,700	43,750	0	0	437	1,152	0	365	1,636	2,350
40,550	40,600	0	0	1,101	1,815	0	868	2,299	3,014	43,750	43,800	0	0	427	1,141	0	357	1,625	2,340
40,600	40,650	0	0	1,090	1,805	0	860	2,288	3,003	43,800	43,850	0	0	416	1,131	0	349	1,615	2,329
40,650	40,700	0	0	1,080	1,794	0	852	2,278	2,992	43,850	43,900	0	0	406	1,120	0	341	1,604	2,319
40,700	40,750	0	0	1,069	1,784	0	844	2,267	2,982	43,900	43,950	0	0	395	1,110	0	333	1,594	2,308
40,750	40,800	0	0	1,059	1,773	0	836	2,257	2,971	43,950	44,000	0	0	385	1,099	0	325	1,583	2,297

\* If the amount you are looking up from the worksheet is at least \$40,300 but less than \$40,320, and you have one qualifying child, your credit is \$2. If the amount you are looking up from the worksheet is \$40,320 or more, and you have one qualifying child, you can't take the credit.

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
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
44,000	44,050	0	0	374	1,089	0	317	1,572	2,287	47,200	47,250	0	0	0	415	0	0	899	1,613
44,050	44,100	0	0	364	1,078	0	309	1,562	2,276	47,250	47,300	0	0	0	404	0	0	888	1,602
44,100	44,150	0	0	353	1,068	0	301	1,551	2,266	47,300	47,350	0	0	0	394	0	0	877	1,592
44,150	44,200	0	0	343	1,057	0	293	1,541	2,255	47,350	47,400	0	0	0	383	0	0	867	1,581
44,200	44,250	0	0	332	1,047	0	285	1,530	2,245	47,400	47,450	0	0	0	373	0	0	856	1,571
44,250	44,300	0	0	321	1,036	0	277	1,520	2,234	47,450	47,500	0	0	0	362	0	0	846	1,560
44,300	44,350	0	0	311	1,025	0	269	1,509	2,224	47,500	47,550	0	0	0	352	0	0	835	1,550
44,350	44,400	0	0	300	1,015	0	261	1,499	2,213	47,550	47,600	0	0	0	341	0	0	825	1,539
44,400	44,450	0	0	290	1,004	0	253	1,488	2,203	47,600	47,650	0	0	0	330	0	0	814	1,529
44,450	44,500	0	0	279	994	0	245	1,478	2,192	47,650	47,700	0	0	0	320	0	0	804	1,518
44,500	44,550	0	0	269	983	0	237	1,467	2,182	47,700	47,750	0	0	0	309	0	0	793	1,508
44,550	44,600	0	0	258	973	0	229	1,457	2,171	47,750	47,800	0	0	0	299	0	0	783	1,497
44,600	44,650	0	0	248	962	0	221	1,446	2,161	47,800	47,850	0	0	0	288	0	0	772	1,487
44,650	44,700	0	0	237	952	0	213	1,436	2,150	47,850	47,900	0	0	0	278	0	0	762	1,476
44,700	44,750	0	0	227	941	0	205	1,425	2,140	47,900	47,950	0	0	0	267	0	0	751	1,466
44,750	44,800	0	0	216	931	0	197	1,414	2,129	47,950	48,000	0	0	0	257	0	0	741	1,455
44,800	44,850	0	0	206	920	0	189	1,404	2,118	48,000	48,050	0	0	0	246	0	0	730	1,445
44,850	44,900	0	0	195	910	0	181	1,393	2,108	48,050	48,100	0	0	0	236	0	0	720	1,434
44,900	44,950	0	0	185	899	0	173	1,383	2,097	48,100	48,150	0	0	0	225	0	0	709	1,423
44,950	45,000	0	0	174	889	0	165	1,372	2,087	48,150	48,200	0	0	0	215	0	0	698	1,413
45,000	45,050	0	0	164	878	0	157	1,362	2,076	48,200	48,250	0	0	0	204	0	0	688	1,402
45,050	45,100	0	0	153	868	0	149	1,351	2,066	48,250	48,300	0	0	0	194	0	0	677	1,392
45,100	45,150	0	0	142	857	0	141	1,341	2,055	48,300	48,350	0	0	0	183	0	0	667	1,381
45,150	45,200	0	0	132	846	0	133	1,330	2,045	48,350	48,400	0	0	0	173	0	0	656	1,371
45,200	45,250	0	0	121	836	0	125	1,320	2,034	48,400	48,450	0	0	0	162	0	0	646	1,360
45,250	45,300	0	0	111	825	0	117	1,309	2,024	48,450	48,500	0	0	0	151	0	0	635	1,350
45,300	45,350	0	0	100	815	0	109	1,299	2,013	48,500	48,550	0	0	0	141	0	0	625	1,339
45,350	45,400	0	0	90	804	0	101	1,288	2,003	48,550	48,600	0	0	0	130	0	0	614	1,329
45,400	45,450	0	0	79	794	0	93	1,278	1,992	48,600	48,650	0	0	0	120	0	0	604	1,318
45,450	45,500	0	0	69	783	0	85	1,267	1,982	48,650	48,700	0	0	0	109	0	0	593	1,308
45,500	45,550	0	0	58	773	0	77	1,257	1,971	48,700	48,750	0	0	0	99	0	0	583	1,297
45,550	45,600	0	0	48	762	0	69	1,246	1,961	48,750	48,800	0	0	0	88	0	0	572	1,287
45,600	45,650	0	0	37	752	0	61	1,235	1,950	48,800	48,850	0	0	0	78	0	0	562	1,276
45,650	45,700	0	0	27	741	0	53	1,225	1,939	48,850	48,900	0	0	0	67	0	0	551	1,266
45,700	45,750	0	0	16	731	0	45	1,214	1,929	48,900	48,950	0	0	0	57	0	0	541	1,255
45,750	45,800	0	0	6	720	0	37	1,204	1,918	48,950	49,000	0	0	0	46	0	0	530	1,244
45,800	45,850	0	0	*	710	0	29	1,193	1,908	49,000	49,050	0	0	0	36	0	0	519	1,234
45,850	45,900	0	0	0	699	0	22	1,183	1,897	49,050	49,100	0	0	0	25	0	0	509	1,223
45,900	45,950	0	0	0	688	0	14	1,172	1,887	49,100	49,150	0	0	0	15	0	0	498	1,213
45,950	46,000	0	0	0	678	0	6	1,162	1,876	49,150	49,200	0	0	0	4	0	0	488	1,202
46,000	46,050	0	0	0	667	0	**	1,151	1,866	49,200	49,250	0	0	0	0	0	0	477	1,192
46,050	46,100	0	0	0	657	0	0	1,141	1,855	49,250	49,300	0	0	0	0	0	0	467	1,181
46,100	46,150	0	0	0	646	0	0	1,130	1,845	49,300	49,350	0	0	0	0	0	0	456	1,171
46,150	46,200	0	0	0	636	0	0	1,120	1,834	49,350	49,400	0	0	0	0	0	0	446	1,160
46,200	46,250	0	0	0	625	0	0	1,109	1,824	49,400	49,450	0	0	0	0	0	0	435	1,150
46,250	46,300	0	0	0	615	0	0	1,099	1,813	49,450	49,500	0	0	0	0	0	0	425	1,139
46,300	46,350	0	0	0	604	0	0	1,088	1,803	49,500	49,550	0	0	0	0	0	0	414	1,129
46,350	46,400	0	0	0	594	0	0	1,078	1,792	49,550	49,600	0	0	0	0	0	0	404	1,118
46,400	46,450	0	0	0	583	0	0	1,067	1,782	49,600	49,650	0	0	0	0	0	0	393	1,108
46,450	46,500	0	0	0	573	0	0	1,056	1,771	49,650	49,700	0	0	0	0	0	0	383	1,097
46,500	46,550	0	0	0	562	0	0	1,046	1,760	49,700	49,750	0	0	0	0	0	0	372	1,087
46,550	46,600	0	0	0	552	0	0	1,035	1,750	49,750	49,800	0	0	0	0	0	0	361	1,076
46,600	46,650	0	0	0	541	0	0	1,025	1,739	49,800	49,850	0	0	0	0	0	0	351	1,065
46,650	46,700	0	0	0	531	0	0	1,014	1,729	49,850	49,900	0	0	0	0	0	0	340	1,055
46,700	46,750	0	0	0	520	0	0	1,004	1,718	49,900	49,950	0	0	0	0	0	0	330	1,044
46,750	46,800	0	0	0	509	0	0	993	1,708	49,950	50,000	0	0	0	0	0	0	319	1,034
46,800	46,850	0	0	0	499	0	0	983	1,697	50,000	50,050	0	0	0	0	0	0	309	1,023
46,850	46,900	0	0	0	488	0	0	972	1,687	50,050	50,100	0	0	0	0	0	0	298	1,013
46,900	46,950	0	0	0	478	0	0	962	1,676	50,100	50,150	0	0	0	0	0	0	288	1,002
46,950	47,000	0	0	0	467	0	0	951	1,666	50,150	50,200	0	0	0	0	0	0	277	992
47,000	47,050	0	0	0	457	0	0	941	1,655	50,200	50,250	0	0	0	0	0	0	267	981
47,050	47,100	0	0	0	446	0	0	930	1,645	50,250	50,300	0	0	0	0	0	0	256	971
47,100	47,150	0	0	0	436	0	0	920	1,634	50,300	50,350	0	0	0	0	0	0	246	960
47,150	47,200	0	0	0	425	0	0	909	1,624	50,350	50,400	0	0	0	0	0	0	235	950

- \* If the amount you are looking up from the worksheet is at least \$45,800 but less than \$45,802, and you have two qualifying children, your credit is \$0. If the amount you are looking up from the worksheet is \$45,802 or more, and you have two qualifying children, you can't take the credit.
- \*\* If the amount you are looking up from the worksheet is at least \$46,000 but less than \$46,010, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$46,010 or more, and you have one qualifying child, you can't take the credit.

(Continued)

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-													
		0	1	2	3	0	1	2	3										
At least	But less than	Your credit is-				Your credit is-													
50,400	50,450	0	0	0	0	0	0	225	939	52,800	52,850	0	0	0	0	0	0	0	434
50,450	50,500	0	0	0	0	0	0	214	929			52,850	52,900	0	0	0	0	0	0
50,500	50,550	0	0	0	0	0	0	204	918	52,900	52,950	0	0	0	0	0	0	413	
50,550	50,600	0	0	0	0	0	0	193	908	52,950	53,000	0	0	0	0	0	0	402	
50,600	50,650	0	0	0	0	0	0	182	897	53,000	53,050	0	0	0	0	0	0	392	
50,650	50,700	0	0	0	0	0	0	172	886	53,050	53,100	0	0	0	0	0	0	381	
50,700	50,750	0	0	0	0	0	0	161	876	53,100	53,150	0	0	0	0	0	0	370	
50,750	50,800	0	0	0	0	0	0	151	865	53,150	53,200	0	0	0	0	0	0	360	
50,800	50,850	0	0	0	0	0	0	140	855	53,200	53,250	0	0	0	0	0	0	349	
50,850	50,900	0	0	0	0	0	0	130	844	53,250	53,300	0	0	0	0	0	0	339	
50,900	50,950	0	0	0	0	0	0	119	834	53,300	53,350	0	0	0	0	0	0	328	
50,950	51,000	0	0	0	0	0	0	109	823	53,350	53,400	0	0	0	0	0	0	318	
51,000	51,050	0	0	0	0	0	0	98	813	53,400	53,450	0	0	0	0	0	0	307	
51,050	51,100	0	0	0	0	0	0	88	802	53,450	53,500	0	0	0	0	0	0	297	
51,100	51,150	0	0	0	0	0	0	77	792	53,500	53,550	0	0	0	0	0	0	286	
51,150	51,200	0	0	0	0	0	0	67	781	53,550	53,600	0	0	0	0	0	0	276	
51,200	51,250	0	0	0	0	0	0	56	771	53,600	53,650	0	0	0	0	0	0	265	
51,250	51,300	0	0	0	0	0	0	46	760	53,650	53,700	0	0	0	0	0	0	255	
51,300	51,350	0	0	0	0	0	0	35	750	53,700	53,750	0	0	0	0	0	0	244	
51,350	51,400	0	0	0	0	0	0	25	739	53,750	53,800	0	0	0	0	0	0	234	
51,400	51,450	0	0	0	0	0	0	14	729	53,800	53,850	0	0	0	0	0	0	223	
51,450	51,500	0	0	0	0	0	0	*	718	53,850	53,900	0	0	0	0	0	0	213	
51,500	51,550	0	0	0	0	0	0	0	707	53,900	53,950	0	0	0	0	0	0	202	
51,550	51,600	0	0	0	0	0	0	0	697	53,950	54,000	0	0	0	0	0	0	191	
51,600	51,650	0	0	0	0	0	0	0	686	54,000	54,050	0	0	0	0	0	0	181	
51,650	51,700	0	0	0	0	0	0	0	676	54,050	54,100	0	0	0	0	0	0	170	
51,700	51,750	0	0	0	0	0	0	0	665	54,100	54,150	0	0	0	0	0	0	160	
51,750	51,800	0	0	0	0	0	0	0	655	54,150	54,200	0	0	0	0	0	0	149	
51,800	51,850	0	0	0	0	0	0	0	644	54,200	54,250	0	0	0	0	0	0	139	
51,850	51,900	0	0	0	0	0	0	0	634	54,250	54,300	0	0	0	0	0	0	128	
51,900	51,950	0	0	0	0	0	0	0	623	54,300	54,350	0	0	0	0	0	0	118	
51,950	52,000	0	0	0	0	0	0	0	613	54,350	54,400	0	0	0	0	0	0	107	
52,000	52,050	0	0	0	0	0	0	0	602	54,400	54,450	0	0	0	0	0	0	97	
52,050	52,100	0	0	0	0	0	0	0	592	54,450	54,500	0	0	0	0	0	0	86	
52,100	52,150	0	0	0	0	0	0	0	581	54,500	54,550	0	0	0	0	0	0	76	
52,150	52,200	0	0	0	0	0	0	0	571	54,550	54,600	0	0	0	0	0	0	65	
52,200	52,250	0	0	0	0	0	0	0	560	54,600	54,650	0	0	0	0	0	0	55	
52,250	52,300	0	0	0	0	0	0	0	549	54,650	54,700	0	0	0	0	0	0	44	
52,300	52,350	0	0	0	0	0	0	0	539	54,700	54,750	0	0	0	0	0	0	34	
52,350	52,400	0	0	0	0	0	0	0	528	54,750	54,800	0	0	0	0	0	0	23	
52,400	52,450	0	0	0	0	0	0	0	518	54,800	54,850	0	0	0	0	0	0	12	
52,450	52,500	0	0	0	0	0	0	0	507	54,850	54,884	0	0	0	0	0	0	4	
52,500	52,550	0	0	0	0	0	0	0	497										
52,550	52,600	0	0	0	0	0	0	0	486										
52,600	52,650	0	0	0	0	0	0	0	476										
52,650	52,700	0	0	0	0	0	0	0	465										
52,700	52,750	0	0	0	0	0	0	0	455										
52,750	52,800	0	0	0	0	0	0	0	444										

\* If the amount you are looking up from the worksheet is at least \$51,450 but less than \$51,492, and you have two qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$51,492 or more, and you have two qualifying children, you can't take the credit.

**Line 17b****Additional Child Tax Credit (Schedule 8812)**

If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2018 return (including extensions), you can't claim the additional child tax credit for that child on your original or an amended return.

**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 in the *Who Qualifies as Your Dependent* section, earlier). The additional child tax credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

**Two Steps To Take the Additional Child Tax Credit!**

**Step 1.** Be sure you figured the amount, if any, of your child tax credit and credit for other dependents. See the instructions for line 12a.

**Step 2.** Read the TIP at the end of your Child Tax Credit and Credit for Other Dependents 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.



The amount you enter on line 17 will be the total of your additional child tax credit, plus any EIC and American opportunity credit, plus any amount from Schedule 5.

**Form 8862, who must file.** You must file Form 8862 if your child tax credit or additional child tax credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return to claim the credit for 2018. Don't file Form 8862 if you filed Form 8862 for 2017 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.



If you take the additional child tax credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You also may have to pay penalties.



Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2019. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

**Line 17c****American Opportunity Credit (Form 8863)**

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 50), enter on line 17c the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information.



The amount you enter on line 17 will be the total of your American opportunity credit, plus any EIC and additional child tax credit, plus any amount from Schedule 5.

**Form 8862 required.** You must file Form 8862 if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return to claim the credit for 2018. Don't file Form 8862 if you filed Form 8862

for 2017 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.



If you take the American opportunity credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you take the American opportunity credit even though you aren't eligible and it is determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You also may have to pay penalties.

**Refund****Line 19****Amount Overpaid**

If line 19 is under \$1, we will send a refund only on written request.

**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 19 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 Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. 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 hasn't 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 19 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 [Tax Topic 203](#) or see Form 8379.

## Lines 20a Through 20d

### Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to [IRS.gov/Refunds](#). See *Refund Information*, later. Information about your refund 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 2018 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* 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 can't 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 can't 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!** Join the eight in 10 taxpayers who 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 20a 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 20b through 20d (if you want your refund deposited to only one account), or
- Check the box on line 20a 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 don't want your refund directly deposited to your account, don't check the box on line 20a. Draw a line through the boxes on lines 20b and 20d. We will send you a check instead.

**Account must be in your name.** Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at [IRS.gov/DepositLimit](#).

### 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 don't 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.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



*If you file a joint return and check the box on line 20a and attach Form 8888 or fill in lines 20b through 20d, your spouse may get at least part of the refund.*

**IRA.** You can have your refund (or part of it) 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 also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2018). If you don't, 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 2018 return during 2019 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2019. If you designate your deposit to be for 2018, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2018. In that case, you must file an amended 2018 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 2018) to a traditional IRA or Roth IRA for 2018. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.*

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

**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 [go.usa.gov/3KvcP](#).

**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 don't need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.



## Sample Check—Lines 20b Through 20d

## Line 20a

You can't 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 20b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 250250025. Charles and Mary Ellen Keys 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 20b 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 doesn't 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 20c

Check the appropriate box for the type of account. Don't 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. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

## Line 20d

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 shown here, the account number is 20202086. Don't include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an ex-

CHARLES KEYS  
MARY ELLEN KEYS  
123 Pear Lane  
Anyplace, MI 00000

PAY TO THE ORDER OF \$

ANYPLACE BANK  
Anyplace, MI 00000

For

① (250250025) ② (20202086) ③ 1234

1234  
15-00000000

DOLLARS

Do not include the check number.



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

planation in the mail about 2 weeks after your refund is deposited.

### Reasons Your Direct Deposit Request Will Be Rejected

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

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.

• Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.

- You haven't given a valid account number.
- You file your 2018 return after November 30, 2019.
- Any numbers or letters on lines 20b through 20d are crossed out or whited out.



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

## Line 21

### Applied to Your 2019 Estimated Tax

Enter on line 21 the amount, if any, of the overpayment on line 19 you want applied to your 2019 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 2019 estimated tax can't be changed later.

### Amount You Owe



To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 15, 2019, for most taxpayers. You don't have to pay if line 22 is under \$1.

Include any estimated tax penalty from line 23 in the amount you enter on line 22. Don't include any estimated payments for 2019 in this payment. Instead, make the estimated payment separately.

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to

other forms of payment if the IRS doesn't receive the funds. Use [Tax Topic 206](#).

## Line 22

### Amount You Owe

IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](#) for payment options.

#### Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](#). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](#).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). A convenience fee is charged by these service providers.

- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at [IRS.gov/Payments](#).

- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return you can apply for an online monthly installment agreement at [IRS.gov/Payments](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

#### Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods (1) call one of the debit or credit card serv-

ice providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).

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

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

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

WorldPay US, Inc.  
1-844-729-8298  
(1-844-PAY-TAX-8™)  
[www.payUSAtax.com](#)

**EFTPS.** To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, 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. For more information about EFTPS, go to [IRS.gov/Payments](#) or [www.EFTPS.gov](#).

#### Pay by Mobile Device

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

#### Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/fed](#), our Official Payment provider.

#### Pay by Check or Money Order

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

cash. Don't attach the payment to your return. Write "2018 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](#). If you are filing a joint return, enter the SSN shown first on your tax return.

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

Mail your 2018 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over \$100 million.

#### What if You Can't Pay?

If you can't pay the full amount shown on line 22 when you file, you can ask for:

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

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 15, 2019, for most people. You also must 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](https://www.irs.gov) and click on [Apply for an Online Payment Plan](#).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 15, 2019, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2019. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

## Line 23

### Estimated Tax Penalty

You may owe this penalty if:

- Line 22 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2018 Form 1040, line 15, minus the total of any amounts shown on lines 17a, b, and c; Schedule 4, line 61; Schedule 5, lines 70 and 73; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 15 any:

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

When figuring the amount on line 15, include household employment taxes only if line 16 is more than zero or you would owe the penalty even if you didn't include those taxes.

**Exception.** You won't owe the penalty if your 2017 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 2017 return and you were a U.S. citizen or resident for all of 2017.
2. The total of line 16 and Schedule 5, lines 66 and 72, on your 2018 return is at least 100% of the tax shown on your 2017 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2017 return was more than \$150,000 (more than \$75,000 if married filing separately for 2018)). Your estimated tax payments for 2018 must have been made on time and for the required amount.

For most people, the “tax shown on your 2017 return” is the amount on your 2017 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 63 any:

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

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would have owed the estimated tax penalty for 2017 even if you didn't include those taxes.

### Figuring the Penalty

If the *Exception* just described doesn't apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 23. Add the penalty to any tax due and enter the total on line 22.

However, if you have an overpayment on line 19, subtract the penalty from the amount you would otherwise enter on line 20a or line 21. Lines 20a, 21, and 23 must equal line 19.

If the penalty is more than the overpayment on line 19, enter -0- on lines 20a and 21. Then subtract line 19 from line 23 and enter the result on line 22.

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



*Because Form 2210 is complicated, you can leave line 23 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. 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 can't 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.*

## Assemble Your Return

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

# 2018 Tax Table



See the instructions for line 11a to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 10, 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 \$2,658. This is the tax amount they should enter in the entry space on Form 1040, line 11a.

## Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	2,837	2,646	2,837	2,755
25,250	25,300	2,843	2,652	2,843	2,761
25,300	25,350	2,849	<b>2,658</b>	2,849	2,767
25,350	25,400	2,855	2,664	2,855	2,773

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

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

(Continued)

If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
<b>3,000</b>						<b>6,000</b>						<b>9,000</b>					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	1,001	993	1,001	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,007	998	1,007	998
<b>4,000</b>						<b>7,000</b>						<b>10,000</b>					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,013	1,003	1,013	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,019	1,008	1,019	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,025	1,013	1,025	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,031	1,018	1,031	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,037	1,023	1,037	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,043	1,028	1,043	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,049	1,033	1,049	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,055	1,038	1,055	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,061	1,043	1,061	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,067	1,048	1,067	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,073	1,053	1,073	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,079	1,058	1,079	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,085	1,063	1,085	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,091	1,068	1,091	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,097	1,073	1,097	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,103	1,078	1,103	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,109	1,083	1,109	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,115	1,088	1,115	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,121	1,093	1,121	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,127	1,098	1,127	1,098
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,133	1,103	1,133	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,139	1,108	1,139	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,145	1,113	1,145	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,151	1,118	1,151	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,157	1,123	1,157	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,163	1,128	1,163	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,169	1,133	1,169	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,175	1,138	1,175	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,181	1,143	1,181	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,187	1,148	1,187	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,193	1,153	1,193	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,199	1,158	1,199	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,205	1,163	1,205	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,211	1,168	1,211	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,217	1,173	1,217	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,223	1,178	1,223	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,229	1,183	1,229	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,235	1,188	1,235	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,241	1,193	1,241	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,247	1,198	1,247	1,198

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

(Continued)

If line 10 (taxable income) is—		And you are—				Your tax is—		If line 10 (taxable income) is—		And you are—				Your tax is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>12,000</b>						<b>15,000</b>						<b>18,000</b>					
12,000	12,050	1,253	1,203	1,253	1,203	15,000	15,050	1,613	1,503	1,613	1,531	18,000	18,050	1,973	1,803	1,973	1,891
12,050	12,100	1,259	1,208	1,259	1,208	15,050	15,100	1,619	1,508	1,619	1,537	18,050	18,100	1,979	1,808	1,979	1,897
12,100	12,150	1,265	1,213	1,265	1,213	15,100	15,150	1,625	1,513	1,625	1,543	18,100	18,150	1,985	1,813	1,985	1,903
12,150	12,200	1,271	1,218	1,271	1,218	15,150	15,200	1,631	1,518	1,631	1,549	18,150	18,200	1,991	1,818	1,991	1,909
12,200	12,250	1,277	1,223	1,277	1,223	15,200	15,250	1,637	1,523	1,637	1,555	18,200	18,250	1,997	1,823	1,997	1,915
12,250	12,300	1,283	1,228	1,283	1,228	15,250	15,300	1,643	1,528	1,643	1,561	18,250	18,300	2,003	1,828	2,003	1,921
12,300	12,350	1,289	1,233	1,289	1,233	15,300	15,350	1,649	1,533	1,649	1,567	18,300	18,350	2,009	1,833	2,009	1,927
12,350	12,400	1,295	1,238	1,295	1,238	15,350	15,400	1,655	1,538	1,655	1,573	18,350	18,400	2,015	1,838	2,015	1,933
12,400	12,450	1,301	1,243	1,301	1,243	15,400	15,450	1,661	1,543	1,661	1,579	18,400	18,450	2,021	1,843	2,021	1,939
12,450	12,500	1,307	1,248	1,307	1,248	15,450	15,500	1,667	1,548	1,667	1,585	18,450	18,500	2,027	1,848	2,027	1,945
12,500	12,550	1,313	1,253	1,313	1,253	15,500	15,550	1,673	1,553	1,673	1,591	18,500	18,550	2,033	1,853	2,033	1,951
12,550	12,600	1,319	1,258	1,319	1,258	15,550	15,600	1,679	1,558	1,679	1,597	18,550	18,600	2,039	1,858	2,039	1,957
12,600	12,650	1,325	1,263	1,325	1,263	15,600	15,650	1,685	1,563	1,685	1,603	18,600	18,650	2,045	1,863	2,045	1,963
12,650	12,700	1,331	1,268	1,331	1,268	15,650	15,700	1,691	1,568	1,691	1,609	18,650	18,700	2,051	1,868	2,051	1,969
12,700	12,750	1,337	1,273	1,337	1,273	15,700	15,750	1,697	1,573	1,697	1,615	18,700	18,750	2,057	1,873	2,057	1,975
12,750	12,800	1,343	1,278	1,343	1,278	15,750	15,800	1,703	1,578	1,703	1,621	18,750	18,800	2,063	1,878	2,063	1,981
12,800	12,850	1,349	1,283	1,349	1,283	15,800	15,850	1,709	1,583	1,709	1,627	18,800	18,850	2,069	1,883	2,069	1,987
12,850	12,900	1,355	1,288	1,355	1,288	15,850	15,900	1,715	1,588	1,715	1,633	18,850	18,900	2,075	1,888	2,075	1,993
12,900	12,950	1,361	1,293	1,361	1,293	15,900	15,950	1,721	1,593	1,721	1,639	18,900	18,950	2,081	1,893	2,081	1,999
12,950	13,000	1,367	1,298	1,367	1,298	15,950	16,000	1,727	1,598	1,727	1,645	18,950	19,000	2,087	1,898	2,087	2,005
<b>13,000</b>						<b>16,000</b>						<b>19,000</b>					
13,000	13,050	1,373	1,303	1,373	1,303	16,000	16,050	1,733	1,603	1,733	1,651	19,000	19,050	2,093	1,903	2,093	2,011
13,050	13,100	1,379	1,308	1,379	1,308	16,050	16,100	1,739	1,608	1,739	1,657	19,050	19,100	2,099	1,908	2,099	2,017
13,100	13,150	1,385	1,313	1,385	1,313	16,100	16,150	1,745	1,613	1,745	1,663	19,100	19,150	2,105	1,914	2,105	2,023
13,150	13,200	1,391	1,318	1,391	1,318	16,150	16,200	1,751	1,618	1,751	1,669	19,150	19,200	2,111	1,920	2,111	2,029
13,200	13,250	1,397	1,323	1,397	1,323	16,200	16,250	1,757	1,623	1,757	1,675	19,200	19,250	2,117	1,926	2,117	2,035
13,250	13,300	1,403	1,328	1,403	1,328	16,250	16,300	1,763	1,628	1,763	1,681	19,250	19,300	2,123	1,932	2,123	2,041
13,300	13,350	1,409	1,333	1,409	1,333	16,300	16,350	1,769	1,633	1,769	1,687	19,300	19,350	2,129	1,938	2,129	2,047
13,350	13,400	1,415	1,338	1,415	1,338	16,350	16,400	1,775	1,638	1,775	1,693	19,350	19,400	2,135	1,944	2,135	2,053
13,400	13,450	1,421	1,343	1,421	1,343	16,400	16,450	1,781	1,643	1,781	1,699	19,400	19,450	2,141	1,950	2,141	2,059
13,450	13,500	1,427	1,348	1,427	1,348	16,450	16,500	1,787	1,648	1,787	1,705	19,450	19,500	2,147	1,956	2,147	2,065
13,500	13,550	1,433	1,353	1,433	1,353	16,500	16,550	1,793	1,653	1,793	1,711	19,500	19,550	2,153	1,962	2,153	2,071
13,550	13,600	1,439	1,358	1,439	1,358	16,550	16,600	1,799	1,658	1,799	1,717	19,550	19,600	2,159	1,968	2,159	2,077
13,600	13,650	1,445	1,363	1,445	1,363	16,600	16,650	1,805	1,663	1,805	1,723	19,600	19,650	2,165	1,974	2,165	2,083
13,650	13,700	1,451	1,368	1,451	1,369	16,650	16,700	1,811	1,668	1,811	1,729	19,650	19,700	2,171	1,980	2,171	2,089
13,700	13,750	1,457	1,373	1,457	1,375	16,700	16,750	1,817	1,673	1,817	1,735	19,700	19,750	2,177	1,986	2,177	2,095
13,750	13,800	1,463	1,378	1,463	1,381	16,750	16,800	1,823	1,678	1,823	1,741	19,750	19,800	2,183	1,992	2,183	2,101
13,800	13,850	1,469	1,383	1,469	1,387	16,800	16,850	1,829	1,683	1,829	1,747	19,800	19,850	2,189	1,998	2,189	2,107
13,850	13,900	1,475	1,388	1,475	1,393	16,850	16,900	1,835	1,688	1,835	1,753	19,850	19,900	2,195	2,004	2,195	2,113
13,900	13,950	1,481	1,393	1,481	1,399	16,900	16,950	1,841	1,693	1,841	1,759	19,900	19,950	2,201	2,010	2,201	2,119
13,950	14,000	1,487	1,398	1,487	1,405	16,950	17,000	1,847	1,698	1,847	1,765	19,950	20,000	2,207	2,016	2,207	2,125
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
14,000	14,050	1,493	1,403	1,493	1,411	17,000	17,050	1,853	1,703	1,853	1,771	20,000	20,050	2,213	2,022	2,213	2,131
14,050	14,100	1,499	1,408	1,499	1,417	17,050	17,100	1,859	1,708	1,859	1,777	20,050	20,100	2,219	2,028	2,219	2,137
14,100	14,150	1,505	1,413	1,505	1,423	17,100	17,150	1,865	1,713	1,865	1,783	20,100	20,150	2,225	2,034	2,225	2,143
14,150	14,200	1,511	1,418	1,511	1,429	17,150	17,200	1,871	1,718	1,871	1,789	20,150	20,200	2,231	2,040	2,231	2,149
14,200	14,250	1,517	1,423	1,517	1,435	17,200	17,250	1,877	1,723	1,877	1,795	20,200	20,250	2,237	2,046	2,237	2,155
14,250	14,300	1,523	1,428	1,523	1,441	17,250	17,300	1,883	1,728	1,883	1,801	20,250	20,300	2,243	2,052	2,243	2,161
14,300	14,350	1,529	1,433	1,529	1,447	17,300	17,350	1,889	1,733	1,889	1,807	20,300	20,350	2,249	2,058	2,249	2,167
14,350	14,400	1,535	1,438	1,535	1,453	17,350	17,400	1,895	1,738	1,895	1,813	20,350	20,400	2,255	2,064	2,255	2,173
14,400	14,450	1,541	1,443	1,541	1,459	17,400	17,450	1,901	1,743	1,901	1,819	20,400	20,450	2,261	2,070	2,261	2,179
14,450	14,500	1,547	1,448	1,547	1,465	17,450	17,500	1,907	1,748	1,907	1,825	20,450	20,500	2,267	2,076	2,267	2,185
14,500	14,550	1,553	1,453	1,553	1,471	17,500	17,550	1,913	1,753	1,913	1,831	20,500	20,550	2,273	2,082	2,273	2,191
14,550	14,600	1,559	1,458	1,559	1,477	17,550	17,600	1,919	1,758	1,919	1,837	20,550	20,600	2,279	2,088	2,279	2,197
14,600	14,650	1,565	1,463	1,565	1,483	17,600	17,650	1,925	1,763	1,925	1,843	20,600	20,650	2,285	2,094	2,285	2,203
14,650	14,700	1,571	1,468	1,571	1,489	17,650	17,700	1,931	1,768	1,931	1,849	20,650	20,700	2,291	2,100	2,291	2,209
14,700	14,750	1,577	1,473	1,577	1,495	17,700	17,750	1,937	1,773	1,937	1,855	20,700	20,750	2,297	2,106	2,297	2,215
14,750	14,800	1,583	1,478	1,583	1,501	17,750	17,800	1,943	1,778	1,943	1,861	20,750	20,800	2,303	2,112	2,303	2,221
14,800	14,850	1,589	1,483	1,589	1,507	17,800	17,850	1,949	1,783	1,949	1,867	20,800	20,850	2,309	2,118	2,309	2,227
14,850	14,900	1,595	1,488	1,595	1,513	17,850	17,900	1,955	1,788	1,955	1,873	20,850	20,900	2,315	2,124	2,315	2,233
14,900	14,950	1,601	1,493	1,601	1,519	17,900	17,950	1,961	1,793	1,961	1,879	20,900	20,950	2,321	2,130	2,321	2,239
14,950	15,000	1,607	1,498	1,607	1,525	17,950	18,000	1,967	1,798	1,967	1,885	20,950	21,000	2,327	2,136	2,327	2,245

If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—			
		Single	Married filing jointly *	Married filing separately	Head of a household				Single	Married filing jointly *	Married filing separately	Head of a household				Single	Married filing jointly *	Married filing separately	Head of a household				
At least	But less than					At least	But less than					At least	But less than										
<b>21,000</b>							<b>24,000</b>							<b>27,000</b>									
21,000	21,050	2,333	2,142	2,333	2,251	24,000	24,050	2,693	2,502	2,693	2,611	27,000	27,050	3,053	2,862	3,053	2,971						
21,050	21,100	2,339	2,148	2,339	2,257	24,050	24,100	2,699	2,508	2,699	2,617	27,050	27,100	3,059	2,868	3,059	2,977						
21,100	21,150	2,345	2,154	2,345	2,263	24,100	24,150	2,705	2,514	2,705	2,623	27,100	27,150	3,065	2,874	3,065	2,983						
21,150	21,200	2,351	2,160	2,351	2,269	24,150	24,200	2,711	2,520	2,711	2,629	27,150	27,200	3,071	2,880	3,071	2,989						
21,200	21,250	2,357	2,166	2,357	2,275	24,200	24,250	2,717	2,526	2,717	2,635	27,200	27,250	3,077	2,886	3,077	2,995						
21,250	21,300	2,363	2,172	2,363	2,281	24,250	24,300	2,723	2,532	2,723	2,641	27,250	27,300	3,083	2,892	3,083	3,001						
21,300	21,350	2,369	2,178	2,369	2,287	24,300	24,350	2,729	2,538	2,729	2,647	27,300	27,350	3,089	2,898	3,089	3,007						
21,350	21,400	2,375	2,184	2,375	2,293	24,350	24,400	2,735	2,544	2,735	2,653	27,350	27,400	3,095	2,904	3,095	3,013						
21,400	21,450	2,381	2,190	2,381	2,299	24,400	24,450	2,741	2,550	2,741	2,659	27,400	27,450	3,101	2,910	3,101	3,019						
21,450	21,500	2,387	2,196	2,387	2,305	24,450	24,500	2,747	2,556	2,747	2,665	27,450	27,500	3,107	2,916	3,107	3,025						
21,500	21,550	2,393	2,202	2,393	2,311	24,500	24,550	2,753	2,562	2,753	2,671	27,500	27,550	3,113	2,922	3,113	3,031						
21,550	21,600	2,399	2,208	2,399	2,317	24,550	24,600	2,759	2,568	2,759	2,677	27,550	27,600	3,119	2,928	3,119	3,037						
21,600	21,650	2,405	2,214	2,405	2,323	24,600	24,650	2,765	2,574	2,765	2,683	27,600	27,650	3,125	2,934	3,125	3,043						
21,650	21,700	2,411	2,220	2,411	2,329	24,650	24,700	2,771	2,580	2,771	2,689	27,650	27,700	3,131	2,940	3,131	3,049						
21,700	21,750	2,417	2,226	2,417	2,335	24,700	24,750	2,777	2,586	2,777	2,695	27,700	27,750	3,137	2,946	3,137	3,055						
21,750	21,800	2,423	2,232	2,423	2,341	24,750	24,800	2,783	2,592	2,783	2,701	27,750	27,800	3,143	2,952	3,143	3,061						
21,800	21,850	2,429	2,238	2,429	2,347	24,800	24,850	2,789	2,598	2,789	2,707	27,800	27,850	3,149	2,958	3,149	3,067						
21,850	21,900	2,435	2,244	2,435	2,353	24,850	24,900	2,795	2,604	2,795	2,713	27,850	27,900	3,155	2,964	3,155	3,073						
21,900	21,950	2,441	2,250	2,441	2,359	24,900	24,950	2,801	2,610	2,801	2,719	27,900	27,950	3,161	2,970	3,161	3,079						
21,950	22,000	2,447	2,256	2,447	2,365	24,950	25,000	2,807	2,616	2,807	2,725	27,950	28,000	3,167	2,976	3,167	3,085						
<b>22,000</b>							<b>25,000</b>							<b>28,000</b>									
22,000	22,050	2,453	2,262	2,453	2,371	25,000	25,050	2,813	2,622	2,813	2,731	28,000	28,050	3,173	2,982	3,173	3,091						
22,050	22,100	2,459	2,268	2,459	2,377	25,050	25,100	2,819	2,628	2,819	2,737	28,050	28,100	3,179	2,988	3,179	3,097						
22,100	22,150	2,465	2,274	2,465	2,383	25,100	25,150	2,825	2,634	2,825	2,743	28,100	28,150	3,185	2,994	3,185	3,103						
22,150	22,200	2,471	2,280	2,471	2,389	25,150	25,200	2,831	2,640	2,831	2,749	28,150	28,200	3,191	3,000	3,191	3,109						
22,200	22,250	2,477	2,286	2,477	2,395	25,200	25,250	2,837	2,646	2,837	2,755	28,200	28,250	3,197	3,006	3,197	3,115						
22,250	22,300	2,483	2,292	2,483	2,401	25,250	25,300	2,843	2,652	2,843	2,761	28,250	28,300	3,203	3,012	3,203	3,121						
22,300	22,350	2,489	2,298	2,489	2,407	25,300	25,350	2,849	2,658	2,849	2,767	28,300	28,350	3,209	3,018	3,209	3,127						
22,350	22,400	2,495	2,304	2,495	2,413	25,350	25,400	2,855	2,664	2,855	2,773	28,350	28,400	3,215	3,024	3,215	3,133						
22,400	22,450	2,501	2,310	2,501	2,419	25,400	25,450	2,861	2,670	2,861	2,779	28,400	28,450	3,221	3,030	3,221	3,139						
22,450	22,500	2,507	2,316	2,507	2,425	25,450	25,500	2,867	2,676	2,867	2,785	28,450	28,500	3,227	3,036	3,227	3,145						
22,500	22,550	2,513	2,322	2,513	2,431	25,500	25,550	2,873	2,682	2,873	2,791	28,500	28,550	3,233	3,042	3,233	3,151						
22,550	22,600	2,519	2,328	2,519	2,437	25,550	25,600	2,879	2,688	2,879	2,797	28,550	28,600	3,239	3,048	3,239	3,157						
22,600	22,650	2,525	2,334	2,525	2,443	25,600	25,650	2,885	2,694	2,885	2,803	28,600	28,650	3,245	3,054	3,245	3,163						
22,650	22,700	2,531	2,340	2,531	2,449	25,650	25,700	2,891	2,700	2,891	2,809	28,650	28,700	3,251	3,060	3,251	3,169						
22,700	22,750	2,537	2,346	2,537	2,455	25,700	25,750	2,897	2,706	2,897	2,815	28,700	28,750	3,257	3,066	3,257	3,175						
22,750	22,800	2,543	2,352	2,543	2,461	25,750	25,800	2,903	2,712	2,903	2,821	28,750	28,800	3,263	3,072	3,263	3,181						
22,800	22,850	2,549	2,358	2,549	2,467	25,800	25,850	2,909	2,718	2,909	2,827	28,800	28,850	3,269	3,078	3,269	3,187						
22,850	22,900	2,555	2,364	2,555	2,473	25,850	25,900	2,915	2,724	2,915	2,833	28,850	28,900	3,275	3,084	3,275	3,193						
22,900	22,950	2,561	2,370	2,561	2,479	25,900	25,950	2,921	2,730	2,921	2,839	28,900	28,950	3,281	3,090	3,281	3,199						
22,950	23,000	2,567	2,376	2,567	2,485	25,950	26,000	2,927	2,736	2,927	2,845	28,950	29,000	3,287	3,096	3,287	3,205						
<b>23,000</b>							<b>26,000</b>							<b>29,000</b>									
23,000	23,050	2,573	2,382	2,573	2,491	26,000	26,050	2,933	2,742	2,933	2,851	29,000	29,050	3,293	3,102	3,293	3,211						
23,050	23,100	2,579	2,388	2,579	2,497	26,050	26,100	2,939	2,748	2,939	2,857	29,050	29,100	3,299	3,108	3,299	3,217						
23,100	23,150	2,585	2,394	2,585	2,503	26,100	26,150	2,945	2,754	2,945	2,863	29,100	29,150	3,305	3,114	3,305	3,223						
23,150	23,200	2,591	2,400	2,591	2,509	26,150	26,200	2,951	2,760	2,951	2,869	29,150	29,200	3,311	3,120	3,311	3,229						
23,200	23,250	2,597	2,406	2,597	2,515	26,200	26,250	2,957	2,766	2,957	2,875	29,200	29,250	3,317	3,126	3,317	3,235						
23,250	23,300	2,603	2,412	2,603	2,521	26,250	26,300	2,963	2,772	2,963	2,881	29,250	29,300	3,323	3,132	3,323	3,241						
23,300	23,350	2,609	2,418	2,609	2,527	26,300	26,350	2,969	2,778	2,969	2,887	29,300	29,350	3,329	3,138	3,329	3,247						
23,350	23,400	2,615	2,424	2,615	2,533	26,350	26,400	2,975	2,784	2,975	2,893	29,350	29,400	3,335	3,144	3,335	3,253						
23,400	23,450	2,621	2,430	2,621	2,539	26,400	26,450	2,981	2,790	2,981	2,899	29,400	29,450	3,341	3,150	3,341	3,259						
23,450	23,500	2,627	2,436	2,627	2,545	26,450	26,500	2,987	2,796	2,987	2,905	29,450	29,500	3,347	3,156	3,347	3,265						
23,500	23,550	2,633	2,442	2,633	2,551	26,500	26,550	2,993	2,802	2,993	2,911	29,500	29,550	3,353	3,162	3,353	3,271						
23,550	23,600	2,639	2,448	2,639	2,557	26,550	26,600	2,999	2,808	2,999	2,917	29,550	29,600	3,359	3,168	3,359	3,277						
23,600	23,650	2,645	2,454	2,645	2,563	26,600	26,650	3,005	2,814	3,005	2,923	29,600	29,650	3,365	3,174	3,365	3,283						
23,650	23,700	2,651	2,460	2,651	2,569	26,650	26,700	3,011	2,820	3,011	2,929	29,650	29,700	3,371	3,180	3,371	3,289						
23,700	23,750	2,657	2,466	2,657	2,575	26,700	26,750	3,017	2,826	3,017	2,935	29,700	29,750	3,377	3,186	3,377	3,295						
23,750	23,800	2,663	2,472	2,663	2,581	26,750	26,800	3,023	2,832	3,023	2,941	29,750	29,800	3,383	3,192	3,383	3,301						
23,800	23,850	2,669	2,478	2,669	2,587	26,800	26,850	3,029	2,838	3,029	2,947	29,800	29,850	3,389	3,198	3,389	3,307						
23,850	23,900	2,675	2,484	2,675	2,593	26,850	26,900	3,035	2,844	3,035	2,953	29,850	29,900	3,395	3,204	3,395	3,313						
23,900	23,950	2,681																					

If line 10 (taxable income) is—		And you are—					If line 10 (taxable income) is—		And you are—					If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>30,000</b>							<b>33,000</b>							<b>36,000</b>					
30,000	30,050	3,413	3,222	3,413	3,331		33,000	33,050	3,773	3,582	3,773	3,691		36,000	36,050	4,133	3,942	4,133	4,051
30,050	30,100	3,419	3,228	3,419	3,337		33,050	33,100	3,779	3,588	3,779	3,697		36,050	36,100	4,139	3,948	4,139	4,057
30,100	30,150	3,425	3,234	3,425	3,343		33,100	33,150	3,785	3,594	3,785	3,703		36,100	36,150	4,145	3,954	4,145	4,063
30,150	30,200	3,431	3,240	3,431	3,349		33,150	33,200	3,791	3,600	3,791	3,709		36,150	36,200	4,151	3,960	4,151	4,069
30,200	30,250	3,437	3,246	3,437	3,355		33,200	33,250	3,797	3,606	3,797	3,715		36,200	36,250	4,157	3,966	4,157	4,075
30,250	30,300	3,443	3,252	3,443	3,361		33,250	33,300	3,803	3,612	3,803	3,721		36,250	36,300	4,163	3,972	4,163	4,081
30,300	30,350	3,449	3,258	3,449	3,367		33,300	33,350	3,809	3,618	3,809	3,727		36,300	36,350	4,169	3,978	4,169	4,087
30,350	30,400	3,455	3,264	3,455	3,373		33,350	33,400	3,815	3,624	3,815	3,733		36,350	36,400	4,175	3,984	4,175	4,093
30,400	30,450	3,461	3,270	3,461	3,379		33,400	33,450	3,821	3,630	3,821	3,739		36,400	36,450	4,181	3,990	4,181	4,099
30,450	30,500	3,467	3,276	3,467	3,385		33,450	33,500	3,827	3,636	3,827	3,745		36,450	36,500	4,187	3,996	4,187	4,105
30,500	30,550	3,473	3,282	3,473	3,391		33,500	33,550	3,833	3,642	3,833	3,751		36,500	36,550	4,193	4,002	4,193	4,111
30,550	30,600	3,479	3,288	3,479	3,397		33,550	33,600	3,839	3,648	3,839	3,757		36,550	36,600	4,199	4,008	4,199	4,117
30,600	30,650	3,485	3,294	3,485	3,403		33,600	33,650	3,845	3,654	3,845	3,763		36,600	36,650	4,205	4,014	4,205	4,123
30,650	30,700	3,491	3,300	3,491	3,409		33,650	33,700	3,851	3,660	3,851	3,769		36,650	36,700	4,211	4,020	4,211	4,129
30,700	30,750	3,497	3,306	3,497	3,415		33,700	33,750	3,857	3,666	3,857	3,775		36,700	36,750	4,217	4,026	4,217	4,135
30,750	30,800	3,503	3,312	3,503	3,421		33,750	33,800	3,863	3,672	3,863	3,781		36,750	36,800	4,223	4,032	4,223	4,141
30,800	30,850	3,509	3,318	3,509	3,427		33,800	33,850	3,869	3,678	3,869	3,787		36,800	36,850	4,229	4,038	4,229	4,147
30,850	30,900	3,515	3,324	3,515	3,433		33,850	33,900	3,875	3,684	3,875	3,793		36,850	36,900	4,235	4,044	4,235	4,153
30,900	30,950	3,521	3,330	3,521	3,439		33,900	33,950	3,881	3,690	3,881	3,799		36,900	36,950	4,241	4,050	4,241	4,159
30,950	31,000	3,527	3,336	3,527	3,445		33,950	34,000	3,887	3,696	3,887	3,805		36,950	37,000	4,247	4,056	4,247	4,165
<b>31,000</b>							<b>34,000</b>							<b>37,000</b>					
31,000	31,050	3,533	3,342	3,533	3,451		34,000	34,050	3,893	3,702	3,893	3,811		37,000	37,050	4,253	4,062	4,253	4,171
31,050	31,100	3,539	3,348	3,539	3,457		34,050	34,100	3,899	3,708	3,899	3,817		37,050	37,100	4,259	4,068	4,259	4,177
31,100	31,150	3,545	3,354	3,545	3,463		34,100	34,150	3,905	3,714	3,905	3,823		37,100	37,150	4,265	4,074	4,265	4,183
31,150	31,200	3,551	3,360	3,551	3,469		34,150	34,200	3,911	3,720	3,911	3,829		37,150	37,200	4,271	4,080	4,271	4,189
31,200	31,250	3,557	3,366	3,557	3,475		34,200	34,250	3,917	3,726	3,917	3,835		37,200	37,250	4,277	4,086	4,277	4,195
31,250	31,300	3,563	3,372	3,563	3,481		34,250	34,300	3,923	3,732	3,923	3,841		37,250	37,300	4,283	4,092	4,283	4,201
31,300	31,350	3,569	3,378	3,569	3,487		34,300	34,350	3,929	3,738	3,929	3,847		37,300	37,350	4,289	4,098	4,289	4,207
31,350	31,400	3,575	3,384	3,575	3,493		34,350	34,400	3,935	3,744	3,935	3,853		37,350	37,400	4,295	4,104	4,295	4,213
31,400	31,450	3,581	3,390	3,581	3,499		34,400	34,450	3,941	3,750	3,941	3,859		37,400	37,450	4,301	4,110	4,301	4,219
31,450	31,500	3,587	3,396	3,587	3,505		34,450	34,500	3,947	3,756	3,947	3,865		37,450	37,500	4,307	4,116	4,307	4,225
31,500	31,550	3,593	3,402	3,593	3,511		34,500	34,550	3,953	3,762	3,953	3,871		37,500	37,550	4,313	4,122	4,313	4,231
31,550	31,600	3,599	3,408	3,599	3,517		34,550	34,600	3,959	3,768	3,959	3,877		37,550	37,600	4,319	4,128	4,319	4,237
31,600	31,650	3,605	3,414	3,605	3,523		34,600	34,650	3,965	3,774	3,965	3,883		37,600	37,650	4,325	4,134	4,325	4,243
31,650	31,700	3,611	3,420	3,611	3,529		34,650	34,700	3,971	3,780	3,971	3,889		37,650	37,700	4,331	4,140	4,331	4,249
31,700	31,750	3,617	3,426	3,617	3,535		34,700	34,750	3,977	3,786	3,977	3,895		37,700	37,750	4,337	4,146	4,337	4,255
31,750	31,800	3,623	3,432	3,623	3,541		34,750	34,800	3,983	3,792	3,983	3,901		37,750	37,800	4,343	4,152	4,343	4,261
31,800	31,850	3,629	3,438	3,629	3,547		34,800	34,850	3,989	3,798	3,989	3,907		37,800	37,850	4,349	4,158	4,349	4,267
31,850	31,900	3,635	3,444	3,635	3,553		34,850	34,900	3,995	3,804	3,995	3,913		37,850	37,900	4,355	4,164	4,355	4,273
31,900	31,950	3,641	3,450	3,641	3,559		34,900	34,950	4,001	3,810	4,001	3,919		37,900	37,950	4,361	4,170	4,361	4,279
31,950	32,000	3,647	3,456	3,647	3,565		34,950	35,000	4,007	3,816	4,007	3,925		37,950	38,000	4,367	4,176	4,367	4,285
<b>32,000</b>							<b>35,000</b>							<b>38,000</b>					
32,000	32,050	3,653	3,462	3,653	3,571		35,000	35,050	4,013	3,822	4,013	3,931		38,000	38,050	4,373	4,182	4,373	4,291
32,050	32,100	3,659	3,468	3,659	3,577		35,050	35,100	4,019	3,828	4,019	3,937		38,050	38,100	4,379	4,188	4,379	4,297
32,100	32,150	3,665	3,474	3,665	3,583		35,100	35,150	4,025	3,834	4,025	3,943		38,100	38,150	4,385	4,194	4,385	4,303
32,150	32,200	3,671	3,480	3,671	3,589		35,150	35,200	4,031	3,840	4,031	3,949		38,150	38,200	4,391	4,200	4,391	4,309
32,200	32,250	3,677	3,486	3,677	3,595		35,200	35,250	4,037	3,846	4,037	3,955		38,200	38,250	4,397	4,206	4,397	4,315
32,250	32,300	3,683	3,492	3,683	3,601		35,250	35,300	4,043	3,852	4,043	3,961		38,250	38,300	4,403	4,212	4,403	4,321
32,300	32,350	3,689	3,498	3,689	3,607		35,300	35,350	4,049	3,858	4,049	3,967		38,300	38,350	4,409	4,218	4,409	4,327
32,350	32,400	3,695	3,504	3,695	3,613		35,350	35,400	4,055	3,864	4,055	3,973		38,350	38,400	4,415	4,224	4,415	4,333
32,400	32,450	3,701	3,510	3,701	3,619		35,400	35,450	4,061	3,870	4,061	3,979		38,400	38,450	4,421	4,230	4,421	4,339
32,450	32,500	3,707	3,516	3,707	3,625		35,450	35,500	4,067	3,876	4,067	3,985		38,450	38,500	4,427	4,236	4,427	4,345
32,500	32,550	3,713	3,522	3,713	3,631		35,500	35,550	4,073	3,882	4,073	3,991		38,500	38,550	4,433	4,242	4,433	4,351
32,550	32,600	3,719	3,528	3,719	3,637		35,550	35,600	4,079	3,888	4,079	3,997		38,550	38,600	4,439	4,248	4,439	4,357
32,600	32,650	3,725	3,534	3,725	3,643		35,600	35,650	4,085	3,894	4,085	4,003		38,600	38,650	4,445	4,254	4,445	4,363
32,650	32,700	3,731	3,540	3,731	3,649		35,650	35,700	4,091	3,900	4,091	4,009		38,650	38,700	4,451	4,260	4,451	4,369
32,700	32,750	3,737	3,546	3,737	3,655		35,700	35,750	4,097	3,906	4,097	4,015		38,700	38,750	4,457	4,266	4,457	4,375
32,750	32,800	3,743	3,552	3,743	3,661		35,750	35,800	4,103	3,912	4,103	4,021		38,750	38,800	4,463	4,272	4,463	4,381
32,800	32,850	3,749	3,558	3,749	3,667		35,800	35,850	4,109	3,918	4,109	4,027		38,800	38,850	4,469	4,278	4,469	4,387
32,850	32,900	3,755																	



If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>39,000</b>						<b>42,000</b>						<b>45,000</b>					
39,000	39,050	4,525	4,302	4,525	4,411	42,000	42,050	5,185	4,662	5,185	4,771	45,000	45,050	5,845	5,022	5,845	5,131
39,050	39,100	4,536	4,308	4,536	4,417	42,050	42,100	5,196	4,668	5,196	4,777	45,050	45,100	5,856	5,028	5,856	5,137
39,100	39,150	4,547	4,314	4,547	4,423	42,100	42,150	5,207	4,674	5,207	4,783	45,100	45,150	5,867	5,034	5,867	5,143
39,150	39,200	4,558	4,320	4,558	4,429	42,150	42,200	5,218	4,680	5,218	4,789	45,150	45,200	5,878	5,040	5,878	5,149
39,200	39,250	4,569	4,326	4,569	4,435	42,200	42,250	5,229	4,686	5,229	4,795	45,200	45,250	5,889	5,046	5,889	5,155
39,250	39,300	4,580	4,332	4,580	4,441	42,250	42,300	5,240	4,692	5,240	4,801	45,250	45,300	5,900	5,052	5,900	5,161
39,300	39,350	4,591	4,338	4,591	4,447	42,300	42,350	5,251	4,698	5,251	4,807	45,300	45,350	5,911	5,058	5,911	5,167
39,350	39,400	4,602	4,344	4,602	4,453	42,350	42,400	5,262	4,704	5,262	4,813	45,350	45,400	5,922	5,064	5,922	5,173
39,400	39,450	4,613	4,350	4,613	4,459	42,400	42,450	5,273	4,710	5,273	4,819	45,400	45,450	5,933	5,070	5,933	5,179
39,450	39,500	4,624	4,356	4,624	4,465	42,450	42,500	5,284	4,716	5,284	4,825	45,450	45,500	5,944	5,076	5,944	5,185
39,500	39,550	4,635	4,362	4,635	4,471	42,500	42,550	5,295	4,722	5,295	4,831	45,500	45,550	5,955	5,082	5,955	5,191
39,550	39,600	4,646	4,368	4,646	4,477	42,550	42,600	5,306	4,728	5,306	4,837	45,550	45,600	5,966	5,088	5,966	5,197
39,600	39,650	4,657	4,374	4,657	4,483	42,600	42,650	5,317	4,734	5,317	4,843	45,600	45,650	5,977	5,094	5,977	5,203
39,650	39,700	4,668	4,380	4,668	4,489	42,650	42,700	5,328	4,740	5,328	4,849	45,650	45,700	5,988	5,100	5,988	5,209
39,700	39,750	4,679	4,386	4,679	4,495	42,700	42,750	5,339	4,746	5,339	4,855	45,700	45,750	5,999	5,106	5,999	5,215
39,750	39,800	4,690	4,392	4,690	4,501	42,750	42,800	5,350	4,752	5,350	4,861	45,750	45,800	6,010	5,112	6,010	5,221
39,800	39,850	4,701	4,398	4,701	4,507	42,800	42,850	5,361	4,758	5,361	4,867	45,800	45,850	6,021	5,118	6,021	5,227
39,850	39,900	4,712	4,404	4,712	4,513	42,850	42,900	5,372	4,764	5,372	4,873	45,850	45,900	6,032	5,124	6,032	5,233
39,900	39,950	4,723	4,410	4,723	4,519	42,900	42,950	5,383	4,770	5,383	4,879	45,900	45,950	6,043	5,130	6,043	5,239
39,950	40,000	4,734	4,416	4,734	4,525	42,950	43,000	5,394	4,776	5,394	4,885	45,950	46,000	6,054	5,136	6,054	5,245
<b>40,000</b>						<b>43,000</b>						<b>46,000</b>					
40,000	40,050	4,745	4,422	4,745	4,531	43,000	43,050	5,405	4,782	5,405	4,891	46,000	46,050	6,065	5,142	6,065	5,251
40,050	40,100	4,756	4,428	4,756	4,537	43,050	43,100	5,416	4,788	5,416	4,897	46,050	46,100	6,076	5,148	6,076	5,257
40,100	40,150	4,767	4,434	4,767	4,543	43,100	43,150	5,427	4,794	5,427	4,903	46,100	46,150	6,087	5,154	6,087	5,263
40,150	40,200	4,778	4,440	4,778	4,549	43,150	43,200	5,438	4,800	5,438	4,909	46,150	46,200	6,098	5,160	6,098	5,269
40,200	40,250	4,789	4,446	4,789	4,555	43,200	43,250	5,449	4,806	5,449	4,915	46,200	46,250	6,109	5,166	6,109	5,275
40,250	40,300	4,800	4,452	4,800	4,561	43,250	43,300	5,460	4,812	5,460	4,921	46,250	46,300	6,120	5,172	6,120	5,281
40,300	40,350	4,811	4,458	4,811	4,567	43,300	43,350	5,471	4,818	5,471	4,927	46,300	46,350	6,131	5,178	6,131	5,287
40,350	40,400	4,822	4,464	4,822	4,573	43,350	43,400	5,482	4,824	5,482	4,933	46,350	46,400	6,142	5,184	6,142	5,293
40,400	40,450	4,833	4,470	4,833	4,579	43,400	43,450	5,493	4,830	5,493	4,939	46,400	46,450	6,153	5,190	6,153	5,299
40,450	40,500	4,844	4,476	4,844	4,585	43,450	43,500	5,504	4,836	5,504	4,945	46,450	46,500	6,164	5,196	6,164	5,305
40,500	40,550	4,855	4,482	4,855	4,591	43,500	43,550	5,515	4,842	5,515	4,951	46,500	46,550	6,175	5,202	6,175	5,311
40,550	40,600	4,866	4,488	4,866	4,597	43,550	43,600	5,526	4,848	5,526	4,957	46,550	46,600	6,186	5,208	6,186	5,317
40,600	40,650	4,877	4,494	4,877	4,603	43,600	43,650	5,537	4,854	5,537	4,963	46,600	46,650	6,197	5,214	6,197	5,323
40,650	40,700	4,888	4,500	4,888	4,609	43,650	43,700	5,548	4,860	5,548	4,969	46,650	46,700	6,208	5,220	6,208	5,329
40,700	40,750	4,899	4,506	4,899	4,615	43,700	43,750	5,559	4,866	5,559	4,975	46,700	46,750	6,219	5,226	6,219	5,335
40,750	40,800	4,910	4,512	4,910	4,621	43,750	43,800	5,570	4,872	5,570	4,981	46,750	46,800	6,230	5,232	6,230	5,341
40,800	40,850	4,921	4,518	4,921	4,627	43,800	43,850	5,581	4,878	5,581	4,987	46,800	46,850	6,241	5,238	6,241	5,347
40,850	40,900	4,932	4,524	4,932	4,633	43,850	43,900	5,592	4,884	5,592	4,993	46,850	46,900	6,252	5,244	6,252	5,353
40,900	40,950	4,943	4,530	4,943	4,639	43,900	43,950	5,603	4,890	5,603	4,999	46,900	46,950	6,263	5,250	6,263	5,359
40,950	41,000	4,954	4,536	4,954	4,645	43,950	44,000	5,614	4,896	5,614	5,005	46,950	47,000	6,274	5,256	6,274	5,365
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	4,965	4,542	4,965	4,651	44,000	44,050	5,625	4,902	5,625	5,011	47,000	47,050	6,285	5,262	6,285	5,371
41,050	41,100	4,976	4,548	4,976	4,657	44,050	44,100	5,636	4,908	5,636	5,017	47,050	47,100	6,296	5,268	6,296	5,377
41,100	41,150	4,987	4,554	4,987	4,663	44,100	44,150	5,647	4,914	5,647	5,023	47,100	47,150	6,307	5,274	6,307	5,383
41,150	41,200	4,998	4,560	4,998	4,669	44,150	44,200	5,658	4,920	5,658	5,029	47,150	47,200	6,318	5,280	6,318	5,389
41,200	41,250	5,009	4,566	5,009	4,675	44,200	44,250	5,669	4,926	5,669	5,035	47,200	47,250	6,329	5,286	6,329	5,395
41,250	41,300	5,020	4,572	5,020	4,681	44,250	44,300	5,680	4,932	5,680	5,041	47,250	47,300	6,340	5,292	6,340	5,401
41,300	41,350	5,031	4,578	5,031	4,687	44,300	44,350	5,691	4,938	5,691	5,047	47,300	47,350	6,351	5,298	6,351	5,407
41,350	41,400	5,042	4,584	5,042	4,693	44,350	44,400	5,702	4,944	5,702	5,053	47,350	47,400	6,362	5,304	6,362	5,413
41,400	41,450	5,053	4,590	5,053	4,699	44,400	44,450	5,713	4,950	5,713	5,059	47,400	47,450	6,373	5,310	6,373	5,419
41,450	41,500	5,064	4,596	5,064	4,705	44,450	44,500	5,724	4,956	5,724	5,065	47,450	47,500	6,384	5,316	6,384	5,425
41,500	41,550	5,075	4,602	5,075	4,711	44,500	44,550	5,735	4,962	5,735	5,071	47,500	47,550	6,395	5,322	6,395	5,431
41,550	41,600	5,086	4,608	5,086	4,717	44,550	44,600	5,746	4,968	5,746	5,077	47,550	47,600	6,406	5,328	6,406	5,437
41,600	41,650	5,097	4,614	5,097	4,723	44,600	44,650	5,757	4,974	5,757	5,083	47,600	47,650	6,417	5,334	6,417	5,443
41,650	41,700	5,108	4,620	5,108	4,729	44,650	44,700	5,768	4,980	5,768	5,089	47,650	47,700	6,428	5,340	6,428	5,449
41,700	41,750	5,119	4,626	5,119	4,735	44,700	44,750	5,779	4,986	5,779	5,095	47,700	47,750	6,439	5,346	6,439	5,455
41,750	41,800	5,130	4,632	5,130	4,741	44,750	44,800	5,790	4,992	5,790	5,101	47,750	47,800	6,450	5,352	6,450	5,461
41,800	41,850	5,141	4,638	5,141	4,747	44,800	44,850	5,801	4,998	5,801	5,107	47,800	47,850	6,461	5,358	6,461	5,467
41,850	41,900	5,152	4,644	5,152	4,753	44,850	44,900	5,812	5,004	5,812	5,113	47,850	47,900	6,472	5,364	6,472	5,473
41,900	41,950	5,163	4,650	5,163	4,759	44,900	44,950	5,823	5,010	5,823	5,119	47,900	47,950	6,483	5,370	6,483	5,479
41,950	42,000	5,174	4,656	5,174	4,765	44,950	45,000	5,834	5,016	5,834	5,125	47,950	48,000	6,494	5,376	6,494	5,485

(Continued)

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

If line 10 (taxable income) is—		And you are—				Your tax is—		If line 10 (taxable income) is—		And you are—				Your tax is—		If line 10 (taxable income) is—		And you are—				Your tax is—																																																																																																																																																																																																																	
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household			At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household			At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household			At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household																																																																																																																																																																																																										
<b>48,000</b>								<b>51,000</b>								<b>54,000</b>								<b>55,000</b>								<b>56,000</b>																																																																																																																																																																																																							
48,000	48,050	6,505	5,382	6,505	5,491			51,000	51,050	7,165	5,742	7,165	5,851			54,000	54,050	7,825	6,102	7,825	6,434			55,000	55,050	8,045	6,222	8,045	6,654			56,000	56,050	8,265	6,342	8,265	6,874			57,000	57,050	8,485	6,462	8,485	7,094			58,000	58,050	8,705	6,582	8,705	7,314			59,000	59,050	8,925	6,702	8,925	7,534			60,000	60,050	9,145	6,822	9,145	7,754			61,000	61,050	9,365	6,942	9,365	7,974			62,000	62,050	9,585	7,062	9,585	8,194			63,000	63,050	9,805	7,182	9,805	8,414			64,000	64,050	10,025	7,302	10,025	8,634			65,000	65,050	10,245	7,422	10,245	8,854			66,000	66,050	10,465	7,542	10,465	9,074			67,000	67,050	10,685	7,662	10,685	9,294			68,000	68,050	10,905	7,782	10,905	9,514			69,000	69,050	11,125	7,902	11,125	9,734			70,000	70,050	11,345	8,022	11,345	9,954			71,000	71,050	11,565	8,142	11,565	10,174			72,000	72,050	11,785	8,262	11,785	10,394			73,000	73,050	12,005	8,382	12,005	10,614			74,000	74,050	12,225	8,502	12,225	10,834			75,000	75,050	12,445	8,622	12,445	11,054			76,000	76,050	12,665	8,742	12,665	11,274			77,000	77,050	12,885	8,862	12,885	11,494			78,000	78,050	13,105	8,982	13,105	11,714			79,000	79,050	13,325	9,102	13,325	11,934			80,000	80,050	13,545	9,222	13,545	12,154		
<b>49,000</b>								<b>52,000</b>								<b>55,000</b>								<b>58,000</b>								<b>61,000</b>																																																																																																																																																																																																							
49,000	49,050	6,725	5,502	6,725	5,611			52,000	52,050	7,385	5,862	7,385	5,994			55,000	55,050	8,045	6,222	8,045	6,654			58,000	58,050	8,705	6,942	8,705	7,374			61,000	61,050	9,365	7,662	9,365	8,094			64,000	64,050	10,025	8,382	10,025	8,834			67,000	67,050	10,685	9,102	10,685	9,574			70,000	70,050	11,345	9,822	11,345	10,314			73,000	73,050	12,005	10,542	12,005	11,054			76,000	76,050	12,665	11,262	12,665	11,794			79,000	79,050	13,325	11,982	13,325	12,534			82,000	82,050	13,985	12,702	13,985	13,274			85,000	85,050	14,645	13,422	14,645	14,014			88,000	88,050	15,305	14,142	15,305	14,754			91,000	91,050	15,965	14,862	15,965	15,494			94,000	94,050	16,625	15,582	16,625	16,234			97,000	97,050	17,285	16,302	17,285	16,974			100,000	100,050	17,945	17,022	17,945	17,714																																																																																										
<b>50,000</b>								<b>53,000</b>								<b>56,000</b>								<b>59,000</b>								<b>62,000</b>																																																																																																																																																																																																							
50,000	50,050	6,945	5,622	6,945	5,731			53,000	53,050	7,605	6,082	7,605	6,214			56,000	56,050	8,265	6,942	8,265	7,534			59,000	59,050	8,925	7,662	8,925	8,274			62,000	62,050	9,585	8,382	9,585	9,014			65,000	65,050	10,245	9,102	10,245	9,754			68,000	68,050	10,905	9,822	10,905	10,494			71,000	71,050	11,565	10,542	11,565	11,234			74,000	74,050	12,225	11,262	12,225	11,974			77,000	77,050	12,885	11,982	12,885	12,714			80,000	80,050	13,545	12,702	13,545	13,454			83,000	83,050	14,205	13,422	14,205	14,194			86,000	86,050	14,865	14,142	14,865	14,934			89,000	89,050	15,525	14,862	15,525	15,674			92,000	92,050	16,185	15,582	16,185	16,414			95,000	95,050	16,845	16,302	16,845	17,154			98,000	98,050	17,505	17,022	17,505	17,894			101,000	101,050	18,165	17,742	18,165	18,634																																																																																										
<b>51,000</b>								<b>54,000</b>								<b>57,000</b>								<b>60,000</b>								<b>63,000</b>																																																																																																																																																																																																							
51,000	51,050	7,165	5,742	7,165	5,851			54,000	54,050	7,825	6,102	7,825	6,434			57,000	57,050	8,485	6,942	8,485	7,314			60,000	60,050	9,145	7,662	9,145	8,054			63,000	63,050	9,805	8,382	9,805	8,794			66,000	66,050	10,465	9,102	10,465	9,534			69,000	69,050	11,125	9,822	11,125	10,274			72,000	72,050	11,785	10,542	11,785	11,014			75,000	75,050	12,445	11,262	12,445	11,754			78,000	78,050	13,105	11,982	13,105	12,494			81,000	81,050	13,765	12,702	13,765	13,234			84,000	84,050	14,425	13,422	14,425	13,974			87,000	87,050	15,085	14,142	15,085	14,714			90,000	90,050	15,745	14,862	15,745	15,454			93,000	93,050	16,405	15,582	16,405	16,194			96,000	96,050	17,065	16,302	17,065	16,934			99,000	99,050	17,725	17,022	17,725	17,674			102,000	102,050	18,385	17,742	18,385	18,414																																																																																										
<b>52,000</b>								<b>55,000</b>								<b>58,000</b>								<b>61,000</b>								<b>64,000</b>																																																																																																																																																																																																							
52,000	52,050	7,385	5,862	7,385	5,994			55,000	55,050	8,045	6,222	8,045	6,654			58,000	58,050	8,705	6,942	8,705	7,374			61,000	61,050	9,365	7,662	9,365	8,094			64,000	64,050	10,025	8,382	10,025	8,834			67,000	67,050	10,685	9,102	10,685	9,574			70,000	70,050	11,345	9,822	11,345	10,314			73,000	73,050	12,005	10,542	12,005	11,054			76,000	76,050	12,665	11,262	12,665	11,794			79,000	79,050	13,325	11,982	13,325	12,534			82,000	82,050	13,985	12,702	13,985	13,274			85,000	85,050	14,645	13,422	14,645	14,014			88,000	88,050	15,305	14,142	15,305	14,754			91,000	91,050	15,965	14,862	15,965	15,494			94,000	94,050	16,625	15,582	16,625	16,234			97,000	97,050	17,285	16,302	17,285	16,974			100,000	100,050	17,945	17,022	17,945	17,714																																																																																																		
<b>53,000</b>								<b>56,000</b>								<b>59,000</b>								<b>62,000</b>								<b>65,000</b>																																																																																																																																																																																																							
53,000	53,050	7,605	6,082	7,605	6,214			56,000	56,050	8,265	6,942	8,265	7,534			59,000	59,050	8,925	7,662	8,925	8,274			62,000	62,050	9,585	8,382	9,585	9,014			65,000	65,050	10,245	9,102	10,245	9,754			68,000	68,050	10,905	9,822	10,905	10,494			71,000	71,050	11,565	10,542	11,565	11,234			74,000	74,050	12,225	11,262	12,225	11,974			77,000	77,050	12,885	11,982	12,885	12,714			80,000	80,050	13,545	12,702	13,545	13,454			83,000	83,050	14,205	13,422	14,205	14,194			86,000	86,050	14,865	14,142	14,865	14,934			89,000	89,050	15,525	14,862	15,525	15,674			92,000	92,050	16,185	15,582	16,185	16,414			95,000	95,050	16,845	16,302	16,845	17,154			98,000	98,050	17,505	17,022	17,505	17,894			101,000	101,050	18,165	17,742	18,165	18,634																																																																																																		
<b>54,000</b>								<b>57,000</b>								<b>60,000</b>								<b>63,000</b>								<b>66,000</b>																																																																																																																																																																																																							
54,000	54,050	7,825	6,102	7,825	6,434			57,000	57,050	8,485	6,942	8,485	7,314			60,000	60,050	9,145	7,662	9,145	8,054			63,000	63,050	9,805	8,382	9,805	8,794			66,000	66,050	10,465	9,102	10,465	9,534			69,000	69,050	11,125	9,822	11,125	10,274			72,000	72,050	11,785	10,542	11,785	11,014			75,000	75,050	12,445	11,262	12,445	11,754			78,000	78,050	13,105	11,982	13,105	12,494			81,000	81,050	13,765	12,702	13,765	13,234			84,000	84,050	14,425	13,422	14,425	13,974			87,000	87,050	15,085	14,142	15,085	14,714			90,000	90,050	15,745	14,862	15,745	15,454			93,000	93,050	16,405	15,582	16,405	16,194			96,000	96,050	17,065	16,302	17,065	16,934			99,000	99,050	17,725	17,022	17,725	17,674			102,000	102,050	18,385	17,742	18,385	18,414																																																																																																		
<b>55,000</b>								<b>58,000</b>								<b>61,000</b>								<b>64,000</b>								<b>67,000</b>																																																																																																																																																																																																							

If line 10 (taxable income) is—		And you are—				Your tax is—		If line 10 (taxable income) is—		And you are—				Your tax is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>57,000</b>																	
57,000	57,050	8,485	6,462	8,485	7,094	60,000	60,050	9,145	6,822	9,145	7,754	63,000	63,050	9,805	7,182	9,805	8,414
57,050	57,100	8,496	6,468	8,496	7,105	60,050	60,100	9,156	6,828	9,156	7,765	63,050	63,100	9,816	7,188	9,816	8,425
57,100	57,150	8,507	6,474	8,507	7,116	60,100	60,150	9,167	6,834	9,167	7,776	63,100	63,150	9,827	7,194	9,827	8,436
57,150	57,200	8,518	6,480	8,518	7,127	60,150	60,200	9,178	6,840	9,178	7,787	63,150	63,200	9,838	7,200	9,838	8,447
57,200	57,250	8,529	6,486	8,529	7,138	60,200	60,250	9,189	6,846	9,189	7,798	63,200	63,250	9,849	7,206	9,849	8,458
57,250	57,300	8,540	6,492	8,540	7,149	60,250	60,300	9,200	6,852	9,200	7,809	63,250	63,300	9,860	7,212	9,860	8,469
57,300	57,350	8,551	6,498	8,551	7,160	60,300	60,350	9,211	6,858	9,211	7,820	63,300	63,350	9,871	7,218	9,871	8,480
57,350	57,400	8,562	6,504	8,562	7,171	60,350	60,400	9,222	6,864	9,222	7,831	63,350	63,400	9,882	7,224	9,882	8,491
57,400	57,450	8,573	6,510	8,573	7,182	60,400	60,450	9,233	6,870	9,233	7,842	63,400	63,450	9,893	7,230	9,893	8,502
57,450	57,500	8,584	6,516	8,584	7,193	60,450	60,500	9,244	6,876	9,244	7,853	63,450	63,500	9,904	7,236	9,904	8,513
57,500	57,550	8,595	6,522	8,595	7,204	60,500	60,550	9,255	6,882	9,255	7,864	63,500	63,550	9,915	7,242	9,915	8,524
57,550	57,600	8,606	6,528	8,606	7,215	60,550	60,600	9,266	6,888	9,266	7,875	63,550	63,600	9,926	7,248	9,926	8,535
57,600	57,650	8,617	6,534	8,617	7,226	60,600	60,650	9,277	6,894	9,277	7,886	63,600	63,650	9,937	7,254	9,937	8,546
57,650	57,700	8,628	6,540	8,628	7,237	60,650	60,700	9,288	6,900	9,288	7,897	63,650	63,700	9,948	7,260	9,948	8,557
57,700	57,750	8,639	6,546	8,639	7,248	60,700	60,750	9,299	6,906	9,299	7,908	63,700	63,750	9,959	7,266	9,959	8,568
57,750	57,800	8,650	6,552	8,650	7,259	60,750	60,800	9,310	6,912	9,310	7,919	63,750	63,800	9,970	7,272	9,970	8,579
57,800	57,850	8,661	6,558	8,661	7,270	60,800	60,850	9,321	6,918	9,321	7,930	63,800	63,850	9,981	7,278	9,981	8,590
57,850	57,900	8,672	6,564	8,672	7,281	60,850	60,900	9,332	6,924	9,332	7,941	63,850	63,900	9,992	7,284	9,992	8,601
57,900	57,950	8,683	6,570	8,683	7,292	60,900	60,950	9,343	6,930	9,343	7,952	63,900	63,950	10,003	7,290	10,003	8,612
57,950	58,000	8,694	6,576	8,694	7,303	60,950	61,000	9,354	6,936	9,354	7,963	63,950	64,000	10,014	7,296	10,014	8,623
<b>58,000</b>																	
58,000	58,050	8,705	6,582	8,705	7,314	61,000	61,050	9,365	6,942	9,365	7,974	64,000	64,050	10,025	7,302	10,025	8,634
58,050	58,100	8,716	6,588	8,716	7,325	61,050	61,100	9,376	6,948	9,376	7,985	64,050	64,100	10,036	7,308	10,036	8,645
58,100	58,150	8,727	6,594	8,727	7,336	61,100	61,150	9,387	6,954	9,387	7,996	64,100	64,150	10,047	7,314	10,047	8,656
58,150	58,200	8,738	6,600	8,738	7,347	61,150	61,200	9,398	6,960	9,398	8,007	64,150	64,200	10,058	7,320	10,058	8,667
58,200	58,250	8,749	6,606	8,749	7,358	61,200	61,250	9,409	6,966	9,409	8,018	64,200	64,250	10,069	7,326	10,069	8,678
58,250	58,300	8,760	6,612	8,760	7,369	61,250	61,300	9,420	6,972	9,420	8,029	64,250	64,300	10,080	7,332	10,080	8,689
58,300	58,350	8,771	6,618	8,771	7,380	61,300	61,350	9,431	6,978	9,431	8,040	64,300	64,350	10,091	7,338	10,091	8,700
58,350	58,400	8,782	6,624	8,782	7,391	61,350	61,400	9,442	6,984	9,442	8,051	64,350	64,400	10,102	7,344	10,102	8,711
58,400	58,450	8,793	6,630	8,793	7,402	61,400	61,450	9,453	6,990	9,453	8,062	64,400	64,450	10,113	7,350	10,113	8,722
58,450	58,500	8,804	6,636	8,804	7,413	61,450	61,500	9,464	6,996	9,464	8,073	64,450	64,500	10,124	7,356	10,124	8,733
58,500	58,550	8,815	6,642	8,815	7,424	61,500	61,550	9,475	7,002	9,475	8,084	64,500	64,550	10,135	7,362	10,135	8,744
58,550	58,600	8,826	6,648	8,826	7,435	61,550	61,600	9,486	7,008	9,486	8,095	64,550	64,600	10,146	7,368	10,146	8,755
58,600	58,650	8,837	6,654	8,837	7,446	61,600	61,650	9,497	7,014	9,497	8,106	64,600	64,650	10,157	7,374	10,157	8,766
58,650	58,700	8,848	6,660	8,848	7,457	61,650	61,700	9,508	7,020	9,508	8,117	64,650	64,700	10,168	7,380	10,168	8,777
58,700	58,750	8,859	6,666	8,859	7,468	61,700	61,750	9,519	7,026	9,519	8,128	64,700	64,750	10,179	7,386	10,179	8,788
58,750	58,800	8,870	6,672	8,870	7,479	61,750	61,800	9,530	7,032	9,530	8,139	64,750	64,800	10,190	7,392	10,190	8,799
58,800	58,850	8,881	6,678	8,881	7,490	61,800	61,850	9,541	7,038	9,541	8,150	64,800	64,850	10,201	7,398	10,201	8,810
58,850	58,900	8,892	6,684	8,892	7,501	61,850	61,900	9,552	7,044	9,552	8,161	64,850	64,900	10,212	7,404	10,212	8,821
58,900	58,950	8,903	6,690	8,903	7,512	61,900	61,950	9,563	7,050	9,563	8,172	64,900	64,950	10,223	7,410	10,223	8,832
58,950	59,000	8,914	6,696	8,914	7,523	61,950	62,000	9,574	7,056	9,574	8,183	64,950	65,000	10,234	7,416	10,234	8,843
<b>59,000</b>																	
59,000	59,050	8,925	6,702	8,925	7,534	62,000	62,050	9,585	7,062	9,585	8,194	65,000	65,050	10,245	7,422	10,245	8,854
59,050	59,100	8,936	6,708	8,936	7,545	62,050	62,100	9,596	7,068	9,596	8,205	65,050	65,100	10,256	7,428	10,256	8,865
59,100	59,150	8,947	6,714	8,947	7,556	62,100	62,150	9,607	7,074	9,607	8,216	65,100	65,150	10,267	7,434	10,267	8,876
59,150	59,200	8,958	6,720	8,958	7,567	62,150	62,200	9,618	7,080	9,618	8,227	65,150	65,200	10,278	7,440	10,278	8,887
59,200	59,250	8,969	6,726	8,969	7,578	62,200	62,250	9,629	7,086	9,629	8,238	65,200	65,250	10,289	7,446	10,289	8,898
59,250	59,300	8,980	6,732	8,980	7,589	62,250	62,300	9,640	7,092	9,640	8,249	65,250	65,300	10,300	7,452	10,300	8,909
59,300	59,350	8,991	6,738	8,991	7,600	62,300	62,350	9,651	7,098	9,651	8,260	65,300	65,350	10,311	7,458	10,311	8,920
59,350	59,400	9,002	6,744	9,002	7,611	62,350	62,400	9,662	7,104	9,662	8,271	65,350	65,400	10,322	7,464	10,322	8,931
59,400	59,450	9,013	6,750	9,013	7,622	62,400	62,450	9,673	7,110	9,673	8,282	65,400	65,450	10,333	7,470	10,333	8,942
59,450	59,500	9,024	6,756	9,024	7,633	62,450	62,500	9,684	7,116	9,684	8,293	65,450	65,500	10,344	7,476	10,344	8,953
59,500	59,550	9,035	6,762	9,035	7,644	62,500	62,550	9,695	7,122	9,695	8,304	65,500	65,550	10,355	7,482	10,355	8,964
59,550	59,600	9,046	6,768	9,046	7,655	62,550	62,600	9,706	7,128	9,706	8,315	65,550	65,600	10,366	7,488	10,366	8,975
59,600	59,650	9,057	6,774	9,057	7,666	62,600	62,650	9,717	7,134	9,717	8,326	65,600	65,650	10,377	7,494	10,377	8,986
59,650	59,700	9,068	6,780	9,068	7,677	62,650	62,700	9,728	7,140	9,728	8,337	65,650	65,700	10,388	7,500	10,388	8,997
59,700	59,750	9,079	6,786	9,079	7,688	62,700	62,750	9,739	7,146	9,739	8,348	65,700	65,750	10,399	7,506	10,399	9,008
59,750	59,800	9,090	6,792	9,090	7,699	62,750	62,800	9,750	7,152	9,750	8,359	65,750	65,800	10,410	7,512	10,410	9,019
59,800	59,850	9,101	6,798	9,101	7,710	62,800	62,850	9,761	7,158	9,761	8,370	65,800	65,850	10,421	7,518	10,421	9,030
59,850	59,900	9,112	6,804	9,112	7,721	62,850	62,900	9,772	7,164	9,772	8,381	65,850	65,900	10,432	7,524	10,432	9,041
59,900	59,950	9,123	6,810	9,123	7,732	62,900	62,950	9,783	7,170	9,783	8,392	65,900	65,950	10,443	7,530	10,443	9,052
59,950	60,000	9,134	6,816	9,134	7,743	62,950	63,000	9,794	7,176	9,794	8,403	65,950	66,000	10,454	7,536	10,454	9,063

(Continued)

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

If line 10 (taxable income) is—		And you are—				Your tax is—		If line 10 (taxable income) is—		And you are—				Your tax is—							
		Single	Married filing jointly *	Married filing separately	Head of a household					Single	Married filing jointly *	Married filing separately	Head of a household								
At least	But less than					At least	But less than					At least	But less than								
<b>66,000</b>						<b>69,000</b>						<b>72,000</b>									
66,000	66,050	10,465	7,542	10,465	9,074	69,000	69,050	11,125	7,902	11,125	9,734	72,000	72,050	11,785	8,262	11,785	10,394				
66,050	66,100	10,476	7,548	10,476	9,085	69,050	69,100	11,136	7,908	11,136	9,745	72,050	72,100	11,796	8,268	11,796	10,405				
66,100	66,150	10,487	7,554	10,487	9,096	69,100	69,150	11,147	7,914	11,147	9,756	72,100	72,150	11,807	8,274	11,807	10,416				
66,150	66,200	10,498	7,560	10,498	9,107	69,150	69,200	11,158	7,920	11,158	9,767	72,150	72,200	11,818	8,280	11,818	10,427				
66,200	66,250	10,509	7,566	10,509	9,118	69,200	69,250	11,169	7,926	11,169	9,778	72,200	72,250	11,829	8,286	11,829	10,438				
66,250	66,300	10,520	7,572	10,520	9,129	69,250	69,300	11,180	7,932	11,180	9,789	72,250	72,300	11,840	8,292	11,840	10,449				
66,300	66,350	10,531	7,578	10,531	9,140	69,300	69,350	11,191	7,938	11,191	9,800	72,300	72,350	11,851	8,298	11,851	10,460				
66,350	66,400	10,542	7,584	10,542	9,151	69,350	69,400	11,202	7,944	11,202	9,811	72,350	72,400	11,862	8,304	11,862	10,471				
66,400	66,450	10,553	7,590	10,553	9,162	69,400	69,450	11,213	7,950	11,213	9,822	72,400	72,450	11,873	8,310	11,873	10,482				
66,450	66,500	10,564	7,596	10,564	9,173	69,450	69,500	11,224	7,956	11,224	9,833	72,450	72,500	11,884	8,316	11,884	10,493				
66,500	66,550	10,575	7,602	10,575	9,184	69,500	69,550	11,235	7,962	11,235	9,844	72,500	72,550	11,895	8,322	11,895	10,504				
66,550	66,600	10,586	7,608	10,586	9,195	69,550	69,600	11,246	7,968	11,246	9,855	72,550	72,600	11,906	8,328	11,906	10,515				
66,600	66,650	10,597	7,614	10,597	9,206	69,600	69,650	11,257	7,974	11,257	9,866	72,600	72,650	11,917	8,334	11,917	10,526				
66,650	66,700	10,608	7,620	10,608	9,217	69,650	69,700	11,268	7,980	11,268	9,877	72,650	72,700	11,928	8,340	11,928	10,537				
66,700	66,750	10,619	7,626	10,619	9,228	69,700	69,750	11,279	7,986	11,279	9,888	72,700	72,750	11,939	8,346	11,939	10,548				
66,750	66,800	10,630	7,632	10,630	9,239	69,750	69,800	11,290	7,992	11,290	9,899	72,750	72,800	11,950	8,352	11,950	10,559				
66,800	66,850	10,641	7,638	10,641	9,250	69,800	69,850	11,301	7,998	11,301	9,910	72,800	72,850	11,961	8,358	11,961	10,570				
66,850	66,900	10,652	7,644	10,652	9,261	69,850	69,900	11,312	8,004	11,312	9,921	72,850	72,900	11,972	8,364	11,972	10,581				
66,900	66,950	10,663	7,650	10,663	9,272	69,900	69,950	11,323	8,010	11,323	9,932	72,900	72,950	11,983	8,370	11,983	10,592				
66,950	67,000	10,674	7,656	10,674	9,283	69,950	70,000	11,334	8,016	11,334	9,943	72,950	73,000	11,994	8,376	11,994	10,603				
<b>67,000</b>						<b>70,000</b>						<b>73,000</b>									
67,000	67,050	10,685	7,662	10,685	9,294	70,000	70,050	11,345	8,022	11,345	9,954	73,000	73,050	12,005	8,382	12,005	10,614				
67,050	67,100	10,696	7,668	10,696	9,305	70,050	70,100	11,356	8,028	11,356	9,965	73,050	73,100	12,016	8,388	12,016	10,625				
67,100	67,150	10,707	7,674	10,707	9,316	70,100	70,150	11,367	8,034	11,367	9,976	73,100	73,150	12,027	8,394	12,027	10,636				
67,150	67,200	10,718	7,680	10,718	9,327	70,150	70,200	11,378	8,040	11,378	9,987	73,150	73,200	12,038	8,400	12,038	10,647				
67,200	67,250	10,729	7,686	10,729	9,338	70,200	70,250	11,389	8,046	11,389	9,998	73,200	73,250	12,049	8,406	12,049	10,658				
67,250	67,300	10,740	7,692	10,740	9,349	70,250	70,300	11,400	8,052	11,400	10,009	73,250	73,300	12,060	8,412	12,060	10,669				
67,300	67,350	10,751	7,698	10,751	9,360	70,300	70,350	11,411	8,058	11,411	10,020	73,300	73,350	12,071	8,418	12,071	10,680				
67,350	67,400	10,762	7,704	10,762	9,371	70,350	70,400	11,422	8,064	11,422	10,031	73,350	73,400	12,082	8,424	12,082	10,691				
67,400	67,450	10,773	7,710	10,773	9,382	70,400	70,450	11,433	8,070	11,433	10,042	73,400	73,450	12,093	8,430	12,093	10,702				
67,450	67,500	10,784	7,716	10,784	9,393	70,450	70,500	11,444	8,076	11,444	10,053	73,450	73,500	12,104	8,436	12,104	10,713				
67,500	67,550	10,795	7,722	10,795	9,404	70,500	70,550	11,455	8,082	11,455	10,064	73,500	73,550	12,115	8,442	12,115	10,724				
67,550	67,600	10,806	7,728	10,806	9,415	70,550	70,600	11,466	8,088	11,466	10,075	73,550	73,600	12,126	8,448	12,126	10,735				
67,600	67,650	10,817	7,734	10,817	9,426	70,600	70,650	11,477	8,094	11,477	10,086	73,600	73,650	12,137	8,454	12,137	10,746				
67,650	67,700	10,828	7,740	10,828	9,437	70,650	70,700	11,488	8,100	11,488	10,097	73,650	73,700	12,148	8,460	12,148	10,757				
67,700	67,750	10,839	7,746	10,839	9,448	70,700	70,750	11,499	8,106	11,499	10,108	73,700	73,750	12,159	8,466	12,159	10,768				
67,750	67,800	10,850	7,752	10,850	9,459	70,750	70,800	11,510	8,112	11,510	10,119	73,750	73,800	12,170	8,472	12,170	10,779				
67,800	67,850	10,861	7,758	10,861	9,470	70,800	70,850	11,521	8,118	11,521	10,130	73,800	73,850	12,181	8,478	12,181	10,790				
67,850	67,900	10,872	7,764	10,872	9,481	70,850	70,900	11,532	8,124	11,532	10,141	73,850	73,900	12,192	8,484	12,192	10,801				
67,900	67,950	10,883	7,770	10,883	9,492	70,900	70,950	11,543	8,130	11,543	10,152	73,900	73,950	12,203	8,490	12,203	10,812				
67,950	68,000	10,894	7,776	10,894	9,503	70,950	71,000	11,554	8,136	11,554	10,163	73,950	74,000	12,214	8,496	12,214	10,823				
<b>68,000</b>						<b>71,000</b>						<b>74,000</b>									
68,000	68,050	10,905	7,782	10,905	9,514	71,000	71,050	11,565	8,142	11,565	10,174	74,000	74,050	12,225	8,502	12,225	10,834				
68,050	68,100	10,916	7,788	10,916	9,525	71,050	71,100	11,576	8,148	11,576	10,185	74,050	74,100	12,236	8,508	12,236	10,845				
68,100	68,150	10,927	7,794	10,927	9,536	71,100	71,150	11,587	8,154	11,587	10,196	74,100	74,150	12,247	8,514	12,247	10,856				
68,150	68,200	10,938	7,800	10,938	9,547	71,150	71,200	11,598	8,160	11,598	10,207	74,150	74,200	12,258	8,520	12,258	10,867				
68,200	68,250	10,949	7,806	10,949	9,558	71,200	71,250	11,609	8,166	11,609	10,218	74,200	74,250	12,269	8,526	12,269	10,878				
68,250	68,300	10,960	7,812	10,960	9,569	71,250	71,300	11,620	8,172	11,620	10,229	74,250	74,300	12,280	8,532	12,280	10,889				
68,300	68,350	10,971	7,818	10,971	9,580	71,300	71,350	11,631	8,178	11,631	10,240	74,300	74,350	12,291	8,538	12,291	10,900				
68,350	68,400	10,982	7,824	10,982	9,591	71,350	71,400	11,642	8,184	11,642	10,251	74,350	74,400	12,302	8,544	12,302	10,911				
68,400	68,450	10,993	7,830	10,993	9,602	71,400	71,450	11,653	8,190	11,653	10,262	74,400	74,450	12,313	8,550	12,313	10,922				
68,450	68,500	11,004	7,836	11,004	9,613	71,450	71,500	11,664	8,196	11,664	10,273	74,450	74,500	12,324	8,556	12,324	10,933				
68,500	68,550	11,015	7,842	11,015	9,624	71,500	71,550	11,675	8,202	11,675	10,284	74,500	74,550	12,335	8,562	12,335	10,944				
68,550	68,600	11,026	7,848	11,026	9,635	71,550	71,600	11,686	8,208	11,686	10,295	74,550	74,600	12,346	8,568	12,346	10,955				
68,600	68,650	11,037	7,854	11,037	9,646	71,600	71,650	11,697	8,214	11,697	10,306	74,600	74,650	12,357	8,574	12,357	10,966				
68,650	68,700	11,048	7,860	11,048	9,657	71,650	71,700	11,708	8,220	11,708	10,317	74,650	74,700	12,368	8,580	12,368	10,977				
68,700	68,750	11,059	7,866	11,059	9,668	71,700	71,750	11,7													

If line 10 (taxable income) is—		And you are—				Head of a household	If line 10 (taxable income) is—		And you are—				Head of a household	If line 10 (taxable income) is—		And you are—				Head of a household																																																																					
At least	But less than	Single	Married filing jointly *	Married filing separately	At least		But less than	Single	Married filing jointly *	Married filing separately	At least	But less than		Single	Married filing jointly *	Married filing separately	At least	But less than	Single		Married filing jointly *	Married filing separately																																																																			
Your tax is—						Your tax is—						Your tax is—																																																																													
75,000						78,000						81,000																																																																													
75,000	75,050	12,445	8,622	12,445	11,054	78,000	78,050	13,105	9,045	13,105	11,714	81,000	81,050	13,765	9,705	13,765	12,374	75,050	75,100	12,456	8,628	12,456	11,065	78,050	78,100	13,116	9,056	13,116	11,725	81,050	81,100	13,776	9,716	13,776	12,385	75,100	75,150	12,467	8,634	12,467	11,076	78,100	78,150	13,127	9,067	13,127	11,736	81,100	81,150	13,787	9,727	13,787	12,396	75,150	75,200	12,478	8,640	12,478	11,087	78,150	78,200	13,138	9,078	13,138	11,747	81,150	81,200	13,798	9,738	13,798	12,407	75,200	75,250	12,489	8,646	12,489	11,098	78,200	78,250	13,149	9,089	13,149	11,758	81,200	81,250	13,809	9,749	13,809	12,418
75,250	75,300	12,500	8,652	12,500	11,109	78,250	78,300	13,160	9,100	13,160	11,769	81,250	81,300	13,820	9,760	13,820	12,429	75,300	75,350	12,511	8,658	12,511	11,120	78,300	78,350	13,171	9,111	13,171	11,780	81,300	81,350	13,831	9,771	13,831	12,440	75,350	75,400	12,522	8,664	12,522	11,131	78,350	78,400	13,182	9,122	13,182	11,791	81,350	81,400	13,842	9,782	13,842	12,451	75,400	75,450	12,533	8,670	12,533	11,142	78,400	78,450	13,193	9,133	13,193	11,802	81,400	81,450	13,853	9,793	13,853	12,462	75,450	75,500	12,544	8,676	12,544	11,153	78,450	78,500	13,204	9,144	13,204	11,813	81,450	81,500	13,864	9,804	13,864	12,473
75,500	75,550	12,555	8,682	12,555	11,164	78,500	78,550	13,215	9,155	13,215	11,824	81,500	81,550	13,875	9,815	13,875	12,484	75,550	75,600	12,566	8,688	12,566	11,175	78,550	78,600	13,226	9,166	13,226	11,835	81,550	81,600	13,886	9,826	13,886	12,495	75,600	75,650	12,577	8,694	12,577	11,186	78,600	78,650	13,237	9,177	13,237	11,846	81,600	81,650	13,897	9,837	13,897	12,506	75,650	75,700	12,588	8,700	12,588	11,197	78,650	78,700	13,248	9,188	13,248	11,857	81,650	81,700	13,908	9,848	13,908	12,517	75,700	75,750	12,599	8,706	12,599	11,208	78,700	78,750	13,259	9,199	13,259	11,868	81,700	81,750	13,919	9,859	13,919	12,528
75,750	75,800	12,610	8,712	12,610	11,219	78,750	78,800	13,270	9,210	13,270	11,879	81,750	81,800	13,930	9,870	13,930	12,539	75,800	75,850	12,621	8,718	12,621	11,230	78,800	78,850	13,281	9,221	13,281	11,890	81,800	81,850	13,941	9,881	13,941	12,550	75,850	75,900	12,632	8,724	12,632	11,241	78,850	78,900	13,292	9,232	13,292	11,901	81,850	81,900	13,952	9,892	13,952	12,561	75,900	75,950	12,643	8,730	12,643	11,252	78,900	78,950	13,303	9,243	13,303	11,912	81,900	81,950	13,963	9,903	13,963	12,572	75,950	76,000	12,654	8,736	12,654	11,263	78,950	79,000	13,314	9,254	13,314	11,923	81,950	82,000	13,974	9,914	13,974	12,583
76,000						79,000						82,000																																																																													
76,000	76,050	12,665	8,742	12,665	11,274	79,000	79,050	13,325	9,265	13,325	11,934	82,000	82,050	13,985	9,925	13,985	12,594	76,050	76,100	12,676	8,748	12,676	11,285	79,050	79,100	13,336	9,276	13,336	11,945	82,050	82,100	13,996	9,936	13,996	12,605	76,100	76,150	12,687	8,754	12,687	11,296	79,100	79,150	13,347	9,287	13,347	11,956	82,100	82,150	14,007	9,947	14,007	12,616	76,150	76,200	12,698	8,760	12,698	11,307	79,150	79,200	13,358	9,298	13,358	11,967	82,150	82,200	14,018	9,958	14,018	12,627	76,200	76,250	12,709	8,766	12,709	11,318	79,200	79,250	13,369	9,309	13,369	11,978	82,200	82,250	14,029	9,969	14,029	12,638
76,250	76,300	12,720	8,772	12,720	11,329	79,250	79,300	13,380	9,320	13,380	11,989	82,250	82,300	14,040	9,980	14,040	12,649	76,300	76,350	12,731	8,778	12,731	11,340	79,300	79,350	13,391	9,331	13,391	12,000	82,300	82,350	14,051	9,991	14,051	12,660	76,350	76,400	12,742	8,784	12,742	11,351	79,350	79,400	13,402	9,342	13,402	12,011	82,350	82,400	14,062	10,002	14,062	12,671	76,400	76,450	12,753	8,790	12,753	11,362	79,400	79,450	13,413	9,353	13,413	12,022	82,400	82,450	14,073	10,013	14,073	12,682	76,450	76,500	12,764	8,796	12,764	11,373	79,450	79,500	13,424	9,364	13,424	12,033	82,450	82,500	14,084	10,024	14,084	12,693
76,500	76,550	12,775	8,802	12,775	11,384	79,500	79,550	13,435	9,375	13,435	12,044	82,500	82,550	14,096	10,036	14,096	12,704	76,550	76,600	12,786	8,808	12,786	11,395	79,550	79,600	13,446	9,386	13,446	12,055	82,550	82,600	14,108	10,048	14,108	12,716	76,600	76,650	12,797	8,814	12,797	11,406	79,600	79,650	13,457	9,397	13,457	12,066	82,600	82,650	14,120	10,057	14,120	12,728	76,650	76,700	12,808	8,820	12,808	11,417	79,650	79,700	13,468	9,408	13,468	12,077	82,650	82,700	14,132	10,068	14,132	12,740	76,700	76,750	12,819	8,826	12,819	11,428	79,700	79,750	13,479	9,419	13,479	12,088	82,700	82,750	14,144	10,079	14,144	12,752
76,750	76,800	12,830	8,832	12,830	11,439	79,750	79,800	13,490	9,430	13,490	12,099	82,750	82,800	14,156	10,090	14,156	12,764	76,800	76,850	12,841	8,838	12,841	11,450	79,800	79,850	13,501	9,441	13,501	12,110	82,800	82,850	14,168	10,101	14,168	12,776	76,850	76,900	12,852	8,844	12,852	11,461	79,850	79,900	13,512	9,452	13,512	12,121	82,850	82,900	14,180	10,112	14,180	12,788	76,900	76,950	12,863	8,850	12,863	11,472	79,900	79,950	13,523	9,463	13,523	12,132	82,900	82,950	14,192	10,123	14,192	12,800	76,950	77,000	12,874	8,856	12,874	11,483	79,950	80,000	13,534	9,474	13,534	12,143	82,950	83,000	14,204	10,134	14,204	12,812
77,000						80,000						83,000																																																																													
77,000	77,050	12,885	8,862	12,885	11,494	80,000	80,050	13,545	9,485	13,545	12,154	83,000	83,050	14,216	10,145	14,216	12,824	77,050	77,100	12,896	8,868	12,896	11,505	80,050	80,100	13,556	9,496	13,556	12,165	83,050	83,100	14,228	10,156	14,228	12,836	77,100	77,150	12,907	8,874	12,907	11,516	80,100	80,150	13,567	9,507	13,567	12,176	83,100	83,150	14,240	10,167	14,240	12,848	77,150	77,200	12,918	8,880	12,918	11,527	80,150	80,200	13,578	9,518	13,578	12,187	83,150	83,200	14,252	10,178	14,252	12,860	77,200	77,250	12,929	8,886	12,929	11,538	80,200	80,250	13,589	9,529	13,589	12,198	83,200	83,250	14,264	10,189	14,264	12,872
77,250	77,300	12,940	8,892	12,940	11,549	80,250	80,300	13,600	9,540	13,600	12,209	83,250	83,300	14,276	10,200	14,276	12,884	77,300	77,350	12,951	8,898	12,951	11,560	80,300	80,350	13,611	9,551	13,611	12,220	83,300	83,350	14,288	10,211	14,288	12,896	77,350	77,400	12,962	8,904	12,962	11,571	80,350	80,400	13,622	9,562	13,622	12,231	83,350	83,400	14,300	10,222	14,300	12,908	77,400	77,450	12,973	8,913	12,973	11,582	80,400	80,450	13,633	9,573	13,633	12,242	83,400	83,450	14,312	10,233	14,312	12,920	77,450	77,500	12,984	8,924	12,984	11,593	80,450	80,500	13,644	9,584	13,644	12,253	83,450	83,500	14,324	10,244	14,324	12,932
77,500	77,550	12,995	8,935	12,995	11,604	80,500	80,550	13,655	9,595	13,655	12,264	83,500	83,550	14,336	10,255	14,336	12,944	77,550	77,600	13,006	8,946	13,006	11,615	80,550	80,600	13,666	9,606	13,666	12,275	83,550	83,600	14,348	10,266	14,348	12,956	77,600	77,650	13,017	8,957	13,017	11,626	80,600	80,650	13,677	9,617	13,677	12,286	83,600	83,650	14,360	10,277	14,360	12,968	77,650	77,700	13,028	8,968	13,028	11,637	80,650	80,700	13,688	9,628	13,688	12,297	83,650	83,700	14,372	10,288	14,372	12,980	77,700	77,750	13,039	8,979	13,039	11,648	80,700	80,750	13,699	9,639	13,699	12,308	83,700	83,750	14,384	10,299	14,384	12,992
77,750	77,800	13,050	8,990	13,050	11,659	80,750	80,800	13,710	9,650	13,710	12,319	83,750	83,800	14,396	10,310	14,396	13,004	77,800	77,850	13,061	8,991	13,061	11,670	80,800	80,850	13,721	9,661	13,721	12,330	83,800	83,850	14,408	10,321	14,408	13,016	77,850	77,900	13,072	9,012	13,072	11,681	80,850	80,900	13,732	9,672	13,732	12,341	83,850	83,900	14,420	10,332	14,420	13,028	77,900	77,950	13,083	9,023	13,083	11,692	80,900	80,950	13,743	9,683	13,743	12,352																								

If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—																					
		Single	Married filing jointly *	Married filing separately	Head of a household				At least	But less than	Single	Married filing jointly *				Married filing separately	Head of a household	At least	But less than		Single	Married filing jointly *	Married filing separately	Head of a household																	
<b>84,000</b>						<b>87,000</b>						<b>90,000</b>																													
84,000	84,050	14,456	10,365	14,456	13,064	87,000	87,050	15,176	11,025	15,176	13,784	90,000	90,050	15,896	11,685	15,896	14,504	90,050	90,100	15,908	11,696	15,908	14,516	90,100	90,150	15,920	11,707	15,920	14,528	90,150	90,200	15,932	11,718	15,932	14,540	90,200	90,250	15,944	11,729	15,944	14,552
84,050	84,100	14,468	10,376	14,468	13,076	87,050	87,100	15,188	11,036	15,188	13,796	90,250	90,300	15,956	11,740	15,956	14,564	90,300	90,350	15,968	11,751	15,968	14,576	90,350	90,400	15,980	11,762	15,980	14,588	90,400	90,450	15,992	11,773	15,992	14,600	90,450	90,500	16,004	11,784	16,004	14,612
84,100	84,150	14,480	10,387	14,480	13,088	87,100	87,150	15,200	11,047	15,200	13,808	90,500	90,550	16,016	11,795	16,016	14,624	90,550	90,600	16,028	11,806	16,028	14,636	90,600	90,650	16,040	11,817	16,040	14,648	90,650	90,700	16,052	11,828	16,052	14,660	90,700	90,750	16,064	11,839	16,064	14,672
84,150	84,200	14,492	10,398	14,492	13,100	87,150	87,200	15,212	11,058	15,212	13,820	90,750	90,800	16,076	11,850	16,076	14,684	90,800	90,850	16,088	11,861	16,088	14,696	90,850	90,900	16,100	11,872	16,100	14,708	90,900	90,950	16,112	11,883	16,112	14,720	90,950	91,000	16,124	11,894	16,124	14,732
84,200	84,250	14,504	10,409	14,504	13,112	87,200	87,250	15,224	11,069	15,224	13,832	91,000	91,050	16,136	11,905	16,136	14,744	91,050	91,100	16,148	11,916	16,148	14,756	91,100	91,150	16,160	11,927	16,160	14,768	91,150	91,200	16,172	11,938	16,172	14,780	91,200	91,250	16,184	11,949	16,184	14,792
84,250	84,300	14,516	10,420	14,516	13,124	87,250	87,300	15,236	11,080	15,236	13,844	91,250	91,300	16,196	11,960	16,196	14,804	91,300	91,350	16,208	11,971	16,208	14,816	91,350	91,400	16,220	11,982	16,220	14,828	91,400	91,450	16,232	11,993	16,232	14,840	91,450	91,500	16,244	12,004	16,244	14,852
84,300	84,350	14,528	10,431	14,528	13,136	87,300	87,350	15,248	11,091	15,248	13,856	91,500	91,550	16,256	12,015	16,256	14,864	91,550	91,600	16,268	12,026	16,268	14,876	91,600	91,650	16,280	12,037	16,280	14,888	91,650	91,700	16,292	12,048	16,292	14,900	91,700	91,750	16,304	12,059	16,304	14,912
84,350	84,400	14,540	10,442	14,540	13,148	87,350	87,400	15,260	11,102	15,260	13,868	91,750	91,800	16,316	12,070	16,316	14,924	91,800	91,850	16,328	12,081	16,328	14,936	91,850	91,900	16,340	12,092	16,340	14,948	91,900	91,950	16,352	12,103	16,352	14,960	91,950	92,000	16,364	12,114	16,364	14,972
84,400	84,450	14,552	10,453	14,552	13,160	87,400	87,450	15,272	11,113	15,272	13,880	92,000	92,050	16,376	12,125	16,376	14,984	92,050	92,100	16,388	12,136	16,388	14,996	92,100	92,150	16,400	12,147	16,400	15,008	92,150	92,200	16,412	12,158	16,412	15,020	92,200	92,250	16,424	12,169	16,424	15,032
84,450	84,500	14,564	10,464	14,564	13,172	87,450	87,500	15,284	11,124	15,284	13,892	92,250	92,300	16,436	12,180	16,436	15,044	92,300	92,350	16,448	12,191	16,448	15,056	92,350	92,400	16,460	12,202	16,460	15,068	92,400	92,450	16,472	12,213	16,472	15,080	92,450	92,500	16,484	12,224	16,484	15,092
84,500	84,550	14,576	10,475	14,576	13,184	87,500	87,550	15,296	11,135	15,296	13,904	92,500	92,550	16,496	12,235	16,496	15,104	92,550	92,600	16,508	12,246	16,508	15,116	92,600	92,650	16,520	12,257	16,520	15,128	92,650	92,700	16,532	12,268	16,532	15,140	92,700	92,750	16,544	12,279	16,544	15,152
84,550	84,600	14,588	10,486	14,588	13,196	87,550	87,600	15,308	11,146	15,308	13,916	92,750	92,800	16,556	12,290	16,556	15,164	92,800	92,850	16,568	12,301	16,568	15,176	92,850	92,900	16,580	12,312	16,580	15,188	92,900	92,950	16,592	12,323	16,592	15,200	92,950	93,000	16,604	12,334	16,604	15,212
84,600	84,650	14,600	10,497	14,600	13,208	87,600	87,650	15,320	11,157	15,320	13,928	93,000	93,050	16,616	12,345	16,616	15,224	93,050	93,100	16,628	12,356	16,628	15,236	93,100	93,150	16,640	12,367	16,640	15,248	93,150	93,200	16,652	12,378	16,652	15,260	93,200	93,250	16,664	12,389	16,664	15,272
84,650	84,700	14,612	10,508	14,612	13,220	87,650	87,700	15,332	11,168	15,332	13,940	93,250	93,300	16,676	12,396	16,676	15,288	93,300	93,350	16,688	12,407	16,688	15,300	93,350	93,400	16,700	12,418	16,700	15,312	93,400	93,450	16,712	12,429	16,712	15,324	93,450	93,500	16,724	12,440	16,724	15,336
84,700	84,750	14,624	10,519	14,624	13,232	87,700	87,750	15,344	11,179	15,344	13,952	93,450	93,500	16,736	12,451	16,736	15,348	93,500	93,550	16,748	12,462	16,748	15,360	93,550	93,600	16,760	12,473	16,760	15,372	93,600	93,650	16,772	12,484	16,772	15,384	93,650	93,700	16,784	12,495	16,784	15,396
84,750	84,800	14,636	10,530	14,636	13,244	87,750	87,800	15,356	11,190	15,356	13,964	93,650	93,700	16,796	12,502	16,796	15,408	93,700	93,750	16,808	12,513	16,808	15,420	93,750	93,800	16,820	12,524	16,820	15,432	93,800	93,850	16,832	12,535	16,832	15,444	93,850	93,900	16,844	12,546	16,844	15,456
84,800	84,850	14,648	10,541	14,648	13,256	87,800	87,850	15,368	11,201	15,368	13,976	93,850	93,900	16,856	12,553	16,856	15,460	93,900	93,950	16,868	12,564	16,868	15,472	93,950	94,000	16,880	12,575	16,880	15,484	94,000	94,050	16,892	12,586	16,892	15,496						
84,850	84,900	14,660	10,552	14,660	13,268	87,850	87,900	15,380	11,212	15,380	13,988	94,000	94,050	16,908	12,594	16,908	15,504	94,050	94,100	16,920	12,605	16,920	15,516	94,100	94,150	16,932	12,616	16,932	15,528	94,150	94,200	16,944	12,627	16,944	15,540	94,200	94,250	16,956	12,638	16,956	15,552
84,900	84,950	14,672	10,563	14,672	13,280	87,900	87,950	15,392	11,223	15,392	14,000	94,200	94,250	16,968	12,649	16,968	15,568	94,250	94,300	16,980	12,660	16,980	15,580	94,300	94,350	16,992	12,671	16,992	15,592	94,350	94,400	17,004	12,682	17,004	15,604	94,400	94,450	17,016	12,693	17,016	15,616
84,950	85,000	14,684	10,574	14,684	13,292	87,950	88,000	15,404	11,234	15,404	14,012	94,400	94,450	17,028	12,700	17,028	15,624	94,450	94,500	17,040	12,711	17,040	15,636	94,500	94,550	17,052	12,722	17,052	15,648	94,550	94,600	17,064	12,733	17,064	15,660	94,600	94,650	17,076	12,744	17,076	15,672
85,000	85,050	14,696	10,585	14,696	13,304	88,000	88,050	15,416	11,245	15,416	14,024	94,600	94,650	17,088	12,750	17,088	15,680	94,650	94,700	17,100	12,761	17,100	15,692	94,700	94,750	17,112	12,772	17,112	15,704	94,750	94,800	17,124	12,783	17,124	15,716	94,800	94,850	17,136	12,794	17,136	15,728
85,050	85,100	14,708	10,596	14,708	13,316	88,050	88,100	15,428	11,256	15,428	14,036	94,800	94,850	17,144	12,801	17,144	15,728	94,850	94,900	17,156	12,812	17,156	15,740	94,900	94,950	17,168	12,823	17,168	15,752	94,950	95,000	17,180	12,834	17,180	15,764	95,000	95,050	17,192	12,845	17,192	15,776
85,100	85,150	14,720	10,607	14,720	13,328	88,100	88,150	15,440	11,267	15,440	14,048	95,000	95,050	17,208	12,851	17,208	15,784	95,050	95,100	17,220	12,862	17,220	15,796	95,100	95,150	17,232	12,873	17,232	15,808	95,150	95,200	17,244	12,884	17,244	15,820	95,200	95,250	17,256	12,895	17,256	15,832
85,150	85,200	14,732	10,618	14,732	13,340	88,150	88,200	15,452	11,278	15,452	14,060	95,200	95,250	17,264	12,863	17,264	15,800	95,250	95,300	17,276	12,874	17,276	15,812	95,300	95,350	17,288	12,885	17,288	15,824	95,350	95,400	17,300	12,896	17,300	15,836	95,400	95,450	17,312	12,907	17,312	15,848
85,200	85,250	14,744	10,629	14,744	13,352	88,200	88,250	15,464	11,289	15,464	14,072	95,400	95,450	17,324	12,918	17,324	15,856	95,450	95,500	17,336	12,929	17,336	15,868	95,500	95,550	17,348	12,940	17,348	15,880	95,550	95,600	17,360	12,951	17,360	15,892	95,600	95,650	17,372	12,962	17,372	15,904
85,250	85,300	14,756	10,640	14,756	13,364	88,250	88																																		

If line 10 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	
<b>93,000</b>						
93,000	93,050	16,616	12,345	16,616	15,224	
93,050	93,100	16,628	12,356	16,628	15,236	
93,100	93,150	16,640	12,367	16,640	15,248	
93,150	93,200	16,652	12,378	16,652	15,260	
93,200	93,250	16,664	12,389	16,664	15,272	
93,250	93,300	16,676	12,400	16,676	15,284	
93,300	93,350	16,688	12,411	16,688	15,296	
93,350	93,400	16,700	12,422	16,700	15,308	
93,400	93,450	16,712	12,433	16,712	15,320	
93,450	93,500	16,724	12,444	16,724	15,332	
93,500	93,550	16,736	12,455	16,736	15,344	
93,550	93,600	16,748	12,466	16,748	15,356	
93,600	93,650	16,760	12,477	16,760	15,368	
93,650	93,700	16,772	12,488	16,772	15,380	
93,700	93,750	16,784	12,499	16,784	15,392	
93,750	93,800	16,796	12,510	16,796	15,404	
93,800	93,850	16,808	12,521	16,808	15,416	
93,850	93,900	16,820	12,532	16,820	15,428	
93,900	93,950	16,832	12,543	16,832	15,440	
93,950	94,000	16,844	12,554	16,844	15,452	
<b>94,000</b>						
94,000	94,050	16,856	12,565	16,856	15,464	
94,050	94,100	16,868	12,576	16,868	15,476	
94,100	94,150	16,880	12,587	16,880	15,488	
94,150	94,200	16,892	12,598	16,892	15,500	
94,200	94,250	16,904	12,609	16,904	15,512	
94,250	94,300	16,916	12,620	16,916	15,524	
94,300	94,350	16,928	12,631	16,928	15,536	
94,350	94,400	16,940	12,642	16,940	15,548	
94,400	94,450	16,952	12,653	16,952	15,560	
94,450	94,500	16,964	12,664	16,964	15,572	
94,500	94,550	16,976	12,675	16,976	15,584	
94,550	94,600	16,988	12,686	16,988	15,596	
94,600	94,650	17,000	12,697	17,000	15,608	
94,650	94,700	17,012	12,708	17,012	15,620	
94,700	94,750	17,024	12,719	17,024	15,632	
94,750	94,800	17,036	12,730	17,036	15,644	
94,800	94,850	17,048	12,741	17,048	15,656	
94,850	94,900	17,060	12,752	17,060	15,668	
94,900	94,950	17,072	12,763	17,072	15,680	
94,950	95,000	17,084	12,774	17,084	15,692	
<b>95,000</b>						
95,000	95,050	17,096	12,785	17,096	15,704	
95,050	95,100	17,108	12,796	17,108	15,716	
95,100	95,150	17,120	12,807	17,120	15,728	
95,150	95,200	17,132	12,818	17,132	15,740	
95,200	95,250	17,144	12,829	17,144	15,752	
95,250	95,300	17,156	12,840	17,156	15,764	
95,300	95,350	17,168	12,851	17,168	15,776	
95,350	95,400	17,180	12,862	17,180	15,788	
95,400	95,450	17,192	12,873	17,192	15,800	
95,450	95,500	17,204	12,884	17,204	15,812	
95,500	95,550	17,216	12,895	17,216	15,824	
95,550	95,600	17,228	12,906	17,228	15,836	
95,600	95,650	17,240	12,917	17,240	15,848	
95,650	95,700	17,252	12,928	17,252	15,860	
95,700	95,750	17,264	12,939	17,264	15,872	
95,750	95,800	17,276	12,950	17,276	15,884	
95,800	95,850	17,288	12,961	17,288	15,896	
95,850	95,900	17,300	12,972	17,300	15,908	
95,900	95,950	17,312	12,983	17,312	15,920	
95,950	96,000	17,324	12,994	17,324	15,932	

If line 10 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	
<b>96,000</b>						
96,000	96,050	17,336	13,005	17,336	15,944	
96,050	96,100	17,348	13,016	17,348	15,956	
96,100	96,150	17,360	13,027	17,360	15,968	
96,150	96,200	17,372	13,038	17,372	15,980	
96,200	96,250	17,384	13,049	17,384	15,992	
96,250	96,300	17,396	13,060	17,396	16,004	
96,300	96,350	17,408	13,071	17,408	16,016	
96,350	96,400	17,420	13,082	17,420	16,028	
96,400	96,450	17,432	13,093	17,432	16,040	
96,450	96,500	17,444	13,104	17,444	16,052	
96,500	96,550	17,456	13,115	17,456	16,064	
96,550	96,600	17,468	13,126	17,468	16,076	
96,600	96,650	17,480	13,137	17,480	16,088	
96,650	96,700	17,492	13,148	17,492	16,100	
96,700	96,750	17,504	13,159	17,504	16,112	
96,750	96,800	17,516	13,170	17,516	16,124	
96,800	96,850	17,528	13,181	17,528	16,136	
96,850	96,900	17,540	13,192	17,540	16,148	
96,900	96,950	17,552	13,203	17,552	16,160	
96,950	97,000	17,564	13,214	17,564	16,172	
<b>97,000</b>						
97,000	97,050	17,576	13,225	17,576	16,184	
97,050	97,100	17,588	13,236	17,588	16,196	
97,100	97,150	17,600	13,247	17,600	16,208	
97,150	97,200	17,612	13,258	17,612	16,220	
97,200	97,250	17,624	13,269	17,624	16,232	
97,250	97,300	17,636	13,280	17,636	16,244	
97,300	97,350	17,648	13,291	17,648	16,256	
97,350	97,400	17,660	13,302	17,660	16,268	
97,400	97,450	17,672	13,313	17,672	16,280	
97,450	97,500	17,684	13,324	17,684	16,292	
97,500	97,550	17,696	13,335	17,696	16,304	
97,550	97,600	17,708	13,346	17,708	16,316	
97,600	97,650	17,720	13,357	17,720	16,328	
97,650	97,700	17,732	13,368	17,732	16,340	
97,700	97,750	17,744	13,379	17,744	16,352	
97,750	97,800	17,756	13,390	17,756	16,364	
97,800	97,850	17,768	13,401	17,768	16,376	
97,850	97,900	17,780	13,412	17,780	16,388	
97,900	97,950	17,792	13,423	17,792	16,400	
97,950	98,000	17,804	13,434	17,804	16,412	
<b>98,000</b>						
98,000	98,050	17,816	13,445	17,816	16,424	
98,050	98,100	17,828	13,456	17,828	16,436	
98,100	98,150	17,840	13,467	17,840	16,448	
98,150	98,200	17,852	13,478	17,852	16,460	
98,200	98,250	17,864	13,489	17,864	16,472	
98,250	98,300	17,876	13,500	17,876	16,484	
98,300	98,350	17,888	13,511	17,888	16,496	
98,350	98,400	17,900	13,522	17,900	16,508	
98,400	98,450	17,912	13,533	17,912	16,520	
98,450	98,500	17,924	13,544	17,924	16,532	
98,500	98,550	17,936	13,555	17,936	16,544	
98,550	98,600	17,948	13,566	17,948	16,556	
98,600	98,650	17,960	13,577	17,960	16,568	
98,650	98,700	17,972	13,588	17,972	16,580	
98,700	98,750	17,984	13,599	17,984	16,592	
98,750	98,800	17,996	13,610	17,996	16,604	
98,800	98,850	18,008	13,621	18,008	16,616	
98,850	98,900	18,020	13,632	18,020	16,628	
98,900	98,950	18,032	13,643	18,032	16,640	
98,950	99,000	18,044	13,654	18,044	16,652	

If line 10 (taxable income) is—		And you are—				Your tax is—
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	
<b>99,000</b>						
99,000	99,050	18,056	13,665	18,056	16,664	
99,050	99,100	18,068	13,676	18,068	16,676	
99,100	99,150	18,080	13,687	18,080	16,688	
99,150	99,200	18,092	13,698	18,092	16,700	
99,200	99,250	18,104	13,709	18,104	16,712	
99,250	99,300	18,116	13,720	18,116	16,724	
99,300	99,350	18,128	13,731	18,128	16,736	
99,350	99,400	18,140	13,742	18,140	16,748	
99,400	99,450	18,152	13,753	18,152	16,760	
99,450	99,500	18,164	13,764	18,164	16,772	
99,500	99,550	18,176	13,775	18,176	16,784	
99,550	99,600	18,188	13,786	18,188	16,796	
99,600	99,650	18,200	13,797	18,200	16,808	
99,650	99,700	18,212	13,808	18,212	16,820	
99,700	99,750	18,224	13,819	18,224	16,832	
99,750	99,800	18,236	13,830	18,236	16,844	
99,800	99,850	18,248	13,841	18,248	16,856	
99,850	99,900	18,260	13,852	18,260	16,868	
99,900	99,950	18,272	13,863	18,272	16,880	
99,950	100,000	18,284	13,874	18,284	16,892	

**\$100,000  
or over**  
use the Tax  
Computation  
Worksheet

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

## 2018 Tax Computation Worksheet—Line 11a



See the instructions for line 11a to see if you must use the worksheet below to figure your tax.

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

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

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 11a.
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 18,310.50	\$
Over \$200,000 but not over \$500,000	\$	× 35% (0.35)	\$	\$ 24,310.50	\$
Over \$500,000	\$	× 37% (0.37)	\$	\$ 34,310.50	\$

### Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 11a.
At least \$100,000 but not over \$165,000	\$	× 22% (0.22)	\$	\$ 8,121.00	\$
Over \$165,000 but not over \$315,000	\$	× 24% (0.24)	\$	\$ 11,421.00	\$
Over \$315,000 but not over \$400,000	\$	× 32% (0.32)	\$	\$ 36,621.00	\$
Over \$400,000 but not over \$600,000	\$	× 35% (0.35)	\$	\$ 48,621.00	\$
Over \$600,000	\$	× 37% (0.37)	\$	\$ 60,621.00	\$

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

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 11a.
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 18,310.50	\$
Over \$200,000 but not over \$300,000	\$	× 35% (0.35)	\$	\$ 24,310.50	\$
Over \$300,000	\$	× 37% (0.37)	\$	\$ 30,310.50	\$

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

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 11a.
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 7,102.00	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 19,702.00	\$
Over \$200,000 but not over \$500,000	\$	× 35% (0.35)	\$	\$ 25,702.00	\$
Over \$500,000	\$	× 37% (0.37)	\$	\$ 35,702.00	\$



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# General Information

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

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## How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

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

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

- Be sure you used the correct method to figure your tax. See the instructions for line 11a.

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

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

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

- If you are taking the standard deduction, see the instructions for line 8 to be sure you entered the correct amount.

- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on Schedule 1, line 13.

- 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 1040 and enter your occupation(s).

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

- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 22 for details.

- Make sure to check *Where Do You File?* before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing sites from five down to two. Because of this, you may need to mail your return to a different address than you have in the past.

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

- Make sure you either indicate qualifying health care coverage or exempt for you, your spouse (if filing jointly), or anyone you can or do claim as a dependent by checking the "Full-year health care coverage or exempt" box on page 1 of Form 1040 or by making a shared responsibility payment on Schedule 4, line 61. You may be able to reduce any shared responsibility payment you owe by attaching Form

8965 and claiming an exemption from the requirement to have health care coverage for one or more months.

- Make sure that if you, your spouse, with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. You may have to repay excess advance payments even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for Schedule 2, line 46, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

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## Innocent Spouse Relief

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

call the Innocent Spouse office toll free at 1-855-851-2009.

## Income Tax Withholding and Estimated Tax Payments for 2019

**TIP** You can use the [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 don't have to make estimated tax payments if you expect that your 2019 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2019 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

Victims of identity theft who are experiencing economic harm or a systemic

problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 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 also can 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 sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't 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 the message to [phishing@irs.gov](mailto:phishing@irs.gov). You also may 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 (FTC) at [spam@uce.gov](mailto:spam@uce.gov) or report them at [ftc.gov/complaint](http://ftc.gov/complaint). You can contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit [IRS.gov](http://IRS.gov) and enter "identity theft" in the search box to learn more

about identity theft and how to reduce your risk.

**W-2 verification code.** A "verification code" box will appear on Form W-2, but not all W-2s will have a 16-digit code in box 9. If you *e-file* and your W-2 has a verification code in box 9, enter it when prompted by your tax software. Do not enter the verification code if you file your return on paper.

## 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. Don't add your gift to any tax you may owe. See the instructions for line 22 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.treasurydirect.gov](http://www.treasurydirect.gov) and click on "How To Make a Contribution to Reduce the Debt."

**TIP** You may be able to deduct this gift on your 2019 tax return.

## How Long Should Records Be Kept?

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

## Amended Return

File Form 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.

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

## Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax return preparation. To get a free transcript:

- Visit [IRS.gov/Transcript](#),
- Use Form 4506-T or 4506T-EZ, or
- Call us at 1-800-908-9946.

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

## Death of a Taxpayer

If a taxpayer died before filing a return for 2018, 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 didn't 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 isn't provided, it may delay the processing of the return.

If your spouse died in 2018 and you didn't remarry in 2018, or if your spouse died in 2019 before filing a return for 2018, you can file a joint return. A joint return should show your spouse's 2018

income before death and your income for all of 2018. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must 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 reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't 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 [Tax Topic 356](#) or see Pub. 559.

## Past Due Returns

If you or someone you know needs to file past due tax returns, use [Tax Topic 153](#) or go to [IRS.gov/Individuals](#) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2015 return in 2019, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

**Preparing and filing your tax return.** Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax

help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](#). See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.

- **VITA.** Go to [IRS.gov/VITA](#), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax return preparation.

- **TCE.** Go to [IRS.gov/TCE](#), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax return preparation.

**Getting answers to your tax law questions.** On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](#) for a variety of tools that will help you get answers to some of the most common tax questions.

- Go to [IRS.gov/ITA](#) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.

- Go to [IRS.gov/Pub17](#) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2018 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.

- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](#) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as

an eBook at no charge. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

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

- View the amount you owe, pay online, or set up an online payment agreement.

- Access your tax records online.
- Review the past 24 months of your payment history.

- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

**Using direct deposit.** The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

**Delayed refund for returns claiming certain credits.** The IRS can't issue refunds before mid-February 2019 for returns that properly claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.

- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

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

- The [Earned Income Tax Credit Assistant \(IRS.gov/EIC\)](https://www.irs.gov/EIC) determines if you are eligible for the EIC.

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.

- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) estimates the amount you should have withheld from your

paycheck for federal income tax purposes.

- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/Homebuyer\)](https://www.irs.gov/Homebuyer) tool provides information on your repayments and account balance.

- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

**Resolving tax-related identity theft issues.**

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information and videos.

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

- See *Secure Your Tax Records From Identity Theft* under *General Information*, earlier.

**Checking on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).

- The IRS can't issue refunds before mid-February 2019 for returns that properly claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits.

- Download the official IRS2Go app to your mobile device to check your refund status.

- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- [IRS Direct Pay](https://www.irs.gov/DirectPay): Pay your individual tax bill or estimated tax payment di-

rectly from your checking or savings account at no cost to you.

- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.

- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.

- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.

- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

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

**Contacting your local IRS office.** Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to

find the nearest TAC, check hours, available services, and appointment options.

**Watching IRS videos.** The IRS Video portal [IRSVideos.gov](http://IRSVideos.gov) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](http://IRS.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](http://IRS.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](http://IRS.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](http://IRS.gov/Korean).
- [Russian \(IRS.gov/Russian\)](http://IRS.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

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## Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. We will send you a bill for any amount due.

If you choose to include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Don't include in-

terest or penalties (other than the estimated tax penalty) in the amount you owe on line 22.

### 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 also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross 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 don't 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 have a reasonable explanation for filing late, 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 \$210 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 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't 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 doesn't 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 [IRS.gov/irb/2010-17\\_IRB#NOT-2010-33](http://IRS.gov/irb/2010-17_IRB#NOT-2010-33).

**Other.** Other penalties can be imposed for, among other things, 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, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

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## Refund Information

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**where's my refund?** To check the status of your refund, go to [IRS.gov/Refunds](https://www.irs.gov/Refunds) or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your refund generally will 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.

The IRS can't issue refunds before mid-February 2019 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.



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* 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 don't have Internet access, you can call 1-800-829-1954, 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistors 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.

Don't 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* doesn't track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/Spanish) and 1-800-829-1954.

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# 2018 Instructions for Schedule 1 (Form 1040)

## Additional Income and Adjustments To Income

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### General Instructions

Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040. Additional income is entered on Schedule 1, lines 1 through 21, and generally includes the items that were listed in the "Income" section of the 2017 Form 1040. Adjustments to income are entered on Schedule 1, lines 23 through 36 and generally include items that were listed in the "Adjusted Gross Income" section of the 2017 Form 1040.

### Additional Income



*Lines 1 through 9b are shown as "Reserved." Entries for these lines are made directly on Form 1040.*

#### Line 10

##### Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



*None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.*

If you received a refund, credit, or offset of state or local income taxes in 2018, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2018 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2018 estimated state or local income tax, the amount applied is treated as received in 2018. If the refund was for a tax you paid in 2017 and you deducted state and local income taxes on line 5 of your 2017 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

**Exception.** See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

1. You received a refund in 2018 that is for a tax year other than 2017.

2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2018 of an amount deducted or credit claimed in an earlier year.

3. The amount on your 2017 Form 1040, line 42, was more than the amount on your 2017 Form 1040, line 41.

4. You had taxable income on your 2017 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2017 state and local income tax refund is more than your 2017 state and local income tax deduction minus the amount you could have deducted as your 2017 state and local general sales taxes.

6. You made your last payment of 2017 estimated state or local income tax in 2018.

7. You owed alternative minimum tax in 2017.

8. You couldn't use the full amount of credits you were entitled to in 2017 because the total credits were more than the amount shown on your 2017 Form 1040, line 47.

9. You could be claimed as a dependent by someone else in 2017.

10. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2018 Form 1040 with the same person.

11. You had to use the Itemized Deductions Worksheet in the 2017 Instructions for Schedule A and both of the following apply.

a. You couldn't deduct all of the amount on the 2017 Itemized Deductions Worksheet, line 1.

b. The amount on line 8 of that 2017 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2018.

#### Line 11

##### Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.



*Alimony received will no longer be included in your income if you entered into a divorce or separation agreement on or before December 31, 2018, and the agreement is changed after December 31, 2018, to expressly provide that alimony received is not included in your income. Alimony received will also not be included in income if a divorce or separation agreement is entered into after December 31, 2018. For more information, see Pub. 504.*

#### Line 12

##### Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

**State and Local Income Tax Refund Worksheet—Schedule 1, Line 10**

**Before you begin:** ✓ Be sure you have read the *Exception* in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.


1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **don't** enter more than the amount of your state and local income taxes shown on your 2017 Schedule A, line 5 ..... **1.** \_\_\_\_\_
2. Enter your total itemized deductions from your 2017 Schedule A, line 29 ..... **2.** \_\_\_\_\_

**Note.** If the filing status on your 2017 Form 1040 was married filing separately and your spouse itemized deductions in 2017, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your **2017 Form 1040.**
- Single or married filing separately—\$6,350
  - Married filing jointly or qualifying widow(er)—\$12,700
  - Head of household—\$9,350
- } **3.** \_\_\_\_\_

4. Did you fill in line 39a on your 2017 Form 1040?
- No.** Enter -0-.
- Yes.** Multiply the number in the box on line 39a of your 2017 Form 1040 by \$1,250 (\$1,550 if your 2017 filing status was single or head of household).
- } **4.** \_\_\_\_\_

5. Add lines 3 and 4 ..... **5.** \_\_\_\_\_

6. Is the amount on line 5 less than the amount on line 2?
- No.**  None of your refund is taxable.

**Yes.** Subtract line 5 from line 2 ..... **6.** \_\_\_\_\_

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Schedule 1, line 10 ..... **7.** \_\_\_\_\_



**Line 13****Capital Gain or (Loss)**

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

**Exception 1.** You do not have to file Form 8949 or Schedule D if you are not deferring any capital gain by investing in a qualified opportunity zone fund and both of the following apply:

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements); and

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

**Exception 2.** You must file Schedule D but generally don't have to file Form 8949 if *Exception 1* doesn't apply, you are not deferring any capital gain by investing in a qualified opportunity zone fund, and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2017;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you don't need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. 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 13 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 re-

quirements for Forms 1099-DIV and 1096.



*If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 11a instructions to figure your tax.*

**Line 14****Other Gains or (Losses)**

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.



*Lines 15a and b, and 16a and b, are shown as "Reserved." IRAs, pensions, and annuities are reported directly on Form 1040. See the instructions for Form 1040, lines 4a and 4b.*

**Line 19****Unemployment Compensation**

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2018. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 19 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2018 and you repaid any of it in 2018, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2018, you repaid more than \$3,000 of unemployment compensation that you included in gross income in an earlier year, see *Repayments* in Pub. 525 for details on how to report the payment.



*Lines 20a and b are shown as "Reserved." Social security benefits are reported directly on Form 1040. See the instructions for Form 1040, lines 5a and 5b.*

**Line 21****Other Income**

*Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you don't have any business expenses. Also, don't report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.*

**Taxable income.** Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Most prizes and awards. But see *Olympic and Paralympic medals and USOC prize money*, later.
- Jury duty pay. Also see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Amounts deemed to be income from a health savings account (HSA) because you didn't remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 16.



Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for Schedule 4, line 62.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter “canceled debt” or “foreclosure” in the search box.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2018 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2018, and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040. This includes rollovers and qualified higher education expenses refunded to a student from a QTP that were recontri-

uted to a QTP with the same designated beneficiary within 60 days after the date of refund. See Pub. 970.



*You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.*

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2018, and (b) they were not included in a qualified rollover. See Pub. 969.



*You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.*

- Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. Enter “ABLE” and the taxable amount on the dotted line next to line 21. See Pub. 907 for more information.



*You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.*

- Section 461(l) excess business loss adjustments. Enter “ELA” and the taxable amount on the dotted line next to line 21. See Form 461 and its instructions for more information.
- Net section 965(a) inclusion. If you have a net section 965(a) inclusion for 2018, enter “SEC 965” and the net inclusion amount on the dotted line next to line 21. You must also complete and attach Form 965 and Form 965-A to your return.
- If, as a result of an election under section 965(n), the amount of the net operating loss for the taxable year is reduced, the reduction amount is included in other income on line 21. If, as a result of an election under section 965(n), the taxable income reduced by net operating loss carryovers or carrybacks is reduced,

the net operating loss deduction on line 21 is reduced by the reduction amount. See Pub. 5292 for more information.

**Nontaxable income.** Don't report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$16,076, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

**Net operating loss (NOL) deduction.** Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter “NOL” and show the amount of the deduction in parentheses. See Pub. 536 for details.

**Medicaid waiver payments to care provider.** Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you can't get a corrected Form W-2, include the amount on Form 1040, line 1. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter “Notice 2014-7” and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

**Olympic and Paralympic medals and USOC prize money.** The value of Olympic and Paralympic medals and the amount of United States Olympic

Committee prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income including the amount of your medals and prize money. If your adjusted gross income is not more than \$1,000,000 (\$500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 21, then subtract it by including it on line 36 along with any other write-in adjustments. On the dotted line next to line 36, enter the nontaxable amount and identify as "USOC."

## Adjustments to Income

### Line 23

#### Educator Expenses

If you were an eligible educator in 2018, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2018. 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 23. 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:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach, or
- 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 doesn't have to be required to be considered necessary.

Qualified expenses don't include expenses for home schooling or for non-athletic 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 weren't reported to you in box 1 of your Form W-2.

For more details, use [Tax Topic 458](#) or see Pub. 529.

### Line 24

#### Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106.

### Line 25

#### Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2018. See Form 8889.

### Line 26

#### Moving Expenses

You can deduct moving expenses if you are a member of the Armed Forces on active duty and due to a military order you move because of a permanent

change of station. Use [Tax Topic 455](#) or see Form 3903.

### Line 27

#### Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

### Line 28

#### Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

### Line 29

#### Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance also can cover your child who was under age 27 at the end of 2018, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Form 1040).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2018 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal

**Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 29**

**Before you begin:** ✓ If, during 2018, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, see the Instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.  
 ✓ Be sure you have read the **Exceptions** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

<p>1. Enter the total amount paid in 2018 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2018 for you, your spouse, and your dependents. Your insurance also can cover your child who was under age 27 at the end of 2018, even if the child wasn't your dependent. But don't include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer .....</p>	1.	
<p>2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 27 and 28. Don't include Conservation Reserve Program payments exempt from self-employment tax .....</p>	2.	
<p>3. <b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 1 or line 2 here and on Schedule 1, line 29. <b>Don't</b> include this amount in figuring any medical expense deduction on Schedule A .....</p>	3.	

\*If you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.

\*\***Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.


services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2018 and you also report the pre-

mium payments or reimbursements as wages on Form 1040, line 1.

But if you also were eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2018, amounts paid for health insurance coverage for that month can't be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2018, don't use amounts paid for coverage for that month to figure the deduction.

 *A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.*

**Example.** If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health in-

surance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

**Exceptions.** Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

## Line 30

### Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

## Lines 31a and 31b

### Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use [Tax Topic 452](#) or see Pub. 504.



*Alimony paid will no longer be deductible if you entered into a divorce or separation agreement on or before December 31, 2018, and the agreement is changed after December 31, 2018, to expressly provide that alimony received is not included in your former spouse's income. Alimony paid will also not be deductible if a divorce or separation agreement is entered into after December 31, 2018. For more information, see Pub. 504.*

## Line 32

### IRA Deduction



*If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2018, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2018, 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. For IRA purposes, earned income includes alimony and separate maintenance payments reported on Schedule 1, line 11. If you were a member of the U.S. Armed Forces, earned income includes any non-taxable combat pay you received. If you were self-employed, earned income is

generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by May 31, 2019, that shows all contributions to your traditional IRA for 2018.

Use the IRA Deduction Worksheet 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 2018, you can't deduct any contributions made to your traditional IRA for 2018 or treat them as nondeductible contributions.

2. You can't 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 Schedule 3, line 51.

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 2018, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't 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 Schedule 3, line 51.

5. If you made contributions to your IRA in 2018 that you deducted for 2017, don't 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, or in box 7 of Form 1099-MISC, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it isn't, contact your employer or the payer 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 32.

8. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040, lines 4a and 4b.

9. Don't include trustees' fees that were billed separately and paid by you for your IRA.

10. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2018, see Pub. 590-A for special rules.



*By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you don't, 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-B.*

### Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't 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 weren't vested in the plan. You also are covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

**Married persons filing separately.** If you weren't 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 2018.



*You may be able to take the retirement savings contributions credit. See the Schedule 3, line 51 instructions.*

# DRAFT AS OF September 26, 2018

**IRA Deduction Worksheet—Schedule 1, Line 32**



If you were age 70½ or older at the end of 2018, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Don't** complete this worksheet for anyone age 70½ or older at the end of 2018. If you are married filing jointly and only one spouse was under age 70½ at the end of 2018, 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.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2018, enter "D" on the dotted line next to Schedule 1, line 32. If you don't, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see <i>Were You Covered by a Retirement Plan?</i> )? .....	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

**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.

- \$5,500, if under age 50 at the end of 2018.
- \$6,500, if age 50 or older but under age 70½ at the end of 2018.

Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2018, enter \$73,000.
- Qualifying widow(er), enter \$121,000.
- Married filing jointly, enter \$121,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$199,000 for the person who wasn't covered by a plan.
- Married filing separately and you lived with your spouse at any time in 2018, enter \$10,000.

2a. _____	2b. _____
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3. Enter the amount from Form 1040, line 6 ..... 3. \_\_\_\_\_

4. Enter the total of the amounts from Schedule 1, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36 ..... 4. \_\_\_\_\_

5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns .....	5a. _____ 5b. _____
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6. Is the amount on line 5 less than the amount on line 2?  
 **No.** None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

**Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.

- 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.
  - i. \$5,500, if under age 50 at the end of 2018.
  - ii. \$6,500, if age 50 or older but under age 70½ at the end of 2018.

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 wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
    - i. \$5,500, if under age 50 at the end of 2018.
    - ii. \$6,500 if age 50 or older but under age 70½ at the end of 2018.
- Otherwise, go to line 7.

6a. _____	6b. _____
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**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 isn't 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"> <li>• Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2018).</li> <li>• Married filing jointly or qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2018). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2018).</li> </ul>	7a.	7b.
<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> <li>• Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32.</li> <li>• Alimony and separate maintenance payments reported on Schedule 1, line 11.</li> <li>• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.</li> </ul>	8.	
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A</p>	9.	
<p>10. Add lines 8 and 9</p>	10.	
<p> <i>If married filing jointly and line 10 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2018; \$13,000 if both spouses are age 50 or older at the end of 2018), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.</i></p>		
<p>11. Enter traditional IRA contributions made, or that will be made by the due date of your 2018 return not counting extensions (April 15, 2019 for most people), for 2018 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	11a.	11b.
<p>12. On line 12a, enter the <b>smallest</b> of line 7a, 10, or 11a. On line 12b, enter the <b>smallest</b> of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	12a.	12b.

**Line 33**

**Student Loan Interest Deduction**

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

- You paid interest in 2018 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: \$80,000 if single, head of household, or qualifying widow(er); \$165,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.

- You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2018 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

**Exception.** Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

**Qualified student loan.** A qualified student loan is any loan you took out to pay the qualified higher education ex-

penses 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 or \$4,150 for 2018;
 or



c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't 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.

**Student Loan Interest Deduction Worksheet—Schedule 1, Line 33**

**Before you begin:** ✓ Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36).  
 ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.


1.	Enter the total interest you paid in 2018 on qualified student loans (see the instructions for line 33). <b>Don't</b> enter more than \$2,500	1.	<input type="text"/>
2.	Enter the amount from Form 1040, line 6	2.	<input type="text"/>
3.	Enter the total of the amounts from Schedule 1, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36	3.	<input type="text"/>
4.	Subtract line 3 from line 2	4.	<input type="text"/>
5.	Enter the amount shown below for your filing status.	5.	<input type="text"/>
	<ul style="list-style-type: none"> <li>• Single, head of household, or qualifying widow(er)—\$65,000</li> <li>• Married filing jointly—\$135,000</li> </ul>		
6.	Is the amount on line 4 more than the amount on line 5?	6.	<input type="text"/>
	<input type="checkbox"/> <b>No.</b> Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> <b>Yes.</b> 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.	<input type="text"/>
8.	Multiply line 1 by line 7	8.	<input type="text"/>
9.	<b>Student loan interest deduction.</b> Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 33. <b>Don't</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	<input type="text"/>


**Line 34**  
**Reserved**

 *At the time these instructions went to print, the tuition and fees deduction formerly claimed on line 34 had expired. You can't claim a deduction on line 34 for expenses paid or incurred after 2017. Line 34 is now shown as "Reserved" in case Congress extends the deduction for 2018. To find out if legislation extended the deduction so you can claim it on your 2018 return, go to [IRS.gov/FormsPubs](http://IRS.gov/FormsPubs) or [IRS.gov/Form1040](http://IRS.gov/Form1040).*

*If legislation doesn't extend the deduction for 2018, treat the amount on line 34 as zero when any form, worksheet, or instruction refers to line 34.*

**Line 35**  
**Reserved**

 *The domestic production activities deduction was repealed. Line 35 is now shown as "Reserved." If you have a domestic production activities deduction from a fiscal-year pass-through entity, enter the amount of the deduction on the dotted line next to line 36. See the instructions for line 36 for more information.*

 *If you are a patron of a specified agricultural cooperative, see the Instructions for Form 1120-C for special rules related to the domestic production activities deduction.*

**Line 36**

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."

- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 21. Identify as “USOC.”

- Reforestation amortization and expenses (see Pub. 535). Identify as “RFST.”

- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as “Sub-Pay TRA.”

- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as “501(c)(18)(D).”

- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as “403(b).”

- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as “UDC.”

- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award in-

cludible in your gross income. Identify as “WBF.”

- Fiscal-year pass-through entities that have a domestic production activities deduction generated in a tax year beginning before December 31, 2017 (see Form 8903). Identify as “DPAD”.

DRAFTS OF  
September 26, 2018

# 2018 Instructions for Schedule 2

## (Form 1040)

### Tax

#### General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040. These include alternative minimum tax and excess advance premium tax credit repayment.

#### Specific Instructions



*Lines 38 through 44 are shown as "Reserved." Entries for these lines are reported directly on Form 1040.*

#### Line 45

##### Alternative Minimum Tax (AMT)

If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

**Exception.** Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.

- Investment interest expense reported on Form 4952.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property tax.
- Credit for prior year minimum tax.
- Foreign tax credit.
- Net qualified disaster loss and you are reporting your standard deduction on Schedule A, line 16. See the instructions for Form 4684 for more information.



*Form 6251 should be filled in for certain children who are under age 24 at the end of 2018. See the Instructions for Form 6251 for more information.*

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

#### Line 46

##### Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf di-

rectly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on Schedule 2, line 46.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You also may have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

**Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 45**

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

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

**No.** Skip lines 1 and 2; subtract Form 1040, line 9 from Form 1040, line 7, enter the result on line 3 and go to line 4.

**Yes.** Enter the amount from Form 1040, line 10 ..... **1.**

**2.** Enter the total of the amount from Schedule A, line 7 ..... **2.**

**3.** Add lines 1 and 2 ..... **3.**

**4.** Enter any tax refund from Schedule 1, lines 10 and 21 ..... **4.**

**5.** Subtract line 4 from line 3 ..... **5.**

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

- Single or head of household—\$70,300
  - Married filing jointly or qualifying widow(er)—\$109,400
  - Married filing separately—\$54,700
- } ..... **6.**

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



Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 45 blank.

**No.**  **Yes.** Subtract line 6 from line 5 ..... **7.**

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

- Single or head of household—\$500,000
  - Married filing jointly or qualifying widow(er)—\$1,000,000
  - Married filing separately—\$500,000
- } ..... **8.**

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

**No.** Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.  
 **Yes.** Subtract line 8 from line 5 ..... **9.**

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

**11.** Add lines 7 and 10 ..... **11.**

**12. Is the amount on line 11 more than \$191,100 (\$95,550 if married filing separately)?**

**Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.  
 **No.** Multiply line 11 by 26% (0.26) ..... **12.**

**13.** Add the amount in the entry space on Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2, line 46. (If you used Schedule J to figure your tax on the entry space on Form 1040, line 11a, refigure that tax without using Schedule J before including it in this calculation) ..... **13.**

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

**Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.  
 **No.** You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 45, blank.

# 2018 Instructions for Schedule 3

## (Form 1040)

### Nonrefundable Credits

#### General Instructions

Use Schedule 3 if you have nonrefundable credits other than the child tax credit or the credit for other dependents. These generally include items that were in the “Tax and Credits” section of the 2017 Form 1040.

#### Specific Instructions

##### Line 48

###### Foreign Tax Credit

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

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

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and weren't obligated to pay these amounts to someone else.

4. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and don't support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

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

**Yes.** Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Schedule 2, lines 44 and 46.

**No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

##### Line 49

###### Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

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

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

##### Line 50

###### Education Credits

If you (or your dependent) paid qualified expenses in 2018 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2018 tax return.
- Your filing status is married filing separately.

- The amount on Form 1040, line 7, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You, or your spouse, were a non-resident alien for any part of 2018 unless your filing status is married filing jointly.

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

For more information, see Pub. 970, the instructions for Form 1040, line 17c, and [IRS.gov/EdCredit](https://www.irs.gov/EdCredit).

##### Line 51

###### 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); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABL account by the designated beneficiary, as defined in section 529A.

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

1. The amount on Form 1040, line 7, is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2001, (b) is claimed as a dependent on someone else's 2018 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2018 you:

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

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

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

### Line 53 Residential Energy Credit

**Residential energy efficient property credit.** You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2018.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.



*At the time these instructions went to print, the nonbusiness energy property credit had expired. You can't claim it for any property placed in service after 2017. To find out if legislation extended this credit so you can claim it on your 2018 return, go to [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs) or [IRS.gov/Form1040](https://www.irs.gov/Form1040).*

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

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

### Line 54 Other Credits

Enter the total of the following credits on line 54 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

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

- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.

• Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.

• Credit for the elderly or the disabled. See Schedule R.

• Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2018. See the Instructions for Form 8839.

• District of Columbia first-time homebuyer credit. You can't claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2017. See Form 8859.

• Qualified plug-in electric drive motor vehicle credit. See Form 8936.

• Qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.

• Alternative motor vehicle credit. See Form 8910 if you acquired a new fuel cell motor vehicle in 2017 but didn't place it in service until 2018.

• Credit to holders of tax credit bonds. See Form 8912.

# 2018 Instructions for Schedule 4

## (Form 1040)

### Other Taxes

#### General Instructions

Use Schedule 4 if you have other taxes that can't be entered on Form 1040. These generally include items that were in the "Other Taxes" section of the 2017 Form 1040.

#### Specific Instructions

##### Line 58

##### Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

**Form 4137.** If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Don't include the value of any non-cash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



*You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.*

**Form 8919.** If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 58 the

amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 1.

##### Line 59

##### Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over.

2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.

3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.

4. You were born before July 1, 1947, and didn't take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you don't have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 59. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 4b or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 59 to indicate that you don't have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception,

such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

##### Line 60a Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$2,100 or more in 2018. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2018 and was a student.

2. You withheld federal income tax during 2018 at the request of any household employee.

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

##### Line 60b

##### First-Time Homebuyer Credit Repayment

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

If you bought the home in 2008 and owned and used it as your main home for all of 2018, you can enter your 2018 repayment on this line without attaching Form 5405.

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

## Line 61

### Health Care: Individual Responsibility

If you can't check the "Full-year health care coverage or exempt" box on page 1 of Form 1040, you must generally report a shared responsibility payment on line 61 for each month that you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage or claim a coverage exemption. If you can claim any part-year exemptions or exemptions for specific members of your household, use Form 8965. This will reduce the amount of your shared responsibility payment. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment.

If you or someone in your household had minimum essential coverage in 2018, the provider of that coverage is required to send you and the IRS a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, or on Form 1095-C.
- Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B.

You should receive Form 1095-A, 1095-B, or 1095-C by early February 2019, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 61. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security

number. To understand why, go to [IRS.gov/ACASSN](https://www.irs.gov/ACASSN).

**Minimum essential coverage.** Most health care coverage that people have is minimum essential coverage.

Minimum essential coverage includes:

- Most types of health care coverage provided by your employer;
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members;
- Health care coverage you buy through the Marketplace; and
- Certain types of health care coverage you buy directly from an insurance company.

See the Instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

**Reminder—Health care coverage.** If you need health care coverage, go to [www.HealthCare.gov](https://www.HealthCare.gov) to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

**Premium tax credit.** If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for Schedule 5, line 70 and Form 8962.

## Line 62

### Other Taxes

Use line 62 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 62 the total of all the following taxes you owe.

**Additional Medicare Tax.** See Form 8959 and its instructions if the total of your 2018 wages and any self-employment income was more than:

- \$125,000 if married filing separately;
- \$250,000 if married filing jointly; or
- \$200,000 if single, head of household, or qualifying widow(er).

Also see Form 8959 if you had railroad retirement (RTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

Check box a if you owe the tax.

**Net Investment Income Tax.** See Form 8960 and its instructions if the amount on Form 1040, line 7, is more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly or qualifying widow(er), or
- \$200,000 if single or head of household.

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 7, is more than:

- \$21,100 if married filing separately,
- \$146,100 if married filing jointly or qualifying widow(er), or
- \$96,100 if single or head of household.

Check box b if you owe the tax.

**Other taxes.** For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you didn't remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."



5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as “ICR.”

b. Low-income housing credit (see Form 8611). Identify as “LIHCR.”

c. Indian employment credit (see Form 8845). Identify as “IECR.”

d. New markets credit (see Form 8874). Identify as “NMCR.”

e. Credit for employer-provided child care facilities (see Form 8882). Identify as “ECCFR.”

f. Alternative motor vehicle credit (see Form 8910). Identify as “AMVCR.”

g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as “ARPCR.”

h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as “8936R.”

6. Recapture of federal mortgage subsidy. If you sold your home in 2018 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as “FMSR.”

7. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as “Sec. 72(m)(5).”

8. Uncollected social security and Medicare or RRTA tax on tips or

group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as “UT.”

9. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as “EPP.”

10. Tax on accumulation distribution of trusts (see Form 4970). Identify as “ADT.”

11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as “ISC.”

12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as “453(l)(3).”

13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as “453A(c).”

14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as “FITPP.”

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as “8697” or “8866.”

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

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount wasn't determinable until 2017. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as “457A.”

18. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as “1040NR.”

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as “1291INT.”

20. Any interest amount from Form 8621, line 24. Identify as “1294INT.”

# 2018 Instructions for Schedule 5 (Form 1040)

## Other Payments and Refundable Credits

### General Instructions

Use Schedule 5 if you have other payments or refundable credits that can't be entered directly on Form 1040. This generally includes the items that were entered in the "Payments" section of the 2017 Form 1040.

### Specific Instructions

#### Line 66

##### 2018 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2018. Include any overpayment that you applied to your 2018 estimated tax from:

- Your 2017 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 can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2018. For an example and more information, see Pub. 505. 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 2018 or in 2019 before filing a 2018 return.

**Divorced taxpayers.** If you got divorced in 2018 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 1040. If you were divorced and remarried in 2018, enter your present spouse's SSN in the space provided on

the front of Form 1040. Also, on the dotted line next to line 66, enter your former spouse's SSN, followed by "DIV."

**Name change.** If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 that explains all the payments you and your spouse made in 2018 and the name(s) and SSN(s) under which you made them.

#### Line 70

##### Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on Schedule 5, line 70. For more information, see the Instructions for Form 8962.

#### Line 71

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

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 71 the convenience fee you were

charged. Also, include any amounts paid with Form 2350.

#### Line 72

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

If you, or your spouse if filing a joint return, had more than one employer for 2018 and total wages of more than \$128,400, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,960.80. But if any one employer withheld more than \$7,960.80, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

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

For more details, see Pub. 505.

#### Line 73

##### Credit for Federal Tax on Fuels

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

#### Line 74

Check the box(es) on line 74 to report any credit from Form 2439 or 8885.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 74. Check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that doesn't belong on any other line, include the payment on line 74. Check box d and enter "Tax" in the space next to that box.

If you have a net section 965(a) inclusion in 2018 and have elected to pay your 965 net tax liability in installments, check box d and enter "TAX" and the

amount of net 965 tax liability remaining.

If you check more than one box, enter the total of the line 74 credits and payments.

# DRAFT AS OF September 26, 2018

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# 2018 Instructions for Schedule 6

## (Form 1040)

### Foreign Address and Third Party Designee

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#### General Instructions

Use Schedule 6 if you have a foreign address or want to allow another person (other than your paid preparer) to discuss this return with the IRS.

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#### Specific Instructions

##### Foreign Address

If you have a foreign address, complete the address section on page 1 of Form 1040, then complete Schedule 6 to enter the foreign country name, foreign province and county, and foreign postal code. When entering your address on page 1 of Form 1040, enter the city name on the appropriate line. Do not enter any other information on 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.

##### Third Party Designee

If you want to allow a friend, a family member, or any other person you choose (other than your paid preparer) to discuss your 2018 tax return with the IRS, check the "Yes" box in the "Third Party Designee" section of Schedule 6. 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 want your paid preparer to be your third party designee, check the "3rd Party Designee" box on page 1 of Form 1040. Do not complete Schedule 6.*

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 also are 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.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return. This is April 15, 2020, for most people.

# Tax Topics

You can read these Tax Topics at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

## List of Tax Topics

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

Topic No.	Subject	Topic No.	Subject
	<b>IRS Help Available</b>		<b>Adjustments to Income</b>
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**Tax Topic numbers are effective January 2, 2019.**

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## Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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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 the tax return. This could make the tax higher

or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or 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 purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

### We Welcome Comments on Forms

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

If you have suggestions for making these forms simpler, we would be happy

to hear from you. You can send us comments through [IRS.gov/Forms/Comments](https://www.irs.gov/forms/comments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

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

### Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of September 2018 for taxpayers filing a 2018 Form 1040 tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040 is XX hours, with an average cost of \$XXX per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about X hours and \$XXX, while business taxpayers are expected to have an average bur-

den of about XX hours and \$XXX. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional

preparer used, and the geographic location.

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 Burden					Average Cost (Dollars)**
		Average Time (Hours)					
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	xxx	xx	x	x	x	x	\$xxx
Primary forms filed							
1040	xx	xx	x	x	x	x	xxx
Type of taxpayer							
Nonbusiness***	xx	x	x	x	x	x	xxx
Business***	xx	xx	xx	x	x	x	xxx

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

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

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



# Order Form for Forms and Publications



You can view and download the tax forms and publications you need at IRS.gov/Forms. You also can place an order for forms at IRS.gov/Order-Forms to avoid having to complete and mail the order form.

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.

## How To Use the Order Form

Circle the items you need on the order form. 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 on the

order form to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown next. You should receive your order within 10 business days after we receive your request.

**Don't send your tax return to the address shown here.** 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!**  
Download or order these and other forms and publications at IRS.gov/Forms

### 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.



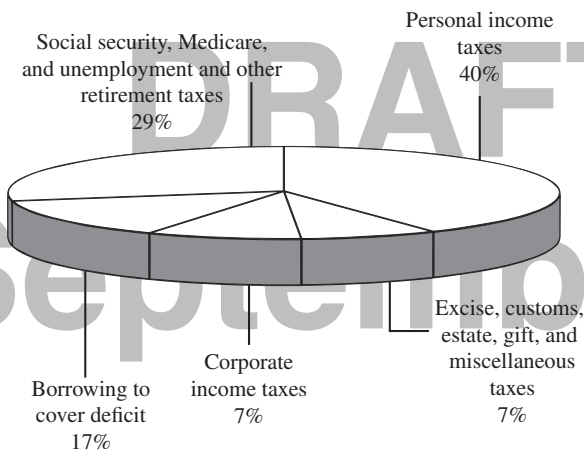
Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040	Schedule C (1040)	Schedule R (1040)	4506	8829	Pub. 463	Pub. 535	Pub. 590-B
Schedule 1 (1040)	Schedule C-EZ (1040)	Schedule SE (1040)	4562	8863	Pub. 501	Pub. 547	Pub. 596
Schedule 2 (1040)	Schedule D (1040)	Schedule 8812 (1040)	4684	8917	Pub. 502	Pub. 550	Pub. 915
Schedule 3 (1040)	Form 8949	1040-ES (2019)	4868	8959	Pub. 505	Pub. 551	Pub. 946
Schedule 4 (1040)	Schedule E (1040)	1040-V	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule 5 (1040)	Schedule EIC (1040)	1040X	6251	8962	Pub. 525	Pub. 575	Pub. 972
Schedule 6 (1040)	Schedule F (1040)	2106	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule A (1040)	Schedule H (1040)	2441	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule B (1040)	Schedule J (1040)	3903	8822	Pub. 334	Pub. 529	Pub. 590-A	

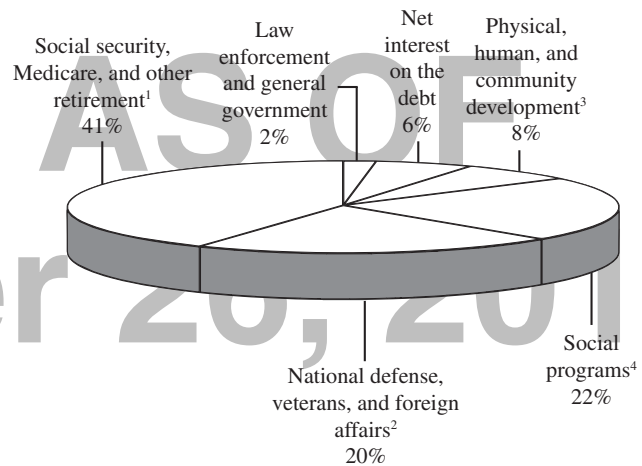
# Major Categories of Federal Income and Outlays for Fiscal Year 2017

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2017.

## Income



## Outlays\*



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

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress 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 2017 (which began on October 1, 2016, and ended on September

30, 2017), federal income was \$3.316 trillion and outlays were \$3.982 trillion, leaving a deficit of \$665 billion.

## 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 15% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign

countries and the maintenance of U.S. embassies abroad.

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 16% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages shown here exclude undistributed offsetting receipts, which were \$90 billion in fiscal year 2017. 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.

# 2018 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 11a.

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	500,000	45,689.50 + 35%	200,000
500,000	.....	150,689.50 + 37%	500,000

## Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$19,050	10%	\$0
19,050	77,400	\$1,905.00 + 12%	19,050
77,400	165,000	8,907.00 + 22%	77,400
165,000	315,000	28,179.00 + 24%	165,000
315,000	400,000	64,179.00 + 32%	315,000
400,000	600,000	91,379.00 + 35%	400,000
600,000	.....	161,379.00 + 37%	600,000

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	300,000	45,689.50 + 35%	200,000
300,000	.....	80,689.50 + 37%	300,000

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$13,600	10%	\$0
13,600	51,800	\$1,360.00 + 12%	13,600
51,800	82,500	5,944.00 + 22%	51,800
82,500	157,500	12,698.00 + 24%	82,500
157,500	200,000	30,698.00 + 32%	157,500
200,000	500,000	44,298.00 + 35%	200,000
500,000	.....	149,298.00 + 37%	500,000

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# Your Rights as a Taxpayer

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

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

### 2. The Right to Quality Service

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

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

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

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

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

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

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

### 6. The Right to Finality

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

### 7. The Right to Privacy

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

### 8. The Right to Confidentiality

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

### 9. The Right to Retain Representation

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

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

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

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



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



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

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	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 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 37910 Hartford, CT 06176-7910
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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