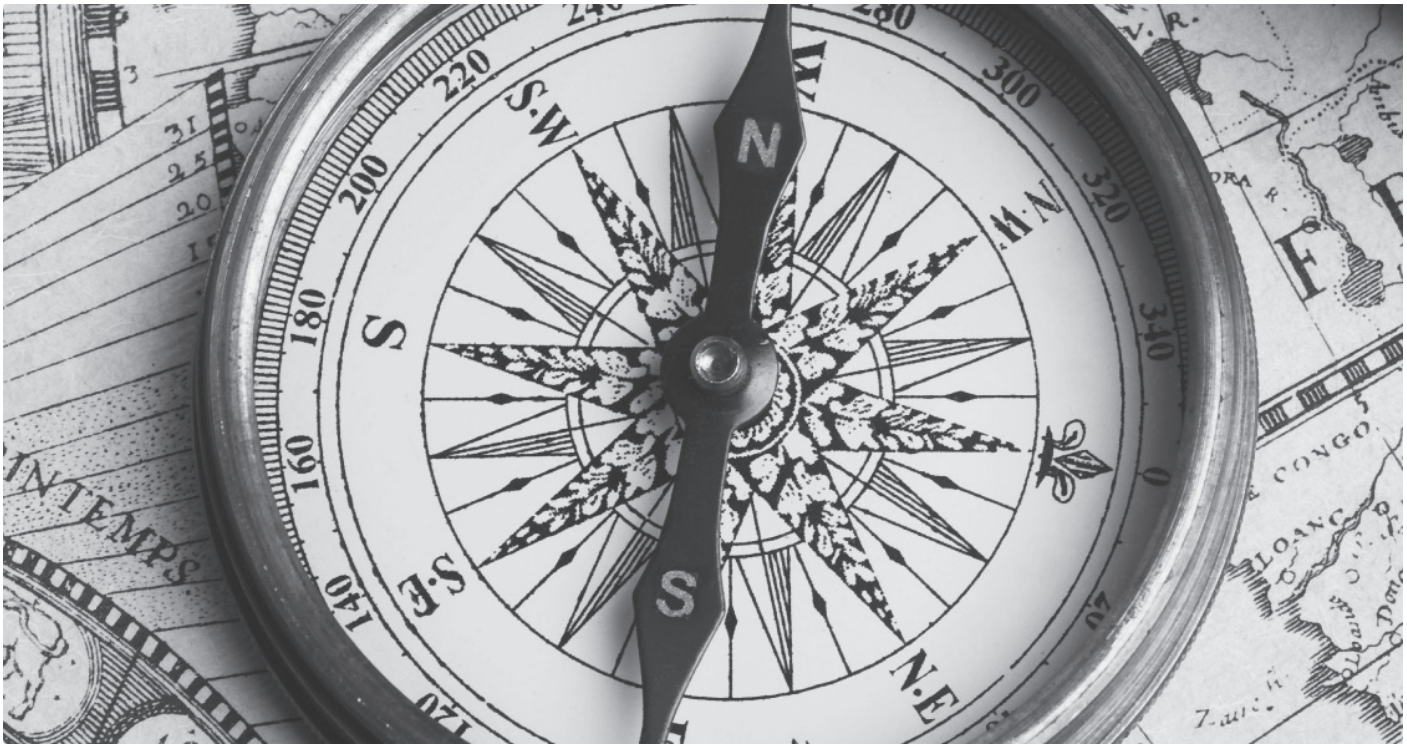
1040

2018

TAX YEAR

INSTRUCTIONS

Including the instructions for Schedules 1 through 6



2018 Tax Reform Changes

- Form 1040 has been redesigned. Forms 1040A and 1040EZ will no longer be used.
- Most tax rates have been reduced.
- The child tax credit amount has been increased up to $2,000.
- A new tax credit of up to $500 may be available for each dependent who doesn't qualify for the child tax credit.
- The deduction for state and local taxes has been limited.
- The deduction for miscellaneous expenses has been eliminated.
- The overall limit on itemized deductions has been eliminated.

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

Future Developments

See **IRS.gov** and **IRS.gov/Forms** and 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**.

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

Pay Online. It's fast, simple, and secure. Go to **IRS.gov/Payments**

Department of the Treasury **Internal Revenue Service** www.irs.gov

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Department of the Treasury

Internal Revenue Service

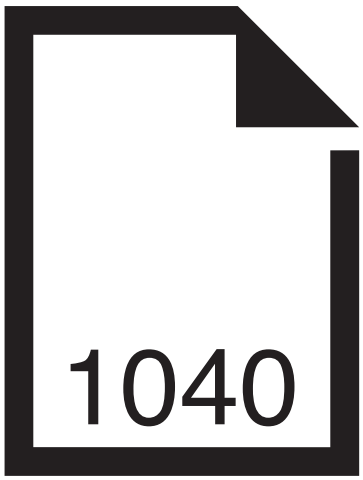
Table of Contents

Contents	Page
What's New	6
Filing Requirements	9
Do You Have To File?	9
When and Where Should You File?	9
Where To Report Certain Items From 2018 Forms W-2, 1095, 1097, 1098, and 1099	13
Line Instructions for Form 1040	15
Filing Status	15
Name and Address	17
Social Security Number (SSN)	17
Presidential Election Campaign Fund	19
Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents	20
Sign Your Return	25
Income	25
Total Income and Adjusted Gross Income	32
Tax and Credits	32
Payments	44
Refund	62
Amount You Owe	64
Assemble Your Return	66
General Information	80
Refund Information	85
2018 Instructions for Schedule 1	86
2018 Instructions for Schedule 2	98
2018 Instructions for Schedule 3	100
2018 Instructions for Schedule 4	102
2018 Instructions for Schedule 5	105
2018 Instructions for Schedule 6	106
Tax Topics	107
Disclosure, Privacy Act, and Paperwork Reduction Act Notice	109
Order Form for Forms and Publications	111
Major Categories of Federal Income and Outlays for Fiscal Year 2017	112
Index	114

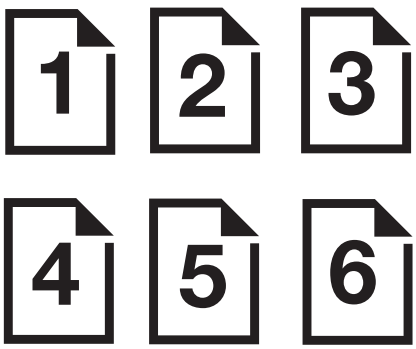
Form 1040 Redesign

IRS Everyone files the new Form 1040!

Use the base form...



only the schedules that are right for you!



Form 1040 Redesign Helpful Hints

For 2018, you will no longer use Form 1040A or Form 1040EZ as you may have in the past. Instead, you will use the redesigned Form 1040, which now has six new numbered schedules in addition to the existing schedules such as Schedule A.

Many people will only need to file Form 1040 and none of the new numbered 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 numbered schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules for more information.

If you *e-file* your return, you generally won't notice much of a change and the software you use will generally determine which schedules you need.

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.	**Schedule 1**
Owe AMT or need to make an excess advance premium tax credit repayment.	**Schedule 2**
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.	**Schedule 3**
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	**Schedule 4**
Can claim a refundable credit other than the earned income credit, American opportunity credit, or additional child tax credit, such as the net premium tax credit or health coverage tax credit. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	**Schedule 5**
Have a foreign address or a third party designee other than a paid preparer.	**Schedule 6**

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* 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* 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*.

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* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

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

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*.

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** by early **February 2019** and **Form 1095-B** or **1095-C** by early **March 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 **March 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.

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*.

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 1040EZ no longer available. Forms 1040A and 1040EZ 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 1040EZ. 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 have 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; and Form 965-A 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* 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/FormsUpdates* or *IRS.gov/Form1040*.

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.

Filing Requirements

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

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

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. 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 include 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*. For the IRS mailing address to use if you're using a private delivery service, go to *IRS.gov/PDSStreetAddresses*.

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 65 or older	$12,000 13,600
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$24,000 25,300 26,600
Married filing separately	any age	$5
Head of household	under 65 65 or older	$18,000 19,600
Qualifying widow(er)	under 65 65 or older	$24,000 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.** 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. **f.** 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 are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or 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 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 *Wages, Salaries, Tips, etc.*
	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 *Exclusion of Gain on Qualified Small Business (QSB) Stock* 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.*

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT
	Early withdrawal penalty (box 2)	Schedule 1, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions on Form 1099-INT and the instructions for Form 1040, line 2b
	Foreign tax paid (box 6)	Schedule 3, line 48, or Schedule A, line 6; but first see the instructions for Schedule 3, line 48
	Tax-exempt interest (box 8)	Form 1040, line 2a
	Specified private activity bond interest (box 9)	Form 6251, line 2g
	Market discount (box 10)	Form 1040, line 2b
	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 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)	See the Instructions for Schedule E*
	Royalties (box 2)	See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Schedule 1, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Schedule 4, line 62
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Schedule 1, line 30
	Market discount (box 5)	Form 1040, line 2b
	Acquisition premium (box 6)	See the instructions on Form 1099-OID and Pub. 550
	Original issue discount on U.S. Treasury obligations (box 8)	See the instructions on Form 1099-OID
	Bond premium (box 10)	See the instructions on Form 1099-OID and Pub. 550
	Tax-exempt OID (box 11)	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)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR
	Credits and other deductions (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	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**	See the instructions for Form 1040, lines 4a and 4b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 4a and 4b
	Capital gain (box 3)	See the instructions on Form 1099-R
	Disability income with code 3 in box 7	See the instructions for Form 1040, line 1
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, Form 8824, or Form 8949
	Buyer's part of real estate tax (box 6)	See the instructions for Schedule A, line 5b*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	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.

Free File makes available free brand-name software and free *e-file*. Visit IRS.gov/FreeFile for details and to see if you are eligible.

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.

Write-in information. If you need to write a word, code and/or dollar amount on Form 1040 to explain an item of income or deduction, but don't have enough space to enter the word, code and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 2 of Form 1040 indicating the line number and the word, code and/or dollar amount you need to enter.

For example, if you received wages as a household employee and didn't receive a W-2 because you were paid only $2,000, the instructions for line 1 state that you must enter "HSH" and the amount of the wages next to line 7. You may instead put an asterisk next to line 7 and in the white space at the bottom of page 2 of Form 1040 enter "*Line 7: HSH $2,000."

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.

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. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 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.

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.

TIP *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.

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, 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.

TIP *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*.

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.

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.

TIP *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.

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 resident 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 before 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.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. 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.

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).

TIP *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.

CAUTION *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.** STOP
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.** STOP
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.** STOP
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.** STOP
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.** STOP
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.** STOP

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.** STOP
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.** STOP
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.** STOP
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.** STOP
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.

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 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.

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.

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 practitioner, you can use a Self-Select PIN or a Practitioner PIN.

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

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

To verify your identity, you will be prompted to enter your 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*. (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.)

CAUTION *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.

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.

CAUTION *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*. If you received an IP PIN but misplaced it, call 1-800-908-4490.

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.

CAUTION *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*, 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*.

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 then $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*.
- 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 noncash tips to your employer, you must report them on line 1.

CAUTION *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.

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 obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments 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. However, 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 *my*RA), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIM-

PLE) 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.

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 con-

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.** STOP 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

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

Table 2 for Line 3 Above

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

tributions. 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.

TIP *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.

TIP ***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 variety 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*.

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*.

TIP *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.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

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 other than any amounts identified as "DPAD"	**6.**	
7.	Is the amount on line 6 less than the amount on line 5? ☐ **No.** STOP 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.** STOP 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.*

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.

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. Qualified disaster loss refers to losses arising from certain 2016 or 2017 disasters. 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, REIT dividends, or PTP income (all defined later),
- Your 2018 taxable income before the qualified business income deduction is less than or equal to $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, before the qualified business income deduction, above the threshold, specified service trades or businesses.

For more information on what qualifies as a trade or business, see *Determining your qualified 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.

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 before the qualified business income deduction is less than or equal to $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 before the qualified business interest deduction is more than $157,500 but not $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 that are effectively connected with the conduct of a trade or business within the Unites States. This includes income from partnerships (other than PTPs), S corporations, sole proprietorships, and certain trusts that are included or allowed in determining your taxable income for the year. It also includes other deductions attributable to the trade or business including, but not limited to, deductible tax on self-employment income, self-employed health insurance, and contributions to qualified retirement plans. Qualified business income doesn't include any of the following.

- Items that aren't properly included in income.
- Investment items such as capital gains or losses, or dividends.

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.

1. Check if:
- ☐ You were born before January 2, 1954
- ☐ You are blind
- ☐ Spouse was born before January 2, 1954
- ☐ Spouse is blind

Total number of boxes checked . . . . . **1.** _____

2. Is your **earned income*** more than $700?
- ☐ **Yes.** Add $350 to your earned income. Enter the total
- ☐ **No.** Enter $1,050

. . . . . **2.** _____

3. 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

. . . . . **3.** _____

4. **Standard deduction.**

a. Enter the **smaller** of line 2 or line 3. If born after January 1, 1954, and not blind, **stop here** and enter this amount on Form 1040, line 8. Otherwise, go to line 4b . . . . . **4a.** _____

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) . . . . . **4b.** _____

c. Add lines 4a and 4b. Enter the total here and on Form 1040, line 8 . . . . . **4c.** _____

** **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.*

Standard Deduction Chart for People Who Were Born Before January 2, 1954, or Were Blind

Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

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

Enter the total number of boxes checked . . . . . ▶ ☐

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$13,600 15,200
Married filing jointly	1 2 3 4	$25,300 26,600 27,900 29,200
Qualifying widow(er)	1 2	$25,300 26,600
Married filing separately	1 2 3 4	$13,300 14,600 15,900 17,200
Head of household	1 2	$19,600 21,200

- Interest income not properly allocable to a trade or business.
- Wage income (except "Statutory Employees" where box 13 of Form W-2 is checked).
- Income that is not effectively connected with the conduct of business within the United States. (For more information, go to *IRS.gov/ECI*.)
- Commodities transactions or foreign currency gains or losses.
- Income, loss, or deductions from notional principal contracts.
- Annuities (unless received in connection with the trade or business).
- Amounts received as reasonable compensation from an S corporation.
- Amounts received as guaranteed payments.
- Amounts received as 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 held for more than 45 days and for which the payment is not obligated to someone else and that is not a capital gain dividend or qualified dividend plus your qualified REIT dividends received from a regulated investment company. 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.

Note. PTP income generated by a specified service trade or business may be limited to the applicable percentage, in which case you may be required to complete the worksheet in Pub. 535. See Pub. 535 for more information.

Instructions for the 2018 Qualified Business Income Deduction—Simplified Worksheet

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

Enter on line 1(b), the employer identification number (EIN) that was issued to you or your business on Form SS-4. If you don't have an EIN, enter your social security number or individual taxpayer identification number. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, enter the EIN issued to the LLC. If you do not have such an EIN, enter the owner's name and tax identification number.

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 dividends 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 dividends 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. Taxable income before qualified business income deduction. Enter your taxable income figured before any qualified business income deduction. Adjusted gross income, Form 1040, line 7, minus standard deduction or itemized deductions from Form 1040, line 8.

Line 12. Net capital gain. Enter your qualified dividends from Form 1040, line 3a, plus your net capital gain. If you are not required to file Schedule D, your net capital gain is the gain reported on Schedule 1, line 13. If you file Schedule D, your net capital gain is the smaller of Schedule D, line 15 or 16, unless line 15 or 16 is blank or a loss, in which case your net capital gain is zero.

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 dividends and PTP loss carryforward. Add lines 6 and 7. If the amount is more than zero, enter -0-. Any amount reported on this line must be carried forward to next year.

Line 10

Taxable Income

Subtract lines 8 and 9 from line 7. If zero or less, enter -0-.

2018 Qualified Business Income Deduction—Simplified Worksheet

Keep for Your Records

Before you begin: This worksheet is for taxpayers who:

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

1.

	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
i.			
ii.			
iii.			
iv.			

2. Total qualified business income or (loss). Add the amounts in 1i through 1iv, 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 . . . . . **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 dividends and PTP loss carryforward from the prior year . . . . . **7.** ( )

8. Total qualified REIT dividends and PTP income. Add lines 6 and 7. If zero or less, enter -0- . . . . . **8.** _____

9. REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . . **9.** _____

10. Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . . **10.** _____

11. Taxable income before qualified business income deduction . . . . . **11.** _____

12. Net capital gain (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 dividends and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- . . . . . **17.** ( )

If you have a domestic production activities deduction passed through from an agricultural or horticultural cooperative under section 199A(g), attach a statement to your return titled "DPAD 199A(g)." Reduce the amount of taxable income you enter on line 10 by the amount of your deduction. See Pub. 535 for more information.

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 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

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

1.	Enter the amount from Form 1040, line 10	**1.**	
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2a.**	
b.	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	**b.**	
c.	Subtract line 2b from line 2a. If zero or less, enter -0-	**c.**	
3.	Add lines 1 and 2c	**3.**	
4.	**Figure the tax on the amount on line 3**. 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.)	**4.**	
5.	**Figure the tax on the amount on line 2c**. 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	**5.**	
6.	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	**6.**	

** 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?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Schedule 1, line 13.	**3.**			
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.	**Tax on all taxable income.** Enter the **smaller** 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 denied 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

Keep for Your Records

CAUTION

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.

Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ × $2,000. Enter the result. **1**

2. Number of other dependents, including qualifying children without the required social security number: _____ × $500. Enter the result. **2**

Caution. 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. **3**

4. Enter the amount from Form 1040, line 7. **4**

5. Enter the amount shown below for your filing status.
- Married filing jointly — $400,000
- All other filing statuses — $200,000

5

6. Is the amount on line 4 more than the amount on line 5?

☐ **No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.

☐ **Yes.** 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. **6**

7. Multiply the amount on line 6 by 5% (0.05). Enter the result. **7**

8. Is the amount on line 3 more than the amount on line 7?

☐ **No.** STOP
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.

☐ **Yes.** Subtract line 7 from line 3. Enter the result. *Go to Part 2.* **8**

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.** STOP

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.

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

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

12

Enter this amount on Form 1040, line 12a.

TIP *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.*

CAUTION *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.

Payments

Line 16

Federal Income Tax Withheld

Due to tax reform your withholding may have decreased in 2018. This means you may have gotten more money in your paycheck throughout 2018, however, this may also mean that you may receive a smaller refund than you expected or may even owe tax if you didn't adjust your withholding.

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 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

1. 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.** STOP You can't take the credit.

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

3. Is your filing status married filing separately?

   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Continue

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

   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Continue

5. 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

1. 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-.

2. Is your investment income more than $3,500?

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

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

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

4. 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 in Pub. 596 to see if you can take the credit. ☐ **No.** Go to Step 3.

Step 3 Qualifying Child

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

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 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.

CAUTION *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.*

TIP *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.*

CAUTION *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.** STOP You can't take the credit. Enter "No" in the space to the left of line 17. ☐ **No.** Skip Step 4; go to Step 5.

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

☐ **No.** Continue

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

☐ **Yes.** STOP You can't take the credit.

☐ **No.** Go to Step 5.

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.** STOP 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.

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, STOP 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.

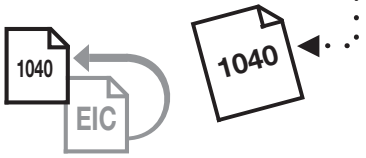
☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. **5**

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.

CAUTION *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.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
c.	Combine lines 1a and 1b.	=	1c	
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	−	1d	
e.	Subtract line 1d from 1c.	=	1e	

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

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.

a.	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*.		2a	
b.	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)*.	+	2b	
c.	Combine lines 2a and 2b.	=	2c	

**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.*

Part 3

Statutory Employees Filing Schedule C or C-EZ

3.	Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	

Part 4

All Filers Using Worksheet B

Note. 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.

4a.	Enter your earned income from Step 5.	4a	
b.	Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**	4b	

If line 4b is zero or less, STOP You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.

5. If you have:

- 3 or more qualifying children, is line 4b less than $49,194 ($54,884 if married filing jointly)?
- 2 qualifying children, is line 4b less than $45,802 ($51,492 if married filing jointly)?
- 1 qualifying child, is line 4b less than $40,320 ($46,010 if married filing jointly)?
- No qualifying children, is line 4b less than $15,270 ($20,950 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ **No.** STOP You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.

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, STOP 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.

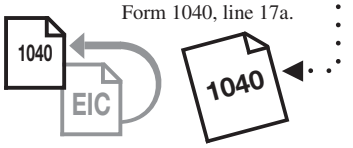
Part 7 Your Earned Income Credit

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

Enter this amount on Form 1040, line 17a.

Reminder—

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



CAUTION *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.*

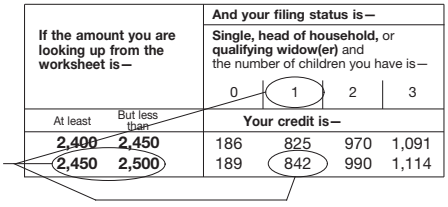
2018 Earned Income Credit (EIC) Table

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–				**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–**			
$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

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–**			
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	1,845	2,170	2,441
5,450	**5,500**	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	**5,550**	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	**5,600**	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(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–**			
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
8,800	**8,850**	493	3,001	3,530	3,971	519	3,001	3,530	3,971
8,850	**8,900**	489	3,018	3,550	3,994	519	3,018	3,550	3,994
8,900	**8,950**	485	3,035	3,570	4,016	519	3,035	3,570	4,016
8,950	**9,000**	482	3,052	3,590	4,039	519	3,052	3,590	4,039
9,000	**9,050**	478	3,069	3,610	4,061	519	3,069	3,610	4,061
9,050	**9,100**	474	3,086	3,630	4,084	519	3,086	3,630	4,084
9,100	**9,150**	470	3,103	3,650	4,106	519	3,103	3,650	4,106
9,150	**9,200**	466	3,120	3,670	4,129	519	3,120	3,670	4,129
9,200	**9,250**	462	3,137	3,690	4,151	519	3,137	3,690	4,151
9,250	**9,300**	459	3,154	3,710	4,174	519	3,154	3,710	4,174
9,300	**9,350**	455	3,171	3,730	4,196	519	3,171	3,730	4,196
9,350	**9,400**	451	3,188	3,750	4,219	519	3,188	3,750	4,219
9,400	**9,450**	447	3,205	3,770	4,241	519	3,205	3,770	4,241
9,450	**9,500**	443	3,222	3,790	4,264	519	3,222	3,790	4,264
9,500	**9,550**	439	3,239	3,810	4,286	519	3,239	3,810	4,286
9,550	**9,600**	436	3,256	3,830	4,309	519	3,256	3,830	4,309
9,600	**9,650**	432	3,273	3,850	4,331	519	3,273	3,850	4,331
9,650	**9,700**	428	3,290	3,870	4,354	519	3,290	3,870	4,354
9,700	**9,750**	424	3,307	3,890	4,376	519	3,307	3,890	4,376
9,750	**9,800**	420	3,324	3,910	4,399	519	3,324	3,910	4,399
9,800	**9,850**	417	3,341	3,930	4,421	519	3,341	3,930	4,421
9,850	**9,900**	413	3,358	3,950	4,444	519	3,358	3,950	4,444
9,900	**9,950**	409	3,375	3,970	4,466	519	3,375	3,970	4,466
9,950	**10,000**	405	3,392	3,990	4,489	519	3,392	3,990	4,489
10,000	**10,050**	401	3,409	4,010	4,511	519	3,409	4,010	4,511
10,050	**10,100**	397	3,426	4,030	4,534	519	3,426	4,030	4,534
10,100	**10,150**	394	3,443	4,050	4,556	519	3,443	4,050	4,556
10,150	**10,200**	390	3,461	4,070	4,579	519	3,461	4,070	4,579
10,200	**10,250**	386	3,461	4,090	4,601	519	3,461	4,090	4,601
10,250	**10,300**	382	3,461	4,110	4,624	519	3,461	4,110	4,624
10,300	**10,350**	378	3,461	4,130	4,646	519	3,461	4,130	4,646
10,350	**10,400**	374	3,461	4,150	4,669	519	3,461	4,150	4,669
10,400	**10,450**	371	3,461	4,170	4,691	519	3,461	4,170	4,691
10,450	**10,500**	367	3,461	4,190	4,714	519	3,461	4,190	4,714
10,500	**10,550**	363	3,461	4,210	4,736	519	3,461	4,210	4,736
10,550	**10,600**	359	3,461	4,230	4,759	519	3,461	4,230	4,759
10,600	**10,650**	355	3,461	4,250	4,781	519	3,461	4,250	4,781
10,650	**10,700**	352	3,461	4,270	4,804	519	3,461	4,270	4,804
10,700	**10,750**	348	3,461	4,290	4,826	519	3,461	4,290	4,826
10,750	**10,800**	344	3,461	4,310	4,849	519	3,461	4,310	4,849
10,800	**10,850**	340	3,461	4,330	4,871	519	3,461	4,330	4,871
10,850	**10,900**	336	3,461	4,350	4,894	519	3,461	4,350	4,894
10,900	**10,950**	332	3,461	4,370	4,916	519	3,461	4,370	4,916
10,950	**11,000**	329	3,461	4,390	4,939	519	3,461	4,390	4,939
11,000	**11,050**	325	3,461	4,410	4,961	519	3,461	4,410	4,961
11,050	**11,100**	321	3,461	4,430	4,984	519	3,461	4,430	4,984
11,100	**11,150**	317	3,461	4,450	5,006	519	3,461	4,450	5,006
11,150	**11,200**	313	3,461	4,470	5,029	519	3,461	4,470	5,029
11,200	**11,250**	309	3,461	4,490	5,051	519	3,461	4,490	5,051
11,250	**11,300**	306	3,461	4,510	5,074	519	3,461	4,510	5,074
11,300	**11,350**	302	3,461	4,530	5,096	519	3,461	4,530	5,096
11,350	**11,400**	298	3,461	4,550	5,119	519	3,461	4,550	5,119
11,400	**11,450**	294	3,461	4,570	5,141	519	3,461	4,570	5,141
11,450	**11,500**	290	3,461	4,590	5,164	519	3,461	4,590	5,164
11,500	**11,550**	286	3,461	4,610	5,186	519	3,461	4,610	5,186
11,550	**11,600**	283	3,461	4,630	5,209	519	3,461	4,630	5,209
11,600	**11,650**	279	3,461	4,650	5,231	519	3,461	4,650	5,231
11,650	**11,700**	275	3,461	4,670	5,254	519	3,461	4,670	5,254
11,700	**11,750**	271	3,461	4,690	5,276	519	3,461	4,690	5,276
11,750	**11,800**	267	3,461	4,710	5,299	519	3,461	4,710	5,299
11,800	**11,850**	264	3,461	4,730	5,321	519	3,461	4,730	5,321
11,850	**11,900**	260	3,461	4,750	5,344	519	3,461	4,750	5,344
11,900	**11,950**	256	3,461	4,770	5,366	519	3,461	4,770	5,366
11,950	**12,000**	252	3,461	4,790	5,389	519	3,461	4,790	5,389

(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–**			
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	438	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
17,900	**17,950**	0	3,461	5,716	6,431	231	3,461	5,716	6,431
17,950	**18,000**	0	3,461	5,716	6,431	228	3,461	5,716	6,431
18,000	**18,050**	0	3,461	5,716	6,431	224	3,461	5,716	6,431
18,050	**18,100**	0	3,461	5,716	6,431	220	3,461	5,716	6,431
18,100	**18,150**	0	3,461	5,716	6,431	216	3,461	5,716	6,431
18,150	**18,200**	0	3,461	5,716	6,431	212	3,461	5,716	6,431
18,200	**18,250**	0	3,461	5,716	6,431	208	3,461	5,716	6,431
18,250	**18,300**	0	3,461	5,716	6,431	205	3,461	5,716	6,431
18,300	**18,350**	0	3,461	5,716	6,431	201	3,461	5,716	6,431
18,350	**18,400**	0	3,461	5,716	6,431	197	3,461	5,716	6,431

* If the amount you are looking up from the worksheet is at least $15,250 but less than $15,270, and you have no qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $15,270 or more, and you have no qualifying children, 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–**			
18,400	**18,450**	0	3,461	5,716	6,431	193	3,461	5,716	6,431
18,450	**18,500**	0	3,461	5,716	6,431	189	3,461	5,716	6,431
18,500	**18,550**	0	3,461	5,716	6,431	186	3,461	5,716	6,431
18,550	**18,600**	0	3,461	5,716	6,431	182	3,461	5,716	6,431
18,600	**18,650**	0	3,461	5,716	6,431	178	3,461	5,716	6,431
18,650	**18,700**	0	3,461	5,716	6,431	174	3,461	5,716	6,431
18,700	**18,750**	0	3,451	5,702	6,417	170	3,461	5,716	6,431
18,750	**18,800**	0	3,443	5,692	6,406	166	3,461	5,716	6,431
18,800	**18,850**	0	3,435	5,681	6,396	163	3,461	5,716	6,431
18,850	**18,900**	0	3,427	5,671	6,385	159	3,461	5,716	6,431
18,900	**18,950**	0	3,419	5,660	6,375	155	3,461	5,716	6,431
18,950	**19,000**	0	3,411	5,650	6,364	151	3,461	5,716	6,431
19,000	**19,050**	0	3,403	5,639	6,354	147	3,461	5,716	6,431
19,050	**19,100**	0	3,395	5,629	6,343	143	3,461	5,716	6,431
19,100	**19,150**	0	3,387	5,618	6,333	140	3,461	5,716	6,431
19,150	**19,200**	0	3,379	5,608	6,322	136	3,461	5,716	6,431
19,200	**19,250**	0	3,371	5,597	6,312	132	3,461	5,716	6,431
19,250	**19,300**	0	3,363	5,586	6,301	128	3,461	5,716	6,431
19,300	**19,350**	0	3,355	5,576	6,290	124	3,461	5,716	6,431
19,350	**19,400**	0	3,347	5,565	6,280	120	3,461	5,716	6,431
19,400	**19,450**	0	3,339	5,555	6,269	117	3,461	5,716	6,431
19,450	**19,500**	0	3,331	5,544	6,259	113	3,461	5,716	6,431
19,500	**19,550**	0	3,323	5,534	6,248	109	3,461	5,716	6,431
19,550	**19,600**	0	3,315	5,523	6,238	105	3,461	5,716	6,431
19,600	**19,650**	0	3,307	5,513	6,227	101	3,461	5,716	6,431
19,650	**19,700**	0	3,299	5,502	6,217	98	3,461	5,716	6,431
19,700	**19,750**	0	3,291	5,492	6,206	94	3,461	5,716	6,431
19,750	**19,800**	0	3,283	5,481	6,196	90	3,461	5,716	6,431
19,800	**19,850**	0	3,275	5,471	6,185	86	3,461	5,716	6,431
19,850	**19,900**	0	3,267	5,460	6,175	82	3,461	5,716	6,431
19,900	**19,950**	0	3,259	5,450	6,164	78	3,461	5,716	6,431
19,950	**20,000**	0	3,251	5,439	6,154	75	3,461	5,716	6,431
20,000	**20,050**	0	3,243	5,429	6,143	71	3,461	5,716	6,431
20,050	**20,100**	0	3,235	5,418	6,133	67	3,461	5,716	6,431
20,100	**20,150**	0	3,227	5,407	6,122	63	3,461	5,716	6,431
20,150	**20,200**	0	3,219	5,397	6,111	59	3,461	5,716	6,431
20,200	**20,250**	0	3,211	5,386	6,101	55	3,461	5,716	6,431
20,250	**20,300**	0	3,203	5,376	6,090	52	3,461	5,716	6,431
20,300	**20,350**	0	3,195	5,365	6,080	48	3,461	5,716	6,431
20,350	**20,400**	0	3,187	5,355	6,069	44	3,461	5,716	6,431
20,400	**20,450**	0	3,179	5,344	6,059	40	3,461	5,716	6,431
20,450	**20,500**	0	3,171	5,334	6,048	36	3,461	5,716	6,431
20,500	**20,550**	0	3,163	5,323	6,038	33	3,461	5,716	6,431
20,550	**20,600**	0	3,155	5,313	6,027	29	3,461	5,716	6,431
20,600	**20,650**	0	3,147	5,302	6,017	25	3,461	5,716	6,431
20,650	**20,700**	0	3,139	5,292	6,006	21	3,461	5,716	6,431
20,700	**20,750**	0	3,131	5,281	5,996	17	3,461	5,716	6,431
20,750	**20,800**	0	3,123	5,271	5,985	13	3,461	5,716	6,431
20,800	**20,850**	0	3,115	5,260	5,975	10	3,461	5,716	6,431
20,850	**20,900**	0	3,107	5,250	5,964	6	3,461	5,716	6,431
20,900	**20,950**	0	3,099	5,239	5,953	*	3,461	5,716	6,431
20,950	**21,000**	0	3,091	5,228	5,943	0	3,461	5,716	6,431
21,000	**21,050**	0	3,083	5,218	5,932	0	3,461	5,716	6,431
21,050	**21,100**	0	3,075	5,207	5,922	0	3,461	5,716	6,431
21,100	**21,150**	0	3,067	5,197	5,911	0	3,461	5,716	6,431
21,150	**21,200**	0	3,059	5,186	5,901	0	3,461	5,716	6,431
21,200	**21,250**	0	3,051	5,176	5,890	0	3,461	5,716	6,431
21,250	**21,300**	0	3,043	5,165	5,880	0	3,461	5,716	6,431
21,300	**21,350**	0	3,035	5,155	5,869	0	3,461	5,716	6,431
21,350	**21,400**	0	3,027	5,144	5,859	0	3,461	5,716	6,431
21,400	**21,450**	0	3,019	5,134	5,848	0	3,461	5,716	6,431
21,450	**21,500**	0	3,011	5,123	5,838	0	3,461	5,716	6,431
21,500	**21,550**	0	3,003	5,113	5,827	0	3,461	5,716	6,431
21,550	**21,600**	0	2,995	5,102	5,817	0	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–**			
21,600	**21,650**	0	2,987	5,092	5,806	0	3,461	5,716	6,431
21,650	**21,700**	0	2,979	5,081	5,796	0	3,461	5,716	6,431
21,700	**21,750**	0	2,971	5,071	5,785	0	3,461	5,716	6,431
21,750	**21,800**	0	2,963	5,060	5,774	0	3,461	5,716	6,431
21,800	**21,850**	0	2,955	5,049	5,764	0	3,461	5,716	6,431
21,850	**21,900**	0	2,947	5,039	5,753	0	3,461	5,716	6,431
21,900	**21,950**	0	2,939	5,028	5,743	0	3,461	5,716	6,431
21,950	**22,000**	0	2,931	5,018	5,732	0	3,461	5,716	6,431
22,000	**22,050**	0	2,923	5,007	5,722	0	3,461	5,716	6,431
22,050	**22,100**	0	2,915	4,997	5,711	0	3,461	5,716	6,431
22,100	**22,150**	0	2,907	4,986	5,701	0	3,461	5,716	6,431
22,150	**22,200**	0	2,900	4,976	5,690	0	3,461	5,716	6,431
22,200	**22,250**	0	2,892	4,965	5,680	0	3,461	5,716	6,431
22,250	**22,300**	0	2,884	4,955	5,669	0	3,461	5,716	6,431
22,300	**22,350**	0	2,876	4,944	5,659	0	3,461	5,716	6,431
22,350	**22,400**	0	2,868	4,934	5,648	0	3,461	5,716	6,431
22,400	**22,450**	0	2,860	4,923	5,638	0	3,461	5,716	6,431
22,450	**22,500**	0	2,852	4,913	5,627	0	3,461	5,716	6,431
22,500	**22,550**	0	2,844	4,902	5,617	0	3,461	5,716	6,431
22,550	**22,600**	0	2,836	4,892	5,606	0	3,461	5,716	6,431
22,600	**22,650**	0	2,828	4,881	5,595	0	3,461	5,716	6,431
22,650	**22,700**	0	2,820	4,870	5,585	0	3,461	5,716	6,431
22,700	**22,750**	0	2,812	4,860	5,574	0	3,461	5,716	6,431
22,750	**22,800**	0	2,804	4,849	5,564	0	3,461	5,716	6,431
22,800	**22,850**	0	2,796	4,839	5,553	0	3,461	5,716	6,431
22,850	**22,900**	0	2,788	4,828	5,543	0	3,461	5,716	6,431
22,900	**22,950**	0	2,780	4,818	5,532	0	3,461	5,716	6,431
22,950	**23,000**	0	2,772	4,807	5,522	0	3,461	5,716	6,431
23,000	**23,050**	0	2,764	4,797	5,511	0	3,461	5,716	6,431
23,050	**23,100**	0	2,756	4,786	5,501	0	3,461	5,716	6,431
23,100	**23,150**	0	2,748	4,776	5,490	0	3,461	5,716	6,431
23,150	**23,200**	0	2,740	4,765	5,480	0	3,461	5,716	6,431
23,200	**23,250**	0	2,732	4,755	5,469	0	3,461	5,716	6,431
23,250	**23,300**	0	2,724	4,744	5,459	0	3,461	5,716	6,431
23,300	**23,350**	0	2,716	4,734	5,448	0	3,461	5,716	6,431
23,350	**23,400**	0	2,708	4,723	5,438	0	3,461	5,716	6,431
23,400	**23,450**	0	2,700	4,712	5,427	0	3,461	5,716	6,431
23,450	**23,500**	0	2,692	4,702	5,416	0	3,461	5,716	6,431
23,500	**23,550**	0	2,684	4,691	5,406	0	3,461	5,716	6,431
23,550	**23,600**	0	2,676	4,681	5,395	0	3,461	5,716	6,431
23,600	**23,650**	0	2,668	4,670	5,385	0	3,461	5,716	6,431
23,650	**23,700**	0	2,660	4,660	5,374	0	3,461	5,716	6,431
23,700	**23,750**	0	2,652	4,649	5,364	0	3,461	5,716	6,431
23,750	**23,800**	0	2,644	4,639	5,353	0	3,461	5,716	6,431
23,800	**23,850**	0	2,636	4,628	5,343	0	3,461	5,716	6,431
23,850	**23,900**	0	2,628	4,618	5,332	0	3,461	5,716	6,431
23,900	**23,950**	0	2,620	4,607	5,322	0	3,461	5,716	6,431
23,950	**24,000**	0	2,612	4,597	5,311	0	3,461	5,716	6,431
24,000	**24,050**	0	2,604	4,586	5,301	0	3,461	5,716	6,431
24,050	**24,100**	0	2,596	4,576	5,290	0	3,461	5,716	6,431
24,100	**24,150**	0	2,588	4,565	5,280	0	3,461	5,716	6,431
24,150	**24,200**	0	2,580	4,555	5,269	0	3,461	5,716	6,431
24,200	**24,250**	0	2,572	4,544	5,259	0	3,461	5,716	6,431
24,250	**24,300**	0	2,564	4,533	5,248	0	3,461	5,716	6,431
24,300	**24,350**	0	2,556	4,523	5,237	0	3,461	5,716	6,431
24,350	**24,400**	0	2,548	4,512	5,227	0	3,457†	5,711†	6,425†
24,400	**24,450**	0	2,540	4,502	5,216	0	3,449	5,700	6,415
24,450	**24,500**	0	2,532	4,491	5,206	0	3,441	5,690	6,404
24,500	**24,550**	0	2,524	4,481	5,195	0	3,433	5,679	6,394
24,550	**24,600**	0	2,516	4,470	5,185	0	3,425	5,669	6,383
24,600	**24,650**	0	2,508	4,460	5,174	0	3,417	5,658	6,373
24,650	**24,700**	0	2,500	4,449	5,164	0	3,409	5,648	6,362
24,700	**24,750**	0	2,492	4,439	5,153	0	3,401	5,637	6,352
24,750	**24,800**	0	2,484	4,428	5,143	0	3,393	5,626	6,341

* If the amount you are looking up from the worksheet is at least $20,900 but less than $20,950, and you have no qualifying children, your credit is $2. If the amount you are looking up from the worksheet is $20,950 or more, and you have no qualifying children, you can't take the credit.

† If the amount you are looking up from the worksheet is exactly $24,350, and you have one qualifying child, your credit is $3,461, $5,716 if you have two qualifying children, and $6,431 if you have three qualifying children.

(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–**			
24,800	**24,850**	0	2,476	4,418	5,132	0	3,385	5,616	6,330
24,850	**24,900**	0	2,468	4,407	5,122	0	3,377	5,605	6,320
24,900	**24,950**	0	2,460	4,397	5,111	0	3,369	5,595	6,309
24,950	**25,000**	0	2,452	4,386	5,101	0	3,361	5,584	6,299
25,000	**25,050**	0	2,444	4,376	5,090	0	3,353	5,574	6,288
25,050	**25,100**	0	2,436	4,365	5,080	0	3,345	5,563	6,278
25,100	**25,150**	0	2,428	4,354	5,069	0	3,337	5,553	6,267
25,150	**25,200**	0	2,420	4,344	5,058	0	3,329	5,542	6,257
25,200	**25,250**	0	2,412	4,333	5,048	0	3,321	5,532	6,246
25,250	**25,300**	0	2,404	4,323	5,037	0	3,313	5,521	6,236
25,300	**25,350**	0	2,396	4,312	5,027	0	3,305	5,511	6,225
25,350	**25,400**	0	2,388	4,302	5,016	0	3,297	5,500	6,215
25,400	**25,450**	0	2,380	4,291	5,006	0	3,289	5,490	6,204
25,450	**25,500**	0	2,372	4,281	4,995	0	3,281	5,479	6,194
25,500	**25,550**	0	2,364	4,270	4,985	0	3,273	5,469	6,183
25,550	**25,600**	0	2,356	4,260	4,974	0	3,265	5,458	6,173
25,600	**25,650**	0	2,348	4,249	4,964	0	3,257	5,447	6,162
25,650	**25,700**	0	2,340	4,239	4,953	0	3,249	5,437	6,151
25,700	**25,750**	0	2,332	4,228	4,943	0	3,241	5,426	6,141
25,750	**25,800**	0	2,324	4,218	4,932	0	3,233	5,416	6,130
25,800	**25,850**	0	2,316	4,207	4,922	0	3,225	5,405	6,120
25,850	**25,900**	0	2,308	4,197	4,911	0	3,218	5,395	6,109
25,900	**25,950**	0	2,300	4,186	4,900	0	3,210	5,384	6,099
25,950	**26,000**	0	2,292	4,175	4,890	0	3,202	5,374	6,088
26,000	**26,050**	0	2,284	4,165	4,879	0	3,194	5,363	6,078
26,050	**26,100**	0	2,276	4,154	4,869	0	3,186	5,353	6,067
26,100	**26,150**	0	2,268	4,144	4,858	0	3,178	5,342	6,057
26,150	**26,200**	0	2,260	4,133	4,848	0	3,170	5,332	6,046
26,200	**26,250**	0	2,252	4,123	4,837	0	3,162	5,321	6,036
26,250	**26,300**	0	2,244	4,112	4,827	0	3,154	5,311	6,025
26,300	**26,350**	0	2,236	4,102	4,816	0	3,146	5,300	6,015
26,350	**26,400**	0	2,228	4,091	4,806	0	3,138	5,290	6,004
26,400	**26,450**	0	2,220	4,081	4,795	0	3,130	5,279	5,994
26,450	**26,500**	0	2,212	4,070	4,785	0	3,122	5,268	5,983
26,500	**26,550**	0	2,204	4,060	4,774	0	3,114	5,258	5,972
26,550	**26,600**	0	2,196	4,049	4,764	0	3,106	5,247	5,962
26,600	**26,650**	0	2,188	4,039	4,753	0	3,098	5,237	5,951
26,650	**26,700**	0	2,180	4,028	4,743	0	3,090	5,226	5,941
26,700	**26,750**	0	2,172	4,018	4,732	0	3,082	5,216	5,930
26,750	**26,800**	0	2,164	4,007	4,721	0	3,074	5,205	5,920
26,800	**26,850**	0	2,156	3,996	4,711	0	3,066	5,195	5,909
26,850	**26,900**	0	2,148	3,986	4,700	0	3,058	5,184	5,899
26,900	**26,950**	0	2,140	3,975	4,690	0	3,050	5,174	5,888
26,950	**27,000**	0	2,132	3,965	4,679	0	3,042	5,163	5,878
27,000	**27,050**	0	2,124	3,954	4,669	0	3,034	5,153	5,867
27,050	**27,100**	0	2,116	3,944	4,658	0	3,026	5,142	5,857
27,100	**27,150**	0	2,108	3,933	4,648	0	3,018	5,132	5,846
27,150	**27,200**	0	2,101	3,923	4,637	0	3,010	5,121	5,836
27,200	**27,250**	0	2,093	3,912	4,627	0	3,002	5,111	5,825
27,250	**27,300**	0	2,085	3,902	4,616	0	2,994	5,100	5,814
27,300	**27,350**	0	2,077	3,891	4,606	0	2,986	5,089	5,804
27,350	**27,400**	0	2,069	3,881	4,595	0	2,978	5,079	5,793
27,400	**27,450**	0	2,061	3,870	4,585	0	2,970	5,068	5,783
27,450	**27,500**	0	2,053	3,860	4,574	0	2,962	5,058	5,772
27,500	**27,550**	0	2,045	3,849	4,564	0	2,954	5,047	5,762
27,550	**27,600**	0	2,037	3,839	4,553	0	2,946	5,037	5,751
27,600	**27,650**	0	2,029	3,828	4,542	0	2,938	5,026	5,741
27,650	**27,700**	0	2,021	3,817	4,532	0	2,930	5,016	5,730
27,700	**27,750**	0	2,013	3,807	4,521	0	2,922	5,005	5,720
27,750	**27,800**	0	2,005	3,796	4,511	0	2,914	4,995	5,709
27,800	**27,850**	0	1,997	3,786	4,500	0	2,906	4,984	5,699
27,850	**27,900**	0	1,989	3,775	4,490	0	2,898	4,974	5,688
27,900	**27,950**	0	1,981	3,765	4,479	0	2,890	4,963	5,678
27,950	**28,000**	0	1,973	3,754	4,469	0	2,882	4,953	5,667
28,000	**28,050**	0	1,965	3,744	4,458	0	2,874	4,942	5,657
28,050	**28,100**	0	1,957	3,733	4,448	0	2,866	4,932	5,646
28,100	**28,150**	0	1,949	3,723	4,437	0	2,858	4,921	5,635
28,150	**28,200**	0	1,941	3,712	4,427	0	2,850	4,910	5,625
28,200	**28,250**	0	1,933	3,702	4,416	0	2,842	4,900	5,614
28,250	**28,300**	0	1,925	3,691	4,406	0	2,834	4,889	5,604
28,300	**28,350**	0	1,917	3,681	4,395	0	2,826	4,879	5,593
28,350	**28,400**	0	1,909	3,670	4,385	0	2,818	4,868	5,583
28,400	**28,450**	0	1,901	3,659	4,374	0	2,810	4,858	5,572
28,450	**28,500**	0	1,893	3,649	4,363	0	2,802	4,847	5,562
28,500	**28,550**	0	1,885	3,638	4,353	0	2,794	4,837	5,551
28,550	**28,600**	0	1,877	3,628	4,342	0	2,786	4,826	5,541
28,600	**28,650**	0	1,869	3,617	4,332	0	2,778	4,816	5,530
28,650	**28,700**	0	1,861	3,607	4,321	0	2,770	4,805	5,520
28,700	**28,750**	0	1,853	3,596	4,311	0	2,762	4,795	5,509
28,750	**28,800**	0	1,845	3,586	4,300	0	2,754	4,784	5,499
28,800	**28,850**	0	1,837	3,575	4,290	0	2,746	4,774	5,488
28,850	**28,900**	0	1,829	3,565	4,279	0	2,738	4,763	5,478
28,900	**28,950**	0	1,821	3,554	4,269	0	2,730	4,753	5,467
28,950	**29,000**	0	1,813	3,544	4,258	0	2,722	4,742	5,456
29,000	**29,050**	0	1,805	3,533	4,248	0	2,714	4,731	5,446
29,050	**29,100**	0	1,797	3,523	4,237	0	2,706	4,721	5,435
29,100	**29,150**	0	1,789	3,512	4,227	0	2,698	4,710	5,425
29,150	**29,200**	0	1,781	3,502	4,216	0	2,690	4,700	5,414
29,200	**29,250**	0	1,773	3,491	4,206	0	2,682	4,689	5,404
29,250	**29,300**	0	1,765	3,480	4,195	0	2,674	4,679	5,393
29,300	**29,350**	0	1,757	3,470	4,184	0	2,666	4,668	5,383
29,350	**29,400**	0	1,749	3,459	4,174	0	2,658	4,658	5,372
29,400	**29,450**	0	1,741	3,449	4,163	0	2,650	4,647	5,362
29,450	**29,500**	0	1,733	3,438	4,153	0	2,642	4,637	5,351
29,500	**29,550**	0	1,725	3,428	4,142	0	2,634	4,626	5,341
29,550	**29,600**	0	1,717	3,417	4,132	0	2,626	4,616	5,330
29,600	**29,650**	0	1,709	3,407	4,121	0	2,618	4,605	5,320
29,650	**29,700**	0	1,701	3,396	4,111	0	2,610	4,595	5,309
29,700	**29,750**	0	1,693	3,386	4,100	0	2,602	4,584	5,299
29,750	**29,800**	0	1,685	3,375	4,090	0	2,594	4,573	5,288
29,800	**29,850**	0	1,677	3,365	4,079	0	2,586	4,563	5,277
29,850	**29,900**	0	1,669	3,354	4,069	0	2,578	4,552	5,267
29,900	**29,950**	0	1,661	3,344	4,058	0	2,570	4,542	5,256
29,950	**30,000**	0	1,653	3,333	4,048	0	2,562	4,531	5,246
30,000	**30,050**	0	1,645	3,323	4,037	0	2,554	4,521	5,235
30,050	**30,100**	0	1,637	3,312	4,027	0	2,546	4,510	5,225
30,100	**30,150**	0	1,629	3,301	4,016	0	2,538	4,500	5,214
30,150	**30,200**	0	1,621	3,291	4,005	0	2,530	4,489	5,204
30,200	**30,250**	0	1,613	3,280	3,995	0	2,522	4,479	5,193
30,250	**30,300**	0	1,605	3,270	3,984	0	2,514	4,468	5,183
30,300	**30,350**	0	1,597	3,259	3,974	0	2,506	4,458	5,172
30,350	**30,400**	0	1,589	3,249	3,963	0	2,498	4,447	5,162
30,400	**30,450**	0	1,581	3,238	3,953	0	2,490	4,437	5,151
30,450	**30,500**	0	1,573	3,228	3,942	0	2,482	4,426	5,141
30,500	**30,550**	0	1,565	3,217	3,932	0	2,474	4,416	5,130
30,550	**30,600**	0	1,557	3,207	3,921	0	2,466	4,405	5,120
30,600	**30,650**	0	1,549	3,196	3,911	0	2,458	4,394	5,109
30,650	**30,700**	0	1,541	3,186	3,900	0	2,450	4,384	5,098
30,700	**30,750**	0	1,533	3,175	3,890	0	2,442	4,373	5,088
30,750	**30,800**	0	1,525	3,165	3,879	0	2,434	4,363	5,077
30,800	**30,850**	0	1,517	3,154	3,869	0	2,426	4,352	5,067
30,850	**30,900**	0	1,509	3,144	3,858	0	2,419	4,342	5,056
30,900	**30,950**	0	1,501	3,133	3,847	0	2,411	4,331	5,046
30,950	**31,000**	0	1,493	3,122	3,837	0	2,403	4,321	5,035
31,000	**31,050**	0	1,485	3,112	3,826	0	2,395	4,310	5,025
31,050	**31,100**	0	1,477	3,101	3,816	0	2,387	4,300	5,014
31,100	**31,150**	0	1,469	3,091	3,805	0	2,379	4,289	5,004
31,150	**31,200**	0	1,461	3,080	3,795	0	2,371	4,279	4,993

(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–**			
31,200	**31,250**	0	1,453	3,070	3,784	0	2,363	4,268	4,983
31,250	**31,300**	0	1,445	3,059	3,774	0	2,355	4,258	4,972
31,300	**31,350**	0	1,437	3,049	3,763	0	2,347	4,247	4,962
31,350	**31,400**	0	1,429	3,038	3,753	0	2,339	4,237	4,951
31,400	**31,450**	0	1,421	3,028	3,742	0	2,331	4,226	4,941
31,450	**31,500**	0	1,413	3,017	3,732	0	2,323	4,215	4,930
31,500	**31,550**	0	1,405	3,007	3,721	0	2,315	4,205	4,919
31,550	**31,600**	0	1,397	2,996	3,711	0	2,307	4,194	4,909
31,600	**31,650**	0	1,389	2,986	3,700	0	2,299	4,184	4,898
31,650	**31,700**	0	1,381	2,975	3,690	0	2,291	4,173	4,888
31,700	**31,750**	0	1,373	2,965	3,679	0	2,283	4,163	4,877
31,750	**31,800**	0	1,365	2,954	3,668	0	2,275	4,152	4,867
31,800	**31,850**	0	1,357	2,943	3,658	0	2,267	4,142	4,856
31,850	**31,900**	0	1,349	2,933	3,647	0	2,259	4,131	4,846
31,900	**31,950**	0	1,341	2,922	3,637	0	2,251	4,121	4,835
31,950	**32,000**	0	1,333	2,912	3,626	0	2,243	4,110	4,825
32,000	**32,050**	0	1,325	2,901	3,616	0	2,235	4,100	4,814
32,050	**32,100**	0	1,317	2,891	3,605	0	2,227	4,089	4,804
32,100	**32,150**	0	1,309	2,880	3,595	0	2,219	4,079	4,793
32,150	**32,200**	0	1,302	2,870	3,584	0	2,211	4,068	4,783
32,200	**32,250**	0	1,294	2,859	3,574	0	2,203	4,058	4,772
32,250	**32,300**	0	1,286	2,849	3,563	0	2,195	4,047	4,761
32,300	**32,350**	0	1,278	2,838	3,553	0	2,187	4,036	4,751
32,350	**32,400**	0	1,270	2,828	3,542	0	2,179	4,026	4,740
32,400	**32,450**	0	1,262	2,817	3,532	0	2,171	4,015	4,730
32,450	**32,500**	0	1,254	2,807	3,521	0	2,163	4,005	4,719
32,500	**32,550**	0	1,246	2,796	3,511	0	2,155	3,994	4,709
32,550	**32,600**	0	1,238	2,786	3,500	0	2,147	3,984	4,698
32,600	**32,650**	0	1,230	2,775	3,489	0	2,139	3,973	4,688
32,650	**32,700**	0	1,222	2,764	3,479	0	2,131	3,963	4,677
32,700	**32,750**	0	1,214	2,754	3,468	0	2,123	3,952	4,667
32,750	**32,800**	0	1,206	2,743	3,458	0	2,115	3,942	4,656
32,800	**32,850**	0	1,198	2,733	3,447	0	2,107	3,931	4,646
32,850	**32,900**	0	1,190	2,722	3,437	0	2,099	3,921	4,635
32,900	**32,950**	0	1,182	2,712	3,426	0	2,091	3,910	4,625
32,950	**33,000**	0	1,174	2,701	3,416	0	2,083	3,900	4,614
33,000	**33,050**	0	1,166	2,691	3,405	0	2,075	3,889	4,604
33,050	**33,100**	0	1,158	2,680	3,395	0	2,067	3,879	4,593
33,100	**33,150**	0	1,150	2,670	3,384	0	2,059	3,868	4,582
33,150	**33,200**	0	1,142	2,659	3,374	0	2,051	3,857	4,572
33,200	**33,250**	0	1,134	2,649	3,363	0	2,043	3,847	4,561
33,250	**33,300**	0	1,126	2,638	3,353	0	2,035	3,836	4,551
33,300	**33,350**	0	1,118	2,628	3,342	0	2,027	3,826	4,540
33,350	**33,400**	0	1,110	2,617	3,332	0	2,019	3,815	4,530
33,400	**33,450**	0	1,102	2,606	3,321	0	2,011	3,805	4,519
33,450	**33,500**	0	1,094	2,596	3,310	0	2,003	3,794	4,509
33,500	**33,550**	0	1,086	2,585	3,300	0	1,995	3,784	4,498
33,550	**33,600**	0	1,078	2,575	3,289	0	1,987	3,773	4,488
33,600	**33,650**	0	1,070	2,564	3,279	0	1,979	3,763	4,477
33,650	**33,700**	0	1,062	2,554	3,268	0	1,971	3,752	4,467
33,700	**33,750**	0	1,054	2,543	3,258	0	1,963	3,742	4,456
33,750	**33,800**	0	1,046	2,533	3,247	0	1,955	3,731	4,446
33,800	**33,850**	0	1,038	2,522	3,237	0	1,947	3,721	4,435
33,850	**33,900**	0	1,030	2,512	3,226	0	1,939	3,710	4,425
33,900	**33,950**	0	1,022	2,501	3,216	0	1,931	3,700	4,414
33,950	**34,000**	0	1,014	2,491	3,205	0	1,923	3,689	4,403
34,000	**34,050**	0	1,006	2,480	3,195	0	1,915	3,678	4,393
34,050	**34,100**	0	998	2,470	3,184	0	1,907	3,668	4,382
34,100	**34,150**	0	990	2,459	3,174	0	1,899	3,657	4,372
34,150	**34,200**	0	982	2,449	3,163	0	1,891	3,647	4,361
34,200	**34,250**	0	974	2,438	3,153	0	1,883	3,636	4,351
34,250	**34,300**	0	966	2,427	3,142	0	1,875	3,626	4,340
34,300	**34,350**	0	958	2,417	3,131	0	1,867	3,615	4,330
34,350	**34,400**	0	950	2,406	3,121	0	1,859	3,605	4,319

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–**			
34,400	**34,450**	0	942	2,396	3,110	0	1,851	3,594	4,309
34,450	**34,500**	0	934	2,385	3,100	0	1,843	3,584	4,298
34,500	**34,550**	0	926	2,375	3,089	0	1,835	3,573	4,288
34,550	**34,600**	0	918	2,364	3,079	0	1,827	3,563	4,277
34,600	**34,650**	0	910	2,354	3,068	0	1,819	3,552	4,267
34,650	**34,700**	0	902	2,343	3,058	0	1,811	3,542	4,256
34,700	**34,750**	0	894	2,333	3,047	0	1,803	3,531	4,246
34,750	**34,800**	0	886	2,322	3,037	0	1,795	3,520	4,235
34,800	**34,850**	0	878	2,312	3,026	0	1,787	3,510	4,224
34,850	**34,900**	0	870	2,301	3,016	0	1,779	3,499	4,214
34,900	**34,950**	0	862	2,291	3,005	0	1,771	3,489	4,203
34,950	**35,000**	0	854	2,280	2,995	0	1,763	3,478	4,193
35,000	**35,050**	0	846	2,270	2,984	0	1,755	3,468	4,182
35,050	**35,100**	0	838	2,259	2,974	0	1,747	3,457	4,172
35,100	**35,150**	0	830	2,248	2,963	0	1,739	3,447	4,161
35,150	**35,200**	0	822	2,238	2,952	0	1,731	3,436	4,151
35,200	**35,250**	0	814	2,227	2,942	0	1,723	3,426	4,140
35,250	**35,300**	0	806	2,217	2,931	0	1,715	3,415	4,130
35,300	**35,350**	0	798	2,206	2,921	0	1,707	3,405	4,119
35,350	**35,400**	0	790	2,196	2,910	0	1,699	3,394	4,109
35,400	**35,450**	0	782	2,185	2,900	0	1,691	3,384	4,098
35,450	**35,500**	0	774	2,175	2,889	0	1,683	3,373	4,088
35,500	**35,550**	0	766	2,164	2,879	0	1,675	3,363	4,077
35,550	**35,600**	0	758	2,154	2,868	0	1,667	3,352	4,067
35,600	**35,650**	0	750	2,143	2,858	0	1,659	3,341	4,056
35,650	**35,700**	0	742	2,133	2,847	0	1,651	3,331	4,045
35,700	**35,750**	0	734	2,122	2,837	0	1,643	3,320	4,035
35,750	**35,800**	0	726	2,112	2,826	0	1,635	3,310	4,024
35,800	**35,850**	0	718	2,101	2,816	0	1,627	3,299	4,014
35,850	**35,900**	0	710	2,091	2,805	0	1,620	3,289	4,003
35,900	**35,950**	0	702	2,080	2,794	0	1,612	3,278	3,993
35,950	**36,000**	0	694	2,069	2,784	0	1,604	3,268	3,982
36,000	**36,050**	0	686	2,059	2,773	0	1,596	3,257	3,972
36,050	**36,100**	0	678	2,048	2,763	0	1,588	3,247	3,961
36,100	**36,150**	0	670	2,038	2,752	0	1,580	3,236	3,951
36,150	**36,200**	0	662	2,027	2,742	0	1,572	3,226	3,940
36,200	**36,250**	0	654	2,017	2,731	0	1,564	3,215	3,930
36,250	**36,300**	0	646	2,006	2,721	0	1,556	3,205	3,919
36,300	**36,350**	0	638	1,996	2,710	0	1,548	3,194	3,909
36,350	**36,400**	0	630	1,985	2,700	0	1,540	3,184	3,898
36,400	**36,450**	0	622	1,975	2,689	0	1,532	3,173	3,888
36,450	**36,500**	0	614	1,964	2,679	0	1,524	3,162	3,877
36,500	**36,550**	0	606	1,954	2,668	0	1,516	3,152	3,866
36,550	**36,600**	0	598	1,943	2,658	0	1,508	3,141	3,856
36,600	**36,650**	0	590	1,933	2,647	0	1,500	3,131	3,845
36,650	**36,700**	0	582	1,922	2,637	0	1,492	3,120	3,835
36,700	**36,750**	0	574	1,912	2,626	0	1,484	3,110	3,824
36,750	**36,800**	0	566	1,901	2,615	0	1,476	3,099	3,814
36,800	**36,850**	0	558	1,890	2,605	0	1,468	3,089	3,803
36,850	**36,900**	0	550	1,880	2,594	0	1,460	3,078	3,793
36,900	**36,950**	0	542	1,869	2,584	0	1,452	3,068	3,782
36,950	**37,000**	0	534	1,859	2,573	0	1,444	3,057	3,772
37,000	**37,050**	0	526	1,848	2,563	0	1,436	3,047	3,761
37,050	**37,100**	0	518	1,838	2,552	0	1,428	3,036	3,751
37,100	**37,150**	0	510	1,827	2,542	0	1,420	3,026	3,740
37,150	**37,200**	0	503	1,817	2,531	0	1,412	3,015	3,730
37,200	**37,250**	0	495	1,806	2,521	0	1,404	3,005	3,719
37,250	**37,300**	0	487	1,796	2,510	0	1,396	2,994	3,708
37,300	**37,350**	0	479	1,785	2,500	0	1,388	2,983	3,698
37,350	**37,400**	0	471	1,775	2,489	0	1,380	2,973	3,687
37,400	**37,450**	0	463	1,764	2,479	0	1,372	2,962	3,677
37,450	**37,500**	0	455	1,754	2,468	0	1,364	2,952	3,666
37,500	**37,550**	0	447	1,743	2,458	0	1,356	2,941	3,656
37,550	**37,600**	0	439	1,733	2,447	0	1,348	2,931	3,645

(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–**			
37,600	**37,650**	0	431	1,722	2,436	0	1,340	2,920	3,635
37,650	**37,700**	0	423	1,711	2,426	0	1,332	2,910	3,624
37,700	**37,750**	0	415	1,701	2,415	0	1,324	2,899	3,614
37,750	**37,800**	0	407	1,690	2,405	0	1,316	2,889	3,603
37,800	**37,850**	0	399	1,680	2,394	0	1,308	2,878	3,593
37,850	**37,900**	0	391	1,669	2,384	0	1,300	2,868	3,582
37,900	**37,950**	0	383	1,659	2,373	0	1,292	2,857	3,572
37,950	**38,000**	0	375	1,648	2,363	0	1,284	2,847	3,561
38,000	**38,050**	0	367	1,638	2,352	0	1,276	2,836	3,551
38,050	**38,100**	0	359	1,627	2,342	0	1,268	2,826	3,540
38,100	**38,150**	0	351	1,617	2,331	0	1,260	2,815	3,529
38,150	**38,200**	0	343	1,606	2,321	0	1,252	2,804	3,519
38,200	**38,250**	0	335	1,596	2,310	0	1,244	2,794	3,508
38,250	**38,300**	0	327	1,585	2,300	0	1,236	2,783	3,498
38,300	**38,350**	0	319	1,575	2,289	0	1,228	2,773	3,487
38,350	**38,400**	0	311	1,564	2,279	0	1,220	2,762	3,477
38,400	**38,450**	0	303	1,553	2,268	0	1,212	2,752	3,466
38,450	**38,500**	0	295	1,543	2,257	0	1,204	2,741	3,456
38,500	**38,550**	0	287	1,532	2,247	0	1,196	2,731	3,445
38,550	**38,600**	0	279	1,522	2,236	0	1,188	2,720	3,435
38,600	**38,650**	0	271	1,511	2,226	0	1,180	2,710	3,424
38,650	**38,700**	0	263	1,501	2,215	0	1,172	2,699	3,414
38,700	**38,750**	0	255	1,490	2,205	0	1,164	2,689	3,403
38,750	**38,800**	0	247	1,480	2,194	0	1,156	2,678	3,393
38,800	**38,850**	0	239	1,469	2,184	0	1,148	2,668	3,382
38,850	**38,900**	0	231	1,459	2,173	0	1,140	2,657	3,372
38,900	**38,950**	0	223	1,448	2,163	0	1,132	2,647	3,361
38,950	**39,000**	0	215	1,438	2,152	0	1,124	2,636	3,350
39,000	**39,050**	0	207	1,427	2,142	0	1,116	2,625	3,340
39,050	**39,100**	0	199	1,417	2,131	0	1,108	2,615	3,329
39,100	**39,150**	0	191	1,406	2,121	0	1,100	2,604	3,319
39,150	**39,200**	0	183	1,396	2,110	0	1,092	2,594	3,308
39,200	**39,250**	0	175	1,385	2,100	0	1,084	2,583	3,298
39,250	**39,300**	0	167	1,374	2,089	0	1,076	2,573	3,287
39,300	**39,350**	0	159	1,364	2,078	0	1,068	2,562	3,277
39,350	**39,400**	0	151	1,353	2,068	0	1,060	2,552	3,266
39,400	**39,450**	0	143	1,343	2,057	0	1,052	2,541	3,256
39,450	**39,500**	0	135	1,332	2,047	0	1,044	2,531	3,245
39,500	**39,550**	0	127	1,322	2,036	0	1,036	2,520	3,235
39,550	**39,600**	0	119	1,311	2,026	0	1,028	2,510	3,224
39,600	**39,650**	0	111	1,301	2,015	0	1,020	2,499	3,214
39,650	**39,700**	0	103	1,290	2,005	0	1,012	2,489	3,203
39,700	**39,750**	0	95	1,280	1,994	0	1,004	2,478	3,193
39,750	**39,800**	0	87	1,269	1,984	0	996	2,467	3,182
39,800	**39,850**	0	79	1,259	1,973	0	988	2,457	3,171
39,850	**39,900**	0	71	1,248	1,963	0	980	2,446	3,161
39,900	**39,950**	0	63	1,238	1,952	0	972	2,436	3,150
39,950	**40,000**	0	55	1,227	1,942	0	964	2,425	3,140
40,000	**40,050**	0	47	1,217	1,931	0	956	2,415	3,129
40,050	**40,100**	0	39	1,206	1,921	0	948	2,404	3,119
40,100	**40,150**	0	31	1,195	1,910	0	940	2,394	3,108
40,150	**40,200**	0	23	1,185	1,899	0	932	2,383	3,098
40,200	**40,250**	0	15	1,174	1,889	0	924	2,373	3,087
40,250	**40,300**	0	7	1,164	1,878	0	916	2,362	3,077
40,300	**40,350**	0	*	1,153	1,868	0	908	2,352	3,066
40,350	**40,400**	0	0	1,143	1,857	0	900	2,341	3,056
40,400	**40,450**	0	0	1,132	1,847	0	892	2,331	3,045
40,450	**40,500**	0	0	1,122	1,836	0	884	2,320	3,035
40,500	**40,550**	0	0	1,111	1,826	0	876	2,310	3,024
40,550	**40,600**	0	0	1,101	1,815	0	868	2,299	3,014
40,600	**40,650**	0	0	1,090	1,805	0	860	2,288	3,003
40,650	**40,700**	0	0	1,080	1,794	0	852	2,278	2,992
40,700	**40,750**	0	0	1,069	1,784	0	844	2,267	2,982
40,750	**40,800**	0	0	1,059	1,773	0	836	2,257	2,971

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–**			
40,800	**40,850**	0	0	1,048	1,763	0	828	2,246	2,961
40,850	**40,900**	0	0	1,038	1,752	0	821	2,236	2,950
40,900	**40,950**	0	0	1,027	1,741	0	813	2,225	2,940
40,950	**41,000**	0	0	1,016	1,731	0	805	2,215	2,929
41,000	**41,050**	0	0	1,006	1,720	0	797	2,204	2,919
41,050	**41,100**	0	0	995	1,710	0	789	2,194	2,908
41,100	**41,150**	0	0	985	1,699	0	781	2,183	2,898
41,150	**41,200**	0	0	974	1,689	0	773	2,173	2,887
41,200	**41,250**	0	0	964	1,678	0	765	2,162	2,877
41,250	**41,300**	0	0	953	1,668	0	757	2,152	2,866
41,300	**41,350**	0	0	943	1,657	0	749	2,141	2,856
41,350	**41,400**	0	0	932	1,647	0	741	2,131	2,845
41,400	**41,450**	0	0	922	1,636	0	733	2,120	2,835
41,450	**41,500**	0	0	911	1,626	0	725	2,109	2,824
41,500	**41,550**	0	0	901	1,615	0	717	2,099	2,813
41,550	**41,600**	0	0	890	1,605	0	709	2,088	2,803
41,600	**41,650**	0	0	880	1,594	0	701	2,078	2,792
41,650	**41,700**	0	0	869	1,584	0	693	2,067	2,782
41,700	**41,750**	0	0	859	1,573	0	685	2,057	2,771
41,750	**41,800**	0	0	848	1,562	0	677	2,046	2,761
41,800	**41,850**	0	0	837	1,552	0	669	2,036	2,750
41,850	**41,900**	0	0	827	1,541	0	661	2,025	2,740
41,900	**41,950**	0	0	816	1,531	0	653	2,015	2,729
41,950	**42,000**	0	0	806	1,520	0	645	2,004	2,719
42,000	**42,050**	0	0	795	1,510	0	637	1,994	2,708
42,050	**42,100**	0	0	785	1,499	0	629	1,983	2,698
42,100	**42,150**	0	0	774	1,489	0	621	1,973	2,687
42,150	**42,200**	0	0	764	1,478	0	613	1,962	2,677
42,200	**42,250**	0	0	753	1,468	0	605	1,952	2,666
42,250	**42,300**	0	0	743	1,457	0	597	1,941	2,655
42,300	**42,350**	0	0	732	1,447	0	589	1,930	2,645
42,350	**42,400**	0	0	722	1,436	0	581	1,920	2,634
42,400	**42,450**	0	0	711	1,426	0	573	1,909	2,624
42,450	**42,500**	0	0	701	1,415	0	565	1,899	2,613
42,500	**42,550**	0	0	690	1,405	0	557	1,888	2,603
42,550	**42,600**	0	0	680	1,394	0	549	1,878	2,592
42,600	**42,650**	0	0	669	1,383	0	541	1,867	2,582
42,650	**42,700**	0	0	658	1,373	0	533	1,857	2,571
42,700	**42,750**	0	0	648	1,362	0	525	1,846	2,561
42,750	**42,800**	0	0	637	1,352	0	517	1,836	2,550
42,800	**42,850**	0	0	627	1,341	0	509	1,825	2,540
42,850	**42,900**	0	0	616	1,331	0	501	1,815	2,529
42,900	**42,950**	0	0	606	1,320	0	493	1,804	2,519
42,950	**43,000**	0	0	595	1,310	0	485	1,794	2,508
43,000	**43,050**	0	0	585	1,299	0	477	1,783	2,498
43,050	**43,100**	0	0	574	1,289	0	469	1,773	2,487
43,100	**43,150**	0	0	564	1,278	0	461	1,762	2,476
43,150	**43,200**	0	0	553	1,268	0	453	1,751	2,466
43,200	**43,250**	0	0	543	1,257	0	445	1,741	2,455
43,250	**43,300**	0	0	532	1,247	0	437	1,730	2,445
43,300	**43,350**	0	0	522	1,236	0	429	1,720	2,434
43,350	**43,400**	0	0	511	1,226	0	421	1,709	2,424
43,400	**43,450**	0	0	500	1,215	0	413	1,699	2,413
43,450	**43,500**	0	0	490	1,204	0	405	1,688	2,403
43,500	**43,550**	0	0	479	1,194	0	397	1,678	2,392
43,550	**43,600**	0	0	469	1,183	0	389	1,667	2,382
43,600	**43,650**	0	0	458	1,173	0	381	1,657	2,371
43,650	**43,700**	0	0	448	1,162	0	373	1,646	2,361
43,700	**43,750**	0	0	437	1,152	0	365	1,636	2,350
43,750	**43,800**	0	0	427	1,141	0	357	1,625	2,340
43,800	**43,850**	0	0	416	1,131	0	349	1,615	2,329
43,850	**43,900**	0	0	406	1,120	0	341	1,604	2,319
43,900	**43,950**	0	0	395	1,110	0	333	1,594	2,308
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.

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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–**			
44,000	**44,050**	0	0	374	1,089	0	317	1,572	2,287
44,050	**44,100**	0	0	364	1,078	0	309	1,562	2,276
44,100	**44,150**	0	0	353	1,068	0	301	1,551	2,266
44,150	**44,200**	0	0	343	1,057	0	293	1,541	2,255
44,200	**44,250**	0	0	332	1,047	0	285	1,530	2,245
44,250	**44,300**	0	0	321	1,036	0	277	1,520	2,234
44,300	**44,350**	0	0	311	1,025	0	269	1,509	2,224
44,350	**44,400**	0	0	300	1,015	0	261	1,499	2,213
44,400	**44,450**	0	0	290	1,004	0	253	1,488	2,203
44,450	**44,500**	0	0	279	994	0	245	1,478	2,192
44,500	**44,550**	0	0	269	983	0	237	1,467	2,182
44,550	**44,600**	0	0	258	973	0	229	1,457	2,171
44,600	**44,650**	0	0	248	962	0	221	1,446	2,161
44,650	**44,700**	0	0	237	952	0	213	1,436	2,150
44,700	**44,750**	0	0	227	941	0	205	1,425	2,140
44,750	**44,800**	0	0	216	931	0	197	1,414	2,129
44,800	**44,850**	0	0	206	920	0	189	1,404	2,118
44,850	**44,900**	0	0	195	910	0	181	1,393	2,108
44,900	**44,950**	0	0	185	899	0	173	1,383	2,097
44,950	**45,000**	0	0	174	889	0	165	1,372	2,087
45,000	**45,050**	0	0	164	878	0	157	1,362	2,076
45,050	**45,100**	0	0	153	868	0	149	1,351	2,066
45,100	**45,150**	0	0	142	857	0	141	1,341	2,055
45,150	**45,200**	0	0	132	846	0	133	1,330	2,045
45,200	**45,250**	0	0	121	836	0	125	1,320	2,034
45,250	**45,300**	0	0	111	825	0	117	1,309	2,024
45,300	**45,350**	0	0	100	815	0	109	1,299	2,013
45,350	**45,400**	0	0	90	804	0	101	1,288	2,003
45,400	**45,450**	0	0	79	794	0	93	1,278	1,992
45,450	**45,500**	0	0	69	783	0	85	1,267	1,982
45,500	**45,550**	0	0	58	773	0	77	1,257	1,971
45,550	**45,600**	0	0	48	762	0	69	1,246	1,961
45,600	**45,650**	0	0	37	752	0	61	1,235	1,950
45,650	**45,700**	0	0	27	741	0	53	1,225	1,939
45,700	**45,750**	0	0	16	731	0	45	1,214	1,929
45,750	**45,800**	0	0	6	720	0	37	1,204	1,918
45,800	**45,850**	0	0	*	710	0	29	1,193	1,908
45,850	**45,900**	0	0	0	699	0	22	1,183	1,897
45,900	**45,950**	0	0	0	688	0	14	1,172	1,887
45,950	**46,000**	0	0	0	678	0	6	1,162	1,876
46,000	**46,050**	0	0	0	667	0	**	1,151	1,866
46,050	**46,100**	0	0	0	657	0	0	1,141	1,855
46,100	**46,150**	0	0	0	646	0	0	1,130	1,845
46,150	**46,200**	0	0	0	636	0	0	1,120	1,834
46,200	**46,250**	0	0	0	625	0	0	1,109	1,824
46,250	**46,300**	0	0	0	615	0	0	1,099	1,813
46,300	**46,350**	0	0	0	604	0	0	1,088	1,803
46,350	**46,400**	0	0	0	594	0	0	1,078	1,792
46,400	**46,450**	0	0	0	583	0	0	1,067	1,782
46,450	**46,500**	0	0	0	573	0	0	1,056	1,771
46,500	**46,550**	0	0	0	562	0	0	1,046	1,760
46,550	**46,600**	0	0	0	552	0	0	1,035	1,750
46,600	**46,650**	0	0	0	541	0	0	1,025	1,739
46,650	**46,700**	0	0	0	531	0	0	1,014	1,729
46,700	**46,750**	0	0	0	520	0	0	1,004	1,718
46,750	**46,800**	0	0	0	509	0	0	993	1,708

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–**			
46,800	**46,850**	0	0	0	499	0	0	983	1,697
46,850	**46,900**	0	0	0	488	0	0	972	1,687
46,900	**46,950**	0	0	0	478	0	0	962	1,676
46,950	**47,000**	0	0	0	467	0	0	951	1,666
47,000	**47,050**	0	0	0	457	0	0	941	1,655
47,050	**47,100**	0	0	0	446	0	0	930	1,645
47,100	**47,150**	0	0	0	436	0	0	920	1,634
47,150	**47,200**	0	0	0	425	0	0	909	1,624
47,200	**47,250**	0	0	0	415	0	0	899	1,613
47,250	**47,300**	0	0	0	404	0	0	888	1,602
47,300	**47,350**	0	0	0	394	0	0	877	1,592
47,350	**47,400**	0	0	0	383	0	0	867	1,581
47,400	**47,450**	0	0	0	373	0	0	856	1,571
47,450	**47,500**	0	0	0	362	0	0	846	1,560
47,500	**47,550**	0	0	0	352	0	0	835	1,550
47,550	**47,600**	0	0	0	341	0	0	825	1,539
47,600	**47,650**	0	0	0	330	0	0	814	1,529
47,650	**47,700**	0	0	0	320	0	0	804	1,518
47,700	**47,750**	0	0	0	309	0	0	793	1,508
47,750	**47,800**	0	0	0	299	0	0	783	1,497
47,800	**47,850**	0	0	0	288	0	0	772	1,487
47,850	**47,900**	0	0	0	278	0	0	762	1,476
47,900	**47,950**	0	0	0	267	0	0	751	1,466
47,950	**48,000**	0	0	0	257	0	0	741	1,455
48,000	**48,050**	0	0	0	246	0	0	730	1,445
48,050	**48,100**	0	0	0	236	0	0	720	1,434
48,100	**48,150**	0	0	0	225	0	0	709	1,423
48,150	**48,200**	0	0	0	215	0	0	698	1,413
48,200	**48,250**	0	0	0	204	0	0	688	1,402
48,250	**48,300**	0	0	0	194	0	0	677	1,392
48,300	**48,350**	0	0	0	183	0	0	667	1,381
48,350	**48,400**	0	0	0	173	0	0	656	1,371
48,400	**48,450**	0	0	0	162	0	0	646	1,360
48,450	**48,500**	0	0	0	151	0	0	635	1,350
48,500	**48,550**	0	0	0	141	0	0	625	1,339
48,550	**48,600**	0	0	0	130	0	0	614	1,329
48,600	**48,650**	0	0	0	120	0	0	604	1,318
48,650	**48,700**	0	0	0	109	0	0	593	1,308
48,700	**48,750**	0	0	0	99	0	0	583	1,297
48,750	**48,800**	0	0	0	88	0	0	572	1,287
48,800	**48,850**	0	0	0	78	0	0	562	1,276
48,850	**48,900**	0	0	0	67	0	0	551	1,266
48,900	**48,950**	0	0	0	57	0	0	541	1,255
48,950	**49,000**	0	0	0	46	0	0	530	1,244
49,000	**49,050**	0	0	0	36	0	0	519	1,234
49,050	**49,100**	0	0	0	25	0	0	509	1,223
49,100	**49,150**	0	0	0	15	0	0	498	1,213
49,150	**49,200**	0	0	0	***	0	0	488	1,202
49,200	**49,250**	0	0	0	0	0	0	477	1,192
49,250	**49,300**	0	0	0	0	0	0	467	1,181
49,300	**49,350**	0	0	0	0	0	0	456	1,171
49,350	**49,400**	0	0	0	0	0	0	446	1,160
49,400	**49,450**	0	0	0	0	0	0	435	1,150
49,450	**49,500**	0	0	0	0	0	0	425	1,139
49,500	**49,550**	0	0	0	0	0	0	414	1,129
49,550	**49,600**	0	0	0	0	0	0	404	1,118

* 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.

*** If the amount you are looking up from the worksheet is at least $49,150 but less than $49,194, and you have three or more qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $49,194 or more, and you have three or more qualifying children, 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–**			
49,600	**49,650**	0	0	0	0	0	0	393	1,108
49,650	**49,700**	0	0	0	0	0	0	383	1,097
49,700	**49,750**	0	0	0	0	0	0	372	1,087
49,750	**49,800**	0	0	0	0	0	0	361	1,076
49,800	**49,850**	0	0	0	0	0	0	351	1,065
49,850	**49,900**	0	0	0	0	0	0	340	1,055
49,900	**49,950**	0	0	0	0	0	0	330	1,044
49,950	**50,000**	0	0	0	0	0	0	319	1,034
50,000	**50,050**	0	0	0	0	0	0	309	1,023
50,050	**50,100**	0	0	0	0	0	0	298	1,013
50,100	**50,150**	0	0	0	0	0	0	288	1,002
50,150	**50,200**	0	0	0	0	0	0	277	992
50,200	**50,250**	0	0	0	0	0	0	267	981
50,250	**50,300**	0	0	0	0	0	0	256	971
50,300	**50,350**	0	0	0	0	0	0	246	960
50,350	**50,400**	0	0	0	0	0	0	235	950
50,400	**50,450**	0	0	0	0	0	0	225	939
50,450	**50,500**	0	0	0	0	0	0	214	929
50,500	**50,550**	0	0	0	0	0	0	204	918
50,550	**50,600**	0	0	0	0	0	0	193	908
50,600	**50,650**	0	0	0	0	0	0	182	897
50,650	**50,700**	0	0	0	0	0	0	172	886
50,700	**50,750**	0	0	0	0	0	0	161	876
50,750	**50,800**	0	0	0	0	0	0	151	865
50,800	**50,850**	0	0	0	0	0	0	140	855
50,850	**50,900**	0	0	0	0	0	0	130	844
50,900	**50,950**	0	0	0	0	0	0	119	834
50,950	**51,000**	0	0	0	0	0	0	109	823
51,000	**51,050**	0	0	0	0	0	0	98	813
51,050	**51,100**	0	0	0	0	0	0	88	802
51,100	**51,150**	0	0	0	0	0	0	77	792
51,150	**51,200**	0	0	0	0	0	0	67	781
51,200	**51,250**	0	0	0	0	0	0	56	771
51,250	**51,300**	0	0	0	0	0	0	46	760
51,300	**51,350**	0	0	0	0	0	0	35	750
51,350	**51,400**	0	0	0	0	0	0	25	739
51,400	**51,450**	0	0	0	0	0	0	14	729
51,450	**51,500**	0	0	0	0	0	0	*	718
51,500	**51,550**	0	0	0	0	0	0	0	707
51,550	**51,600**	0	0	0	0	0	0	0	697
51,600	**51,650**	0	0	0	0	0	0	0	686
51,650	**51,700**	0	0	0	0	0	0	0	676
51,700	**51,750**	0	0	0	0	0	0	0	665
51,750	**51,800**	0	0	0	0	0	0	0	655
51,800	**51,850**	0	0	0	0	0	0	0	644
51,850	**51,900**	0	0	0	0	0	0	0	634
51,900	**51,950**	0	0	0	0	0	0	0	623
51,950	**52,000**	0	0	0	0	0	0	0	613
52,000	**52,050**	0	0	0	0	0	0	0	602
52,050	**52,100**	0	0	0	0	0	0	0	592
52,100	**52,150**	0	0	0	0	0	0	0	581
52,150	**52,200**	0	0	0	0	0	0	0	571
52,200	**52,250**	0	0	0	0	0	0	0	560
52,250	**52,300**	0	0	0	0	0	0	0	549
52,300	**52,350**	0	0	0	0	0	0	0	539
52,350	**52,400**	0	0	0	0	0	0	0	528

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–**			
52,400	**52,450**	0	0	0	0	0	0	0	518
52,450	**52,500**	0	0	0	0	0	0	0	507
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
52,800	**52,850**	0	0	0	0	0	0	0	434
52,850	**52,900**	0	0	0	0	0	0	0	423
52,900	**52,950**	0	0	0	0	0	0	0	413
52,950	**53,000**	0	0	0	0	0	0	0	402
53,000	**53,050**	0	0	0	0	0	0	0	392
53,050	**53,100**	0	0	0	0	0	0	0	381
53,100	**53,150**	0	0	0	0	0	0	0	370
53,150	**53,200**	0	0	0	0	0	0	0	360
53,200	**53,250**	0	0	0	0	0	0	0	349
53,250	**53,300**	0	0	0	0	0	0	0	339
53,300	**53,350**	0	0	0	0	0	0	0	328
53,350	**53,400**	0	0	0	0	0	0	0	318
53,400	**53,450**	0	0	0	0	0	0	0	307
53,450	**53,500**	0	0	0	0	0	0	0	297
53,500	**53,550**	0	0	0	0	0	0	0	286
53,550	**53,600**	0	0	0	0	0	0	0	276
53,600	**53,650**	0	0	0	0	0	0	0	265
53,650	**53,700**	0	0	0	0	0	0	0	255
53,700	**53,750**	0	0	0	0	0	0	0	244
53,750	**53,800**	0	0	0	0	0	0	0	234
53,800	**53,850**	0	0	0	0	0	0	0	223
53,850	**53,900**	0	0	0	0	0	0	0	213
53,900	**53,950**	0	0	0	0	0	0	0	202
53,950	**54,000**	0	0	0	0	0	0	0	191
54,000	**54,050**	0	0	0	0	0	0	0	181
54,050	**54,100**	0	0	0	0	0	0	0	170
54,100	**54,150**	0	0	0	0	0	0	0	160
54,150	**54,200**	0	0	0	0	0	0	0	149
54,200	**54,250**	0	0	0	0	0	0	0	139
54,250	**54,300**	0	0	0	0	0	0	0	128
54,300	**54,350**	0	0	0	0	0	0	0	118
54,350	**54,400**	0	0	0	0	0	0	0	107
54,400	**54,450**	0	0	0	0	0	0	0	97
54,450	**54,500**	0	0	0	0	0	0	0	86
54,500	**54,550**	0	0	0	0	0	0	0	76
54,550	**54,600**	0	0	0	0	0	0	0	65
54,600	**54,650**	0	0	0	0	0	0	0	55
54,650	**54,700**	0	0	0	0	0	0	0	44
54,700	**54,750**	0	0	0	0	0	0	0	34
54,750	**54,800**	0	0	0	0	0	0	0	23
54,800	**54,850**	0	0	0	0	0	0	0	12
54,850	**54,884**	0	0	0	0	0	0	0	4

* 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 a 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.

CAUTION *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.

CAUTION *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.

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

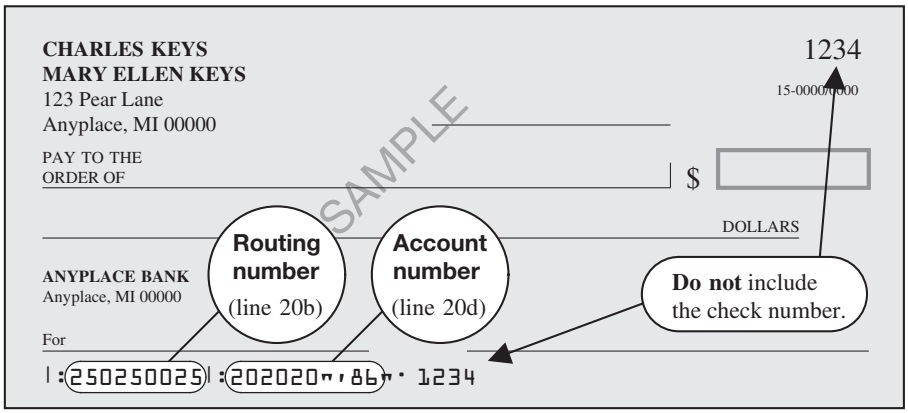
Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check 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 explanation in the mail about 2 weeks after your refund is deposited.

Sample Check—Lines 20b Through 20d



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

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.

CAUTION *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.

CAUTION *This election to apply part or all of the amount overpaid to your 2019 estimated tax can't be changed later.*

Amount You Owe

TIP *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 service 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 "$ XXXxx/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 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*.

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.

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

Figuring the Penalty

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

TIP *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.*

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. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040. 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
		Your tax is—			
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	(2,658)	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—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

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

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
		Your tax is—			
3,000					
3,000	**3,050**	303	303	303	303
3,050	**3,100**	308	308	308	308
3,100	**3,150**	313	313	313	313
3,150	**3,200**	318	318	318	318
3,200	**3,250**	323	323	323	323
3,250	**3,300**	328	328	328	328
3,300	**3,350**	333	333	333	333
3,350	**3,400**	338	338	338	338
3,400	**3,450**	343	343	343	343
3,450	**3,500**	348	348	348	348
3,500	**3,550**	353	353	353	353
3,550	**3,600**	358	358	358	358
3,600	**3,650**	363	363	363	363
3,650	**3,700**	368	368	368	368
3,700	**3,750**	373	373	373	373
3,750	**3,800**	378	378	378	378
3,800	**3,850**	383	383	383	383
3,850	**3,900**	388	388	388	388
3,900	**3,950**	393	393	393	393
3,950	**4,000**	398	398	398	398
4,000					
4,000	**4,050**	403	403	403	403
4,050	**4,100**	408	408	408	408
4,100	**4,150**	413	413	413	413
4,150	**4,200**	418	418	418	418
4,200	**4,250**	423	423	423	423
4,250	**4,300**	428	428	428	428
4,300	**4,350**	433	433	433	433
4,350	**4,400**	438	438	438	438
4,400	**4,450**	443	443	443	443
4,450	**4,500**	448	448	448	448
4,500	**4,550**	453	453	453	453
4,550	**4,600**	458	458	458	458
4,600	**4,650**	463	463	463	463
4,650	**4,700**	468	468	468	468
4,700	**4,750**	473	473	473	473
4,750	**4,800**	478	478	478	478
4,800	**4,850**	483	483	483	483
4,850	**4,900**	488	488	488	488
4,900	**4,950**	493	493	493	493
4,950	**5,000**	498	498	498	498
5,000					
5,000	**5,050**	503	503	503	503
5,050	**5,100**	508	508	508	508
5,100	**5,150**	513	513	513	513
5,150	**5,200**	518	518	518	518
5,200	**5,250**	523	523	523	523
5,250	**5,300**	528	528	528	528
5,300	**5,350**	533	533	533	533
5,350	**5,400**	538	538	538	538
5,400	**5,450**	543	543	543	543
5,450	**5,500**	548	548	548	548
5,500	**5,550**	553	553	553	553
5,550	**5,600**	558	558	558	558
5,600	**5,650**	563	563	563	563
5,650	**5,700**	568	568	568	568
5,700	**5,750**	573	573	573	573
5,750	**5,800**	578	578	578	578
5,800	**5,850**	583	583	583	583
5,850	**5,900**	588	588	588	588
5,900	**5,950**	593	593	593	593
5,950	**6,000**	598	598	598	598
6,000					
6,000	**6,050**	603	603	603	603
6,050	**6,100**	608	608	608	608
6,100	**6,150**	613	613	613	613
6,150	**6,200**	618	618	618	618
6,200	**6,250**	623	623	623	623
6,250	**6,300**	628	628	628	628
6,300	**6,350**	633	633	633	633
6,350	**6,400**	638	638	638	638
6,400	**6,450**	643	643	643	643
6,450	**6,500**	648	648	648	648
6,500	**6,550**	653	653	653	653
6,550	**6,600**	658	658	658	658
6,600	**6,650**	663	663	663	663
6,650	**6,700**	668	668	668	668
6,700	**6,750**	673	673	673	673
6,750	**6,800**	678	678	678	678
6,800	**6,850**	683	683	683	683
6,850	**6,900**	688	688	688	688
6,900	**6,950**	693	693	693	693
6,950	**7,000**	698	698	698	698
7,000					
7,000	**7,050**	703	703	703	703
7,050	**7,100**	708	708	708	708
7,100	**7,150**	713	713	713	713
7,150	**7,200**	718	718	718	718
7,200	**7,250**	723	723	723	723
7,250	**7,300**	728	728	728	728
7,300	**7,350**	733	733	733	733
7,350	**7,400**	738	738	738	738
7,400	**7,450**	743	743	743	743
7,450	**7,500**	748	748	748	748
7,500	**7,550**	753	753	753	753
7,550	**7,600**	758	758	758	758
7,600	**7,650**	763	763	763	763
7,650	**7,700**	768	768	768	768
7,700	**7,750**	773	773	773	773
7,750	**7,800**	778	778	778	778
7,800	**7,850**	783	783	783	783
7,850	**7,900**	788	788	788	788
7,900	**7,950**	793	793	793	793
7,950	**8,000**	798	798	798	798
8,000					
8,000	**8,050**	803	803	803	803
8,050	**8,100**	808	808	808	808
8,100	**8,150**	813	813	813	813
8,150	**8,200**	818	818	818	818
8,200	**8,250**	823	823	823	823
8,250	**8,300**	828	828	828	828
8,300	**8,350**	833	833	833	833
8,350	**8,400**	838	838	838	838
8,400	**8,450**	843	843	843	843
8,450	**8,500**	848	848	848	848
8,500	**8,550**	853	853	853	853
8,550	**8,600**	858	858	858	858
8,600	**8,650**	863	863	863	863
8,650	**8,700**	868	868	868	868
8,700	**8,750**	873	873	873	873
8,750	**8,800**	878	878	878	878
8,800	**8,850**	883	883	883	883
8,850	**8,900**	888	888	888	888
8,900	**8,950**	893	893	893	893
8,950	**9,000**	898	898	898	898
9,000					
9,000	**9,050**	903	903	903	903
9,050	**9,100**	908	908	908	908
9,100	**9,150**	913	913	913	913
9,150	**9,200**	918	918	918	918
9,200	**9,250**	923	923	923	923
9,250	**9,300**	928	928	928	928
9,300	**9,350**	933	933	933	933
9,350	**9,400**	938	938	938	938
9,400	**9,450**	943	943	943	943
9,450	**9,500**	948	948	948	948
9,500	**9,550**	953	953	953	953
9,550	**9,600**	959	958	959	958
9,600	**9,650**	965	963	965	963
9,650	**9,700**	971	968	971	968
9,700	**9,750**	977	973	977	973
9,750	**9,800**	983	978	983	978
9,800	**9,850**	989	983	989	983
9,850	**9,900**	995	988	995	988
9,900	**9,950**	1,001	993	1,001	993
9,950	**10,000**	1,007	998	1,007	998
10,000					
10,000	**10,050**	1,013	1,003	1,013	1,003
10,050	**10,100**	1,019	1,008	1,019	1,008
10,100	**10,150**	1,025	1,013	1,025	1,013
10,150	**10,200**	1,031	1,018	1,031	1,018
10,200	**10,250**	1,037	1,023	1,037	1,023
10,250	**10,300**	1,043	1,028	1,043	1,028
10,300	**10,350**	1,049	1,033	1,049	1,033
10,350	**10,400**	1,055	1,038	1,055	1,038
10,400	**10,450**	1,061	1,043	1,061	1,043
10,450	**10,500**	1,067	1,048	1,067	1,048
10,500	**10,550**	1,073	1,053	1,073	1,053
10,550	**10,600**	1,079	1,058	1,079	1,058
10,600	**10,650**	1,085	1,063	1,085	1,063
10,650	**10,700**	1,091	1,068	1,091	1,068
10,700	**10,750**	1,097	1,073	1,097	1,073
10,750	**10,800**	1,103	1,078	1,103	1,078
10,800	**10,850**	1,109	1,083	1,109	1,083
10,850	**10,900**	1,115	1,088	1,115	1,088
10,900	**10,950**	1,121	1,093	1,121	1,093
10,950	**11,000**	1,127	1,098	1,127	1,098
11,000					
11,000	**11,050**	1,133	1,103	1,133	1,103
11,050	**11,100**	1,139	1,108	1,139	1,108
11,100	**11,150**	1,145	1,113	1,145	1,113
11,150	**11,200**	1,151	1,118	1,151	1,118
11,200	**11,250**	1,157	1,123	1,157	1,123
11,250	**11,300**	1,163	1,128	1,163	1,128
11,300	**11,350**	1,169	1,133	1,169	1,133
11,350	**11,400**	1,175	1,138	1,175	1,138
11,400	**11,450**	1,181	1,143	1,181	1,143
11,450	**11,500**	1,187	1,148	1,187	1,148
11,500	**11,550**	1,193	1,153	1,193	1,153
11,550	**11,600**	1,199	1,158	1,199	1,158
11,600	**11,650**	1,205	1,163	1,205	1,163
11,650	**11,700**	1,211	1,168	1,211	1,168
11,700	**11,750**	1,217	1,173	1,217	1,173
11,750	**11,800**	1,223	1,178	1,223	1,178
11,800	**11,850**	1,229	1,183	1,229	1,183
11,850	**11,900**	1,235	1,188	1,235	1,188
11,900	**11,950**	1,241	1,193	1,241	1,193
11,950	**12,000**	1,247	1,198	1,247	1,198

(Continued)

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

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

(Continued)

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

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—			
21,000						**24,000**						**27,000**					
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
22,000						**25,000**						**28,000**					
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
23,000						**26,000**						**29,000**					
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	2,490	2,681	2,599	**26,900**	**26,950**	3,041	2,850	3,041	2,959	**29,900**	**29,950**	3,401	3,210	3,401	3,319
23,950	**24,000**	2,687	2,496	2,687	2,605	**26,950**	**27,000**	3,047	2,856	3,047	2,965	**29,950**	**30,000**	3,407	3,216	3,407	3,325

(Continued)

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

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—			
30,000						**33,000**						**36,000**					
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
31,000						**34,000**						**37,000**					
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
32,000						**35,000**						**38,000**					
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**	4,459	4,266	4,459	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**	4,470	4,272	4,470	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**	4,481	4,278	4,481	4,387
32,850	**32,900**	3,755	3,564	3,755	3,673	**35,850**	**35,900**	4,115	3,924	4,115	4,033	**38,850**	**38,900**	4,492	4,284	4,492	4,393
32,900	**32,950**	3,761	3,570	3,761	3,679	**35,900**	**35,950**	4,121	3,930	4,121	4,039	**38,900**	**38,950**	4,503	4,290	4,503	4,399
32,950	**33,000**	3,767	3,576	3,767	3,685	**35,950**	**36,000**	4,127	3,936	4,127	4,045	**38,950**	**39,000**	4,514	4,296	4,514	4,405

(Continued)

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

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—			
39,000						**42,000**						**45,000**					
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
40,000						**43,000**						**46,000**					
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
41,000						**44,000**						**47,000**					
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—				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—			
48,000						**51,000**						**54,000**					
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
48,050	**48,100**	6,516	5,388	6,516	5,497	**51,050**	**51,100**	7,176	5,748	7,176	5,857	**54,050**	**54,100**	7,836	6,108	7,836	6,445
48,100	**48,150**	6,527	5,394	6,527	5,503	**51,100**	**51,150**	7,187	5,754	7,187	5,863	**54,100**	**54,150**	7,847	6,114	7,847	6,456
48,150	**48,200**	6,538	5,400	6,538	5,509	**51,150**	**51,200**	7,198	5,760	7,198	5,869	**54,150**	**54,200**	7,858	6,120	7,858	6,467
48,200	**48,250**	6,549	5,406	6,549	5,515	**51,200**	**51,250**	7,209	5,766	7,209	5,875	**54,200**	**54,250**	7,869	6,126	7,869	6,478
48,250	**48,300**	6,560	5,412	6,560	5,521	**51,250**	**51,300**	7,220	5,772	7,220	5,881	**54,250**	**54,300**	7,880	6,132	7,880	6,489
48,300	**48,350**	6,571	5,418	6,571	5,527	**51,300**	**51,350**	7,231	5,778	7,231	5,887	**54,300**	**54,350**	7,891	6,138	7,891	6,500
48,350	**48,400**	6,582	5,424	6,582	5,533	**51,350**	**51,400**	7,242	5,784	7,242	5,893	**54,350**	**54,400**	7,902	6,144	7,902	6,511
48,400	**48,450**	6,593	5,430	6,593	5,539	**51,400**	**51,450**	7,253	5,790	7,253	5,899	**54,400**	**54,450**	7,913	6,150	7,913	6,522
48,450	**48,500**	6,604	5,436	6,604	5,545	**51,450**	**51,500**	7,264	5,796	7,264	5,905	**54,450**	**54,500**	7,924	6,156	7,924	6,533
48,500	**48,550**	6,615	5,442	6,615	5,551	**51,500**	**51,550**	7,275	5,802	7,275	5,911	**54,500**	**54,550**	7,935	6,162	7,935	6,544
48,550	**48,600**	6,626	5,448	6,626	5,557	**51,550**	**51,600**	7,286	5,808	7,286	5,917	**54,550**	**54,600**	7,946	6,168	7,946	6,555
48,600	**48,650**	6,637	5,454	6,637	5,563	**51,600**	**51,650**	7,297	5,814	7,297	5,923	**54,600**	**54,650**	7,957	6,174	7,957	6,566
48,650	**48,700**	6,648	5,460	6,648	5,569	**51,650**	**51,700**	7,308	5,820	7,308	5,929	**54,650**	**54,700**	7,968	6,180	7,968	6,577
48,700	**48,750**	6,659	5,466	6,659	5,575	**51,700**	**51,750**	7,319	5,826	7,319	5,935	**54,700**	**54,750**	7,979	6,186	7,979	6,588
48,750	**48,800**	6,670	5,472	6,670	5,581	**51,750**	**51,800**	7,330	5,832	7,330	5,941	**54,750**	**54,800**	7,990	6,192	7,990	6,599
48,800	**48,850**	6,681	5,478	6,681	5,587	**51,800**	**51,850**	7,341	5,838	7,341	5,950	**54,800**	**54,850**	8,001	6,198	8,001	6,610
48,850	**48,900**	6,692	5,484	6,692	5,593	**51,850**	**51,900**	7,352	5,844	7,352	5,961	**54,850**	**54,900**	8,012	6,204	8,012	6,621
48,900	**48,950**	6,703	5,490	6,703	5,599	**51,900**	**51,950**	7,363	5,850	7,363	5,972	**54,900**	**54,950**	8,023	6,210	8,023	6,632
48,950	**49,000**	6,714	5,496	6,714	5,605	**51,950**	**52,000**	7,374	5,856	7,374	5,983	**54,950**	**55,000**	8,034	6,216	8,034	6,643
49,000						**52,000**						**55,000**					
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
49,050	**49,100**	6,736	5,508	6,736	5,617	**52,050**	**52,100**	7,396	5,868	7,396	6,005	**55,050**	**55,100**	8,056	6,228	8,056	6,665
49,100	**49,150**	6,747	5,514	6,747	5,623	**52,100**	**52,150**	7,407	5,874	7,407	6,016	**55,100**	**55,150**	8,067	6,234	8,067	6,676
49,150	**49,200**	6,758	5,520	6,758	5,629	**52,150**	**52,200**	7,418	5,880	7,418	6,027	**55,150**	**55,200**	8,078	6,240	8,078	6,687
49,200	**49,250**	6,769	5,526	6,769	5,635	**52,200**	**52,250**	7,429	5,886	7,429	6,038	**55,200**	**55,250**	8,089	6,246	8,089	6,698
49,250	**49,300**	6,780	5,532	6,780	5,641	**52,250**	**52,300**	7,440	5,892	7,440	6,049	**55,250**	**55,300**	8,100	6,252	8,100	6,709
49,300	**49,350**	6,791	5,538	6,791	5,647	**52,300**	**52,350**	7,451	5,898	7,451	6,060	**55,300**	**55,350**	8,111	6,258	8,111	6,720
49,350	**49,400**	6,802	5,544	6,802	5,653	**52,350**	**52,400**	7,462	5,904	7,462	6,071	**55,350**	**55,400**	8,122	6,264	8,122	6,731
49,400	**49,450**	6,813	5,550	6,813	5,659	**52,400**	**52,450**	7,473	5,910	7,473	6,082	**55,400**	**55,450**	8,133	6,270	8,133	6,742
49,450	**49,500**	6,824	5,556	6,824	5,665	**52,450**	**52,500**	7,484	5,916	7,484	6,093	**55,450**	**55,500**	8,144	6,276	8,144	6,753
49,500	**49,550**	6,835	5,562	6,835	5,671	**52,500**	**52,550**	7,495	5,922	7,495	6,104	**55,500**	**55,550**	8,155	6,282	8,155	6,764
49,550	**49,600**	6,846	5,568	6,846	5,677	**52,550**	**52,600**	7,506	5,928	7,506	6,115	**55,550**	**55,600**	8,166	6,288	8,166	6,775
49,600	**49,650**	6,857	5,574	6,857	5,683	**52,600**	**52,650**	7,517	5,934	7,517	6,126	**55,600**	**55,650**	8,177	6,294	8,177	6,786
49,650	**49,700**	6,868	5,580	6,868	5,689	**52,650**	**52,700**	7,528	5,940	7,528	6,137	**55,650**	**55,700**	8,188	6,300	8,188	6,797
49,700	**49,750**	6,879	5,586	6,879	5,695	**52,700**	**52,750**	7,539	5,946	7,539	6,148	**55,700**	**55,750**	8,199	6,306	8,199	6,808
49,750	**49,800**	6,890	5,592	6,890	5,701	**52,750**	**52,800**	7,550	5,952	7,550	6,159	**55,750**	**55,800**	8,210	6,312	8,210	6,819
49,800	**49,850**	6,901	5,598	6,901	5,707	**52,800**	**52,850**	7,561	5,958	7,561	6,170	**55,800**	**55,850**	8,221	6,318	8,221	6,830
49,850	**49,900**	6,912	5,604	6,912	5,713	**52,850**	**52,900**	7,572	5,964	7,572	6,181	**55,850**	**55,900**	8,232	6,324	8,232	6,841
49,900	**49,950**	6,923	5,610	6,923	5,719	**52,900**	**52,950**	7,583	5,970	7,583	6,192	**55,900**	**55,950**	8,243	6,330	8,243	6,852
49,950	**50,000**	6,934	5,616	6,934	5,725	**52,950**	**53,000**	7,594	5,976	7,594	6,203	**55,950**	**56,000**	8,254	6,336	8,254	6,863
50,000						**53,000**						**56,000**					
50,000	**50,050**	6,945	5,622	6,945	5,731	**53,000**	**53,050**	7,605	5,982	7,605	6,214	**56,000**	**56,050**	8,265	6,342	8,265	6,874
50,050	**50,100**	6,956	5,628	6,956	5,737	**53,050**	**53,100**	7,616	5,988	7,616	6,225	**56,050**	**56,100**	8,276	6,348	8,276	6,885
50,100	**50,150**	6,967	5,634	6,967	5,743	**53,100**	**53,150**	7,627	5,994	7,627	6,236	**56,100**	**56,150**	8,287	6,354	8,287	6,896
50,150	**50,200**	6,978	5,640	6,978	5,749	**53,150**	**53,200**	7,638	6,000	7,638	6,247	**56,150**	**56,200**	8,298	6,360	8,298	6,907
50,200	**50,250**	6,989	5,646	6,989	5,755	**53,200**	**53,250**	7,649	6,006	7,649	6,258	**56,200**	**56,250**	8,309	6,366	8,309	6,918
50,250	**50,300**	7,000	5,652	7,000	5,761	**53,250**	**53,300**	7,660	6,012	7,660	6,269	**56,250**	**56,300**	8,320	6,372	8,320	6,929
50,300	**50,350**	7,011	5,658	7,011	5,767	**53,300**	**53,350**	7,671	6,018	7,671	6,280	**56,300**	**56,350**	8,331	6,378	8,331	6,940
50,350	**50,400**	7,022	5,664	7,022	5,773	**53,350**	**53,400**	7,682	6,024	7,682	6,291	**56,350**	**56,400**	8,342	6,384	8,342	6,951
50,400	**50,450**	7,033	5,670	7,033	5,779	**53,400**	**53,450**	7,693	6,030	7,693	6,302	**56,400**	**56,450**	8,353	6,390	8,353	6,962
50,450	**50,500**	7,044	5,676	7,044	5,785	**53,450**	**53,500**	7,704	6,036	7,704	6,313	**56,450**	**56,500**	8,364	6,396	8,364	6,973
50,500	**50,550**	7,055	5,682	7,055	5,791	**53,500**	**53,550**	7,715	6,042	7,715	6,324	**56,500**	**56,550**	8,375	6,402	8,375	6,984
50,550	**50,600**	7,066	5,688	7,066	5,797	**53,550**	**53,600**	7,726	6,048	7,726	6,335	**56,550**	**56,600**	8,386	6,408	8,386	6,995
50,600	**50,650**	7,077	5,694	7,077	5,803	**53,600**	**53,650**	7,737	6,054	7,737	6,346	**56,600**	**56,650**	8,397	6,414	8,397	7,006
50,650	**50,700**	7,088	5,700	7,088	5,809	**53,650**	**53,700**	7,748	6,060	7,748	6,357	**56,650**	**56,700**	8,408	6,420	8,408	7,017
50,700	**50,750**	7,099	5,706	7,099	5,815	**53,700**	**53,750**	7,759	6,066	7,759	6,368	**56,700**	**56,750**	8,419	6,426	8,419	7,028
50,750	**50,800**	7,110	5,712	7,110	5,821	**53,750**	**53,800**	7,770	6,072	7,770	6,379	**56,750**	**56,800**	8,430	6,432	8,430	7,039
50,800	**50,850**	7,121	5,718	7,121	5,827	**53,800**	**53,850**	7,781	6,078	7,781	6,390	**56,800**	**56,850**	8,441	6,438	8,441	7,050
50,850	**50,900**	7,132	5,724	7,132	5,833	**53,850**	**53,900**	7,792	6,084	7,792	6,401	**56,850**	**56,900**	8,452	6,444	8,452	7,061
50,900	**50,950**	7,143	5,730	7,143	5,839	**53,900**	**53,950**	7,803	6,090	7,803	6,412	**56,900**	**56,950**	8,463	6,450	8,463	7,072
50,950	**51,000**	7,154	5,736	7,154	5,845	**53,950**	**54,000**	7,814	6,096	7,814	6,423	**56,950**	**57,000**	8,474	6,456	8,474	7,083

(Continued)

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

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—			
57,000						**60,000**						**63,000**					
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
58,000						**61,000**						**64,000**					
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
59,000						**62,000**						**65,000**					
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—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
66,000					
66,000	**66,050**	10,465	7,542	10,465	9,074
66,050	**66,100**	10,476	7,548	10,476	9,085
66,100	**66,150**	10,487	7,554	10,487	9,096
66,150	**66,200**	10,498	7,560	10,498	9,107
66,200	**66,250**	10,509	7,566	10,509	9,118
66,250	**66,300**	10,520	7,572	10,520	9,129
66,300	**66,350**	10,531	7,578	10,531	9,140
66,350	**66,400**	10,542	7,584	10,542	9,151
66,400	**66,450**	10,553	7,590	10,553	9,162
66,450	**66,500**	10,564	7,596	10,564	9,173
66,500	**66,550**	10,575	7,602	10,575	9,184
66,550	**66,600**	10,586	7,608	10,586	9,195
66,600	**66,650**	10,597	7,614	10,597	9,206
66,650	**66,700**	10,608	7,620	10,608	9,217
66,700	**66,750**	10,619	7,626	10,619	9,228
66,750	**66,800**	10,630	7,632	10,630	9,239
66,800	**66,850**	10,641	7,638	10,641	9,250
66,850	**66,900**	10,652	7,644	10,652	9,261
66,900	**66,950**	10,663	7,650	10,663	9,272
66,950	**67,000**	10,674	7,656	10,674	9,283
67,000					
67,000	**67,050**	10,685	7,662	10,685	9,294
67,050	**67,100**	10,696	7,668	10,696	9,305
67,100	**67,150**	10,707	7,674	10,707	9,316
67,150	**67,200**	10,718	7,680	10,718	9,327
67,200	**67,250**	10,729	7,686	10,729	9,338
67,250	**67,300**	10,740	7,692	10,740	9,349
67,300	**67,350**	10,751	7,698	10,751	9,360
67,350	**67,400**	10,762	7,704	10,762	9,371
67,400	**67,450**	10,773	7,710	10,773	9,382
67,450	**67,500**	10,784	7,716	10,784	9,393
67,500	**67,550**	10,795	7,722	10,795	9,404
67,550	**67,600**	10,806	7,728	10,806	9,415
67,600	**67,650**	10,817	7,734	10,817	9,426
67,650	**67,700**	10,828	7,740	10,828	9,437
67,700	**67,750**	10,839	7,746	10,839	9,448
67,750	**67,800**	10,850	7,752	10,850	9,459
67,800	**67,850**	10,861	7,758	10,861	9,470
67,850	**67,900**	10,872	7,764	10,872	9,481
67,900	**67,950**	10,883	7,770	10,883	9,492
67,950	**68,000**	10,894	7,776	10,894	9,503
68,000					
68,000	**68,050**	10,905	7,782	10,905	9,514
68,050	**68,100**	10,916	7,788	10,916	9,525
68,100	**68,150**	10,927	7,794	10,927	9,536
68,150	**68,200**	10,938	7,800	10,938	9,547
68,200	**68,250**	10,949	7,806	10,949	9,558
68,250	**68,300**	10,960	7,812	10,960	9,569
68,300	**68,350**	10,971	7,818	10,971	9,580
68,350	**68,400**	10,982	7,824	10,982	9,591
68,400	**68,450**	10,993	7,830	10,993	9,602
68,450	**68,500**	11,004	7,836	11,004	9,613
68,500	**68,550**	11,015	7,842	11,015	9,624
68,550	**68,600**	11,026	7,848	11,026	9,635
68,600	**68,650**	11,037	7,854	11,037	9,646
68,650	**68,700**	11,048	7,860	11,048	9,657
68,700	**68,750**	11,059	7,866	11,059	9,668
68,750	**68,800**	11,070	7,872	11,070	9,679
68,800	**68,850**	11,081	7,878	11,081	9,690
68,850	**68,900**	11,092	7,884	11,092	9,701
68,900	**68,950**	11,103	7,890	11,103	9,712
68,950	**69,000**	11,114	7,896	11,114	9,723

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
		Your tax is—			
69,000					
69,000	**69,050**	11,125	7,902	11,125	9,734
69,050	**69,100**	11,136	7,908	11,136	9,745
69,100	**69,150**	11,147	7,914	11,147	9,756
69,150	**69,200**	11,158	7,920	11,158	9,767
69,200	**69,250**	11,169	7,926	11,169	9,778
69,250	**69,300**	11,180	7,932	11,180	9,789
69,300	**69,350**	11,191	7,938	11,191	9,800
69,350	**69,400**	11,202	7,944	11,202	9,811
69,400	**69,450**	11,213	7,950	11,213	9,822
69,450	**69,500**	11,224	7,956	11,224	9,833
69,500	**69,550**	11,235	7,962	11,235	9,844
69,550	**69,600**	11,246	7,968	11,246	9,855
69,600	**69,650**	11,257	7,974	11,257	9,866
69,650	**69,700**	11,268	7,980	11,268	9,877
69,700	**69,750**	11,279	7,986	11,279	9,888
69,750	**69,800**	11,290	7,992	11,290	9,899
69,800	**69,850**	11,301	7,998	11,301	9,910
69,850	**69,900**	11,312	8,004	11,312	9,921
69,900	**69,950**	11,323	8,010	11,323	9,932
69,950	**70,000**	11,334	8,016	11,334	9,943
70,000					
70,000	**70,050**	11,345	8,022	11,345	9,954
70,050	**70,100**	11,356	8,028	11,356	9,965
70,100	**70,150**	11,367	8,034	11,367	9,976
70,150	**70,200**	11,378	8,040	11,378	9,987
70,200	**70,250**	11,389	8,046	11,389	9,998
70,250	**70,300**	11,400	8,052	11,400	10,009
70,300	**70,350**	11,411	8,058	11,411	10,020
70,350	**70,400**	11,422	8,064	11,422	10,031
70,400	**70,450**	11,433	8,070	11,433	10,042
70,450	**70,500**	11,444	8,076	11,444	10,053
70,500	**70,550**	11,455	8,082	11,455	10,064
70,550	**70,600**	11,466	8,088	11,466	10,075
70,600	**70,650**	11,477	8,094	11,477	10,086
70,650	**70,700**	11,488	8,100	11,488	10,097
70,700	**70,750**	11,499	8,106	11,499	10,108
70,750	**70,800**	11,510	8,112	11,510	10,119
70,800	**70,850**	11,521	8,118	11,521	10,130
70,850	**70,900**	11,532	8,124	11,532	10,141
70,900	**70,950**	11,543	8,130	11,543	10,152
70,950	**71,000**	11,554	8,136	11,554	10,163
71,000					
71,000	**71,050**	11,565	8,142	11,565	10,174
71,050	**71,100**	11,576	8,148	11,576	10,185
71,100	**71,150**	11,587	8,154	11,587	10,196
71,150	**71,200**	11,598	8,160	11,598	10,207
71,200	**71,250**	11,609	8,166	11,609	10,218
71,250	**71,300**	11,620	8,172	11,620	10,229
71,300	**71,350**	11,631	8,178	11,631	10,240
71,350	**71,400**	11,642	8,184	11,642	10,251
71,400	**71,450**	11,653	8,190	11,653	10,262
71,450	**71,500**	11,664	8,196	11,664	10,273
71,500	**71,550**	11,675	8,202	11,675	10,284
71,550	**71,600**	11,686	8,208	11,686	10,295
71,600	**71,650**	11,697	8,214	11,697	10,306
71,650	**71,700**	11,708	8,220	11,708	10,317
71,700	**71,750**	11,719	8,226	11,719	10,328
71,750	**71,800**	11,730	8,232	11,730	10,339
71,800	**71,850**	11,741	8,238	11,741	10,350
71,850	**71,900**	11,752	8,244	11,752	10,361
71,900	**71,950**	11,763	8,250	11,763	10,372
71,950	**72,000**	11,774	8,256	11,774	10,383

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
		Your tax is—			
72,000					
72,000	**72,050**	11,785	8,262	11,785	10,394
72,050	**72,100**	11,796	8,268	11,796	10,405
72,100	**72,150**	11,807	8,274	11,807	10,416
72,150	**72,200**	11,818	8,280	11,818	10,427
72,200	**72,250**	11,829	8,286	11,829	10,438
72,250	**72,300**	11,840	8,292	11,840	10,449
72,300	**72,350**	11,851	8,298	11,851	10,460
72,350	**72,400**	11,862	8,304	11,862	10,471
72,400	**72,450**	11,873	8,310	11,873	10,482
72,450	**72,500**	11,884	8,316	11,884	10,493
72,500	**72,550**	11,895	8,322	11,895	10,504
72,550	**72,600**	11,906	8,328	11,906	10,515
72,600	**72,650**	11,917	8,334	11,917	10,526
72,650	**72,700**	11,928	8,340	11,928	10,537
72,700	**72,750**	11,939	8,346	11,939	10,548
72,750	**72,800**	11,950	8,352	11,950	10,559
72,800	**72,850**	11,961	8,358	11,961	10,570
72,850	**72,900**	11,972	8,364	11,972	10,581
72,900	**72,950**	11,983	8,370	11,983	10,592
72,950	**73,000**	11,994	8,376	11,994	10,603
73,000					
73,000	**73,050**	12,005	8,382	12,005	10,614
73,050	**73,100**	12,016	8,388	12,016	10,625
73,100	**73,150**	12,027	8,394	12,027	10,636
73,150	**73,200**	12,038	8,400	12,038	10,647
73,200	**73,250**	12,049	8,406	12,049	10,658
73,250	**73,300**	12,060	8,412	12,060	10,669
73,300	**73,350**	12,071	8,418	12,071	10,680
73,350	**73,400**	12,082	8,424	12,082	10,691
73,400	**73,450**	12,093	8,430	12,093	10,702
73,450	**73,500**	12,104	8,436	12,104	10,713
73,500	**73,550**	12,115	8,442	12,115	10,724
73,550	**73,600**	12,126	8,448	12,126	10,735
73,600	**73,650**	12,137	8,454	12,137	10,746
73,650	**73,700**	12,148	8,460	12,148	10,757
73,700	**73,750**	12,159	8,466	12,159	10,768
73,750	**73,800**	12,170	8,472	12,170	10,779
73,800	**73,850**	12,181	8,478	12,181	10,790
73,850	**73,900**	12,192	8,484	12,192	10,801
73,900	**73,950**	12,203	8,490	12,203	10,812
73,950	**74,000**	12,214	8,496	12,214	10,823
74,000					
74,000	**74,050**	12,225	8,502	12,225	10,834
74,050	**74,100**	12,236	8,508	12,236	10,845
74,100	**74,150**	12,247	8,514	12,247	10,856
74,150	**74,200**	12,258	8,520	12,258	10,867
74,200	**74,250**	12,269	8,526	12,269	10,878
74,250	**74,300**	12,280	8,532	12,280	10,889
74,300	**74,350**	12,291	8,538	12,291	10,900
74,350	**74,400**	12,302	8,544	12,302	10,911
74,400	**74,450**	12,313	8,550	12,313	10,922
74,450	**74,500**	12,324	8,556	12,324	10,933
74,500	**74,550**	12,335	8,562	12,335	10,944
74,550	**74,600**	12,346	8,568	12,346	10,955
74,600	**74,650**	12,357	8,574	12,357	10,966
74,650	**74,700**	12,368	8,580	12,368	10,977
74,700	**74,750**	12,379	8,586	12,379	10,988
74,750	**74,800**	12,390	8,592	12,390	10,999
74,800	**74,850**	12,401	8,598	12,401	11,010
74,850	**74,900**	12,412	8,604	12,412	11,021
74,900	**74,950**	12,423	8,610	12,423	11,032
74,950	**75,000**	12,434	8,616	12,434	11,043

(Continued)

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

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—			
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	10,035	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	10,046	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	9,001	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	**83,900**	**83,950**	14,432	10,343	14,432	13,040
77,950	**78,000**	13,094	9,034	13,094	11,703	**80,950**	**81,000**	13,754	9,694	13,754	12,363	**83,950**	**84,000**	14,444	10,354	14,444	13,052

(Continued)

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

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
		Your tax is—			
84,000					
84,000	84,050	14,456	10,365	14,456	13,064
84,050	84,100	14,468	10,376	14,468	13,076
84,100	84,150	14,480	10,387	14,480	13,088
84,150	84,200	14,492	10,398	14,492	13,100
84,200	84,250	14,504	10,409	14,504	13,112
84,250	84,300	14,516	10,420	14,516	13,124
84,300	84,350	14,528	10,431	14,528	13,136
84,350	84,400	14,540	10,442	14,540	13,148
84,400	84,450	14,552	10,453	14,552	13,160
84,450	84,500	14,564	10,464	14,564	13,172
84,500	84,550	14,576	10,475	14,576	13,184
84,550	84,600	14,588	10,486	14,588	13,196
84,600	84,650	14,600	10,497	14,600	13,208
84,650	84,700	14,612	10,508	14,612	13,220
84,700	84,750	14,624	10,519	14,624	13,232
84,750	84,800	14,636	10,530	14,636	13,244
84,800	84,850	14,648	10,541	14,648	13,256
84,850	84,900	14,660	10,552	14,660	13,268
84,900	84,950	14,672	10,563	14,672	13,280
84,950	85,000	14,684	10,574	14,684	13,292
85,000					
85,000	85,050	14,696	10,585	14,696	13,304
85,050	85,100	14,708	10,596	14,708	13,316
85,100	85,150	14,720	10,607	14,720	13,328
85,150	85,200	14,732	10,618	14,732	13,340
85,200	85,250	14,744	10,629	14,744	13,352
85,250	85,300	14,756	10,640	14,756	13,364
85,300	85,350	14,768	10,651	14,768	13,376
85,350	85,400	14,780	10,662	14,780	13,388
85,400	85,450	14,792	10,673	14,792	13,400
85,450	85,500	14,804	10,684	14,804	13,412
85,500	85,550	14,816	10,695	14,816	13,424
85,550	85,600	14,828	10,706	14,828	13,436
85,600	85,650	14,840	10,717	14,840	13,448
85,650	85,700	14,852	10,728	14,852	13,460
85,700	85,750	14,864	10,739	14,864	13,472
85,750	85,800	14,876	10,750	14,876	13,484
85,800	85,850	14,888	10,761	14,888	13,496
85,850	85,900	14,900	10,772	14,900	13,508
85,900	85,950	14,912	10,783	14,912	13,520
85,950	86,000	14,924	10,794	14,924	13,532
86,000					
86,000	86,050	14,936	10,805	14,936	13,544
86,050	86,100	14,948	10,816	14,948	13,556
86,100	86,150	14,960	10,827	14,960	13,568
86,150	86,200	14,972	10,838	14,972	13,580
86,200	86,250	14,984	10,849	14,984	13,592
86,250	86,300	14,996	10,860	14,996	13,604
86,300	86,350	15,008	10,871	15,008	13,616
86,350	86,400	15,020	10,882	15,020	13,628
86,400	86,450	15,032	10,893	15,032	13,640
86,450	86,500	15,044	10,904	15,044	13,652
86,500	86,550	15,056	10,915	15,056	13,664
86,550	86,600	15,068	10,926	15,068	13,676
86,600	86,650	15,080	10,937	15,080	13,688
86,650	86,700	15,092	10,948	15,092	13,700
86,700	86,750	15,104	10,959	15,104	13,712
86,750	86,800	15,116	10,970	15,116	13,724
86,800	86,850	15,128	10,981	15,128	13,736
86,850	86,900	15,140	10,992	15,140	13,748
86,900	86,950	15,152	11,003	15,152	13,760
86,950	87,000	15,164	11,014	15,164	13,772

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
		Your tax is—			
87,000					
87,000	87,050	15,176	11,025	15,176	13,784
87,050	87,100	15,188	11,036	15,188	13,796
87,100	87,150	15,200	11,047	15,200	13,808
87,150	87,200	15,212	11,058	15,212	13,820
87,200	87,250	15,224	11,069	15,224	13,832
87,250	87,300	15,236	11,080	15,236	13,844
87,300	87,350	15,248	11,091	15,248	13,856
87,350	87,400	15,260	11,102	15,260	13,868
87,400	87,450	15,272	11,113	15,272	13,880
87,450	87,500	15,284	11,124	15,284	13,892
87,500	87,550	15,296	11,135	15,296	13,904
87,550	87,600	15,308	11,146	15,308	13,916
87,600	87,650	15,320	11,157	15,320	13,928
87,650	87,700	15,332	11,168	15,332	13,940
87,700	87,750	15,344	11,179	15,344	13,952
87,750	87,800	15,356	11,190	15,356	13,964
87,800	87,850	15,368	11,201	15,368	13,976
87,850	87,900	15,380	11,212	15,380	13,988
87,900	87,950	15,392	11,223	15,392	14,000
87,950	88,000	15,404	11,234	15,404	14,012
88,000					
88,000	88,050	15,416	11,245	15,416	14,024
88,050	88,100	15,428	11,256	15,428	14,036
88,100	88,150	15,440	11,267	15,440	14,048
88,150	88,200	15,452	11,278	15,452	14,060
88,200	88,250	15,464	11,289	15,464	14,072
88,250	88,300	15,476	11,300	15,476	14,084
88,300	88,350	15,488	11,311	15,488	14,096
88,350	88,400	15,500	11,322	15,500	14,108
88,400	88,450	15,512	11,333	15,512	14,120
88,450	88,500	15,524	11,344	15,524	14,132
88,500	88,550	15,536	11,355	15,536	14,144
88,550	88,600	15,548	11,366	15,548	14,156
88,600	88,650	15,560	11,377	15,560	14,168
88,650	88,700	15,572	11,388	15,572	14,180
88,700	88,750	15,584	11,399	15,584	14,192
88,750	88,800	15,596	11,410	15,596	14,204
88,800	88,850	15,608	11,421	15,608	14,216
88,850	88,900	15,620	11,432	15,620	14,228
88,900	88,950	15,632	11,443	15,632	14,240
88,950	89,000	15,644	11,454	15,644	14,252
89,000					
89,000	89,050	15,656	11,465	15,656	14,264
89,050	89,100	15,668	11,476	15,668	14,276
89,100	89,150	15,680	11,487	15,680	14,288
89,150	89,200	15,692	11,498	15,692	14,300
89,200	89,250	15,704	11,509	15,704	14,312
89,250	89,300	15,716	11,520	15,716	14,324
89,300	89,350	15,728	11,531	15,728	14,336
89,350	89,400	15,740	11,542	15,740	14,348
89,400	89,450	15,752	11,553	15,752	14,360
89,450	89,500	15,764	11,564	15,764	14,372
89,500	89,550	15,776	11,575	15,776	14,384
89,550	89,600	15,788	11,586	15,788	14,396
89,600	89,650	15,800	11,597	15,800	14,408
89,650	89,700	15,812	11,608	15,812	14,420
89,700	89,750	15,824	11,619	15,824	14,432
89,750	89,800	15,836	11,630	15,836	14,444
89,800	89,850	15,848	11,641	15,848	14,456
89,850	89,900	15,860	11,652	15,860	14,468
89,900	89,950	15,872	11,663	15,872	14,480
89,950	90,000	15,884	11,674	15,884	14,492

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
		Your tax is—			
90,000					
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
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
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
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
91,000					
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
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
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
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
92,000					
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
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
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
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

(Continued)

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

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—			
93,000						**96,000**						**99,000**					
93,000	**93,050**	16,616	12,345	16,616	15,224	**96,000**	**96,050**	17,336	13,005	17,336	15,944	**99,000**	**99,050**	18,056	13,665	18,056	16,664
93,050	**93,100**	16,628	12,356	16,628	15,236	**96,050**	**96,100**	17,348	13,016	17,348	15,956	**99,050**	**99,100**	18,068	13,676	18,068	16,676
93,100	**93,150**	16,640	12,367	16,640	15,248	**96,100**	**96,150**	17,360	13,027	17,360	15,968	**99,100**	**99,150**	18,080	13,687	18,080	16,688
93,150	**93,200**	16,652	12,378	16,652	15,260	**96,150**	**96,200**	17,372	13,038	17,372	15,980	**99,150**	**99,200**	18,092	13,698	18,092	16,700
93,200	**93,250**	16,664	12,389	16,664	15,272	**96,200**	**96,250**	17,384	13,049	17,384	15,992	**99,200**	**99,250**	18,104	13,709	18,104	16,712
93,250	**93,300**	16,676	12,400	16,676	15,284	**96,250**	**96,300**	17,396	13,060	17,396	16,004	**99,250**	**99,300**	18,116	13,720	18,116	16,724
93,300	**93,350**	16,688	12,411	16,688	15,296	**96,300**	**96,350**	17,408	13,071	17,408	16,016	**99,300**	**99,350**	18,128	13,731	18,128	16,736
93,350	**93,400**	16,700	12,422	16,700	15,308	**96,350**	**96,400**	17,420	13,082	17,420	16,028	**99,350**	**99,400**	18,140	13,742	18,140	16,748
93,400	**93,450**	16,712	12,433	16,712	15,320	**96,400**	**96,450**	17,432	13,093	17,432	16,040	**99,400**	**99,450**	18,152	13,753	18,152	16,760
93,450	**93,500**	16,724	12,444	16,724	15,332	**96,450**	**96,500**	17,444	13,104	17,444	16,052	**99,450**	**99,500**	18,164	13,764	18,164	16,772
93,500	**93,550**	16,736	12,455	16,736	15,344	**96,500**	**96,550**	17,456	13,115	17,456	16,064	**99,500**	**99,550**	18,176	13,775	18,176	16,784
93,550	**93,600**	16,748	12,466	16,748	15,356	**96,550**	**96,600**	17,468	13,126	17,468	16,076	**99,550**	**99,600**	18,188	13,786	18,188	16,796
93,600	**93,650**	16,760	12,477	16,760	15,368	**96,600**	**96,650**	17,480	13,137	17,480	16,088	**99,600**	**99,650**	18,200	13,797	18,200	16,808
93,650	**93,700**	16,772	12,488	16,772	15,380	**96,650**	**96,700**	17,492	13,148	17,492	16,100	**99,650**	**99,700**	18,212	13,808	18,212	16,820
93,700	**93,750**	16,784	12,499	16,784	15,392	**96,700**	**96,750**	17,504	13,159	17,504	16,112	**99,700**	**99,750**	18,224	13,819	18,224	16,832
93,750	**93,800**	16,796	12,510	16,796	15,404	**96,750**	**96,800**	17,516	13,170	17,516	16,124	**99,750**	**99,800**	18,236	13,830	18,236	16,844
93,800	**93,850**	16,808	12,521	16,808	15,416	**96,800**	**96,850**	17,528	13,181	17,528	16,136	**99,800**	**99,850**	18,248	13,841	18,248	16,856
93,850	**93,900**	16,820	12,532	16,820	15,428	**96,850**	**96,900**	17,540	13,192	17,540	16,148	**99,850**	**99,900**	18,260	13,852	18,260	16,868
93,900	**93,950**	16,832	12,543	16,832	15,440	**96,900**	**96,950**	17,552	13,203	17,552	16,160	**99,900**	**99,950**	18,272	13,863	18,272	16,880
93,950	**94,000**	16,844	12,554	16,844	15,452	**96,950**	**97,000**	17,564	13,214	17,564	16,172	**99,950**	**100,000**	18,284	13,874	18,284	16,892
94,000						**97,000**											
94,000	**94,050**	16,856	12,565	16,856	15,464	**97,000**	**97,050**	17,576	13,225	17,576	16,184						
94,050	**94,100**	16,868	12,576	16,868	15,476	**97,050**	**97,100**	17,588	13,236	17,588	16,196						
94,100	**94,150**	16,880	12,587	16,880	15,488	**97,100**	**97,150**	17,600	13,247	17,600	16,208						
94,150	**94,200**	16,892	12,598	16,892	15,500	**97,150**	**97,200**	17,612	13,258	17,612	16,220						
94,200	**94,250**	16,904	12,609	16,904	15,512	**97,200**	**97,250**	17,624	13,269	17,624	16,232						
94,250	**94,300**	16,916	12,620	16,916	15,524	**97,250**	**97,300**	17,636	13,280	17,636	16,244						
94,300	**94,350**	16,928	12,631	16,928	15,536	**97,300**	**97,350**	17,648	13,291	17,648	16,256						
94,350	**94,400**	16,940	12,642	16,940	15,548	**97,350**	**97,400**	17,660	13,302	17,660	16,268						
94,400	**94,450**	16,952	12,653	16,952	15,560	**97,400**	**97,450**	17,672	13,313	17,672	16,280						
94,450	**94,500**	16,964	12,664	16,964	15,572	**97,450**	**97,500**	17,684	13,324	17,684	16,292						
94,500	**94,550**	16,976	12,675	16,976	15,584	**97,500**	**97,550**	17,696	13,335	17,696	16,304						
94,550	**94,600**	16,988	12,686	16,988	15,596	**97,550**	**97,600**	17,708	13,346	17,708	16,316						
94,600	**94,650**	17,000	12,697	17,000	15,608	**97,600**	**97,650**	17,720	13,357	17,720	16,328						
94,650	**94,700**	17,012	12,708	17,012	15,620	**97,650**	**97,700**	17,732	13,368	17,732	16,340						
94,700	**94,750**	17,024	12,719	17,024	15,632	**97,700**	**97,750**	17,744	13,379	17,744	16,352						
94,750	**94,800**	17,036	12,730	17,036	15,644	**97,750**	**97,800**	17,756	13,390	17,756	16,364						
94,800	**94,850**	17,048	12,741	17,048	15,656	**97,800**	**97,850**	17,768	13,401	17,768	16,376						
94,850	**94,900**	17,060	12,752	17,060	15,668	**97,850**	**97,900**	17,780	13,412	17,780	16,388						
94,900	**94,950**	17,072	12,763	17,072	15,680	**97,900**	**97,950**	17,792	13,423	17,792	16,400						
94,950	**95,000**	17,084	12,774	17,084	15,692	**97,950**	**98,000**	17,804	13,434	17,804	16,412						
95,000						**98,000**											
95,000	**95,050**	17,096	12,785	17,096	15,704	**98,000**	**98,050**	17,816	13,445	17,816	16,424						
95,050	**95,100**	17,108	12,796	17,108	15,716	**98,050**	**98,100**	17,828	13,456	17,828	16,436						
95,100	**95,150**	17,120	12,807	17,120	15,728	**98,100**	**98,150**	17,840	13,467	17,840	16,448						
95,150	**95,200**	17,132	12,818	17,132	15,740	**98,150**	**98,200**	17,852	13,478	17,852	16,460						
95,200	**95,250**	17,144	12,829	17,144	15,752	**98,200**	**98,250**	17,864	13,489	17,864	16,472						
95,250	**95,300**	17,156	12,840	17,156	15,764	**98,250**	**98,300**	17,876	13,500	17,876	16,484						
95,300	**95,350**	17,168	12,851	17,168	15,776	**98,300**	**98,350**	17,888	13,511	17,888	16,496						
95,350	**95,400**	17,180	12,862	17,180	15,788	**98,350**	**98,400**	17,900	13,522	17,900	16,508						
95,400	**95,450**	17,192	12,873	17,192	15,800	**98,400**	**98,450**	17,912	13,533	17,912	16,520						
95,450	**95,500**	17,204	12,884	17,204	15,812	**98,450**	**98,500**	17,924	13,544	17,924	16,532						
95,500	**95,550**	17,216	12,895	17,216	15,824	**98,500**	**98,550**	17,936	13,555	17,936	16,544						
95,550	**95,600**	17,228	12,906	17,228	15,836	**98,550**	**98,600**	17,948	13,566	17,948	16,556						
95,600	**95,650**	17,240	12,917	17,240	15,848	**98,600**	**98,650**	17,960	13,577	17,960	16,568						
95,650	**95,700**	17,252	12,928	17,252	15,860	**98,650**	**98,700**	17,972	13,588	17,972	16,580						
95,700	**95,750**	17,264	12,939	17,264	15,872	**98,700**	**98,750**	17,984	13,599	17,984	16,592						
95,750	**95,800**	17,276	12,950	17,276	15,884	**98,750**	**98,800**	17,996	13,610	17,996	16,604						
95,800	**95,850**	17,288	12,961	17,288	15,896	**98,800**	**98,850**	18,008	13,621	18,008	16,616						
95,850	**95,900**	17,300	12,972	17,300	15,908	**98,850**	**98,900**	18,020	13,632	18,020	16,628						
95,900	**95,950**	17,312	12,983	17,312	15,920	**98,900**	**98,950**	18,032	13,643	18,032	16,640						
95,950	**96,000**	17,324	12,994	17,324	15,932	**98,950**	**99,000**	18,044	13,654	18,044	16,652						

$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	$

General Information

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

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* for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with 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 to add the correct amounts on the front of Form 1040. Some lines require you to add across instead of down and some lines require you to add amounts from another form or schedule and then enter the total on Form 1040. For example, on line 17, you might have to enter amounts from Schedule 8812 on line 17b and amounts from Form 8863 on line 17c and add those amounts to the amount from Schedule 5, line 75, and enter the total of all those amounts in the line 17 entry space.
- 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.

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*. 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* or report them at *ftc.gov/complaint*. You can contact them at *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* 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 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* 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* 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* 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* 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.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that 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*. 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).

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EIC*) determines if you are eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *IRS Withholding Calculator* (*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*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*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* 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* 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*.
- The IRS can't issue refunds before mid-February 2019 for returns that 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* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit 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* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* (*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* 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* 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 without visiting an IRS Tax Assistance Center (TAC). Go to *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* to find the nearest TAC, check hours, available services, and appointment options.

Watching IRS videos. The IRS Video portal *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*).
- *Chinese* (*IRS.gov/Chinese*).
- *Vietnamese* (*IRS.gov/Vietnamese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).

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

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 interest 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*.

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.

Refund Information

where's my refund? To check the status of your refund, go to 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.

TIP *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 and 1-800-829-1954.

2018 Instructions for Schedule 1
Additional Income and Adjustments To Income

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.

Add the amounts on Form 1040, lines 1, 2b, 3b, 4b, and 5b, and the amount on Schedule 1, line 22, and enter on Form 1040, line 6.

If you have adjustments to income, subtract the amount on Schedule 1, line 36, from the amount on Form 1040, line 6, and enter on Form 1040, line 7.

Additional Income

TIP *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

TIP *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.

TIP *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, re-

port your income and expenses on Schedule C or C-EZ.

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 requirements 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.

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.** STOP 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.** _____

- 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 recontributed 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 inclusion. If you have a net section 965 inclusion (the section 965(a) inclusion less the corresponding section 965(c) deduction) 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 determined without regard to relevant section 965-related amounts (the "reduction amount"), 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 to be reduced by net operating loss carryovers or carrybacks is reduced, the net operating loss deduction on line 21 is reduced by the reduction amount.
- Section 951A requires U.S. shareholders of controlled foreign corporations to report their of GILTI in taxable income. Include the amount figured on Form 8992, Part II, line 3, and attach a copy of Form 8992 to your return. If you have a Form 5471 reporting requirement, attach a copy of Form 5471 to your return.

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 nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that 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).

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.

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	**1.** _____
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	**2.** _____
3.	**Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Schedule 1, line 29. **Don't** include this amount in figuring any medical expense deduction on Schedule A	**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.*

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 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 premium 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 insurance 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.

TIP *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

TIP *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 nontaxable 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.

TIP *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.

IRA Deduction Worksheet—Schedule 1, Line 32

*If you were age 70 1/2 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 70 1/2 or older at the end of 2018. If you are married filing jointly and only one spouse was under age 70 1/2 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 *Were You Covered by a Retirement Plan?*)?	**1a.**	☐ **Yes** ☐ **No**		
b.	If married filing jointly, was your spouse covered by a retirement plan?	**1b.**		☐ **Yes** ☐ **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 70 1/2 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.**	
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 other than any amounts identified as "DPAD"	**4.**			
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	**5a.**		**5b.**	

6. Is the amount on line 5 less than the amount on line 2?

☐ **No.** STOP 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 70 1/2 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 70 1/2 at the end of 2018.

  Otherwise, go to line 7.

6a.		**6b.**	

IRA Deduction Worksheet—*Continued*

			Your IRA		Spouse's IRA
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. • 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). • 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).	**7a.**		**7b.**	
8.	Enter the total of your (and your spouse's if filing jointly): • 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. • Alimony and separate maintenance payments reported on Schedule 1, line 11. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.	**8.**			
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	**9.**			
10.	Add lines 8 and 9	**10.**			
	CAUTION *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.*				
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	**11a.**		**11b.**	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** 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)	**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 expenses for any of the following individuals who was an eligible student.

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return;

b. The person had gross income that was equal to or more than the exemption amount for that year or $4,150 for 2018; or

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). **Don't** enter more than $2,500		**1.**
2.	Enter the amount from Form 1040, line 6	**2.**	
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 other than any amounts identified as "DPAD"	**3.**	
4.	Subtract line 3 from line 2	**4.**	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$65,000 • Married filing jointly—$135,000	**5.**	
6.	Is the amount on line 4 more than the amount on line 5? ☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ☐ **Yes.** Subtract line 5 from line 4	**6.**	
7.	Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000		**7.** .
8.	Multiply line 1 by line 7		**8.**
9.	**Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 33. **Don't** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)		**9.**

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.

Line 34

Reserved

CAUTION *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/FormsUpdates or 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

CAUTION *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.*

TIP *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 includible 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".

Don't include any domestic production activities deductions passed through from a cooperative under section 199A(g). Instead see the instructions for Line 10 and Pub. 535.

2018 Instructions for Schedule 2 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.

Include the amount on Schedule 2, line 47, in the total on Form 1040, line 11b, and check the box to indicate you're attaching Schedule 2 to your return.

Specific Instructions

TIP *Lines 38 through 44 are shown as "Reserved." Entries for these lines are reported directly on Form 1040.*

Line 45

Alternative Minimum Tax (AMT)

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)).

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.

CAUTION *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*.

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 directly 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 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?

☐ **No.** STOP 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.

☐ **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.** STOP 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 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.

Include the amount on Schedule 3, line 55, in the amount entered on Form 1040, line 12, and check the box to indicate Schedule 3 is attached to your return.

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 Form 1040, line 11a and Schedule 2, line 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 nonresident 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*.

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 ABLE 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.

CAUTION *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/FormsUpdates or 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 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.

Enter the amount on Schedule 4, line 64, on Form 1040, line 14.

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 noncash 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 by early February 2019 and Form 1095-B or 1095-C by early March 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*.

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* 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 (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than $200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

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 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.

Enter the amount from Schedule 5, line 75, in the space indicated on Form 1040, line 17, for the amount from Schedule 5 and include that amount in the total on Form 1040, line 17.

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 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 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 inclusion in 2018 and have elected to pay your net 965 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.

2018 Instructions for Schedule 6 Foreign Address and Third Party Designee

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.

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*.

List of Tax Topics

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

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, outreach programs, and identity theft
102	Tax assistance for individuals with disabilities
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Obtaining forms and publications
156	Copy or transcript of your tax return—How to get one
157	Change your address—How to notify the IRS
158	Paying your taxes and ensuring proper credit of payments
159	How to get a transcript or copy of Form W-2
161	Returning an erroneous refund—Paper check or direct deposit
	Collection
201	The collection process
202	Tax payment options
203	Reduced refund
204	Offers in compromise
205	Innocent spouse relief (Including separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a tax return preparer
255	Signing your return electronically
	General Information
301	When, how, and where to file
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Which Forms to File
356	Decedents
	Types of Income
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarships, fellowship grants, and other grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (Information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it taxable or not?
432	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony
453	Bad debt deduction
455	Moving expenses for members of the Armed Forces
456	Student loan interest deduction
458	Educator expense deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
509	Business use of home
510	Business use of car
511	Business travel expenses
513	Work-related education expenses
515	Casualty, disaster, and theft losses
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment and other unearned income (Kiddie tax)
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs
559	Net Investment Income Tax
560	Additional Medicare Tax
561	Individual shared responsibility provision
	Tax Credits
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the first-time homebuyer credit
612	The premium tax credit
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
654	Understanding your CP75 or CP75A Notice Request for Supporting Documentation

List of Tax Topics

(Continued)

Topic No.	Subject
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Filing Forms W-2 and W-3
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
760	Form 943—Reporting and deposit requirements for agricultural employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act
	Electronic Media Filers—1099 Series and Related Information Returns
801	Who must file information returns electronically
802	Applying to file information returns electronically
803	Waivers and extensions
804	Test files and combined federal and state filing
	Tax Information for U.S. Resident Aliens and Citizens Living Abroad
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)
858	Alien tax clearance
	Tax Information for Residents of Puerto Rico
901	Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
903	U.S. employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Tax Topic numbers are effective January 2, 2019.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

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

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on 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/FormsComments*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of 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 11 hours, with an average cost of $200 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 7 hours and $110, while business taxpayers are expected to have an average burden of

about 19 hours and $400. 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

Type of Taxpayer	Percentage of Returns	Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	11	5	2	4	1	$200
Type of taxpayer							
Nonbusiness***	70	7	2	1	3	1	110
Business***	30	19	10	3	5	1	400

*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

TIP *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/OrderForms 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

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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.

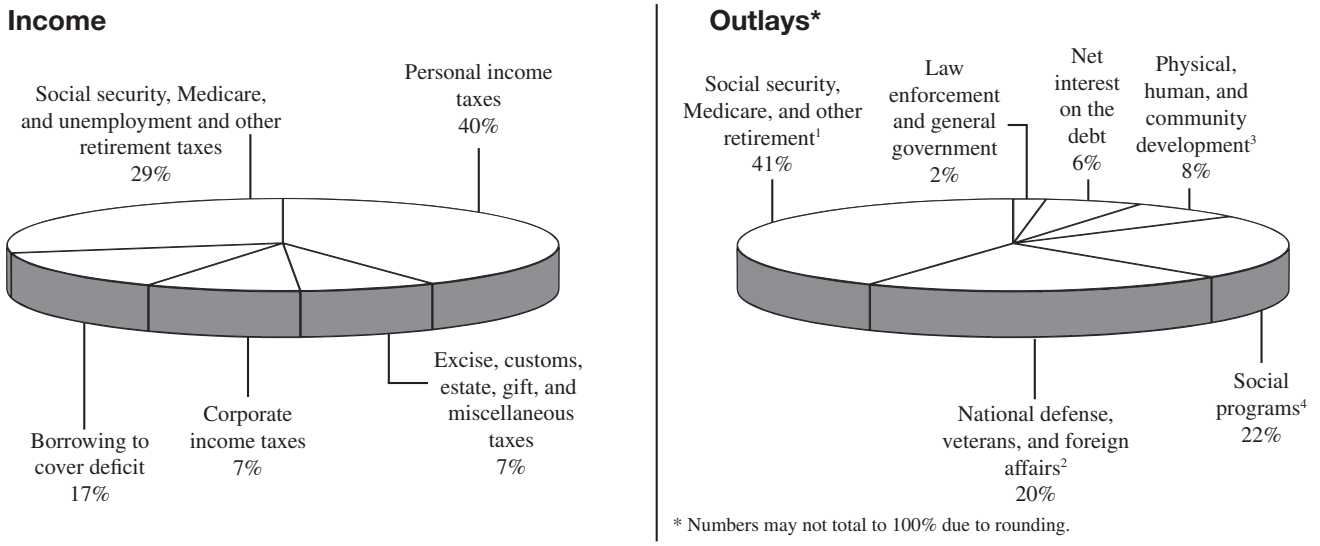
Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040*	Schedule F (1040)	2106	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule A (1040)	Schedule H (1040)	2441	8822	Pub. 334	Pub. 529	Pub. 590-A	
Schedule B (1040)	Schedule J (1040)	3903	8829	Pub. 463	Pub. 535	Pub. 590-B	
Schedule C (1040)	Schedule R (1040)	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule C-EZ (1040)	Schedule SE (1040)	4684	8917	Pub. 502	Pub. 550	Pub. 915	
Schedule D (1040)	Schedule 8812 (1040)	4868	8959	Pub. 505	Pub. 551	Pub. 946	
Form 8949	1040-ES (2019)	5405	8960	Pub. 523	Pub. 554	Pub. 970	
Schedule E (1040)	1040-V	6251	8962	Pub. 525	Pub. 575	Pub. 972	
Schedule EIC (1040)	1040X	8283	8965	Pub. 526	Pub. 583	Pub. 4681	

*If you order Form 1040, you also will receive Schedules 1 through 6.

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.



* 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**

Index to Instructions

A

ABLE account 89, 102
Additional Medicare Tax 103
Address change 17
Adjusted gross income 32
Adoption credit 101
Adoption expenses:
- Employer-provided benefits for 26

Adoption taxpayer identification number 22
Alaska Permanent Fund dividends 87
Aliens 9
Alimony paid 92
Alimony received 86
Alternative minimum tax 98
Amended return 82
Amount you owe 64–66
Annuities 29–32
Archer MSAs 87, 102, 103
Artists 90
Attachments to the return 66
Awards 87

B

Bankruptcy cases, chapter 11 26
Bequests 89
Blindness 18, 35
Business income or loss 86

C

Canceled debt 89
Capital gain distributions 87
Capital gain or loss 87
Child's requirement to file 10, 11
Child and dependent care expenses, credit for 100
Child custody 22
Child support 89
Child tax credits 20, 42, 62
Community property states 26
Contributions to reduce debt held by the public 81
Corrective distributions 27

D

Daycare center expenses 100
Death of a taxpayer 82
Death of spouse 82
Deductions:
- Qualified business income 37

Dependent care benefits 26
Dependents 20
- Standard deduction 35

Direct deposit of refund 63, 64
Disability expenses 89
Disclosure, Privacy Act, and Paperwork Reduction Act Notice 109
Dividends:
- Nondividend distributions 28
- Ordinary dividends 28
- Qualified dividends 27, 40

Divorced parents 22
Dual-status aliens 9, 15

E

Earned income credit (EIC) 45–61
- Combat pay, nontaxable 47

Education:
- Credits 62, 100
- Expenses 62, 95, 100
- Recapture of education credits 38
- Savings accounts 87, 89, 102

Educator expenses 90
Elderly persons:
- Credit for 101
- Standard deduction 35

Electric vehicles 101
Electronic filing (e-file) 8, 13, 25–66
Estimated tax 66, 81, 105
Excess deferrals 27
Excess social security and tier 1 RRTA tax withheld 105
Extension of time to file 9, 105

F

Filing requirements 13
Filing status, which box to check 15–17
Foreign accounts and trusts 26
Foreign-source income 26
Foreign tax credit 100
Forms W-2, 1098, and 1099—where to report certain items from 13
Form W-2 27
Free tax help 82

G

Gambling 89
General business credit 101
Gifts 89
Golden parachute payments 104
Group-term life insurance, uncollected tax on 104

H

Head of household 16
Health care coverage, individual responsibility 103
Health insurance deduction, self-employed 90
Health insurance premiums, credit for 105
Health savings accounts 87, 89, 90, 102, 103
Help, tax 82
Homebuyer credit, first-time 102
Household employment taxes 102
How to comment on forms 109
How to get tax help 82

I

Identity Protection PIN 25
Identity theft 81
Income 26–87
Income tax withholding (federal) 81, 105
Individual retirement arrangements (IRAs):
- Contributions to (line 32) 92
- Credit for contributions to 100
- Distributions from (lines 15a and 15b) 28
- Nondeductible contributions to 28, 92

Individual taxpayer identification numbers 17
Injured spouse 62
Innocent spouse relief 80
Installment payments 65
Interest income:
- Taxable 27
- Tax-exempt 27

Interest on taxes 84
Investment income, tax on 103
Itemized deductions or standard deduction 32–35
ITINs for aliens 17

J

Jury duty pay 87, 96

L

Life insurance 89
Line instructions for Form 1040 66
Living abroad, U.S. citizens and resident aliens 9, 26
Long-term care insurance 90
Lump-sum distributions 32

M

Market discount on bonds 27
Married persons:
- Filing joint returns 15
- Filing separate returns 15
- Living apart 16

Medicaid waiver payments to care provider 89
Medical insurance premiums, credit for 105
Medicare tax, additional 103
Mortgage interest credit 101
Moving expenses 90
Multiple support agreement 23

N

Name change 17
Net Investment Income Tax 103
Net operating loss 89
Nonresident aliens 9, 15, 17, 18

O

Offsets 62
Order form for forms and publications 111
Other income 87, 89
Other taxes 103

P

Parents, divorced or separated 22
Payments 44–105
Pay taxes electronically 64
Penalty:
- Early withdrawal of savings 92
- Estimated tax 66
- Others (including late filing and late payment) 84

Penalty on early withdrawal of savings 92
Pensions and annuities 29–32
Premium tax credit 105
Presidential election $3 check-off 19
Private delivery services 10
Prizes 87
Public debt, gift to reduce the 81

Q

Qualified business income deduction 34, 37
Qualified business income deduction—simplified worksheet 37
Qualified dividends 27, 40
Qualified dividends and capital gain tax worksheet 40
Qualified retirement plans, deduction for 90
Qualified tuition program earnings 89, 102

R

Railroad retirement benefits:
- Treated as a pension 30
- Treated as social security 32

Records, how long to keep 82
Refund 62–64
Refund information 85

Refund offset 62
Refunds, credits, or offsets of state and local income taxes 86
Reservists, expenses of 90
Resident aliens 9
Residential energy efficient property credit 101
Retirement plan deduction, self-employed 90
Retirement savings contributions credit 100
Rollovers 28, 32
Roth IRAs 28, 92
Rounding off to whole dollars 26

S

Saver's credit 100
Scholarship and fellowship grants 27
Self-employment tax:
Deduction for part of 90
Separated parents 22
Shared responsibility payment 103
Signing your return 25
Single person 15
Social security and equivalent railroad retirement benefits 32, 33
Social security number 17, 24
Standard deduction or itemized deductions 32–35
State and local income taxes, taxable refunds, credits, or offsets of 86
Statutory employees 27
Student loan interest deduction

T

Tax and credits 32–103
Figured by the IRS 38, 48
Other taxes:
Alternative minimum tax 98
IRAs and other tax-favored accounts 102
Lump-sum distributions 32
Recapture 103
Tax computation worksheet 79
Tax Counseling for the Elderly (TCE) 8
Tax help 82
Taxpayer Advocate Service (TAS) 4
Tax rate schedules 113
Tax table 67–78
Tax Topics 107
Third party designee 106
Tip income 26, 102
Tips reported to employer, uncollected tax on 104
Tuition program earnings 89, 102

U

Unemployment compensation 87

V

Volunteer Income Tax Assistance Program (VITA) 8

W

Wages 26
What's new 6
What if you can't pay? 65
When and where should you file? 9
Who must file 10, 11
Who should file 9
Widows and widowers, qualifying 16
Winnings, prizes, gambling, and lotteries (other income) 89
Withholding, federal income tax 44, 81

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*

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.

TIP *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...	THEN use this address if you: 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
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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.