1040A

INSTRUCTIONS

2016

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

Get a faster refund, reduce errors, and save paper. For more information on **IRS** Free File and *e-file*, see *Free Software Options for Doing Your Taxes* in these instructions or go to *IRS.gov/freefile*.

2016 Tax Changes

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

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

IRS

Department of the Treasury **Internal Revenue Service** IRS.gov

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Department of the Treasury

Internal Revenue Service

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The Taxpayer Advocate Service Is Here To Help You

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

What can the Taxpayer Advocate Service do for you?
We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, your advocate will be with you at every turn and do everything possible. 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*, at *IRS.gov/advocate*, 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.

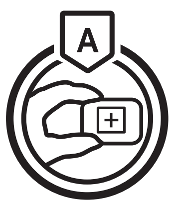
If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your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

The Marketplace is required to send **Form 1095-A** by **January 31, 2017,** listing the advance payments and other information you need to complete **Form 8962.**

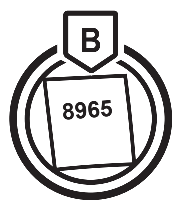
1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **1040, 1040A,** or **1040NR.** (Do not include Form 1095-A.)

Health Coverage Individual Responsibility Payment Increased

If you or someone in your household didn't have qualifying health care coverage or qualify for a coverage exemption for one or more months of 2016, the amount of your shared responsibility payment may be larger this year than it was last year. For 2016, you must:



OR



OR

Report Health Care Coverage

Check the Full-year coverage box on **line 38** to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage throughout 2016.

Claim a Coverage Exemption

Attach **Form 8965** to claim an exemption from the requirement to have health care coverage. For more information, go to *IRS.gov/form8965*.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2016, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and don't qualify for a coverage exemption. For more information, go to *IRS.gov/srp*.

Health Coverage Reporting

- If you or someone in your family had health coverage in 2016, 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 **line 38.** You should receive the Form 1095-A by early February 2017 and Form 1095-B or 1095-C by early March 2017, if applicable. You do not 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 38. Do not 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 2016, the employer may be required to send you a **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 2017.** This information may be relevant if you purchased health insurance coverage for 2016 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 45.** However, you do not 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 2016, you don't need the information in **Part II** of **Form 1095-C.** For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 18, 2017.
- *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 $64,000 or less in 2016, 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 $54,000 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 does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to *IRS.gov/payments* to see all your electronic payment options.

What's New

For information about any additional changes to the 2016 tax law or any other developments affecting Form 1040A or its instructions, go to *IRS.gov/form1040a*.

Due date of return. File Form 1040A by April 18, 2017. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

Service at local IRS offices by appointment. Many issues can be resolved conveniently on IRS.gov with no waiting. However, if you need help from an IRS Taxpayer Assistance Center (TAC) you need to call to schedule an appointment. Go to *IRS.gov/taclocator* to find the location and telephone number of your local TAC.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, 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. Although the IRS will begin releasing refunds for returns that claim these credits on February 15, because of the time it generally takes banking or financial systems to process deposits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit).

If you filed your return before February 15, you can check *Where's My Refund* on IRS.gov (*IRS.gov/refunds*) a few days after February 15 for your projected deposit date. *Where's My Refund* and the IRS2Go phone app remain the best ways to check the status of any refund.

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list, see *Private Delivery Services.*

Cash payment option. There is a new option for taxpayers who want to pay their taxes in cash. For details, see *Pay by Cash* under the *Amount You Owe* in the instructions for line 50.

Educator expenses. You may be able to deduct certain expenses for professional development courses you have taken related to the curriculum you teach or to the students you teach. See the instructions for line 16.

Olympic and Paralympic medals and USOC prize money. If you receive Olympic and Paralympic medals and United States Olympic Committee prize money, you must file Form 1040. The value of the medals and the amount of the prize money may be nontaxable.

Child tax credit and additional child tax credit may be disallowed. If you take the child tax credit or the additional child tax credit even though you aren't eligible, you may not be able to take these credits for up to 10 years. For more information, see the Instructions for Schedule 8812.

American opportunity credit may be disallowed. If you take the American opportunity credit even though you aren't eligible, you may not be able to take this credit for up to 10 years. For more information, see the Instructions for Form 8863.

Health coverage tax credit (HCTC). The HCTC is a tax credit that pays a percentage of health insurance premiums for certain eligible taxpayers and their qualifying family members. The HCTC is a separate tax credit with different eligibility rules than the premium tax credit. You may have received monthly advance payments of the HCTC beginning in July 2016. If you received these payments, you must file Form 1040. For information on how to report these payments or on the HCTC generally, see the Instructions for Form 8885.

Get Transcript Online. The Get Transcript Online tool on IRS.gov is available again to get a copy of your tax transcripts and similar documents. To guard against fraud, you will now need to go through a two-step authentication process in order to use the online tool. For more information, go to *IRS.gov/transcript*.

Electronic Filing PIN. Electronic Filing PIN, an IRS-generated PIN used to verify your signature on your self-prepared, electronic tax return, is no longer available. To validate your signature, you must use your prior-year adjusted gross income or prior-year self-select PIN. See *Electronic Return Signatures*, later.

Individual taxpayer identification number (ITIN) renewal. If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see the Instructions for Form W-7.

Exemption amount for alternative minimum tax (AMT). The exemption amount for the AMT has increased to $53,900 ($83,800 if married filing jointly or qualifying widow(er); $41,900 if married filing separately).

Standard deduction for head of household filing status. For 2016, the standard deduction for head of household filing status has increased to $9,300. The other standard deduction amounts are unchanged.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to *IRS.gov/secureaccess*.

Filing Requirements

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

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

Do You Have To File?

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

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

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

See Pub. 501 for details. Also see Pub. 501 if you don't 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 2016 and advance payments of the premium tax credit were made for this coverage, you must file a 2016 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 2016 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 2016 or was a full-time student under age 24 at the end of 2016. To do so, use Form 1040 and 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, 1993, is considered to be age 24 at the end of 2016. Don't use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2016.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

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

When and Where Should You File?

File Form 1040A by **April 18, 2017**. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live 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. See the *e-file* page earlier or IRS.gov for more information. 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 15, 2017, 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.

- 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.
- United Parcel Service (UPS): UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, UPS Worldwide Express.
- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, FedEx International Economy.

For more information, go to IRS.gov and enter “private delivery service” in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services. 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 2016 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	$10,350 11,900
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$20,700 21,950 23,200
Married filing separately (see the instructions for line 3)	any age	$4,050
Head of household (see the instructions for line 4)	under 65 65 or older	$13,350 14,900
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	$16,650 17,900

** If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016. (If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, 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 2016 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 14a and 14b to figure the taxable part of social security benefits you must include in gross income.*

**** If you didn't live with your spouse at the end of 2016 (or on the date your spouse died) and your gross income was at least $4,050, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents

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

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

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

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

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

- Your **unearned income** was over $1,050.
- Your **earned income** was over $6,300.
- Your **gross income** was more than the **larger** of—
  - $1,050, or
  - Your earned income (up to $5,950) plus $350.

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

- Your unearned income was over $2,600 ($4,150 if 65 or older **and** blind).
- Your earned income was over $7,850 ($9,400 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,600 ($4,150 if 65 or older **and** blind), or
  - Your earned income (up to $5,950) plus $1,900 ($3,450 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 $6,300.
- 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 $5,950) plus $350.

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

- Your unearned income was over $2,300 ($3,550 if 65 or older **and** blind).
- Your earned income was over $7,550 ($8,800 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—
  - $2,300 ($3,550 if 65 or older **and** blind), or
  - Your earned income (up to $5,950) plus $1,600 ($2,850 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return for 2016 if you owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28. You must also file a return for 2016 if 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.

You must file a return using Form 1040 if **any** of the following apply for 2016.

- You owe any special taxes, such as 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.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least $400.
- You had wages of $108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You owe any recapture taxes, including repayment of the first-time homebuyer credit.
- You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.

Would It Help You To Itemize Deductions on Form 1040?

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

Your filing status is:	AND	Your itemized deductions are more than:
Single		
• Under 65	•	$6,300
• 65 or older **or** blind	•	7,850
• 65 or older **and** blind	•	9,400
Married filing jointly		
• Under 65 (both spouses)	•	$12,600
• 65 or older **or** blind (one spouse)	•	13,850
• 65 or older **or** blind (both spouses)	•	15,100
• 65 or older **and** blind (one spouse)	•	15,100
• 65 or older **or** blind (one spouse) and 65 or older **and** blind (other spouse)	•	16,350
• 65 or older **and** blind (both spouses)	•	17,600
Married filing separately*		
• Your spouse itemizes deductions	•	$0
• Under 65	•	6,300
• 65 or older **or** blind	•	7,550
• 65 or older **and** blind	•	8,800
Head of household		
• Under 65	•	$9,300
• 65 or older **or** blind	•	10,850
• 65 or older **and** blind	•	12,400
Qualifying widow(er) with dependent child		
• Under 65	•	$12,600
• 65 or older **or** blind	•	13,850
• 65 or older **and** blind	•	15,100

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

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

Where To Report Certain Items From 2016 Forms W-2, 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 1040A, line 40.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040A, line 7
	Allocated tips (box 8)	See *Wages, Salaries, Tips, etc.*
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Must file Form 1040
	Employer contributions to an Archer MSA (box 12, code R)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889)
	Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1097-BTC	Bond tax credit	Must file Form 1040 to take
1098	Mortgage interest (box 1)	Must file Form 1040 to deduct
	Refund of overpaid interest (box 4)	See the instructions on Form 1098
	Mortgage insurance premiums (box 5)	Must file Form 1040 to deduct
	Points (box 6)	Must file Form 1040 to deduct
1098-C	Contributions of motor vehicles, boats, and airplanes	Must file Form 1040 to deduct
1098-E	Student loan interest (box 1)	See the instructions for Form 1040A, line 18
1098-MA	Home mortgage payments (box 3)	Must file Form 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040A, line 19, or line 33, but first see the instructions on Form 1098-T
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Broker and barter exchange transactions	Must file Form 1040
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Total ordinary dividends (box 1a)	Form 1040A, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040A, line 9b
	Total capital gain distributions (box 2a)	See the instructions for Form 1040A, line 10
	Amount reported in box 2b, 2c, or 2d	Must file Form 1040
	Nondividend distributions (box 3)	Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV)
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040A, line 13
	State or local income tax refund (box 2)	See the instructions under *Refunds of State or Local Income Taxes*, later
	Amount reported in box 5, 6, 7, or 9	Must file Form 1040
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT and the instructions for Form 1040A, line 8a
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040A, line 8a
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
	Tax-exempt interest (box 8)	Form 1040A, line 8b
	Specified private activity bond interest (box 9)	Must file Form 1040
	Market discount (box 10),	Form 1040A, line 8a
	Bond premium (box 11), bond premium on Treasury obligations (box 12), and bond premium on tax-exempt bond (box 13)	See instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third party network transactions	Must file Form 1040
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040

Form	Item and Box in Which It Should Appear	Where To Report
1099-OID	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Must file Form 1040 to deduct
	Market discount (box 5)	Form 1040A, line 8a
	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
	Investment expenses (box 9)	Must file Form 1040 to deduct
	Bond premium (box 10)	See the instructions on Form 1099-OID and Pub. 550
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR)
	Domestic production activities deduction (box 6)	Must file Form 1040 to deduct
	Amount reported in box 7, 8, 9, or 10	Must file Form 1040
1099-Q	Qualified education program payments	Must file Form 1040
1099-QA	Distributions from ABLE accounts	Must file Form 1040
1099-R	Distributions from IRAs*	See the instructions for Form 1040A, lines 11a and 11b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040A, lines 12a and 12b
	Capital gain (box 3)	See the instructions on Form 1099-R
	Disability income with code 3 in box 7	See the instructions for Form 1040A, line 7
1099-S	Gross proceeds from real estate transactions (box 2)	Must file Form 1040 if required to report the sale (see Pub. 523)
	Buyer's part of real estate tax (box 5)	Must file Form 1040
1099-SA	Distributions from HSAs and MSAs**	Must file Form 1040
SSA-1099	Social security benefits	See the instructions for lines 14a and 14b
RRB-1099	Railroad retirement benefits	See the instructions for lines 14a and 14b

**This includes distributions from Roth, SEP, and SIMPLE IRAs.*

***This includes distributions from Archer and Medicare Advantage MSAs.*

Who Can Use Form 1040A?

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

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

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

When Must You Use Form 1040?

Check *Where To Report Certain Items From 2016 Forms W-2, 1097, 1098, and 1099* to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:

a. Income from self-employment (business or farm income).

b. Certain tips you didn't report to your employer. See the instructions for Form 1040A, line 7.

c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.

d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

2. You can exclude any of the following types of income:

a. Foreign earned income you received as a U.S. citizen or resident alien.

b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.

c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2016.

3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

4. You received a distribution from a foreign trust.

5. You owe the excise tax on insider stock compensation from an expatriated corporation.

6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.

7. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.

8. You are an employee and your employer didn't withhold social security and Medicare tax and they were required to do so. See Form 8919 for details.

9. You had a qualified health savings account funding distribution from your IRA.

10. You are a debtor in a bankruptcy case filed after October 16, 2005.

11. You must repay the first-time homebuyer credit. See Form 5405 for details.

12. You had foreign financial assets in 2016, and you must file Form 8938. See Form 8938 and its instructions.

13. You owe Additional Medicare Tax or had Additional Medicare Tax withheld and must file Form 8959. See Form 8959 and its instructions.

14. You owe Net Investment Income Tax and must file Form 8960. See Form 8960 and its instructions.

15. You have adjusted gross income of more than $155,650 and must reduce the dollar amount of your exemptions.

16. You received a Form W-2 that incorrectly includes in box 1 amounts that are payments under a Medicaid waiver program, and you can't get a corrected W-2, or you received a Form 1099-MISC that incorrectly reported these payments to the IRS.

17. You are eligible for the health coverage tax credit. See Form 8885 for details.

18. You received Olympic or Paralympic medals or United States Olympic Committee prize money on account of your participation in the Olympic or Paralympic Games.

Line Instructions for Form 1040A

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.

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

Name and Address

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

TIP *If you filed a joint return for 2015 and you are filing a joint return for 2016 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2015 return.*

Name Change

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

Address Change

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

P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

Foreign Address

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

Death of a Taxpayer

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

Social Security Number (SSN)

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

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

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you 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.

Make sure your ITIN has not expired. ITINs that have not been included on a U.S. federal tax return at least once in the last three consecutive years will expire. In addition, ITINs that were assigned before 2013 will expire according to an annual schedule, regardless of use. Expired ITINs must be renewed in order to avoid delays in processing your return.

An ITIN is for federal 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/ITINinfo.

Nonresident Alien Spouse

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

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

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. 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 can also have $3 go to the fund. If you check a box, your tax or refund won't change.

Filing Status

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

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

For information about marital status, see Pub. 501.

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

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2016.

- 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 2016, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box on line 1.
- You were widowed before January 1, 2016, and didn't remarry before the end of 2016. But, if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

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

- You were married at the end of 2016, even if you didn't live with your spouse at the end of 2016.
- Your spouse died in 2016 and you didn't remarry in 2016.
- You were married at the end of 2016, and your spouse died in 2017 before filing a 2016 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 any 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 line 3. 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 2016, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

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

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

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

TIP *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 2016. See* Married persons who live apart*, later.*

Line 4

Head of Household

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

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of

2016. But, if at the end of 2016, 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 2016 and you meet the other rules under *Married persons who live apart*, later.
- You are married to a nonresident alien at any time during the year and you don't choose to treat him or her as a resident alien.

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

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2016 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions). 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 on line 6c. But don't include:

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

b. Any person who is your dependent only because he or she lived with you for all of 2016, or

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

2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on line 6c of someone else's 2016 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* in the line 6c instructions.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. 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 of the line 6c instructions.

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

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

If the person for whom you kept up a home was born or died in 2016, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

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

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

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2016, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2016. 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 2016.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2016 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

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

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

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2016 if all of the following apply.

1. Your spouse died in 2014 or 2015 and you didn't remarry before the end of 2016.

2. You have a child or stepchild you can claim as a dependent on line 6c. This doesn't include a foster child.

3. This child lived in your home for all of 2016. 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 2016, you can't file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

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

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

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

A child is considered to have lived with you for all of 2016 if the child was born or died in 2016 and your home was the child's home for the entire time he or she was alive.

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

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

Exemptions

You can deduct $4,050 on line 26 for each exemption you can take.

Line 6b

Spouse

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

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

2. You were married at the end of 2016, your filing status is married filing separately or head of household, and both of the following apply.

   a. Your spouse had no income and isn't filing a return.

   b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2016, you can't take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2016 and you didn't remarry by the end of 2016, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a taxpayer* under *General Instructions*, later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

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

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

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

AND

was ...

Under age 19 at the end of 2016 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2016, 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 2016 (see Pub. 501)

AND

Who isn't filing a joint return for 2016 or is filing a joint return for 2016 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 2016. 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 2016, 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 2016 tax return? See Steps 1, 2, and 4.

☐ **Yes.** STOP You can't claim any dependents. Go to Form 1040A, line 7.

☐ **No.** You can claim this child as a dependent. Complete Form 1040A, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

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

1. Was the child under age 17 at the end of 2016?

☐ **Yes.** Continue ☐ **No.** STOP This child isn't a qualifying child for the child tax credit.

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

☐ **Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040A, line 6c, column (4).

☐ **No.** STOP This child isn't a qualifying child for the child tax credit.

Step 4 Is Your Qualifying Relative Your Dependent?

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

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

or

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

or

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

or

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

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship 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 2016. 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 $4,050 in 2016. 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 2016. 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 Go to Form 1040A, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)
   - ☐ **Yes.** Continue ↓
   - ☐ **No.** 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 2016 tax return? See Steps 1, 2, and 4.
   - ☐ **Yes.** STOP You can't claim any dependents. Go to Form 1040A, line 7.
   - ☐ **No.** You can claim this person as a dependent. Complete Form 1040A, line 6c, columns (1) through (3). Don't check the box on Form 1040A, line 6c, column (4).

Definitions and Special Rules

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

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you 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 dependant isn't a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

If you didn't have an SSN (or ITIN) by the due date of your 2016 return (including extensions), you can't claim the child tax credit on either your original or an amended 2016 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2016 return with respect to a child who didn't have an ATIN or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2016 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

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 2016 (whether or not they are or were married).

2. The child received over half of his or her support for 2016 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 2016.

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 2016, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. See Post-1984 and pre-2009 decree or agreement and Post-2008 decree or agreement, later.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2016.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 35 and 43). 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. See Pub. 501 for details.

Example. Even if conditions (1) through (4) are met and the custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2016, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2016. 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.

CAUTION *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 an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

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

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

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

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

If the person meets all other requirements to be your qualifying child but was born or died in 2016, the person is considered to have lived with you for more than half of 2016 if your home was this person's home for more than half the time he or she was alive in 2016.

Any other person is considered to have lived with you for all of 2016 if the person was born or died in 2016 and your home was this person's home for the entire time he or she was alive in 2016.

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 dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you 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 2016, 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.

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

1. Dependency exemption (line 6c).
2. Child tax credits (lines 35 and 43).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 31).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 42a and 42b).

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

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents 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 2016. 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 2016.
- 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 2016.
- 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 2016, 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 six tax benefits listed earlier for which you otherwise qualify. Your mother can't claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you 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. 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 disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card 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.

If your dependent child was born and died in 2016 and you don't have an SSN for the child, enter “Died” in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you didn't have an SSN (or ITIN) by the due date of your 2016 return (including extensions), you can't claim the child tax credit on either your original or an amended 2016 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2016 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2016 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or 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 2016 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.

Income

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

Foreign-Source Income

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

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

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-44 I.R.B. 753, available at *IRS.gov//irb/2014-44_IRB/ar10.html*, to find out if you can elect to defer tax on the undistributed income. If you elect to defer tax, you must file Form 1040.

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

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

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

Foreign financial assets. If you had foreign financial assets in 2016, you may have to file Form 8938. If you must file Form 8938, you can't file Form 1040A. You must file Form 1040. See Form 8938 and its instructions.

Rounding Off to Whole Dollars

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2016, you may receive a Form 1099-G.

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

☐ **No.**	None of your refund is taxable.
☐ **Yes.**	You may have to report part or all of the refund as income on Form 1040 for 2016. See Pub. 525 for details.

Community Property States

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

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

Line 7

Wages, Salaries, Tips, etc.

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

- All wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than $2,000 in 2016. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than $2,000 in 2016, enter "HSH" and the amount not reported to you on a Form W-2 in the space next to line 7. For more information on employment taxes for household employees, see *Tax Topic 756*.
- Tip income you didn't report to your employer. But you must use Form 1040 and Form 4137 if you received tips of $20 or more in any month and didn't report the full amount to your employer, or your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They aren't included as income in box 1. See Pub. 531 for more details.
- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.
- Disability pensions shown on Form 1099-R if you 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 12a and 12b. Disability pensions received after you reach minimum retirement age and other payments

shown on Form 1099-R (other than payments from an IRA*) are reported on lines 12a and 12b of Form 1040A. Payments from an IRA are reported on lines 11a and 11b.

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

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2017. If you do not 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 must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

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

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

Interest credited in 2016 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 2016 income. For details, see Pub. 550.

TIP *If you get a 2016 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2016, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 8b (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). See Pub. 550 for more information. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

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

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

Line 9a

Ordinary Dividends

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

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

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

For details, see Pub. 550.

Line 9b

Qualified Dividends

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

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but 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.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2016. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2016. 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, 2016. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2016, through August 11, 2016). The 121-day period began on May 17, 2016, (60 days before the ex-dividend date) and ended on September 14, 2016. 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, 2016 (the day before the ex-dividend date), and you sold the stock on September 16, 2016. You held the stock for 63 days (from July 15, 2016, through September 16, 2016). The $500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2016, through September 14, 2016).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2016. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2016. 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, 2016. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

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

Line 10

Capital Gain Distributions

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

☐ **Yes.** You **must** use Form 1040.

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

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

Lines 11a and 11b

IRA Distributions

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

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

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

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2017, include a statement explaining what you did.

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

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2016 or an earlier year. If you made nondeductible contributions to these IRAs for 2016, 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 11b; 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 2011 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 2016.

4. You had a 2015 or 2016 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 2016.

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

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

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

Generally, your total QCDs for the year can't be more than $100,000. (On a joint return, your spouse can also 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.

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

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

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 11b. For example: "Line 11b--$1,000 Rollover and $500 Distribution." But you don't need to attach a statement if only *Exception 2* and one other exception apply.

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

CAUTION *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, 1945, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. If you do owe this tax, you must use Form 1040.*

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

Lines 12a and 12b

Pensions and Annuities

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

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

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

Fully taxable pensions and annuities. Your payments are fully taxable if (a) you didn't contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got back your entire cost tax free before 2016. But see *Insurance premiums for retired public safety officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 12b; don't make an entry on line 12a.

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

Partially taxable pensions and annuities. Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 12a. If your Form 1099-R 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 12b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

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

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

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

An eligible retirement plan is a governmental plan that is:

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

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 12a and the taxable amount on line 12b. Enter “PSO” next to line 12b.

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

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

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

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

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

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

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

CAUTION *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. Don't 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 contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

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

Enter on line 12a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 12b. If the remaining amount is zero and you have no other distribution to report on line 12b, enter zero on line 12b. Also, enter “Rollover” next to line 12b.

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

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

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

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

Line 13

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2016. Report this amount on line 13. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2016 and you repaid any of it in 2016, subtract the amount you repaid from the total amount you received. Enter the result on line 13. Also, enter “Repaid” and the amount you repaid in the space to the left of line 13. If, in 2016, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

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

Simplified Method Worksheet—Lines 12a and 12b

Keep for Your Records

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

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 12b. Enter the total pension or annuity payments received in 2016 on Form 1040A, line 12a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040A, line 12a . . . 1. ______

2. Enter your cost in the plan at the annuity starting date . . . 2. ______

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

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . 3. ______

4. Divide line 2 by the number on line 3 . . . 4. ______

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . 5. ______

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . 6. ______

7. Subtract line 6 from line 2 . . . 7. ______

8. Enter the **smaller** of line 5 or line 7 . . . 8. ______

9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 12b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance premiums for retired public safety officers* before entering an amount on line 12b . . . 9. ______

10. Was your annuity starting date before 1987?

☐ **Yes.** 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 2016. 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 . . .	**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

Lines 14a and 14b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2016. 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. Don't use the Social Security Benefits Worksheet if any of the following applies.

- You made contributions to a traditional IRA for 2016 and you or your spouse were covered by a retirement plan at work. 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.

Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records

Before you begin:
- ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2016, enter “D” to the right of the word “benefits” on line 14a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 14a and 14b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099**. Also, enter this amount on Form 1040A, line 14a . . . . . 1. ______

2. Multiply line 1 by 50% (0.50) . . . . . 2. ______

3. Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 . . . . . 3. ______

4. Enter the amount, if any, from Form 1040A, line 8b . . . . . 4. ______

5. Add lines 2, 3, and 4 . . . . . 5. ______

6. Enter the total of the amounts from Form 1040A, lines 16 and 17 . . . . . 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 1040A, line 14b.

☐ **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 2016, enter $25,000.
- Married filing separately and you lived with your spouse at any time in 2016, 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 1040A, line 14b. If you are married filing separately and you **lived apart** from your spouse for all of 2016, be sure you entered “D” to the right of the word “benefits” on line 14a.

☐ **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 2016 . . . . . 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 1040A, line 14b . . . . . 18. ______

TIP *If any of your benefits are taxable for 2016* ***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.*

• You repaid any benefits in 2016 and your total repayments (box 4) were more than your total benefits for 2016 (box 3). None of your benefits are taxable for 2016. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. For more details, see Pub. 915.

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

TIP ***Benefits for earlier year received in 2016?*** *If any of your benefits are taxable for 2016,* **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 www.socialsecurity.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.

Adjusted Gross Income

Line 16

Educator Expenses

If you were an eligible educator in 2016, you can deduct on line 16 up to $250 of qualified expenses you paid in 2016. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 16. You may be able to deduct expenses that are more than the $250 (or $500) limit on Schedule A, line 21, but you must use Form 1040. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

• For professional development courses you have taken related to the curriculum you teach or to the students you teach.

• 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 17

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2016, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2016, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by May 31, 2017, that shows all contributions to your traditional IRA for 2016.

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

1. If you were age 70½ or older at the end of 2016, you can't deduct any contributions made to your traditional IRA for 2016 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 line 34.

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 2016, 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 line 34.

5. If you made contributions to your IRA in 2016 that you deducted for 2015, 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, 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 or (b) box 12 of your Form W-2 with code Z. If it isn't, contact your employer for the amount of the income.

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

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

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

10. 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 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2016, see Pub. 590-A for special rules.

TIP *By April 1 of the year after the year in which you reach age 70½, you must start taking minimum required distributions from your traditional IRA. If you 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.*

IRA Deduction Worksheet—Line 17

Keep for Your Records

CAUTION *If you were age 70½ or older at the end of 2016, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions.* ***Don't*** *complete this worksheet for anyone age 70½ or older at the end of 2016. If you are married filing jointly and only one spouse was under age 70½ at the end of 2016, complete this worksheet only for that spouse.*

Before you begin:
- ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2016, enter "D" in the space to the left of line 17. If you do not, you may get a math error notice from the IRS.

		Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see *Were you covered by a retirement plan?*)?	**1a.** ☐ **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 2016.
- $6,500, if age 50 or older but under age 70½ at the end of 2016.

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 2016, enter $71,000
- Qualifying widow(er), enter $118,000
- Married filing jointly, enter $118,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $194,000 for the person who wasn't covered by a plan
- Married filing separately and you lived with your spouse at any time in 2016, enter $10,000

2a. ________ **2b.** ________

3. Enter the amount from Form 1040A, line 15 . . . . **3.** ________

4. Enter the amount, if any, from Form 1040A, line 16 . . . . . . **4.** ________

5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns . . . . . . **5a.** ________ **5b.** ________

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

☐ **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 2016.
  - **ii.** $6,500, if age 50 or older but under age 70½ at the end of 2016.

  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 2016.
  - **ii.** $6,500, if age 50 or older but under age 70½ at the end of 2016.

  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 2016) • 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 2016). 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 2016)	**7a.** ____	**7b.** ____
8.	Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q . . . . **8.** ____		
	CAUTION *If married filing jointly and line 8 is less than $11,000 ($12,000 if one spouse is age 50 or older at the end of 2016; $13,000 if both spouses are age 50 or older at the end of 2016),* ***stop here*** *and see Pub. 590-A to figure your IRA deduction.*		
9.	Enter traditional IRA contributions made, or that will be made by April 18, 2017, for 2016 to your IRA on line 9a and to your spouse's IRA on line 9b	**9a.** ____	**9b.** ____
10.	On line 10a, enter the **smallest** of line 7a, 8, or 9a. On line 10b, enter the **smallest** of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	**10a.** ____	**10b.** ____

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

Were you covered by a retirement plan? If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you 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.

If you were covered by a retirement plan and you file Form 8815, 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 2016.

TIP *You may be able to take the retirement savings contributions credit. See the line 34 instructions.*

Line 18

Student Loan Interest Deduction

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

- You paid interest in 2016 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); $160,000 if married filing jointly. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet to figure your modified AGI.
- You, or your spouse if filing jointly, aren't claimed as a dependent on someone's (such as your parent's) 2016 tax return.

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

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

Student Loan Interest Deduction Worksheet—Line 18

Keep for Your Records

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

1.	Enter the total interest you paid in 2016 on qualified student loans (see the instructions for line 18). **Do not** enter more than $2,500		1. ______
2.	Enter the amount from Form 1040A, line 15	2. ______	
3.	Enter the total of the amounts from Form 1040A, lines 16 and 17	3. ______	
4.	Subtract line 3 from line 2	4. ______	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$65,000 • Married filing jointly—$130,000	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 Form 1040A, line 18		9. ______

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 ($4,050 for 2016), or
   c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

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

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

Line 19

Tuition and Fees

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

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 33 and 44 for details.*

Tax, Credits, and Payments

Line 23a

If you were born before January 2, 1952, or were blind at the end of 2016, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was born before January 2, 1952, or was blind at the end of 2016, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked. Don't check any box(es) for your spouse if your filing status is head of household.

Death of spouse in 2016. If your spouse was born before January 2, 1952, but died in 2016 before reaching age 65, don't check the box that says “Spouse was born before January 2, 1952.”

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, 1951, and died on February 13, 2016. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on line 23a. However, if your spouse died on February 12, 2016, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2016. If you are preparing a return for someone who died in 2016, see Pub. 501 before completing line 23a.

Blindness. If you weren't totally blind as of December 31, 2016, 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.

Line 23b

If your filing status is married filing separately (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You can't take the standard deduction even if you were born before January 2, 1952, or were blind. Enter -0- on line 24 and go to line 25.

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

Line 24

Standard Deduction

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

Exception 1–dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2016 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2–box on line 23a checked. If you checked any box on line 23a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1952, or Were Blind.

Exception 3–box on line 23b checked. If you checked the box on line 23b, your standard deduction is zero, even if your were born before January 2, 1952, or were blind.

Standard Deduction Worksheet for Dependents—Line 24

Keep for Your Records

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

1.	Is your **earned income*** more than $700? ☐ **Yes.** Add $350 to your earned income. Enter the total ☐ **No.** Enter $1,050	**1.**	
2.	Enter the amount shown below for your filing status. • Single or married filing separately—$6,300 • Married filing jointly—$12,600 • Head of household—$9,300	**2.**	
3.	**Standard deduction.**		
a.	Enter the **smaller** of line 1 or line 2. If born after January 1, 1952, and not blind, **stop here** and enter this amount on Form 1040A, line 24. Otherwise, go to line 3b	**3a.**	
b.	If born before January 2, 1952, or blind, multiply the number on Form 1040A, line 23a, by $1,250 ($1,550 if single or head of household)	**3b.**	
c.	Add lines 3a and 3b. Enter the total here and on Form 1040A, line 24	**3c.**	

*** *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 you reported on Form 1040A, line 7.*

Standard Deduction Chart for People Who Were Born Before January 2, 1952, or Were Blind—Line 24

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

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

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

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$7,850 9,400
Married filing jointly or Qualifying widow(er)	1 2 3 4	$13,850 15,100 16,350 17,600
Married filing separately	1 2 3 4	$7,550 8,800 10,050 11,300
Head of household	1 2	$10,850 12,400

Line 28

Tax

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

☐ **Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.

☐ **No.** Use the Tax Table to figure your tax unless you are required to use Form 8615 (see *Form 8615*, later) or the Qualified Dividends and Capital Gain Tax Worksheet in these instructions. Also include in the total on line 28 any of the following taxes.

Tax from recapture of education credits. You may owe this tax if (a) you claimed an education credit in an earlier year, and (b) either tax-free educational assistance or a refund of qualified expenses was received in 2016 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and "ECR" to the left of the entry space for line 28.

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

1. The amount on Form 1040A, line 26, is: $28,350 or more if single or married filing jointly; $32,400 if a qualifying widow(er); or $16,200 or more if head of household or married filing separately.

2. The amount on Form 1040A, line 22, is more than: $53,900 if single or head of household; $83,800 if married filing jointly or qualifying widow(er); $41,900 if married filing separately.

For help with the alternative minimum tax, go to IRS.gov/AMT.

CAUTION *If filing for a child who must use Form 8615 to figure the tax and the amount on Form 1040A, line 22, is more than the total of $7,400 plus the amount on Form 1040A, line 7, don't file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.*

Alternative Minimum Tax Worksheet—Line 28

Keep for Your Records

Before you begin: √ Figure the amount you would enter on Form 1040A, line 30, as if you do not owe this tax.

1. Enter the amount from Form 1040A, line 22 . . . 1. ______

2. Enter the amount shown below for your filing status
- Single or head of household—$53,900
- Married filing jointly or qualifying widow(er)—$83,800
- Married filing separately—$41,900

. . . 2 ______

3. Subtract line 2 from line 1. If zero or less, **stop here;** you do not owe this tax . . . 3. ______

4. Enter the amount shown below for your filing status.
- Single or head of household—$119,700
- Married filing jointly or qualifying widow(er)—$159,700
- Married filing separately—$79,850

. . . 4. ______

5. Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7 . . . 5. ______

6. Multiply line 5 by 25% (0.25) . . . 6. ______

7. Add lines 3 and 6 . . . 7. ______

8. If line 7 is $186,300 or less ($93,150 or less if married filing separately), multiply line 7 by 26% (0.26). Otherwise, multiply line 7 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result . . . 8. ______

9. Did you use the **Qualified Dividends and Capital Gain Tax Worksheet** to figure the tax on the amount on Form 1040A, line 27?

☐ **No.** Skip lines 9 through 19; enter the amount from line 8 on line 20 and go to line 21.

☐ **Yes.** Enter the amount from line 4 of that worksheet . . . 9. ______

10. Enter the **smaller** of line 7 or line 9 . . . 10. ______

11. Subtract line 10 from line 7 . . . 11. ______

12. If line 11 is $186,300 or less ($93,150 or less if married filing separately), multiply line 11 by 26% (0.26). Otherwise, multiply line 11 by 28% (0.28) and subtract $3,726 ($1,863 if married filing separately) from the result . . . 12. ______

13. Enter the amount shown below for your filing status:
- Single or married filing separately— $37,650
- Married filing jointly or Qualifying widow(er)— $75,300
- Head of household—$50,400

. . . 13. ______

14. Enter the amount from line 5 of the **Qualified Dividends and Capital Gain Tax Worksheet** . . . 14. ______

15. Subtract line 14 from line 13. If zero or less, enter -0- . . . 15. ______

16. Enter the **smaller** of line 10 or line 15 . . . 16. ______

17. Subtract line 16 from line 10 . . . 17. ______

18. Multiply line 17 by 15% (0.15) . . . 18. ______

19. Add lines 12 and 18 . . . 19. ______

20. Enter the **smaller** of line 8 or line 19 . . . 20. ______

21. Enter the amount you would enter on Form 1040A, line 30, if you do not owe this tax . . . 21. ______

22. Alternative minimum tax. Is the amount on line 20 more than the amount on line 21?

☐ **No.** You do not owe this tax.

☐ **Yes.** Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter “AMT” and show the amount in the space to the left of line 28 . . . 22. ______

Form 8615

Form 8615 generally must be used to figure the tax for any child who had more than $2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gain distributions, and who either:

1. Was under age 18 at the end of 2016,
2. Was age 18 at the end of 2016 and didn't have earned income that was more than half of the child's support, or
3. Was a full-time student at least age 19 but under age 24 at the end of 2016 and didn't have earned income that was more than half of the child's support.

But if the child files a joint return for 2016 or if neither of the child's parents was alive at the end of 2016, don't use Form 8615 to figure the child's tax.

A child born on January 1, 1999, is considered to be age 18 at the end of 2016; a child born on January 1, 1998, is considered to be age 19 at the end of 2016; a child born on January 1, 1993, is considered to be age 24 at the end of 2016.

Qualified Dividends and Capital Gain Tax Worksheet

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

Qualified Dividends and Capital Gain Tax Worksheet—Line 28

Keep for Your Records

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

1.	Enter the amount from Form 1040A, line 27		1. ______	
2.	Enter the amount from Form 1040A, line 9b	2. ______		
3.	Enter the amount from Form 1040A, line 10	3. ______		
4.	Add lines 2 and 3		4. ______	
5.	Subtract line 4 from line 1. If zero or less, enter -0-		5. ______	
6.	Enter the **smaller** of: • The amount on line 1, or • $37,650 if single or married filing separately, $75,300 if married filing jointly or qualifying widow(er), or $50,400 if head of household.		6. ______	
7.	Enter the smaller of line 5 or line 6		7. ______	
8.	Subtract line 7 from line 6. This amount is taxed at 0%		8. ______	
9.	Enter the smaller of line 1 or line 4		9. ______	
10.	Enter the amount from line 8		10. ______	
11.	Subtract line 10 from line 9		11. ______	
12.	Multiply line 11 by 15% (0.15)			12. ______
13.	Use the Tax Table to figure the tax on the amount on line 5. Enter the tax here			13. ______
14.	Add lines 12 and 13			14. ______
15.	Use the Tax Table to figure the tax on the amount on line 1. Enter the tax here			15. ______
16.	**Tax on all taxable income.** Enter the **smaller** of line 14 or line 15 here and on Form 1040A, line 28			16. ______

Line 29

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 Form 1040A, line 29.

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 may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you do not 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.

Line 31

Credit for Child and Dependent Care Expenses

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

1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse or any other disabled person who couldn't care for himself or herself.
3. Your child whom you couldn't claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use *Tax Topic 602* or see Form 2441.

Line 32

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2016 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you can't take the credit if:

1. The amount on Form 1040A, line 22, is $17,500 or more ($20,000 or more if married filing jointly and only one spouse is eligible for the credit; $25,000 or more if married filing jointly and both spouses are eligible; $12,500 or more if married filing separately and you lived apart from your spouse all year), or

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

a. Nontaxable part of social security benefits.

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

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

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

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

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

See Schedule R and its instructions for details.

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

Line 33

Education Credits

If you (or your dependent) paid qualified expenses in 2016 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) 2016 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040A, line 22, is $90,000 or more ($180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2016 unless your filing status is married filing jointly.

To find out which education benefits you qualify for, go to *IRS.gov/EdCredit*.

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

See Form 8863 and its instructions for details.

Line 34

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 (including a *my*RA); (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions), or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

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

1. The amount on Form 1040A, line 22, is more than $30,750 ($46,125 if head of household; $61,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1999, (b) is claimed as a dependent on someone else's 2016 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2016 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.

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

For more details, use *Tax Topic 610* or see Form 8880.

2016 Child Tax Credit Worksheet—Line 35

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 2016, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you can't claim the child tax credit.
3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

Part 1

1. Number of qualifying children: ________ × $1,000. Enter the result. **1** ______

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

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

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

3 ______

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

☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.

☐ **Yes.** Subtract line 3 from line 2.
If the result 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.

4 ______

5. Multiply the amount on line 4 by 5% (0.05). Enter the result. **5** ______

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

☐ **No.** STOP
You can't take the child tax credit on Form 1040A, line 35. You also can't take the additional child tax credit on Form 1040A, line 43. Complete the rest of your Form 1040A.

☐ **Yes.** Subtract line 5 from line 1. Enter the result.
Go to Part 2.

6 ______

2016 Child Tax Credit Worksheet—Line 35 *(Continued)*

Keep for Your Records

Part 2

7. Enter the amount from Form 1040A, line 30. **7** ______

8. Add the amounts from Form 1040A:

Line 31 ______

Line 32 + ______

Line 33 + ______

Line 34 + ______ Enter the total. **8** ______

9. Are the amounts on lines 7 and 8 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.** See the **TIP** below.

☐ **No.** Subtract line 8 from line 7. **9** ______

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

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

☐ **No.** Enter the amount from line 6.

This is your child tax credit. **10** ______

Enter this amount on Form 1040A, line 35.

1040A

TIP You may be able to take the **additional child tax credit** on Form 1040A, line 43, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040A through lines 42a and 42b.
- Then, use Schedule 8812 to figure any additional child tax credit.

Line 38

Health Care: Individual Responsibility

For each month of 2016, you must either:

- Have qualifying health care coverage 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),
- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2016 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A dependent child who was born or adopted during the year was not covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2016 following the birth or adoption), or
- A spouse or dependent who died during the year was not covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2016 he or she was alive).

If you cannot check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 38 for each month that you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment. However, if you can be claimed as a dependent, you do not need to check the box, claim a coverage exemption or report a payment. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

If you or someone in your household had minimum essential coverage in 2016, 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.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, Health Coverage, or on Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.
- Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B, Health Coverage.

You should receive the Form 1095-A by early February 2017 and Form 1095-B or 1095-C by early March 2017, if applicable. You do not 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 38. Do not 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, which 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 line 45 and Form 8962.

Line 40

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 40. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach your Form(s) W-2 to the front of your paper return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2016 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or railroad retirement benefits, include the amount withheld in the total on line 40. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099. If federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 40.

Line 41

2016 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2016. Include any overpayment that you applied to your 2016 estimated tax from your 2015 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 2016. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2016 or in 2017 before filing a 2016 return.

Divorced taxpayers. If you got divorced in 2016 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040A. If you were divorced and remarried in 2016, enter your present spouse's SSN in the space provided on the front of Form 1040A. Also, in the blank space to the left of line 41, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040A. On the statement, explain all the payments you and your spouse made in 2016 and the name(s) and SSN(s) under which you made them.

Lines 42a and 42b—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 Earned Income Credit (EIC) Worksheet in these instructions or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to *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 may also have to pay penalties.*

Step 1 All Filers

1. If, in 2016:
   - 3 or more children lived with you, is the amount on Form 1040A, line 22, less than $47,955 ($53,505 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040A, line 22, less than $44,648 ($50,198 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040A, line 22, less than $39,296 ($44,846 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040A, line 22, less than $14,880 ($20,430 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 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" to the left of the entry space for line 42a.

3. Is your filing status married filing separately?

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

   ☐ **No.** Continue

4. Were you or your spouse a nonresident alien for any part of 2016?

   ☐ **Yes.** See *Nonresident aliens*, later, under *Definitions and Special Rules*.

   ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040A:

Line 8a		______
Line 8b	+	______
Line 9a	+	______
Line 10	+	______
Investment Income	=	

2. Is your investment income more than $3,400?

   ☐ **Yes.** STOP You can't 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 2016 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2016, 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 2016 or is filing a joint return for 2016 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 2016.

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 2016 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you,

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 2016, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

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

   ☐ **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2016. If at least one qualifying child has a valid SSN (or was born or died in 2016), go to question 2. Otherwise, you can't take the credit.

   ☐ **No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2016?

   ☐ **Yes.** Skip question 3 and Step 4; go to Step 5.

   ☐ **No.** Continue

3. Could you be a qualifying child of another person for 2016? (Check "No" if the other person isn't required to file, and isn't filing, a 2016 tax return or is filing a 2016 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" to the left of the entry space for line 42a.

   ☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040A, line 22, less than $14,880 ($20,430 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 2016? (Check "Yes" if you or your spouse if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse died in 2016 (or if you are preparing a return for someone who died in 2016), 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 2016? 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" to the left of the entry space for line 42a.

4. Are you filing a joint return for 2016?

   ☐ **Yes.** Skip questions 5 and 6; go to Step 5.

   ☐ **No.** Continue

5. Could you be a qualifying child of another person for 2016? (Check "No" if the other person isn't required to file, and isn't filing, a 2016 tax return or is filing a 2016 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" to the left of the entry space for line 42a.

   ☐ **No.** Continue

6. Can you be claimed as a dependent on someone else's 2016 tax return?

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

   ☐ **No.** Go to Step 5.

Step 5 Earned Income

1. Complete the following worksheet.

Earned Income Worksheet

1.	Enter the amount from Form 1040A, line 7	1. ______
2.	Enter any amount included on Form 1040A, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2	2. ______
3.	Enter any amount included on Form 1040A, line 7, 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 1040A, line 7	3. ______
4.	Enter any amount included on Form 1040A, line 7, 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 1040A, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received	4. ______
5.	Add lines 2, 3, and 4	5. ______
6.	Subtract line 5 from line 1	6. ______
7.	Enter all your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040A, line 42b. See *Combat pay, nontaxable*, later	7. ______
	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.*	
8.	Add lines 6 and 7. **This is your earned income**	8. ______

2. If you have:
   - 3 or more qualifying children, is your earned income less than $47,955 ($53,505 if married filing jointly)?
   - 2 qualifying children, is your earned income less than $44,648 ($50,198 if married filing jointly)?
   - 1 qualifying child, is your earned income less than $39,296 ($44,846 if married filing jointly)?
   - No qualifying children, is your earned income less than $14,880 ($20,430 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 the *Earned Income Credit Worksheet.*

Definitions and Special Rules

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

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

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

1. Enter "EIC" to the left of the entry space for Form 1040A, line 42a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 42b. See *Combat Pay, nontaxable*, earlier.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see Kidnapped child in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2016 if the child was born or died in 2016 and your home was this child's home for more than half the time he or she was alive in 2016.

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 2016 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under *Children of divorced or separated parents* in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you 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" to the left of the entry space for line 42a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2016, 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* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 35 and 43).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 31).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 42a and 42b).

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

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents 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 2016. 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 2016.
- 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 2016.
- 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 2016, 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 the qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits previously listed for which you otherwise qualify. Your mother can't claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you 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" to the left of the entry space for line 42a. 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 by the due date of your 2016 return (including extensions), you can't claim the EIC on either your original or an amended 2016 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2016 return, even if that child later gets an SSN.

Student. A student is a child who during any part of 5 calendar months of 2016 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.

Earned Income Credit (EIC) Worksheet—Lines 42a and 42b

Keep for Your Records

Part 1

All Filers

1. Enter your earned income from Step 5. | 1 |

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

   If line 2 is zero, STOP You can't take the credit. Enter "No" to the left of the entry space for line 42a.

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

4. Are the amounts on lines 3 and 1 the same?

   ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

   ☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
   - No qualifying children, is the amount on line 3 less than $8,300 ($13,850 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 3 less than $18,200 ($23,750 if married filing jointly)?

   ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

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

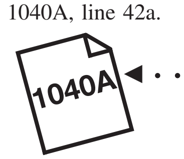
   Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

Part 3

Your Earned Income Credit

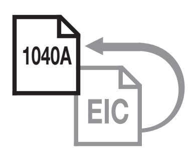
6. This is your earned income credit. | 6 |

Enter this amount on Form 1040A, line 42a.



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 2016.*

2016 Earned Income Credit (EIC) Table

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

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

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

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

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

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				Married filing jointly and the number of children you have is–			
		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**	506	2,253	2,650	2,981	506	2,253	2,650	2,981
6,650	**6,700**	506	2,270	2,670	3,004	506	2,270	2,670	3,004
6,700	**6,750**	506	2,287	2,690	3,026	506	2,287	2,690	3,026
6,750	**6,800**	506	2,304	2,710	3,049	506	2,304	2,710	3,049
6,800	**6,850**	506	2,321	2,730	3,071	506	2,321	2,730	3,071
6,850	**6,900**	506	2,338	2,750	3,094	506	2,338	2,750	3,094
6,900	**6,950**	506	2,355	2,770	3,116	506	2,355	2,770	3,116
6,950	**7,000**	506	2,372	2,790	3,139	506	2,372	2,790	3,139
7,000	**7,050**	506	2,389	2,810	3,161	506	2,389	2,810	3,161
7,050	**7,100**	506	2,406	2,830	3,184	506	2,406	2,830	3,184
7,100	**7,150**	506	2,423	2,850	3,206	506	2,423	2,850	3,206
7,150	**7,200**	506	2,440	2,870	3,229	506	2,440	2,870	3,229
7,200	**7,250**	506	2,457	2,890	3,251	506	2,457	2,890	3,251
7,250	**7,300**	506	2,474	2,910	3,274	506	2,474	2,910	3,274
7,300	**7,350**	506	2,491	2,930	3,296	506	2,491	2,930	3,296
7,350	**7,400**	506	2,508	2,950	3,319	506	2,508	2,950	3,319
7,400	**7,450**	506	2,525	2,970	3,341	506	2,525	2,970	3,341
7,450	**7,500**	506	2,542	2,990	3,364	506	2,542	2,990	3,364
7,500	**7,550**	506	2,559	3,010	3,386	506	2,559	3,010	3,386
7,550	**7,600**	506	2,576	3,030	3,409	506	2,576	3,030	3,409
7,600	**7,650**	506	2,593	3,050	3,431	506	2,593	3,050	3,431
7,650	**7,700**	506	2,610	3,070	3,454	506	2,610	3,070	3,454
7,700	**7,750**	506	2,627	3,090	3,476	506	2,627	3,090	3,476
7,750	**7,800**	506	2,644	3,110	3,499	506	2,644	3,110	3,499
7,800	**7,850**	506	2,661	3,130	3,521	506	2,661	3,130	3,521
7,850	**7,900**	506	2,678	3,150	3,544	506	2,678	3,150	3,544
7,900	**7,950**	506	2,695	3,170	3,566	506	2,695	3,170	3,566
7,950	**8,000**	506	2,712	3,190	3,589	506	2,712	3,190	3,589
8,000	**8,050**	506	2,729	3,210	3,611	506	2,729	3,210	3,611
8,050	**8,100**	506	2,746	3,230	3,634	506	2,746	3,230	3,634
8,100	**8,150**	506	2,763	3,250	3,656	506	2,763	3,250	3,656
8,150	**8,200**	506	2,780	3,270	3,679	506	2,780	3,270	3,679
8,200	**8,250**	506	2,797	3,290	3,701	506	2,797	3,290	3,701
8,250	**8,300**	506	2,814	3,310	3,724	506	2,814	3,310	3,724
8,300	**8,350**	501	2,831	3,330	3,746	506	2,831	3,330	3,746
8,350	**8,400**	498	2,848	3,350	3,769	506	2,848	3,350	3,769
8,400	**8,450**	494	2,865	3,370	3,791	506	2,865	3,370	3,791
8,450	**8,500**	490	2,882	3,390	3,814	506	2,882	3,390	3,814
8,500	**8,550**	486	2,899	3,410	3,836	506	2,899	3,410	3,836
8,550	**8,600**	482	2,916	3,430	3,859	506	2,916	3,430	3,859
8,600	**8,650**	479	2,933	3,450	3,881	506	2,933	3,450	3,881
8,650	**8,700**	475	2,950	3,470	3,904	506	2,950	3,470	3,904
8,700	**8,750**	471	2,967	3,490	3,926	506	2,967	3,490	3,926
8,750	**8,800**	467	2,984	3,510	3,949	506	2,984	3,510	3,949
8,800	**8,850**	463	3,001	3,530	3,971	506	3,001	3,530	3,971
8,850	**8,900**	459	3,018	3,550	3,994	506	3,018	3,550	3,994
8,900	**8,950**	456	3,035	3,570	4,016	506	3,035	3,570	4,016
8,950	**9,000**	452	3,052	3,590	4,039	506	3,052	3,590	4,039
9,000	**9,050**	448	3,069	3,610	4,061	506	3,069	3,610	4,061
9,050	**9,100**	444	3,086	3,630	4,084	506	3,086	3,630	4,084
9,100	**9,150**	440	3,103	3,650	4,106	506	3,103	3,650	4,106
9,150	**9,200**	436	3,120	3,670	4,129	506	3,120	3,670	4,129

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–**			
9,200	**9,250**	433	3,137	3,690	4,151	506	3,137	3,690	4,151
9,250	**9,300**	429	3,154	3,710	4,174	506	3,154	3,710	4,174
9,300	**9,350**	425	3,171	3,730	4,196	506	3,171	3,730	4,196
9,350	**9,400**	421	3,188	3,750	4,219	506	3,188	3,750	4,219
9,400	**9,450**	417	3,205	3,770	4,241	506	3,205	3,770	4,241
9,450	**9,500**	413	3,222	3,790	4,264	506	3,222	3,790	4,264
9,500	**9,550**	410	3,239	3,810	4,286	506	3,239	3,810	4,286
9,550	**9,600**	406	3,256	3,830	4,309	506	3,256	3,830	4,309
9,600	**9,650**	402	3,273	3,850	4,331	506	3,273	3,850	4,331
9,650	**9,700**	398	3,290	3,870	4,354	506	3,290	3,870	4,354
9,700	**9,750**	394	3,307	3,890	4,376	506	3,307	3,890	4,376
9,750	**9,800**	391	3,324	3,910	4,399	506	3,324	3,910	4,399
9,800	**9,850**	387	3,341	3,930	4,421	506	3,341	3,930	4,421
9,850	**9,900**	383	3,358	3,950	4,444	506	3,358	3,950	4,444
9,900	**9,950**	379	3,373	3,970	4,466	506	3,373	3,970	4,466
9,950	**10,000**	375	3,373	3,990	4,489	506	3,373	3,990	4,489
10,000	**10,050**	371	3,373	4,010	4,511	506	3,373	4,010	4,511
10,050	**10,100**	368	3,373	4,030	4,534	506	3,373	4,030	4,534
10,100	**10,150**	364	3,373	4,050	4,556	506	3,373	4,050	4,556
10,150	**10,200**	360	3,373	4,070	4,579	506	3,373	4,070	4,579
10,200	**10,250**	356	3,373	4,090	4,601	506	3,373	4,090	4,601
10,250	**10,300**	352	3,373	4,110	4,624	506	3,373	4,110	4,624
10,300	**10,350**	348	3,373	4,130	4,646	506	3,373	4,130	4,646
10,350	**10,400**	345	3,373	4,150	4,669	506	3,373	4,150	4,669
10,400	**10,450**	341	3,373	4,170	4,691	506	3,373	4,170	4,691
10,450	**10,500**	337	3,373	4,190	4,714	506	3,373	4,190	4,714
10,500	**10,550**	333	3,373	4,210	4,736	506	3,373	4,210	4,736
10,550	**10,600**	329	3,373	4,230	4,759	506	3,373	4,230	4,759
10,600	**10,650**	326	3,373	4,250	4,781	506	3,373	4,250	4,781
10,650	**10,700**	322	3,373	4,270	4,804	506	3,373	4,270	4,804
10,700	**10,750**	318	3,373	4,290	4,826	506	3,373	4,290	4,826
10,750	**10,800**	314	3,373	4,310	4,849	506	3,373	4,310	4,849
10,800	**10,850**	310	3,373	4,330	4,871	506	3,373	4,330	4,871
10,850	**10,900**	306	3,373	4,350	4,894	506	3,373	4,350	4,894
10,900	**10,950**	303	3,373	4,370	4,916	506	3,373	4,370	4,916
10,950	**11,000**	299	3,373	4,390	4,939	506	3,373	4,390	4,939
11,000	**11,050**	295	3,373	4,410	4,961	506	3,373	4,410	4,961
11,050	**11,100**	291	3,373	4,430	4,984	506	3,373	4,430	4,984
11,100	**11,150**	287	3,373	4,450	5,006	506	3,373	4,450	5,006
11,150	**11,200**	283	3,373	4,470	5,029	506	3,373	4,470	5,029
11,200	**11,250**	280	3,373	4,490	5,051	506	3,373	4,490	5,051
11,250	**11,300**	276	3,373	4,510	5,074	506	3,373	4,510	5,074
11,300	**11,350**	272	3,373	4,530	5,096	506	3,373	4,530	5,096
11,350	**11,400**	268	3,373	4,550	5,119	506	3,373	4,550	5,119
11,400	**11,450**	264	3,373	4,570	5,141	506	3,373	4,570	5,141
11,450	**11,500**	260	3,373	4,590	5,164	506	3,373	4,590	5,164
11,500	**11,550**	257	3,373	4,610	5,186	506	3,373	4,610	5,186
11,550	**11,600**	253	3,373	4,630	5,209	506	3,373	4,630	5,209
11,600	**11,650**	249	3,373	4,650	5,231	506	3,373	4,650	5,231
11,650	**11,700**	245	3,373	4,670	5,254	506	3,373	4,670	5,254
11,700	**11,750**	241	3,373	4,690	5,276	506	3,373	4,690	5,276
11,750	**11,800**	238	3,373	4,710	5,299	506	3,373	4,710	5,299
11,800	**11,850**	234	3,373	4,730	5,321	506	3,373	4,730	5,321
11,850	**11,900**	230	3,373	4,750	5,344	506	3,373	4,750	5,344
11,900	**11,950**	226	3,373	4,770	5,366	506	3,373	4,770	5,366
11,950	**12,000**	222	3,373	4,790	5,389	506	3,373	4,790	5,389
12,000	**12,050**	218	3,373	4,810	5,411	506	3,373	4,810	5,411
12,050	**12,100**	215	3,373	4,830	5,434	506	3,373	4,830	5,434
12,100	**12,150**	211	3,373	4,850	5,456	506	3,373	4,850	5,456
12,150	**12,200**	207	3,373	4,870	5,479	506	3,373	4,870	5,479
12,200	**12,250**	203	3,373	4,890	5,501	506	3,373	4,890	5,501
12,250	**12,300**	199	3,373	4,910	5,524	506	3,373	4,910	5,524
12,300	**12,350**	195	3,373	4,930	5,546	506	3,373	4,930	5,546
12,350	**12,400**	192	3,373	4,950	5,569	506	3,373	4,950	5,569
12,400	**12,450**	188	3,373	4,970	5,591	506	3,373	4,970	5,591
12,450	**12,500**	184	3,373	4,990	5,614	506	3,373	4,990	5,614
12,500	**12,550**	180	3,373	5,010	5,636	506	3,373	5,010	5,636
12,550	**12,600**	176	3,373	5,030	5,659	506	3,373	5,030	5,659
12,600	**12,650**	173	3,373	5,050	5,681	506	3,373	5,050	5,681
12,650	**12,700**	169	3,373	5,070	5,704	506	3,373	5,070	5,704
12,700	**12,750**	165	3,373	5,090	5,726	506	3,373	5,090	5,726
12,750	**12,800**	161	3,373	5,110	5,749	506	3,373	5,110	5,749

(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–			
12,800	**12,850**	157	3,373	5,130	5,771	506	3,373	5,130	5,771
12,850	**12,900**	153	3,373	5,150	5,794	506	3,373	5,150	5,794
12,900	**12,950**	150	3,373	5,170	5,816	506	3,373	5,170	5,816
12,950	**13,000**	146	3,373	5,190	5,839	506	3,373	5,190	5,839
13,000	**13,050**	142	3,373	5,210	5,861	506	3,373	5,210	5,861
13,050	**13,100**	138	3,373	5,230	5,884	506	3,373	5,230	5,884
13,100	**13,150**	134	3,373	5,250	5,906	506	3,373	5,250	5,906
13,150	**13,200**	130	3,373	5,270	5,929	506	3,373	5,270	5,929
13,200	**13,250**	127	3,373	5,290	5,951	506	3,373	5,290	5,951
13,250	**13,300**	123	3,373	5,310	5,974	506	3,373	5,310	5,974
13,300	**13,350**	119	3,373	5,330	5,996	506	3,373	5,330	5,996
13,350	**13,400**	115	3,373	5,350	6,019	506	3,373	5,350	6,019
13,400	**13,450**	111	3,373	5,370	6,041	506	3,373	5,370	6,041
13,450	**13,500**	107	3,373	5,390	6,064	506	3,373	5,390	6,064
13,500	**13,550**	104	3,373	5,410	6,086	506	3,373	5,410	6,086
13,550	**13,600**	100	3,373	5,430	6,109	506	3,373	5,430	6,109
13,600	**13,650**	96	3,373	5,450	6,131	506	3,373	5,450	6,131
13,650	**13,700**	92	3,373	5,470	6,154	506	3,373	5,470	6,154
13,700	**13,750**	88	3,373	5,490	6,176	506	3,373	5,490	6,176
13,750	**13,800**	85	3,373	5,510	6,199	506	3,373	5,510	6,199
13,800	**13,850**	81	3,373	5,530	6,221	506	3,373	5,530	6,221
13,850	**13,900**	77	3,373	5,550	6,244	501	3,373	5,550	6,244
13,900	**13,950**	73	3,373	5,572	6,269	498	3,373	5,572	6,269
13,950	**14,000**	69	3,373	5,572	6,269	494	3,373	5,572	6,269
14,000	**14,050**	65	3,373	5,572	6,269	490	3,373	5,572	6,269
14,050	**14,100**	62	3,373	5,572	6,269	486	3,373	5,572	6,269
14,100	**14,150**	58	3,373	5,572	6,269	482	3,373	5,572	6,269
14,150	**14,200**	54	3,373	5,572	6,269	479	3,373	5,572	6,269
14,200	**14,250**	50	3,373	5,572	6,269	475	3,373	5,572	6,269
14,250	**14,300**	46	3,373	5,572	6,269	471	3,373	5,572	6,269
14,300	**14,350**	42	3,373	5,572	6,269	467	3,373	5,572	6,269
14,350	**14,400**	39	3,373	5,572	6,269	463	3,373	5,572	6,269
14,400	**14,450**	35	3,373	5,572	6,269	459	3,373	5,572	6,269
14,450	**14,500**	31	3,373	5,572	6,269	456	3,373	5,572	6,269
14,500	**14,550**	27	3,373	5,572	6,269	452	3,373	5,572	6,269
14,550	**14,600**	23	3,373	5,572	6,269	448	3,373	5,572	6,269
14,600	**14,650**	20	3,373	5,572	6,269	444	3,373	5,572	6,269
14,650	**14,700**	16	3,373	5,572	6,269	440	3,373	5,572	6,269
14,700	**14,750**	12	3,373	5,572	6,269	436	3,373	5,572	6,269
14,750	**14,800**	8	3,373	5,572	6,269	433	3,373	5,572	6,269
14,800	**14,850**	4	3,373	5,572	6,269	429	3,373	5,572	6,269
14,850	**14,900**	*	3,373	5,572	6,269	425	3,373	5,572	6,269
14,900	**14,950**	0	3,373	5,572	6,269	421	3,373	5,572	6,269
14,950	**15,000**	0	3,373	5,572	6,269	417	3,373	5,572	6,269
15,000	**15,050**	0	3,373	5,572	6,269	413	3,373	5,572	6,269
15,050	**15,100**	0	3,373	5,572	6,269	410	3,373	5,572	6,269
15,100	**15,150**	0	3,373	5,572	6,269	406	3,373	5,572	6,269
15,150	**15,200**	0	3,373	5,572	6,269	402	3,373	5,572	6,269
15,200	**15,250**	0	3,373	5,572	6,269	398	3,373	5,572	6,269
15,250	**15,300**	0	3,373	5,572	6,269	394	3,373	5,572	6,269
15,300	**15,350**	0	3,373	5,572	6,269	391	3,373	5,572	6,269
15,350	**15,400**	0	3,373	5,572	6,269	387	3,373	5,572	6,269
15,400	**15,450**	0	3,373	5,572	6,269	383	3,373	5,572	6,269
15,450	**15,500**	0	3,373	5,572	6,269	379	3,373	5,572	6,269
15,500	**15,550**	0	3,373	5,572	6,269	375	3,373	5,572	6,269
15,550	**15,600**	0	3,373	5,572	6,269	371	3,373	5,572	6,269
15,600	**15,650**	0	3,373	5,572	6,269	368	3,373	5,572	6,269
15,650	**15,700**	0	3,373	5,572	6,269	364	3,373	5,572	6,269
15,700	**15,750**	0	3,373	5,572	6,269	360	3,373	5,572	6,269
15,750	**15,800**	0	3,373	5,572	6,269	356	3,373	5,572	6,269
15,800	**15,850**	0	3,373	5,572	6,269	352	3,373	5,572	6,269
15,850	**15,900**	0	3,373	5,572	6,269	348	3,373	5,572	6,269
15,900	**15,950**	0	3,373	5,572	6,269	345	3,373	5,572	6,269
15,950	**16,000**	0	3,373	5,572	6,269	341	3,373	5,572	6,269

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–			
16,000	**16,050**	0	3,373	5,572	6,269	337	3,373	5,572	6,269
16,050	**16,100**	0	3,373	5,572	6,269	333	3,373	5,572	6,269
16,100	**16,150**	0	3,373	5,572	6,269	329	3,373	5,572	6,269
16,150	**16,200**	0	3,373	5,572	6,269	326	3,373	5,572	6,269
16,200	**16,250**	0	3,373	5,572	6,269	322	3,373	5,572	6,269
16,250	**16,300**	0	3,373	5,572	6,269	318	3,373	5,572	6,269
16,300	**16,350**	0	3,373	5,572	6,269	314	3,373	5,572	6,269
16,350	**16,400**	0	3,373	5,572	6,269	310	3,373	5,572	6,269
16,400	**16,450**	0	3,373	5,572	6,269	306	3,373	5,572	6,269
16,450	**16,500**	0	3,373	5,572	6,269	303	3,373	5,572	6,269
16,500	**16,550**	0	3,373	5,572	6,269	299	3,373	5,572	6,269
16,550	**16,600**	0	3,373	5,572	6,269	295	3,373	5,572	6,269
16,600	**16,650**	0	3,373	5,572	6,269	291	3,373	5,572	6,269
16,650	**16,700**	0	3,373	5,572	6,269	287	3,373	5,572	6,269
16,700	**16,750**	0	3,373	5,572	6,269	283	3,373	5,572	6,269
16,750	**16,800**	0	3,373	5,572	6,269	280	3,373	5,572	6,269
16,800	**16,850**	0	3,373	5,572	6,269	276	3,373	5,572	6,269
16,850	**16,900**	0	3,373	5,572	6,269	272	3,373	5,572	6,269
16,900	**16,950**	0	3,373	5,572	6,269	268	3,373	5,572	6,269
16,950	**17,000**	0	3,373	5,572	6,269	264	3,373	5,572	6,269
17,000	**17,050**	0	3,373	5,572	6,269	260	3,373	5,572	6,269
17,050	**17,100**	0	3,373	5,572	6,269	257	3,373	5,572	6,269
17,100	**17,150**	0	3,373	5,572	6,269	253	3,373	5,572	6,269
17,150	**17,200**	0	3,373	5,572	6,269	249	3,373	5,572	6,269
17,200	**17,250**	0	3,373	5,572	6,269	245	3,373	5,572	6,269
17,250	**17,300**	0	3,373	5,572	6,269	241	3,373	5,572	6,269
17,300	**17,350**	0	3,373	5,572	6,269	238	3,373	5,572	6,269
17,350	**17,400**	0	3,373	5,572	6,269	234	3,373	5,572	6,269
17,400	**17,450**	0	3,373	5,572	6,269	230	3,373	5,572	6,269
17,450	**17,500**	0	3,373	5,572	6,269	226	3,373	5,572	6,269
17,500	**17,550**	0	3,373	5,572	6,269	222	3,373	5,572	6,269
17,550	**17,600**	0	3,373	5,572	6,269	218	3,373	5,572	6,269
17,600	**17,650**	0	3,373	5,572	6,269	215	3,373	5,572	6,269
17,650	**17,700**	0	3,373	5,572	6,269	211	3,373	5,572	6,269
17,700	**17,750**	0	3,373	5,572	6,269	207	3,373	5,572	6,269
17,750	**17,800**	0	3,373	5,572	6,269	203	3,373	5,572	6,269
17,800	**17,850**	0	3,373	5,572	6,269	199	3,373	5,572	6,269
17,850	**17,900**	0	3,373	5,572	6,269	195	3,373	5,572	6,269
17,900	**17,950**	0	3,373	5,572	6,269	192	3,373	5,572	6,269
17,950	**18,000**	0	3,373	5,572	6,269	188	3,373	5,572	6,269
18,000	**18,050**	0	3,373	5,572	6,269	184	3,373	5,572	6,269
18,050	**18,100**	0	3,373	5,572	6,269	180	3,373	5,572	6,269
18,100	**18,150**	0	3,373	5,572	6,269	176	3,373	5,572	6,269
18,150	**18,200**	0	3,373	5,572	6,269	173	3,373	5,572	6,269
18,200	**18,250**	0	3,367	5,565	6,261	169	3,373	5,572	6,269
18,250	**18,300**	0	3,359	5,554	6,251	165	3,373	5,572	6,269
18,300	**18,350**	0	3,351	5,544	6,240	161	3,373	5,572	6,269
18,350	**18,400**	0	3,343	5,533	6,230	157	3,373	5,572	6,269
18,400	**18,450**	0	3,335	5,523	6,219	153	3,373	5,572	6,269
18,450	**18,500**	0	3,327	5,512	6,208	150	3,373	5,572	6,269
18,500	**18,550**	0	3,319	5,501	6,198	146	3,373	5,572	6,269
18,550	**18,600**	0	3,311	5,491	6,187	142	3,373	5,572	6,269
18,600	**18,650**	0	3,303	5,480	6,177	138	3,373	5,572	6,269
18,650	**18,700**	0	3,295	5,470	6,166	134	3,373	5,572	6,269
18,700	**18,750**	0	3,287	5,459	6,156	130	3,373	5,572	6,269
18,750	**18,800**	0	3,279	5,449	6,145	127	3,373	5,572	6,269
18,800	**18,850**	0	3,271	5,438	6,135	123	3,373	5,572	6,269
18,850	**18,900**	0	3,263	5,428	6,124	119	3,373	5,572	6,269
18,900	**18,950**	0	3,255	5,417	6,114	115	3,373	5,572	6,269
18,950	**19,000**	0	3,247	5,407	6,103	111	3,373	5,572	6,269
19,000	**19,050**	0	3,239	5,396	6,093	107	3,373	5,572	6,269
19,050	**19,100**	0	3,231	5,386	6,082	104	3,373	5,572	6,269
19,100	**19,150**	0	3,223	5,375	6,072	100	3,373	5,572	6,269
19,150	**19,200**	0	3,215	5,365	6,061	96	3,373	5,572	6,269

* If the amount you are looking up from the worksheet is at least $14,850 but less than $14,880, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $14,880 or more, and you have no qualifying child, you can't take the credit.

(Continued)

If the amount you are looking up from the worksheet is–		And your filing status is– **Single, head of household,** or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
19,200	19,250	0	3,207	5,354	6,051	92	3,373	5,572	6,269
19,250	19,300	0	3,199	5,343	6,040	88	3,373	5,572	6,269
19,300	19,350	0	3,191	5,333	6,029	85	3,373	5,572	6,269
19,350	19,400	0	3,183	5,322	6,019	81	3,373	5,572	6,269
19,400	19,450	0	3,175	5,312	6,008	77	3,373	5,572	6,269
19,450	19,500	0	3,167	5,301	5,998	73	3,373	5,572	6,269
19,500	19,550	0	3,159	5,291	5,987	69	3,373	5,572	6,269
19,550	19,600	0	3,151	5,280	5,977	65	3,373	5,572	6,269
19,600	19,650	0	3,143	5,270	5,966	62	3,373	5,572	6,269
19,650	19,700	0	3,135	5,259	5,956	58	3,373	5,572	6,269
19,700	19,750	0	3,128	5,249	5,945	54	3,373	5,572	6,269
19,750	19,800	0	3,120	5,238	5,935	50	3,373	5,572	6,269
19,800	19,850	0	3,112	5,228	5,924	46	3,373	5,572	6,269
19,850	19,900	0	3,104	5,217	5,914	42	3,373	5,572	6,269
19,900	19,950	0	3,096	5,207	5,903	39	3,373	5,572	6,269
19,950	20,000	0	3,088	5,196	5,893	35	3,373	5,572	6,269
20,000	20,050	0	3,080	5,186	5,882	31	3,373	5,572	6,269
20,050	20,100	0	3,072	5,175	5,872	27	3,373	5,572	6,269
20,100	20,150	0	3,064	5,164	5,861	23	3,373	5,572	6,269
20,150	20,200	0	3,056	5,154	5,850	20	3,373	5,572	6,269
20,200	20,250	0	3,048	5,143	5,840	16	3,373	5,572	6,269
20,250	20,300	0	3,040	5,133	5,829	12	3,373	5,572	6,269
20,300	20,350	0	3,032	5,122	5,819	8	3,373	5,572	6,269
20,350	20,400	0	3,024	5,112	5,808	4	3,373	5,572	6,269
20,400	20,450	0	3,016	5,101	5,798	*	3,373	5,572	6,269
20,450	20,500	0	3,008	5,091	5,787	0	3,373	5,572	6,269
20,500	20,550	0	3,000	5,080	5,777	0	3,373	5,572	6,269
20,550	20,600	0	2,992	5,070	5,766	0	3,373	5,572	6,269
20,600	20,650	0	2,984	5,059	5,756	0	3,373	5,572	6,269
20,650	20,700	0	2,976	5,049	5,745	0	3,373	5,572	6,269
20,700	20,750	0	2,968	5,038	5,735	0	3,373	5,572	6,269
20,750	20,800	0	2,960	5,028	5,724	0	3,373	5,572	6,269
20,800	20,850	0	2,952	5,017	5,714	0	3,373	5,572	6,269
20,850	20,900	0	2,944	5,007	5,703	0	3,373	5,572	6,269
20,900	20,950	0	2,936	4,996	5,693	0	3,373	5,572	6,269
20,950	21,000	0	2,928	4,985	5,682	0	3,373	5,572	6,269
21,000	21,050	0	2,920	4,975	5,671	0	3,373	5,572	6,269
21,050	21,100	0	2,912	4,964	5,661	0	3,373	5,572	6,269
21,100	21,150	0	2,904	4,954	5,650	0	3,373	5,572	6,269
21,150	21,200	0	2,896	4,943	5,640	0	3,373	5,572	6,269
21,200	21,250	0	2,888	4,933	5,629	0	3,373	5,572	6,269
21,250	21,300	0	2,880	4,922	5,619	0	3,373	5,572	6,269
21,300	21,350	0	2,872	4,912	5,608	0	3,373	5,572	6,269
21,350	21,400	0	2,864	4,901	5,598	0	3,373	5,572	6,269
21,400	21,450	0	2,856	4,891	5,587	0	3,373	5,572	6,269
21,450	21,500	0	2,848	4,880	5,577	0	3,373	5,572	6,269
21,500	21,550	0	2,840	4,870	5,566	0	3,373	5,572	6,269
21,550	21,600	0	2,832	4,859	5,556	0	3,373	5,572	6,269
21,600	21,650	0	2,824	4,849	5,545	0	3,373	5,572	6,269
21,650	21,700	0	2,816	4,838	5,535	0	3,373	5,572	6,269
21,700	21,750	0	2,808	4,828	5,524	0	3,373	5,572	6,269
21,750	21,800	0	2,800	4,817	5,513	0	3,373	5,572	6,269
21,800	21,850	0	2,792	4,806	5,503	0	3,373	5,572	6,269
21,850	21,900	0	2,784	4,796	5,492	0	3,373	5,572	6,269
21,900	21,950	0	2,776	4,785	5,482	0	3,373	5,572	6,269
21,950	22,000	0	2,768	4,775	5,471	0	3,373	5,572	6,269
22,000	22,050	0	2,760	4,764	5,461	0	3,373	5,572	6,269
22,050	22,100	0	2,752	4,754	5,450	0	3,373	5,572	6,269
22,100	22,150	0	2,744	4,743	5,440	0	3,373	5,572	6,269
22,150	22,200	0	2,736	4,733	5,429	0	3,373	5,572	6,269
22,200	22,250	0	2,728	4,722	5,419	0	3,373	5,572	6,269
22,250	22,300	0	2,720	4,712	5,408	0	3,373	5,572	6,269
22,300	22,350	0	2,712	4,701	5,398	0	3,373	5,572	6,269
22,350	22,400	0	2,704	4,691	5,387	0	3,373	5,572	6,269
22,400	22,450	0	2,696	4,680	5,377	0	3,373	5,572	6,269
22,450	22,500	0	2,688	4,670	5,366	0	3,373	5,572	6,269
22,500	22,550	0	2,680	4,659	5,356	0	3,373	5,572	6,269
22,550	22,600	0	2,672	4,649	5,345	0	3,373	5,572	6,269
22,600	22,650	0	2,664	4,638	5,334	0	3,373	5,572	6,269
22,650	22,700	0	2,656	4,627	5,324	0	3,373	5,572	6,269
22,700	22,750	0	2,648	4,617	5,313	0	3,373	5,572	6,269
22,750	22,800	0	2,640	4,606	5,303	0	3,373	5,572	6,269
22,800	22,850	0	2,632	4,596	5,292	0	3,373	5,572	6,269
22,850	22,900	0	2,624	4,585	5,282	0	3,373	5,572	6,269
22,900	22,950	0	2,616	4,575	5,271	0	3,373	5,572	6,269
22,950	23,000	0	2,608	4,564	5,261	0	3,373	5,572	6,269
23,000	23,050	0	2,600	4,554	5,250	0	3,373	5,572	6,269
23,050	23,100	0	2,592	4,543	5,240	0	3,373	5,572	6,269
23,100	23,150	0	2,584	4,533	5,229	0	3,373	5,572	6,269
23,150	23,200	0	2,576	4,522	5,219	0	3,373	5,572	6,269
23,200	23,250	0	2,568	4,512	5,208	0	3,373	5,572	6,269
23,250	23,300	0	2,560	4,501	5,198	0	3,373	5,572	6,269
23,300	23,350	0	2,552	4,491	5,187	0	3,373	5,572	6,269
23,350	23,400	0	2,544	4,480	5,177	0	3,373	5,572	6,269
23,400	23,450	0	2,536	4,470	5,166	0	3,373	5,572	6,269
23,450	23,500	0	2,528	4,459	5,155	0	3,373	5,572	6,269
23,500	23,550	0	2,520	4,448	5,145	0	3,373	5,572	6,269
23,550	23,600	0	2,512	4,438	5,134	0	3,373	5,572	6,269
23,600	23,650	0	2,504	4,427	5,124	0	3,373	5,572	6,269
23,650	23,700	0	2,496	4,417	5,113	0	3,373	5,572	6,269
23,700	23,750	0	2,488	4,406	5,103	0	3,373	5,572	6,269
23,750	23,800	0	2,480	4,396	5,092	0	3,367	5,565	6,261
23,800	23,850	0	2,472	4,385	5,082	0	3,359	5,554	6,251
23,850	23,900	0	2,464	4,375	5,071	0	3,351	5,544	6,240
23,900	23,950	0	2,456	4,364	5,061	0	3,343	5,533	6,230
23,950	24,000	0	2,448	4,354	5,050	0	3,335	5,523	6,219
24,000	24,050	0	2,440	4,343	5,040	0	3,327	5,512	6,208
24,050	24,100	0	2,432	4,333	5,029	0	3,319	5,501	6,198
24,100	24,150	0	2,424	4,322	5,019	0	3,311	5,491	6,187
24,150	24,200	0	2,416	4,312	5,008	0	3,303	5,480	6,177
24,200	24,250	0	2,408	4,301	4,998	0	3,295	5,470	6,166
24,250	24,300	0	2,400	4,290	4,987	0	3,287	5,459	6,156
24,300	24,350	0	2,392	4,280	4,976	0	3,279	5,449	6,145
24,350	24,400	0	2,384	4,269	4,966	0	3,271	5,438	6,135
24,400	24,450	0	2,376	4,259	4,955	0	3,263	5,428	6,124
24,450	24,500	0	2,368	4,248	4,945	0	3,255	5,417	6,114
24,500	24,550	0	2,360	4,238	4,934	0	3,247	5,407	6,103
24,550	24,600	0	2,352	4,227	4,924	0	3,239	5,396	6,093
24,600	24,650	0	2,344	4,217	4,913	0	3,231	5,386	6,082
24,650	24,700	0	2,336	4,206	4,903	0	3,223	5,375	6,072
24,700	24,750	0	2,329	4,196	4,892	0	3,215	5,365	6,061
24,750	24,800	0	2,321	4,185	4,882	0	3,207	5,354	6,051
24,800	24,850	0	2,313	4,175	4,871	0	3,199	5,343	6,040
24,850	24,900	0	2,305	4,164	4,861	0	3,191	5,333	6,029
24,900	24,950	0	2,297	4,154	4,850	0	3,183	5,322	6,019
24,950	25,000	0	2,289	4,143	4,840	0	3,175	5,312	6,008
25,000	25,050	0	2,281	4,133	4,829	0	3,167	5,301	5,998
25,050	25,100	0	2,273	4,122	4,819	0	3,159	5,291	5,987
25,100	25,150	0	2,265	4,111	4,808	0	3,151	5,280	5,977
25,150	25,200	0	2,257	4,101	4,797	0	3,143	5,270	5,966
25,200	25,250	0	2,249	4,090	4,787	0	3,135	5,259	5,956
25,250	25,300	0	2,241	4,080	4,776	0	3,128	5,249	5,945
25,300	25,350	0	2,233	4,069	4,766	0	3,120	5,238	5,935
25,350	25,400	0	2,225	4,059	4,755	0	3,112	5,228	5,924
25,400	25,450	0	2,217	4,048	4,745	0	3,104	5,217	5,914
25,450	25,500	0	2,209	4,038	4,734	0	3,096	5,207	5,903
25,500	25,550	0	2,201	4,027	4,724	0	3,088	5,196	5,893
25,550	25,600	0	2,193	4,017	4,713	0	3,080	5,186	5,882

* If the amount you are looking up from the worksheet is at least $20,400 but less than $20,430, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $20,430 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–			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–			
25,600	**25,650**	0	2,185	4,006	4,703	0	3,072	5,175	5,872
25,650	**25,700**	0	2,177	3,996	4,692	0	3,064	5,164	5,861
25,700	**25,750**	0	2,169	3,985	4,682	0	3,056	5,154	5,850
25,750	**25,800**	0	2,161	3,975	4,671	0	3,048	5,143	5,840
25,800	**25,850**	0	2,153	3,964	4,661	0	3,040	5,133	5,829
25,850	**25,900**	0	2,145	3,954	4,650	0	3,032	5,122	5,819
25,900	**25,950**	0	2,137	3,943	4,640	0	3,024	5,112	5,808
25,950	**26,000**	0	2,129	3,932	4,629	0	3,016	5,101	5,798
26,000	**26,050**	0	2,121	3,922	4,618	0	3,008	5,091	5,787
26,050	**26,100**	0	2,113	3,911	4,608	0	3,000	5,080	5,777
26,100	**26,150**	0	2,105	3,901	4,597	0	2,992	5,070	5,766
26,150	**26,200**	0	2,097	3,890	4,587	0	2,984	5,059	5,756
26,200	**26,250**	0	2,089	3,880	4,576	0	2,976	5,049	5,745
26,250	**26,300**	0	2,081	3,869	4,566	0	2,968	5,038	5,735
26,300	**26,350**	0	2,073	3,859	4,555	0	2,960	5,028	5,724
26,350	**26,400**	0	2,065	3,848	4,545	0	2,952	5,017	5,714
26,400	**26,450**	0	2,057	3,838	4,534	0	2,944	5,007	5,703
26,450	**26,500**	0	2,049	3,827	4,524	0	2,936	4,996	5,693
26,500	**26,550**	0	2,041	3,817	4,513	0	2,928	4,985	5,682
26,550	**26,600**	0	2,033	3,806	4,503	0	2,920	4,975	5,671
26,600	**26,650**	0	2,025	3,796	4,492	0	2,912	4,964	5,661
26,650	**26,700**	0	2,017	3,785	4,482	0	2,904	4,954	5,650
26,700	**26,750**	0	2,009	3,775	4,471	0	2,896	4,943	5,640
26,750	**26,800**	0	2,001	3,764	4,460	0	2,888	4,933	5,629
26,800	**26,850**	0	1,993	3,753	4,450	0	2,880	4,922	5,619
26,850	**26,900**	0	1,985	3,743	4,439	0	2,872	4,912	5,608
26,900	**26,950**	0	1,977	3,732	4,429	0	2,864	4,901	5,598
26,950	**27,000**	0	1,969	3,722	4,418	0	2,856	4,891	5,587
27,000	**27,050**	0	1,961	3,711	4,408	0	2,848	4,880	5,577
27,050	**27,100**	0	1,953	3,701	4,397	0	2,840	4,870	5,566
27,100	**27,150**	0	1,945	3,690	4,387	0	2,832	4,859	5,556
27,150	**27,200**	0	1,937	3,680	4,376	0	2,824	4,849	5,545
27,200	**27,250**	0	1,929	3,669	4,366	0	2,816	4,838	5,535
27,250	**27,300**	0	1,921	3,659	4,355	0	2,808	4,828	5,524
27,300	**27,350**	0	1,913	3,648	4,345	0	2,800	4,817	5,513
27,350	**27,400**	0	1,905	3,638	4,334	0	2,792	4,806	5,503
27,400	**27,450**	0	1,897	3,627	4,324	0	2,784	4,796	5,492
27,450	**27,500**	0	1,889	3,617	4,313	0	2,776	4,785	5,482
27,500	**27,550**	0	1,881	3,606	4,303	0	2,768	4,775	5,471
27,550	**27,600**	0	1,873	3,596	4,292	0	2,760	4,764	5,461
27,600	**27,650**	0	1,865	3,585	4,281	0	2,752	4,754	5,450
27,650	**27,700**	0	1,857	3,574	4,271	0	2,744	4,743	5,440
27,700	**27,750**	0	1,849	3,564	4,260	0	2,736	4,733	5,429
27,750	**27,800**	0	1,841	3,553	4,250	0	2,728	4,722	5,419
27,800	**27,850**	0	1,833	3,543	4,239	0	2,720	4,712	5,408
27,850	**27,900**	0	1,825	3,532	4,229	0	2,712	4,701	5,398
27,900	**27,950**	0	1,817	3,522	4,218	0	2,704	4,691	5,387
27,950	**28,000**	0	1,809	3,511	4,208	0	2,696	4,680	5,377
28,000	**28,050**	0	1,801	3,501	4,197	0	2,688	4,670	5,366
28,050	**28,100**	0	1,793	3,490	4,187	0	2,680	4,659	5,356
28,100	**28,150**	0	1,785	3,480	4,176	0	2,672	4,649	5,345
28,150	**28,200**	0	1,777	3,469	4,166	0	2,664	4,638	5,334
28,200	**28,250**	0	1,769	3,459	4,155	0	2,656	4,627	5,324
28,250	**28,300**	0	1,761	3,448	4,145	0	2,648	4,617	5,313
28,300	**28,350**	0	1,753	3,438	4,134	0	2,640	4,606	5,303
28,350	**28,400**	0	1,745	3,427	4,124	0	2,632	4,596	5,292
28,400	**28,450**	0	1,737	3,417	4,113	0	2,624	4,585	5,282
28,450	**28,500**	0	1,729	3,406	4,102	0	2,616	4,575	5,271
28,500	**28,550**	0	1,721	3,395	4,092	0	2,608	4,564	5,261
28,550	**28,600**	0	1,713	3,385	4,081	0	2,600	4,554	5,250
28,600	**28,650**	0	1,705	3,374	4,071	0	2,592	4,543	5,240
28,650	**28,700**	0	1,697	3,364	4,060	0	2,584	4,533	5,229
28,700	**28,750**	0	1,689	3,353	4,050	0	2,576	4,522	5,219
28,750	**28,800**	0	1,681	3,343	4,039	0	2,568	4,512	5,208
28,800	**28,850**	0	1,673	3,332	4,029	0	2,560	4,501	5,198
28,850	**28,900**	0	1,665	3,322	4,018	0	2,552	4,491	5,187
28,900	**28,950**	0	1,657	3,311	4,008	0	2,544	4,480	5,177
28,950	**29,000**	0	1,649	3,301	3,997	0	2,536	4,470	5,166
29,000	**29,050**	0	1,641	3,290	3,987	0	2,528	4,459	5,155
29,050	**29,100**	0	1,633	3,280	3,976	0	2,520	4,448	5,145
29,100	**29,150**	0	1,625	3,269	3,966	0	2,512	4,438	5,134
29,150	**29,200**	0	1,617	3,259	3,955	0	2,504	4,427	5,124

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				Married filing jointly and the number of children you have is–			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–			
29,200	**29,250**	0	1,609	3,248	3,945	0	2,496	4,417	5,113
29,250	**29,300**	0	1,601	3,237	3,934	0	2,488	4,406	5,103
29,300	**29,350**	0	1,593	3,227	3,923	0	2,480	4,396	5,092
29,350	**29,400**	0	1,585	3,216	3,913	0	2,472	4,385	5,082
29,400	**29,450**	0	1,577	3,206	3,902	0	2,464	4,375	5,071
29,450	**29,500**	0	1,569	3,195	3,892	0	2,456	4,364	5,061
29,500	**29,550**	0	1,561	3,185	3,881	0	2,448	4,354	5,050
29,550	**29,600**	0	1,553	3,174	3,871	0	2,440	4,343	5,040
29,600	**29,650**	0	1,545	3,164	3,860	0	2,432	4,333	5,029
29,650	**29,700**	0	1,537	3,153	3,850	0	2,424	4,322	5,019
29,700	**29,750**	0	1,530	3,143	3,839	0	2,416	4,312	5,008
29,750	**29,800**	0	1,522	3,132	3,829	0	2,408	4,301	4,998
29,800	**29,850**	0	1,514	3,122	3,818	0	2,400	4,290	4,987
29,850	**29,900**	0	1,506	3,111	3,808	0	2,392	4,280	4,976
29,900	**29,950**	0	1,498	3,101	3,797	0	2,384	4,269	4,966
29,950	**30,000**	0	1,490	3,090	3,787	0	2,376	4,259	4,955
30,000	**30,050**	0	1,482	3,080	3,776	0	2,368	4,248	4,945
30,050	**30,100**	0	1,474	3,069	3,766	0	2,360	4,238	4,934
30,100	**30,150**	0	1,466	3,058	3,755	0	2,352	4,227	4,924
30,150	**30,200**	0	1,458	3,048	3,744	0	2,344	4,217	4,913
30,200	**30,250**	0	1,450	3,037	3,734	0	2,336	4,206	4,903
30,250	**30,300**	0	1,442	3,027	3,723	0	2,329	4,196	4,892
30,300	**30,350**	0	1,434	3,016	3,713	0	2,321	4,185	4,882
30,350	**30,400**	0	1,426	3,006	3,702	0	2,313	4,175	4,871
30,400	**30,450**	0	1,418	2,995	3,692	0	2,305	4,164	4,861
30,450	**30,500**	0	1,410	2,985	3,681	0	2,297	4,154	4,850
30,500	**30,550**	0	1,402	2,974	3,671	0	2,289	4,143	4,840
30,550	**30,600**	0	1,394	2,964	3,660	0	2,281	4,133	4,829
30,600	**30,650**	0	1,386	2,953	3,650	0	2,273	4,122	4,819
30,650	**30,700**	0	1,378	2,943	3,639	0	2,265	4,111	4,808
30,700	**30,750**	0	1,370	2,932	3,629	0	2,257	4,101	4,797
30,750	**30,800**	0	1,362	2,922	3,618	0	2,249	4,090	4,787
30,800	**30,850**	0	1,354	2,911	3,608	0	2,241	4,080	4,776
30,850	**30,900**	0	1,346	2,901	3,597	0	2,233	4,069	4,766
30,900	**30,950**	0	1,338	2,890	3,587	0	2,225	4,059	4,755
30,950	**31,000**	0	1,330	2,879	3,576	0	2,217	4,048	4,745
31,000	**31,050**	0	1,322	2,869	3,565	0	2,209	4,038	4,734
31,050	**31,100**	0	1,314	2,858	3,555	0	2,201	4,027	4,724
31,100	**31,150**	0	1,306	2,848	3,544	0	2,193	4,017	4,713
31,150	**31,200**	0	1,298	2,837	3,534	0	2,185	4,006	4,703
31,200	**31,250**	0	1,290	2,827	3,523	0	2,177	3,996	4,692
31,250	**31,300**	0	1,282	2,816	3,513	0	2,169	3,985	4,682
31,300	**31,350**	0	1,274	2,806	3,502	0	2,161	3,975	4,671
31,350	**31,400**	0	1,266	2,795	3,492	0	2,153	3,964	4,661
31,400	**31,450**	0	1,258	2,785	3,481	0	2,145	3,954	4,650
31,450	**31,500**	0	1,250	2,774	3,471	0	2,137	3,943	4,640
31,500	**31,550**	0	1,242	2,764	3,460	0	2,129	3,932	4,629
31,550	**31,600**	0	1,234	2,753	3,450	0	2,121	3,922	4,618
31,600	**31,650**	0	1,226	2,743	3,439	0	2,113	3,911	4,608
31,650	**31,700**	0	1,218	2,732	3,429	0	2,105	3,901	4,597
31,700	**31,750**	0	1,210	2,722	3,418	0	2,097	3,890	4,587
31,750	**31,800**	0	1,202	2,711	3,407	0	2,089	3,880	4,576
31,800	**31,850**	0	1,194	2,700	3,397	0	2,081	3,869	4,566
31,850	**31,900**	0	1,186	2,690	3,386	0	2,073	3,859	4,555
31,900	**31,950**	0	1,178	2,679	3,376	0	2,065	3,848	4,545
31,950	**32,000**	0	1,170	2,669	3,365	0	2,057	3,838	4,534
32,000	**32,050**	0	1,162	2,658	3,355	0	2,049	3,827	4,524
32,050	**32,100**	0	1,154	2,648	3,344	0	2,041	3,817	4,513
32,100	**32,150**	0	1,146	2,637	3,334	0	2,033	3,806	4,503
32,150	**32,200**	0	1,138	2,627	3,323	0	2,025	3,796	4,492
32,200	**32,250**	0	1,130	2,616	3,313	0	2,017	3,785	4,482
32,250	**32,300**	0	1,122	2,606	3,302	0	2,009	3,775	4,471
32,300	**32,350**	0	1,114	2,595	3,292	0	2,001	3,764	4,460
32,350	**32,400**	0	1,106	2,585	3,281	0	1,993	3,753	4,450
32,400	**32,450**	0	1,098	2,574	3,271	0	1,985	3,743	4,439
32,450	**32,500**	0	1,090	2,564	3,260	0	1,977	3,732	4,429
32,500	**32,550**	0	1,082	2,553	3,250	0	1,969	3,722	4,418
32,550	**32,600**	0	1,074	2,543	3,239	0	1,961	3,711	4,408
32,600	**32,650**	0	1,066	2,532	3,228	0	1,953	3,701	4,397
32,650	**32,700**	0	1,058	2,521	3,218	0	1,945	3,690	4,387
32,700	**32,750**	0	1,050	2,511	3,207	0	1,937	3,680	4,376
32,750	**32,800**	0	1,042	2,500	3,197	0	1,929	3,669	4,366

(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–			
32,800	**32,850**	0	1,034	2,490	3,186	0	1,921	3,659	4,355
32,850	**32,900**	0	1,026	2,479	3,176	0	1,913	3,648	4,345
32,900	**32,950**	0	1,018	2,469	3,165	0	1,905	3,638	4,334
32,950	**33,000**	0	1,010	2,458	3,155	0	1,897	3,627	4,324
33,000	**33,050**	0	1,002	2,448	3,144	0	1,889	3,617	4,313
33,050	**33,100**	0	994	2,437	3,134	0	1,881	3,606	4,303
33,100	**33,150**	0	986	2,427	3,123	0	1,873	3,596	4,292
33,150	**33,200**	0	978	2,416	3,113	0	1,865	3,585	4,281
33,200	**33,250**	0	970	2,406	3,102	0	1,857	3,574	4,271
33,250	**33,300**	0	962	2,395	3,092	0	1,849	3,564	4,260
33,300	**33,350**	0	954	2,385	3,081	0	1,841	3,553	4,250
33,350	**33,400**	0	946	2,374	3,071	0	1,833	3,543	4,239
33,400	**33,450**	0	938	2,364	3,060	0	1,825	3,532	4,229
33,450	**33,500**	0	930	2,353	3,049	0	1,817	3,522	4,218
33,500	**33,550**	0	922	2,342	3,039	0	1,809	3,511	4,208
33,550	**33,600**	0	914	2,332	3,028	0	1,801	3,501	4,197
33,600	**33,650**	0	906	2,321	3,018	0	1,793	3,490	4,187
33,650	**33,700**	0	898	2,311	3,007	0	1,785	3,480	4,176
33,700	**33,750**	0	890	2,300	2,997	0	1,777	3,469	4,166
33,750	**33,800**	0	882	2,290	2,986	0	1,769	3,459	4,155
33,800	**33,850**	0	874	2,279	2,976	0	1,761	3,448	4,145
33,850	**33,900**	0	866	2,269	2,965	0	1,753	3,438	4,134
33,900	**33,950**	0	858	2,258	2,955	0	1,745	3,427	4,124
33,950	**34,000**	0	850	2,248	2,944	0	1,737	3,417	4,113
34,000	**34,050**	0	842	2,237	2,934	0	1,729	3,406	4,102
34,050	**34,100**	0	834	2,227	2,923	0	1,721	3,395	4,092
34,100	**34,150**	0	826	2,216	2,913	0	1,713	3,385	4,081
34,150	**34,200**	0	818	2,206	2,902	0	1,705	3,374	4,071
34,200	**34,250**	0	810	2,195	2,892	0	1,697	3,364	4,060
34,250	**34,300**	0	802	2,184	2,881	0	1,689	3,353	4,050
34,300	**34,350**	0	794	2,174	2,870	0	1,681	3,343	4,039
34,350	**34,400**	0	786	2,163	2,860	0	1,673	3,332	4,029
34,400	**34,450**	0	778	2,153	2,849	0	1,665	3,322	4,018
34,450	**34,500**	0	770	2,142	2,839	0	1,657	3,311	4,008
34,500	**34,550**	0	762	2,132	2,828	0	1,649	3,301	3,997
34,550	**34,600**	0	754	2,121	2,818	0	1,641	3,290	3,987
34,600	**34,650**	0	746	2,111	2,807	0	1,633	3,280	3,976
34,650	**34,700**	0	738	2,100	2,797	0	1,625	3,269	3,966
34,700	**34,750**	0	731	2,090	2,786	0	1,617	3,259	3,955
34,750	**34,800**	0	723	2,079	2,776	0	1,609	3,248	3,945
34,800	**34,850**	0	715	2,069	2,765	0	1,601	3,237	3,934
34,850	**34,900**	0	707	2,058	2,755	0	1,593	3,227	3,923
34,900	**34,950**	0	699	2,048	2,744	0	1,585	3,216	3,913
34,950	**35,000**	0	691	2,037	2,734	0	1,577	3,206	3,902
35,000	**35,050**	0	683	2,027	2,723	0	1,569	3,195	3,892
35,050	**35,100**	0	675	2,016	2,713	0	1,561	3,185	3,881
35,100	**35,150**	0	667	2,005	2,702	0	1,553	3,174	3,871
35,150	**35,200**	0	659	1,995	2,691	0	1,545	3,164	3,860
35,200	**35,250**	0	651	1,984	2,681	0	1,537	3,153	3,850
35,250	**35,300**	0	643	1,974	2,670	0	1,530	3,143	3,839
35,300	**35,350**	0	635	1,963	2,660	0	1,522	3,132	3,829
35,350	**35,400**	0	627	1,953	2,649	0	1,514	3,122	3,818
35,400	**35,450**	0	619	1,942	2,639	0	1,506	3,111	3,808
35,450	**35,500**	0	611	1,932	2,628	0	1,498	3,101	3,797
35,500	**35,550**	0	603	1,921	2,618	0	1,490	3,090	3,787
35,550	**35,600**	0	595	1,911	2,607	0	1,482	3,080	3,776
35,600	**35,650**	0	587	1,900	2,597	0	1,474	3,069	3,766
35,650	**35,700**	0	579	1,890	2,586	0	1,466	3,058	3,755
35,700	**35,750**	0	571	1,879	2,576	0	1,458	3,048	3,744
35,750	**35,800**	0	563	1,869	2,565	0	1,450	3,037	3,734
35,800	**35,850**	0	555	1,858	2,555	0	1,442	3,027	3,723
35,850	**35,900**	0	547	1,848	2,544	0	1,434	3,016	3,713
35,900	**35,950**	0	539	1,837	2,534	0	1,426	3,006	3,702
35,950	**36,000**	0	531	1,826	2,523	0	1,418	2,995	3,692
36,000	**36,050**	0	523	1,816	2,512	0	1,410	2,985	3,681
36,050	**36,100**	0	515	1,805	2,502	0	1,402	2,974	3,671
36,100	**36,150**	0	507	1,795	2,491	0	1,394	2,964	3,660
36,150	**36,200**	0	499	1,784	2,481	0	1,386	2,953	3,650
36,200	**36,250**	0	491	1,774	2,470	0	1,378	2,943	3,639
36,250	**36,300**	0	483	1,763	2,460	0	1,370	2,932	3,629
36,300	**36,350**	0	475	1,753	2,449	0	1,362	2,922	3,618
36,350	**36,400**	0	467	1,742	2,439	0	1,354	2,911	3,608
36,400	**36,450**	0	459	1,732	2,428	0	1,346	2,901	3,597
36,450	**36,500**	0	451	1,721	2,418	0	1,338	2,890	3,587
36,500	**36,550**	0	443	1,711	2,407	0	1,330	2,879	3,576
36,550	**36,600**	0	435	1,700	2,397	0	1,322	2,869	3,565
36,600	**36,650**	0	427	1,690	2,386	0	1,314	2,858	3,555
36,650	**36,700**	0	419	1,679	2,376	0	1,306	2,848	3,544
36,700	**36,750**	0	411	1,669	2,365	0	1,298	2,837	3,534
36,750	**36,800**	0	403	1,658	2,354	0	1,290	2,827	3,523
36,800	**36,850**	0	395	1,647	2,344	0	1,282	2,816	3,513
36,850	**36,900**	0	387	1,637	2,333	0	1,274	2,806	3,502
36,900	**36,950**	0	379	1,626	2,323	0	1,266	2,795	3,492
36,950	**37,000**	0	371	1,616	2,312	0	1,258	2,785	3,481
37,000	**37,050**	0	363	1,605	2,302	0	1,250	2,774	3,471
37,050	**37,100**	0	355	1,595	2,291	0	1,242	2,764	3,460
37,100	**37,150**	0	347	1,584	2,281	0	1,234	2,753	3,450
37,150	**37,200**	0	339	1,574	2,270	0	1,226	2,743	3,439
37,200	**37,250**	0	331	1,563	2,260	0	1,218	2,732	3,429
37,250	**37,300**	0	323	1,553	2,249	0	1,210	2,722	3,418
37,300	**37,350**	0	315	1,542	2,239	0	1,202	2,711	3,407
37,350	**37,400**	0	307	1,532	2,228	0	1,194	2,700	3,397
37,400	**37,450**	0	299	1,521	2,218	0	1,186	2,690	3,386
37,450	**37,500**	0	291	1,511	2,207	0	1,178	2,679	3,376
37,500	**37,550**	0	283	1,500	2,197	0	1,170	2,669	3,365
37,550	**37,600**	0	275	1,490	2,186	0	1,162	2,658	3,355
37,600	**37,650**	0	267	1,479	2,175	0	1,154	2,648	3,344
37,650	**37,700**	0	259	1,468	2,165	0	1,146	2,637	3,334
37,700	**37,750**	0	251	1,458	2,154	0	1,138	2,627	3,323
37,750	**37,800**	0	243	1,447	2,144	0	1,130	2,616	3,313
37,800	**37,850**	0	235	1,437	2,133	0	1,122	2,606	3,302
37,850	**37,900**	0	227	1,426	2,123	0	1,114	2,595	3,292
37,900	**37,950**	0	219	1,416	2,112	0	1,106	2,585	3,281
37,950	**38,000**	0	211	1,405	2,102	0	1,098	2,574	3,271
38,000	**38,050**	0	203	1,395	2,091	0	1,090	2,564	3,260
38,050	**38,100**	0	195	1,384	2,081	0	1,082	2,553	3,250
38,100	**38,150**	0	187	1,374	2,070	0	1,074	2,543	3,239
38,150	**38,200**	0	179	1,363	2,060	0	1,066	2,532	3,228
38,200	**38,250**	0	171	1,353	2,049	0	1,058	2,521	3,218
38,250	**38,300**	0	163	1,342	2,039	0	1,050	2,511	3,207
38,300	**38,350**	0	155	1,332	2,028	0	1,042	2,500	3,197
38,350	**38,400**	0	147	1,321	2,018	0	1,034	2,490	3,186
38,400	**38,450**	0	139	1,311	2,007	0	1,026	2,479	3,176
38,450	**38,500**	0	131	1,300	1,996	0	1,018	2,469	3,165
38,500	**38,550**	0	123	1,289	1,986	0	1,010	2,458	3,155
38,550	**38,600**	0	115	1,279	1,975	0	1,002	2,448	3,144
38,600	**38,650**	0	107	1,268	1,965	0	994	2,437	3,134
38,650	**38,700**	0	99	1,258	1,954	0	986	2,427	3,123
38,700	**38,750**	0	91	1,247	1,944	0	978	2,416	3,113
38,750	**38,800**	0	83	1,237	1,933	0	970	2,406	3,102
38,800	**38,850**	0	75	1,226	1,923	0	962	2,395	3,092
38,850	**38,900**	0	67	1,216	1,912	0	954	2,385	3,081
38,900	**38,950**	0	59	1,205	1,902	0	946	2,374	3,071
38,950	**39,000**	0	51	1,195	1,891	0	938	2,364	3,060
39,000	**39,050**	0	43	1,184	1,881	0	930	2,353	3,049
39,050	**39,100**	0	35	1,174	1,870	0	922	2,342	3,039
39,100	**39,150**	0	27	1,163	1,860	0	914	2,332	3,028
39,150	**39,200**	0	19	1,153	1,849	0	906	2,321	3,018

(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–			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–			
39,200	39,250	0	11	1,142	1,839	0	898	2,311	3,007
39,250	39,300	0	*	1,131	1,828	0	890	2,300	2,997
39,300	39,350	0	0	1,121	1,817	0	882	2,290	2,986
39,350	39,400	0	0	1,110	1,807	0	874	2,279	2,976
39,400	39,450	0	0	1,100	1,796	0	866	2,269	2,965
39,450	39,500	0	0	1,089	1,786	0	858	2,258	2,955
39,500	39,550	0	0	1,079	1,775	0	850	2,248	2,944
39,550	39,600	0	0	1,068	1,765	0	842	2,237	2,934
39,600	39,650	0	0	1,058	1,754	0	834	2,227	2,923
39,650	39,700	0	0	1,047	1,744	0	826	2,216	2,913
39,700	39,750	0	0	1,037	1,733	0	818	2,206	2,902
39,750	39,800	0	0	1,026	1,723	0	810	2,195	2,892
39,800	39,850	0	0	1,016	1,712	0	802	2,184	2,881
39,850	39,900	0	0	1,005	1,702	0	794	2,174	2,870
39,900	39,950	0	0	995	1,691	0	786	2,163	2,860
39,950	40,000	0	0	984	1,681	0	778	2,153	2,849
40,000	40,050	0	0	974	1,670	0	770	2,142	2,839
40,050	40,100	0	0	963	1,660	0	762	2,132	2,828
40,100	40,150	0	0	952	1,649	0	754	2,121	2,818
40,150	40,200	0	0	942	1,638	0	746	2,111	2,807
40,200	40,250	0	0	931	1,628	0	738	2,100	2,797
40,250	40,300	0	0	921	1,617	0	731	2,090	2,786
40,300	40,350	0	0	910	1,607	0	723	2,079	2,776
40,350	40,400	0	0	900	1,596	0	715	2,069	2,765
40,400	40,450	0	0	889	1,586	0	707	2,058	2,755
40,450	40,500	0	0	879	1,575	0	699	2,048	2,744
40,500	40,550	0	0	868	1,565	0	691	2,037	2,734
40,550	40,600	0	0	858	1,554	0	683	2,027	2,723
40,600	40,650	0	0	847	1,544	0	675	2,016	2,713
40,650	40,700	0	0	837	1,533	0	667	2,005	2,702
40,700	40,750	0	0	826	1,523	0	659	1,995	2,691
40,750	40,800	0	0	816	1,512	0	651	1,984	2,681
40,800	40,850	0	0	805	1,502	0	643	1,974	2,670
40,850	40,900	0	0	795	1,491	0	635	1,963	2,660
40,900	40,950	0	0	784	1,481	0	627	1,953	2,649
40,950	41,000	0	0	773	1,470	0	619	1,942	2,639
41,000	41,050	0	0	763	1,459	0	611	1,932	2,628
41,050	41,100	0	0	752	1,449	0	603	1,921	2,618
41,100	41,150	0	0	742	1,438	0	595	1,911	2,607
41,150	41,200	0	0	731	1,428	0	587	1,900	2,597
41,200	41,250	0	0	721	1,417	0	579	1,890	2,586
41,250	41,300	0	0	710	1,407	0	571	1,879	2,576
41,300	41,350	0	0	700	1,396	0	563	1,869	2,565
41,350	41,400	0	0	689	1,386	0	555	1,858	2,555
41,400	41,450	0	0	679	1,375	0	547	1,848	2,544
41,450	41,500	0	0	668	1,365	0	539	1,837	2,534
41,500	41,550	0	0	658	1,354	0	531	1,826	2,523
41,550	41,600	0	0	647	1,344	0	523	1,816	2,512
41,600	41,650	0	0	637	1,333	0	515	1,805	2,502
41,650	41,700	0	0	626	1,323	0	507	1,795	2,491
41,700	41,750	0	0	616	1,312	0	499	1,784	2,481
41,750	41,800	0	0	605	1,301	0	491	1,774	2,470
41,800	41,850	0	0	594	1,291	0	483	1,763	2,460
41,850	41,900	0	0	584	1,280	0	475	1,753	2,449
41,900	41,950	0	0	573	1,270	0	467	1,742	2,439
41,950	42,000	0	0	563	1,259	0	459	1,732	2,428
42,000	42,050	0	0	552	1,249	0	451	1,721	2,418
42,050	42,100	0	0	542	1,238	0	443	1,711	2,407
42,100	42,150	0	0	531	1,228	0	435	1,700	2,397
42,150	42,200	0	0	521	1,217	0	427	1,690	2,386
42,200	42,250	0	0	510	1,207	0	419	1,679	2,376
42,250	42,300	0	0	500	1,196	0	411	1,669	2,365
42,300	42,350	0	0	489	1,186	0	403	1,658	2,354
42,350	42,400	0	0	479	1,175	0	395	1,647	2,344

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				Married filing jointly and the number of children you have is–			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–			
42,400	42,450	0	0	468	1,165	0	387	1,637	2,333
42,450	42,500	0	0	458	1,154	0	379	1,626	2,323
42,500	42,550	0	0	447	1,144	0	371	1,616	2,312
42,550	42,600	0	0	437	1,133	0	363	1,605	2,302
42,600	42,650	0	0	426	1,122	0	355	1,595	2,291
42,650	42,700	0	0	415	1,112	0	347	1,584	2,281
42,700	42,750	0	0	405	1,101	0	339	1,574	2,270
42,750	42,800	0	0	394	1,091	0	331	1,563	2,260
42,800	42,850	0	0	384	1,080	0	323	1,553	2,249
42,850	42,900	0	0	373	1,070	0	315	1,542	2,239
42,900	42,950	0	0	363	1,059	0	307	1,532	2,228
42,950	43,000	0	0	352	1,049	0	299	1,521	2,218
43,000	43,050	0	0	342	1,038	0	291	1,511	2,207
43,050	43,100	0	0	331	1,028	0	283	1,500	2,197
43,100	43,150	0	0	321	1,017	0	275	1,490	2,186
43,150	43,200	0	0	310	1,007	0	267	1,479	2,175
43,200	43,250	0	0	300	996	0	259	1,468	2,165
43,250	43,300	0	0	289	986	0	251	1,458	2,154
43,300	43,350	0	0	279	975	0	243	1,447	2,144
43,350	43,400	0	0	268	965	0	235	1,437	2,133
43,400	43,450	0	0	258	954	0	227	1,426	2,123
43,450	43,500	0	0	247	943	0	219	1,416	2,112
43,500	43,550	0	0	236	933	0	211	1,405	2,102
43,550	43,600	0	0	226	922	0	203	1,395	2,091
43,600	43,650	0	0	215	912	0	195	1,384	2,081
43,650	43,700	0	0	205	901	0	187	1,374	2,070
43,700	43,750	0	0	194	891	0	179	1,363	2,060
43,750	43,800	0	0	184	880	0	171	1,353	2,049
43,800	43,850	0	0	173	870	0	163	1,342	2,039
43,850	43,900	0	0	163	859	0	155	1,332	2,028
43,900	43,950	0	0	152	849	0	147	1,321	2,018
43,950	44,000	0	0	142	838	0	139	1,311	2,007
44,000	44,050	0	0	131	828	0	131	1,300	1,996
44,050	44,100	0	0	121	817	0	123	1,289	1,986
44,100	44,150	0	0	110	807	0	115	1,279	1,975
44,150	44,200	0	0	100	796	0	107	1,268	1,965
44,200	44,250	0	0	89	786	0	99	1,258	1,954
44,250	44,300	0	0	78	775	0	91	1,247	1,944
44,300	44,350	0	0	68	764	0	83	1,237	1,933
44,350	44,400	0	0	57	754	0	75	1,226	1,923
44,400	44,450	0	0	47	743	0	67	1,216	1,912
44,450	44,500	0	0	36	733	0	59	1,205	1,902
44,500	44,550	0	0	26	722	0	51	1,195	1,891
44,550	44,600	0	0	15	712	0	43	1,184	1,881
44,600	44,650	0	0	**	701	0	35	1,174	1,870
44,650	44,700	0	0	0	691	0	27	1,163	1,860
44,700	44,750	0	0	0	680	0	19	1,153	1,849
44,750	44,800	0	0	0	670	0	11	1,142	1,839
44,800	44,850	0	0	0	659	0	***	1,131	1,828
44,850	44,900	0	0	0	649	0	0	1,121	1,817
44,900	44,950	0	0	0	638	0	0	1,110	1,807
44,950	45,000	0	0	0	628	0	0	1,100	1,796
45,000	45,050	0	0	0	617	0	0	1,089	1,786
45,050	45,100	0	0	0	607	0	0	1,079	1,775
45,100	45,150	0	0	0	596	0	0	1,068	1,765
45,150	45,200	0	0	0	585	0	0	1,058	1,754
45,200	45,250	0	0	0	575	0	0	1,047	1,744
45,250	45,300	0	0	0	564	0	0	1,037	1,733
45,300	45,350	0	0	0	554	0	0	1,026	1,723
45,350	45,400	0	0	0	543	0	0	1,016	1,712
45,400	45,450	0	0	0	533	0	0	1,005	1,702
45,450	45,500	0	0	0	522	0	0	995	1,691
45,500	45,550	0	0	0	512	0	0	984	1,681
45,550	45,600	0	0	0	501	0	0	974	1,670

* If the amount you are looking up from the worksheet is at least $39,250 but less than $39,296, and you have one qualifying child, your credit is $4. If the amount you are looking up from the worksheet is $39,296 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 $44,600 but less than $44,648, and you have two qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $44,648 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 $44,800 but less than $44,846, and you have one qualifying child, your credit is $4. If the amount you are looking up from the worksheet is $44,846 or more, and you have one qualifying child, you can't take the credit.

(Continued)

If the amount you are looking up from the worksheet is–		And your filing status is– **Single, head of household,** or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–			
45,600	45,650	0	0	0	491	0	0	963	1,660
45,650	45,700	0	0	0	480	0	0	952	1,649
45,700	45,750	0	0	0	470	0	0	942	1,638
45,750	45,800	0	0	0	459	0	0	931	1,628
45,800	45,850	0	0	0	449	0	0	921	1,617
45,850	45,900	0	0	0	438	0	0	910	1,607
45,900	45,950	0	0	0	428	0	0	900	1,596
45,950	46,000	0	0	0	417	0	0	889	1,586
46,000	46,050	0	0	0	406	0	0	879	1,575
46,050	46,100	0	0	0	396	0	0	868	1,565
46,100	46,150	0	0	0	385	0	0	858	1,554
46,150	46,200	0	0	0	375	0	0	847	1,544
46,200	46,250	0	0	0	364	0	0	837	1,533
46,250	46,300	0	0	0	354	0	0	826	1,523
46,300	46,350	0	0	0	343	0	0	816	1,512
46,350	46,400	0	0	0	333	0	0	805	1,502
46,400	46,450	0	0	0	322	0	0	795	1,491
46,450	46,500	0	0	0	312	0	0	784	1,481
46,500	46,550	0	0	0	301	0	0	773	1,470
46,550	46,600	0	0	0	291	0	0	763	1,459
46,600	46,650	0	0	0	280	0	0	752	1,449
46,650	46,700	0	0	0	270	0	0	742	1,438
46,700	46,750	0	0	0	259	0	0	731	1,428
46,750	46,800	0	0	0	248	0	0	721	1,417
46,800	46,850	0	0	0	238	0	0	710	1,407
46,850	46,900	0	0	0	227	0	0	700	1,396
46,900	46,950	0	0	0	217	0	0	689	1,386
46,950	47,000	0	0	0	206	0	0	679	1,375
47,000	47,050	0	0	0	196	0	0	668	1,365
47,050	47,100	0	0	0	185	0	0	658	1,354
47,100	47,150	0	0	0	175	0	0	647	1,344
47,150	47,200	0	0	0	164	0	0	637	1,333
47,200	47,250	0	0	0	154	0	0	626	1,323
47,250	47,300	0	0	0	143	0	0	616	1,312
47,300	47,350	0	0	0	133	0	0	605	1,301
47,350	47,400	0	0	0	122	0	0	594	1,291
47,400	47,450	0	0	0	112	0	0	584	1,280
47,450	47,500	0	0	0	101	0	0	573	1,270
47,500	47,550	0	0	0	91	0	0	563	1,259
47,550	47,600	0	0	0	80	0	0	552	1,249
47,600	47,650	0	0	0	69	0	0	542	1,238
47,650	47,700	0	0	0	59	0	0	531	1,228
47,700	47,750	0	0	0	48	0	0	521	1,217
47,750	47,800	0	0	0	38	0	0	510	1,207
47,800	47,850	0	0	0	27	0	0	500	1,196
47,850	47,900	0	0	0	17	0	0	489	1,186
47,900	47,950	0	0	0	6	0	0	479	1,175
47,950	48,000	0	0	0	*	0	0	468	1,165
48,000	48,050	0	0	0	0	0	0	458	1,154
48,050	48,100	0	0	0	0	0	0	447	1,144
48,100	48,150	0	0	0	0	0	0	437	1,133
48,150	48,200	0	0	0	0	0	0	426	1,122
48,200	48,250	0	0	0	0	0	0	415	1,112
48,250	48,300	0	0	0	0	0	0	405	1,101
48,300	48,350	0	0	0	0	0	0	394	1,091
48,350	48,400	0	0	0	0	0	0	384	1,080
48,400	48,450	0	0	0	0	0	0	373	1,070
48,450	48,500	0	0	0	0	0	0	363	1,059
48,500	48,550	0	0	0	0	0	0	352	1,049
48,550	48,600	0	0	0	0	0	0	342	1,038
48,600	48,650	0	0	0	0	0	0	331	1,028
48,650	48,700	0	0	0	0	0	0	321	1,017
48,700	48,750	0	0	0	0	0	0	310	1,007
48,750	48,800	0	0	0	0	0	0	300	996
48,800	48,850	0	0	0	0	0	0	289	986
48,850	48,900	0	0	0	0	0	0	279	975
48,900	48,950	0	0	0	0	0	0	268	965
48,950	49,000	0	0	0	0	0	0	258	954
49,000	49,050	0	0	0	0	0	0	247	943
49,050	49,100	0	0	0	0	0	0	236	933
49,100	49,150	0	0	0	0	0	0	226	922
49,150	49,200	0	0	0	0	0	0	215	912
49,200	49,250	0	0	0	0	0	0	205	901
49,250	49,300	0	0	0	0	0	0	194	891
49,300	49,350	0	0	0	0	0	0	184	880
49,350	49,400	0	0	0	0	0	0	173	870
49,400	49,450	0	0	0	0	0	0	163	859
49,450	49,500	0	0	0	0	0	0	152	849
49,500	49,550	0	0	0	0	0	0	142	838
49,550	49,600	0	0	0	0	0	0	131	828
49,600	49,650	0	0	0	0	0	0	121	817
49,650	49,700	0	0	0	0	0	0	110	807
49,700	49,750	0	0	0	0	0	0	100	796
49,750	49,800	0	0	0	0	0	0	89	786
49,800	49,850	0	0	0	0	0	0	78	775
49,850	49,900	0	0	0	0	0	0	68	764
49,900	49,950	0	0	0	0	0	0	57	754
49,950	50,000	0	0	0	0	0	0	47	743
50,000	50,050	0	0	0	0	0	0	36	733
50,050	50,100	0	0	0	0	0	0	26	722
50,100	50,150	0	0	0	0	0	0	15	712
50,150	50,200	0	0	0	0	0	0	**	701
50,200	50,250	0	0	0	0	0	0	0	691
50,250	50,300	0	0	0	0	0	0	0	680
50,300	50,350	0	0	0	0	0	0	0	670
50,350	50,400	0	0	0	0	0	0	0	659
50,400	50,450	0	0	0	0	0	0	0	649
50,450	50,500	0	0	0	0	0	0	0	638
50,500	50,550	0	0	0	0	0	0	0	628
50,550	50,600	0	0	0	0	0	0	0	617
50,600	50,650	0	0	0	0	0	0	0	607
50,650	50,700	0	0	0	0	0	0	0	596
50,700	50,750	0	0	0	0	0	0	0	585
50,750	50,800	0	0	0	0	0	0	0	575
50,800	50,850	0	0	0	0	0	0	0	564
50,850	50,900	0	0	0	0	0	0	0	554
50,900	50,950	0	0	0	0	0	0	0	543
50,950	51,000	0	0	0	0	0	0	0	533
51,000	51,050	0	0	0	0	0	0	0	522
51,050	51,100	0	0	0	0	0	0	0	512
51,100	51,150	0	0	0	0	0	0	0	501
51,150	51,200	0	0	0	0	0	0	0	491
51,200	51,250	0	0	0	0	0	0	0	480
51,250	51,300	0	0	0	0	0	0	0	470
51,300	51,350	0	0	0	0	0	0	0	459
51,350	51,400	0	0	0	0	0	0	0	449
51,400	51,450	0	0	0	0	0	0	0	438
51,450	51,500	0	0	0	0	0	0	0	428
51,500	51,550	0	0	0	0	0	0	0	417
51,550	51,600	0	0	0	0	0	0	0	406
51,600	51,650	0	0	0	0	0	0	0	396
51,650	51,700	0	0	0	0	0	0	0	385
51,700	51,750	0	0	0	0	0	0	0	375
51,750	51,800	0	0	0	0	0	0	0	364
51,800	51,850	0	0	0	0	0	0	0	354
51,850	51,900	0	0	0	0	0	0	0	343
51,900	51,950	0	0	0	0	0	0	0	333
51,950	52,000	0	0	0	0	0	0	0	322

* If the amount you are looking up from the worksheet is at least $47,950, and you have three qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $47,955 or more, and you have three qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $50,150 but less than $50,198, and you have two qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $50,198 or more, and you have two 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–**			
52,000	52,050	0	0	0	0	0	0	0	312
52,050	52,100	0	0	0	0	0	0	0	301
52,100	52,150	0	0	0	0	0	0	0	291
52,150	52,200	0	0	0	0	0	0	0	280
52,200	52,250	0	0	0	0	0	0	0	270
52,250	52,300	0	0	0	0	0	0	0	259
52,300	52,350	0	0	0	0	0	0	0	248
52,350	52,400	0	0	0	0	0	0	0	238
52,400	52,450	0	0	0	0	0	0	0	227
52,450	52,500	0	0	0	0	0	0	0	217
52,500	52,550	0	0	0	0	0	0	0	206
52,550	52,600	0	0	0	0	0	0	0	196
52,600	52,650	0	0	0	0	0	0	0	185
52,650	52,700	0	0	0	0	0	0	0	175
52,700	52,750	0	0	0	0	0	0	0	164
52,750	52,800	0	0	0	0	0	0	0	154
52,800	52,850	0	0	0	0	0	0	0	143
52,850	52,900	0	0	0	0	0	0	0	133
52,900	52,950	0	0	0	0	0	0	0	122
52,950	53,000	0	0	0	0	0	0	0	112
53,000	53,050	0	0	0	0	0	0	0	101
53,050	53,100	0	0	0	0	0	0	0	91
53,100	53,150	0	0	0	0	0	0	0	80
53,150	53,200	0	0	0	0	0	0	0	69
53,200	53,250	0	0	0	0	0	0	0	59
53,250	53,300	0	0	0	0	0	0	0	48
53,300	53,350	0	0	0	0	0	0	0	38
53,350	53,400	0	0	0	0	0	0	0	27
53,400	53,450	0	0	0	0	0	0	0	17
53,450	53,500	0	0	0	0	0	0	0	6
53,500	53,505	0	0	0	0	0	0	0	1

Line 43

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you 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. See the instructions for line 35.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 44

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 33), enter on this line 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.

Line 45

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 Form 1040A, line 45. For more information, see the Instructions for Form 8962.

Line 46

Amount paid with Request for Extension to File

If you got an automatic extension of time to file Form 1040A by filing Form 4868 or by making a payment, enter the amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 46 the convenience fee you were charged. To the left of the entry space for line 46, enter “Form 4868” and show the amount paid.

TIP *If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2017 return, but you must file Form 1040 to do so.*

Excess social security and tier 1 railroad retirement (RRTA) tax withheld. If you, or your spouse if filing a joint return, had more than one employer for 2016 and total wages of more than $118,500, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 46, see Pub. 505. Include the excess in the total on line 46. Write “Excess SST” and show the excess amount to the left of the line.

Refund

Line 47

Amount Overpaid

If line 47 is under $1, we will send a refund only on written request.

TIP *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See* Income tax withholding and estimated tax payments for 2017 *under* General Information*, later.*

Refund offset. If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 47 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 47 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 48a Through 48d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go phone app or go to *IRS.gov/refunds*. See *Refund Information*, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2016 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

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

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 48a 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 48b through 48d if you want your refund deposited to only one account, or
- Check the box on line 48a 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 48a. Draw a line through the boxes on lines 48b and 48d. 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 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 48a and attach Form 8888 or fill in lines 48b through 48d, your spouse may get at least part of the refund.*

IRA. You can have your refund directly deposited to a traditional IRA, Roth IRA (including a *my*RA), or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2016). 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 2016 return during 2017 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2017. If you designate your deposit to be for 2016, 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 2016. In that case, you must file an amended 2016 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 2016) to a traditional IRA or Roth IRA (including a myRA) for 2016, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2017, Pub. 590-A will have the new 2017 limits. You may owe a penalty if your contributions exceed these limits.*

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

***my*RA®.** If you already have a *my*RA® account, you can request a deposit of your refund (or part of it) to your *my*RA account. A *my*RA is a starter retirement account offered by the

Department of the Treasury. For more information on *my*RA and to open a *my*RA account online, visit www.myRA.gov.

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 http://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 48a. 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.

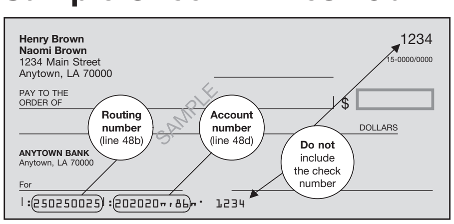
Line 48b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Brown would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 48b 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,
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a *my*RA account.

Line 48c. 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 *my*RA account or TreasuryDirect® online account, check the "Savings" box.

Sample Check—Lines 48b Through 48d



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

Line 48d. 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 above, 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.

Reasons Your Direct Deposit Request Will Be Rejected

- 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 have already been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- You file your 2016 return after November 30, 2017.
- Any numbers or letters on lines 48b through 48d are crossed 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 49

Amount Applied to Your 2017 Estimated Tax

Enter on line 49 the amount, if any, of the overpayment on line 47 you want applied to your 2017 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 2017 estimated tax can't be changed later.*

Amount You Owe

TIP *To avoid interest and penalties, pay your taxes in full by April 18, 2017. You do not have to pay if line 50 is under $1.*

Include any estimated payments from line 51 in the amount you enter on line 50. Do not include any estimated payments for 2017 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 payments if the IRS doesn't receive the funds. Use Tax Topic 206.

Line 50

Amount You Owe

IRS offers several electronic 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*. There is a convenience fee charged by these service providers.
- **Electronic Fund Withdrawal (EFW)** is an integrated *e-file*/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at *IRS.gov/payments*.
- **Online Payment Agreement.** If you cannot 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.

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

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

Pay by Cash

Cash is a new 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. Do not send cash. Do not attach the payment to your return. Write "2016 Form 1040A" 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. Do not use dashes or lines (for example, do not enter "$ XXX–" or "$ XXX xx/100").

Mail your 2016 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

TIP *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2017. See* Income Tax Withholding and Estimated Tax Payments for 2017 *under* General Information, *later.*

What If You Can't Pay?

If you can't pay the full amount shown on line 50 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 is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2017. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on *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 April 18, 2017. An extension generally won't be granted for more than 6 months. If you pay after that date, you will be charged interest on the tax not paid by April 15, 2017. 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 51

Estimated Tax Penalty

You may owe this penalty if:

- Line 50 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 2016 Form 1040A, line 39, minus the total of any amounts shown on lines 38, 42a, 43, 44, and 45.

Exception. You won't owe the penalty if your 2015 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 2015 return and you were a U.S. citizen or resident for all of 2015.
2. The total of lines 40, 41, and any excess social security and tier 1 RRTA tax included on line 46 on your 2016 return is at least 100% of the tax shown on your 2015 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2015 return was more than $150,000 (more than $75,000 if married filing separately for 2016)). Your estimated tax payments for 2016 must have been made on time and for the required amount.

For most people, the "tax shown on your 2015 return" is the amount on your 2015 Form 1040A, line 39, minus the total of any amounts shown on lines 38, 42a, 43, 44, and 45.

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

Enter any penalty on line 51. Add the penalty to any tax due and enter the total on line 50. However, if you have an overpayment on line 47, subtract the penalty from the amount you would otherwise enter on line 48a or 49. Lines 48a, 49, and 51 must equal line 47.

If the penalty is more than the overpayment on line 47, enter -0- on lines 48a and 49. Then subtract line 47 from line 51 and enter the result on line 50.

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

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2016 tax return with the IRS, check the "Yes" box in the "Third party designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2017 tax return. This is April 17, 2018, for most people.

Sign Your Return

Form 1040A isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse must also 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 1040A, 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.”

Daytime phone number. Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

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

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2015 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2015 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you don't have your 2015 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 2015 return.) You will also be prompted to enter your date of birth (DOB).

CAUTION *You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2016.*

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 2016, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you 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 2016 tax returns generally were sent in December 2016.*

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

If you need more information, 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.

Assemble Your Return

Assemble any schedules and forms behind Form 1040A 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. Do not attach correspondence or other items unless required to do so. Attach Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach your original Form(s) W-2 and any Form(s) W-2c.

TIP *If you received a 2016 Form 1099-R showing federal income tax withheld, attach the form to the front of Form 1040A.*

2016 Tax Table

Example. Mr. and Mrs. Reynolds are filing a joint return. Their taxable income on Form 1040A, line 27, is $25,300. First, they find the $25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,871. This is the tax amount they should enter on Form 1040A, line 28.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
25,200	**25,250**	3,320	2,856	3,320	3,121
25,250	**25,300**	3,328	2,864	3,328	3,129
25,300	**25,350**	3,335	2,871	3,335	3,136
25,350	**25,400**	3,343	2,879	3,343	3,144

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

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

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
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**	935	933	935	933
9,350	**9,400**	943	938	943	938
9,400	**9,450**	950	943	950	943
9,450	**9,500**	958	948	958	948
9,500	**9,550**	965	953	965	953
9,550	**9,600**	973	958	973	958
9,600	**9,650**	980	963	980	963
9,650	**9,700**	988	968	988	968
9,700	**9,750**	995	973	995	973
9,750	**9,800**	1,003	978	1,003	978
9,800	**9,850**	1,010	983	1,010	983
9,850	**9,900**	1,018	988	1,018	988
9,900	**9,950**	1,025	993	1,025	993
9,950	**10,000**	1,033	998	1,033	998
10,000					
10,000	**10,050**	1,040	1,003	1,040	1,003
10,050	**10,100**	1,048	1,008	1,048	1,008
10,100	**10,150**	1,055	1,013	1,055	1,013
10,150	**10,200**	1,063	1,018	1,063	1,018
10,200	**10,250**	1,070	1,023	1,070	1,023
10,250	**10,300**	1,078	1,028	1,078	1,028
10,300	**10,350**	1,085	1,033	1,085	1,033
10,350	**10,400**	1,093	1,038	1,093	1,038
10,400	**10,450**	1,100	1,043	1,100	1,043
10,450	**10,500**	1,108	1,048	1,108	1,048
10,500	**10,550**	1,115	1,053	1,115	1,053
10,550	**10,600**	1,123	1,058	1,123	1,058
10,600	**10,650**	1,130	1,063	1,130	1,063
10,650	**10,700**	1,138	1,068	1,138	1,068
10,700	**10,750**	1,145	1,073	1,145	1,073
10,750	**10,800**	1,153	1,078	1,153	1,078
10,800	**10,850**	1,160	1,083	1,160	1,083
10,850	**10,900**	1,168	1,088	1,168	1,088
10,900	**10,950**	1,175	1,093	1,175	1,093
10,950	**11,000**	1,183	1,098	1,183	1,098
11,000					
11,000	**11,050**	1,190	1,103	1,190	1,103
11,050	**11,100**	1,198	1,108	1,198	1,108
11,100	**11,150**	1,205	1,113	1,205	1,113
11,150	**11,200**	1,213	1,118	1,213	1,118
11,200	**11,250**	1,220	1,123	1,220	1,123
11,250	**11,300**	1,228	1,128	1,228	1,128
11,300	**11,350**	1,235	1,133	1,235	1,133
11,350	**11,400**	1,243	1,138	1,243	1,138
11,400	**11,450**	1,250	1,143	1,250	1,143
11,450	**11,500**	1,258	1,148	1,258	1,148
11,500	**11,550**	1,265	1,153	1,265	1,153
11,550	**11,600**	1,273	1,158	1,273	1,158
11,600	**11,650**	1,280	1,163	1,280	1,163
11,650	**11,700**	1,288	1,168	1,288	1,168
11,700	**11,750**	1,295	1,173	1,295	1,173
11,750	**11,800**	1,303	1,178	1,303	1,178
11,800	**11,850**	1,310	1,183	1,310	1,183
11,850	**11,900**	1,318	1,188	1,318	1,188
11,900	**11,950**	1,325	1,193	1,325	1,193
11,950	**12,000**	1,333	1,198	1,333	1,198

(Continued)

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

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
12,000					
12,000	12,050	1,340	1,203	1,340	1,203
12,050	12,100	1,348	1,208	1,348	1,208
12,100	12,150	1,355	1,213	1,355	1,213
12,150	12,200	1,363	1,218	1,363	1,218
12,200	12,250	1,370	1,223	1,370	1,223
12,250	12,300	1,378	1,228	1,378	1,228
12,300	12,350	1,385	1,233	1,385	1,233
12,350	12,400	1,393	1,238	1,393	1,238
12,400	12,450	1,400	1,243	1,400	1,243
12,450	12,500	1,408	1,248	1,408	1,248
12,500	12,550	1,415	1,253	1,415	1,253
12,550	12,600	1,423	1,258	1,423	1,258
12,600	12,650	1,430	1,263	1,430	1,263
12,650	12,700	1,438	1,268	1,438	1,268
12,700	12,750	1,445	1,273	1,445	1,273
12,750	12,800	1,453	1,278	1,453	1,278
12,800	12,850	1,460	1,283	1,460	1,283
12,850	12,900	1,468	1,288	1,468	1,288
12,900	12,950	1,475	1,293	1,475	1,293
12,950	13,000	1,483	1,298	1,483	1,298
13,000					
13,000	13,050	1,490	1,303	1,490	1,303
13,050	13,100	1,498	1,308	1,498	1,308
13,100	13,150	1,505	1,313	1,505	1,313
13,150	13,200	1,513	1,318	1,513	1,318
13,200	13,250	1,520	1,323	1,520	1,323
13,250	13,300	1,528	1,328	1,528	1,329
13,300	13,350	1,535	1,333	1,535	1,336
13,350	13,400	1,543	1,338	1,543	1,344
13,400	13,450	1,550	1,343	1,550	1,351
13,450	13,500	1,558	1,348	1,558	1,359
13,500	13,550	1,565	1,353	1,565	1,366
13,550	13,600	1,573	1,358	1,573	1,374
13,600	13,650	1,580	1,363	1,580	1,381
13,650	13,700	1,588	1,368	1,588	1,389
13,700	13,750	1,595	1,373	1,595	1,396
13,750	13,800	1,603	1,378	1,603	1,404
13,800	13,850	1,610	1,383	1,610	1,411
13,850	13,900	1,618	1,388	1,618	1,419
13,900	13,950	1,625	1,393	1,625	1,426
13,950	14,000	1,633	1,398	1,633	1,434
14,000					
14,000	14,050	1,640	1,403	1,640	1,441
14,050	14,100	1,648	1,408	1,648	1,449
14,100	14,150	1,655	1,413	1,655	1,456
14,150	14,200	1,663	1,418	1,663	1,464
14,200	14,250	1,670	1,423	1,670	1,471
14,250	14,300	1,678	1,428	1,678	1,479
14,300	14,350	1,685	1,433	1,685	1,486
14,350	14,400	1,693	1,438	1,693	1,494
14,400	14,450	1,700	1,443	1,700	1,501
14,450	14,500	1,708	1,448	1,708	1,509
14,500	14,550	1,715	1,453	1,715	1,516
14,550	14,600	1,723	1,458	1,723	1,524
14,600	14,650	1,730	1,463	1,730	1,531
14,650	14,700	1,738	1,468	1,738	1,539
14,700	14,750	1,745	1,473	1,745	1,546
14,750	14,800	1,753	1,478	1,753	1,554
14,800	14,850	1,760	1,483	1,760	1,561
14,850	14,900	1,768	1,488	1,768	1,569
14,900	14,950	1,775	1,493	1,775	1,576
14,950	15,000	1,783	1,498	1,783	1,584

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
15,000					
15,000	15,050	1,790	1,503	1,790	1,591
15,050	15,100	1,798	1,508	1,798	1,599
15,100	15,150	1,805	1,513	1,805	1,606
15,150	15,200	1,813	1,518	1,813	1,614
15,200	15,250	1,820	1,523	1,820	1,621
15,250	15,300	1,828	1,528	1,828	1,629
15,300	15,350	1,835	1,533	1,835	1,636
15,350	15,400	1,843	1,538	1,843	1,644
15,400	15,450	1,850	1,543	1,850	1,651
15,450	15,500	1,858	1,548	1,858	1,659
15,500	15,550	1,865	1,553	1,865	1,666
15,550	15,600	1,873	1,558	1,873	1,674
15,600	15,650	1,880	1,563	1,880	1,681
15,650	15,700	1,888	1,568	1,888	1,689
15,700	15,750	1,895	1,573	1,895	1,696
15,750	15,800	1,903	1,578	1,903	1,704
15,800	15,850	1,910	1,583	1,910	1,711
15,850	15,900	1,918	1,588	1,918	1,719
15,900	15,950	1,925	1,593	1,925	1,726
15,950	16,000	1,933	1,598	1,933	1,734
16,000					
16,000	16,050	1,940	1,603	1,940	1,741
16,050	16,100	1,948	1,608	1,948	1,749
16,100	16,150	1,955	1,613	1,955	1,756
16,150	16,200	1,963	1,618	1,963	1,764
16,200	16,250	1,970	1,623	1,970	1,771
16,250	16,300	1,978	1,628	1,978	1,779
16,300	16,350	1,985	1,633	1,985	1,786
16,350	16,400	1,993	1,638	1,993	1,794
16,400	16,450	2,000	1,643	2,000	1,801
16,450	16,500	2,008	1,648	2,008	1,809
16,500	16,550	2,015	1,653	2,015	1,816
16,550	16,600	2,023	1,658	2,023	1,824
16,600	16,650	2,030	1,663	2,030	1,831
16,650	16,700	2,038	1,668	2,038	1,839
16,700	16,750	2,045	1,673	2,045	1,846
16,750	16,800	2,053	1,678	2,053	1,854
16,800	16,850	2,060	1,683	2,060	1,861
16,850	16,900	2,068	1,688	2,068	1,869
16,900	16,950	2,075	1,693	2,075	1,876
16,950	17,000	2,083	1,698	2,083	1,884
17,000					
17,000	17,050	2,090	1,703	2,090	1,891
17,050	17,100	2,098	1,708	2,098	1,899
17,100	17,150	2,105	1,713	2,105	1,906
17,150	17,200	2,113	1,718	2,113	1,914
17,200	17,250	2,120	1,723	2,120	1,921
17,250	17,300	2,128	1,728	2,128	1,929
17,300	17,350	2,135	1,733	2,135	1,936
17,350	17,400	2,143	1,738	2,143	1,944
17,400	17,450	2,150	1,743	2,150	1,951
17,450	17,500	2,158	1,748	2,158	1,959
17,500	17,550	2,165	1,753	2,165	1,966
17,550	17,600	2,173	1,758	2,173	1,974
17,600	17,650	2,180	1,763	2,180	1,981
17,650	17,700	2,188	1,768	2,188	1,989
17,700	17,750	2,195	1,773	2,195	1,996
17,750	17,800	2,203	1,778	2,203	2,004
17,800	17,850	2,210	1,783	2,210	2,011
17,850	17,900	2,218	1,788	2,218	2,019
17,900	17,950	2,225	1,793	2,225	2,026
17,950	18,000	2,233	1,798	2,233	2,034

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
18,000					
18,000	18,050	2,240	1,803	2,240	2,041
18,050	18,100	2,248	1,808	2,248	2,049
18,100	18,150	2,255	1,813	2,255	2,056
18,150	18,200	2,263	1,818	2,263	2,064
18,200	18,250	2,270	1,823	2,270	2,071
18,250	18,300	2,278	1,828	2,278	2,079
18,300	18,350	2,285	1,833	2,285	2,086
18,350	18,400	2,293	1,838	2,293	2,094
18,400	18,450	2,300	1,843	2,300	2,101
18,450	18,500	2,308	1,848	2,308	2,109
18,500	18,550	2,315	1,853	2,315	2,116
18,550	18,600	2,323	1,859	2,323	2,124
18,600	18,650	2,330	1,866	2,330	2,131
18,650	18,700	2,338	1,874	2,338	2,139
18,700	18,750	2,345	1,881	2,345	2,146
18,750	18,800	2,353	1,889	2,353	2,154
18,800	18,850	2,360	1,896	2,360	2,161
18,850	18,900	2,368	1,904	2,368	2,169
18,900	18,950	2,375	1,911	2,375	2,176
18,950	19,000	2,383	1,919	2,383	2,184
19,000					
19,000	19,050	2,390	1,926	2,390	2,191
19,050	19,100	2,398	1,934	2,398	2,199
19,100	19,150	2,405	1,941	2,405	2,206
19,150	19,200	2,413	1,949	2,413	2,214
19,200	19,250	2,420	1,956	2,420	2,221
19,250	19,300	2,428	1,964	2,428	2,229
19,300	19,350	2,435	1,971	2,435	2,236
19,350	19,400	2,443	1,979	2,443	2,244
19,400	19,450	2,450	1,986	2,450	2,251
19,450	19,500	2,458	1,994	2,458	2,259
19,500	19,550	2,465	2,001	2,465	2,266
19,550	19,600	2,473	2,009	2,473	2,274
19,600	19,650	2,480	2,016	2,480	2,281
19,650	19,700	2,488	2,024	2,488	2,289
19,700	19,750	2,495	2,031	2,495	2,296
19,750	19,800	2,503	2,039	2,503	2,304
19,800	19,850	2,510	2,046	2,510	2,311
19,850	19,900	2,518	2,054	2,518	2,319
19,900	19,950	2,525	2,061	2,525	2,326
19,950	20,000	2,533	2,069	2,533	2,334
20,000					
20,000	20,050	2,540	2,076	2,540	2,341
20,050	20,100	2,548	2,084	2,548	2,349
20,100	20,150	2,555	2,091	2,555	2,356
20,150	20,200	2,563	2,099	2,563	2,364
20,200	20,250	2,570	2,106	2,570	2,371
20,250	20,300	2,578	2,114	2,578	2,379
20,300	20,350	2,585	2,121	2,585	2,386
20,350	20,400	2,593	2,129	2,593	2,394
20,400	20,450	2,600	2,136	2,600	2,401
20,450	20,500	2,608	2,144	2,608	2,409
20,500	20,550	2,615	2,151	2,615	2,416
20,550	20,600	2,623	2,159	2,623	2,424
20,600	20,650	2,630	2,166	2,630	2,431
20,650	20,700	2,638	2,174	2,638	2,439
20,700	20,750	2,645	2,181	2,645	2,446
20,750	20,800	2,653	2,189	2,653	2,454
20,800	20,850	2,660	2,196	2,660	2,461
20,850	20,900	2,668	2,204	2,668	2,469
20,900	20,950	2,675	2,211	2,675	2,476
20,950	21,000	2,683	2,219	2,683	2,484

(Continued)

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
21,000					
21,000	21,050	2,690	2,226	2,690	2,491
21,050	21,100	2,698	2,234	2,698	2,499
21,100	21,150	2,705	2,241	2,705	2,506
21,150	21,200	2,713	2,249	2,713	2,514
21,200	21,250	2,720	2,256	2,720	2,521
21,250	21,300	2,728	2,264	2,728	2,529
21,300	21,350	2,735	2,271	2,735	2,536
21,350	21,400	2,743	2,279	2,743	2,544
21,400	21,450	2,750	2,286	2,750	2,551
21,450	21,500	2,758	2,294	2,758	2,559
21,500	21,550	2,765	2,301	2,765	2,566
21,550	21,600	2,773	2,309	2,773	2,574
21,600	21,650	2,780	2,316	2,780	2,581
21,650	21,700	2,788	2,324	2,788	2,589
21,700	21,750	2,795	2,331	2,795	2,596
21,750	21,800	2,803	2,339	2,803	2,604
21,800	21,850	2,810	2,346	2,810	2,611
21,850	21,900	2,818	2,354	2,818	2,619
21,900	21,950	2,825	2,361	2,825	2,626
21,950	22,000	2,833	2,369	2,833	2,634
22,000					
22,000	22,050	2,840	2,376	2,840	2,641
22,050	22,100	2,848	2,384	2,848	2,649
22,100	22,150	2,855	2,391	2,855	2,656
22,150	22,200	2,863	2,399	2,863	2,664
22,200	22,250	2,870	2,406	2,870	2,671
22,250	22,300	2,878	2,414	2,878	2,679
22,300	22,350	2,885	2,421	2,885	2,686
22,350	22,400	2,893	2,429	2,893	2,694
22,400	22,450	2,900	2,436	2,900	2,701
22,450	22,500	2,908	2,444	2,908	2,709
22,500	22,550	2,915	2,451	2,915	2,716
22,550	22,600	2,923	2,459	2,923	2,724
22,600	22,650	2,930	2,466	2,930	2,731
22,650	22,700	2,938	2,474	2,938	2,739
22,700	22,750	2,945	2,481	2,945	2,746
22,750	22,800	2,953	2,489	2,953	2,754
22,800	22,850	2,960	2,496	2,960	2,761
22,850	22,900	2,968	2,504	2,968	2,769
22,900	22,950	2,975	2,511	2,975	2,776
22,950	23,000	2,983	2,519	2,983	2,784
23,000					
23,000	23,050	2,990	2,526	2,990	2,791
23,050	23,100	2,998	2,534	2,998	2,799
23,100	23,150	3,005	2,541	3,005	2,806
23,150	23,200	3,013	2,549	3,013	2,814
23,200	23,250	3,020	2,556	3,020	2,821
23,250	23,300	3,028	2,564	3,028	2,829
23,300	23,350	3,035	2,571	3,035	2,836
23,350	23,400	3,043	2,579	3,043	2,844
23,400	23,450	3,050	2,586	3,050	2,851
23,450	23,500	3,058	2,594	3,058	2,859
23,500	23,550	3,065	2,601	3,065	2,866
23,550	23,600	3,073	2,609	3,073	2,874
23,600	23,650	3,080	2,616	3,080	2,881
23,650	23,700	3,088	2,624	3,088	2,889
23,700	23,750	3,095	2,631	3,095	2,896
23,750	23,800	3,103	2,639	3,103	2,904
23,800	23,850	3,110	2,646	3,110	2,911
23,850	23,900	3,118	2,654	3,118	2,919
23,900	23,950	3,125	2,661	3,125	2,926
23,950	24,000	3,133	2,669	3,133	2,934

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
24,000					
24,000	24,050	3,140	2,676	3,140	2,941
24,050	24,100	3,148	2,684	3,148	2,949
24,100	24,150	3,155	2,691	3,155	2,956
24,150	24,200	3,163	2,699	3,163	2,964
24,200	24,250	3,170	2,706	3,170	2,971
24,250	24,300	3,178	2,714	3,178	2,979
24,300	24,350	3,185	2,721	3,185	2,986
24,350	24,400	3,193	2,729	3,193	2,994
24,400	24,450	3,200	2,736	3,200	3,001
24,450	24,500	3,208	2,744	3,208	3,009
24,500	24,550	3,215	2,751	3,215	3,016
24,550	24,600	3,223	2,759	3,223	3,024
24,600	24,650	3,230	2,766	3,230	3,031
24,650	24,700	3,238	2,774	3,238	3,039
24,700	24,750	3,245	2,781	3,245	3,046
24,750	24,800	3,253	2,789	3,253	3,054
24,800	24,850	3,260	2,796	3,260	3,061
24,850	24,900	3,268	2,804	3,268	3,069
24,900	24,950	3,275	2,811	3,275	3,076
24,950	25,000	3,283	2,819	3,283	3,084
25,000					
25,000	25,050	3,290	2,826	3,290	3,091
25,050	25,100	3,298	2,834	3,298	3,099
25,100	25,150	3,305	2,841	3,305	3,106
25,150	25,200	3,313	2,849	3,313	3,114
25,200	25,250	3,320	2,856	3,320	3,121
25,250	25,300	3,328	2,864	3,328	3,129
25,300	25,350	3,335	2,871	3,335	3,136
25,350	25,400	3,343	2,879	3,343	3,144
25,400	25,450	3,350	2,886	3,350	3,151
25,450	25,500	3,358	2,894	3,358	3,159
25,500	25,550	3,365	2,901	3,365	3,166
25,550	25,600	3,373	2,909	3,373	3,174
25,600	25,650	3,380	2,916	3,380	3,181
25,650	25,700	3,388	2,924	3,388	3,189
25,700	25,750	3,395	2,931	3,395	3,196
25,750	25,800	3,403	2,939	3,403	3,204
25,800	25,850	3,410	2,946	3,410	3,211
25,850	25,900	3,418	2,954	3,418	3,219
25,900	25,950	3,425	2,961	3,425	3,226
25,950	26,000	3,433	2,969	3,433	3,234
26,000					
26,000	26,050	3,440	2,976	3,440	3,241
26,050	26,100	3,448	2,984	3,448	3,249
26,100	26,150	3,455	2,991	3,455	3,256
26,150	26,200	3,463	2,999	3,463	3,264
26,200	26,250	3,470	3,006	3,470	3,271
26,250	26,300	3,478	3,014	3,478	3,279
26,300	26,350	3,485	3,021	3,485	3,286
26,350	26,400	3,493	3,029	3,493	3,294
26,400	26,450	3,500	3,036	3,500	3,301
26,450	26,500	3,508	3,044	3,508	3,309
26,500	26,550	3,515	3,051	3,515	3,316
26,550	26,600	3,523	3,059	3,523	3,324
26,600	26,650	3,530	3,066	3,530	3,331
26,650	26,700	3,538	3,074	3,538	3,339
26,700	26,750	3,545	3,081	3,545	3,346
26,750	26,800	3,553	3,089	3,553	3,354
26,800	26,850	3,560	3,096	3,560	3,361
26,850	26,900	3,568	3,104	3,568	3,369
26,900	26,950	3,575	3,111	3,575	3,376
26,950	27,000	3,583	3,119	3,583	3,384

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
27,000					
27,000	27,050	3,590	3,126	3,590	3,391
27,050	27,100	3,598	3,134	3,598	3,399
27,100	27,150	3,605	3,141	3,605	3,406
27,150	27,200	3,613	3,149	3,613	3,414
27,200	27,250	3,620	3,156	3,620	3,421
27,250	27,300	3,628	3,164	3,628	3,429
27,300	27,350	3,635	3,171	3,635	3,436
27,350	27,400	3,643	3,179	3,643	3,444
27,400	27,450	3,650	3,186	3,650	3,451
27,450	27,500	3,658	3,194	3,658	3,459
27,500	27,550	3,665	3,201	3,665	3,466
27,550	27,600	3,673	3,209	3,673	3,474
27,600	27,650	3,680	3,216	3,680	3,481
27,650	27,700	3,688	3,224	3,688	3,489
27,700	27,750	3,695	3,231	3,695	3,496
27,750	27,800	3,703	3,239	3,703	3,504
27,800	27,850	3,710	3,246	3,710	3,511
27,850	27,900	3,718	3,254	3,718	3,519
27,900	27,950	3,725	3,261	3,725	3,526
27,950	28,000	3,733	3,269	3,733	3,534
28,000					
28,000	28,050	3,740	3,276	3,740	3,541
28,050	28,100	3,748	3,284	3,748	3,549
28,100	28,150	3,755	3,291	3,755	3,556
28,150	28,200	3,763	3,299	3,763	3,564
28,200	28,250	3,770	3,306	3,770	3,571
28,250	28,300	3,778	3,314	3,778	3,579
28,300	28,350	3,785	3,321	3,785	3,586
28,350	28,400	3,793	3,329	3,793	3,594
28,400	28,450	3,800	3,336	3,800	3,601
28,450	28,500	3,808	3,344	3,808	3,609
28,500	28,550	3,815	3,351	3,815	3,616
28,550	28,600	3,823	3,359	3,823	3,624
28,600	28,650	3,830	3,366	3,830	3,631
28,650	28,700	3,838	3,374	3,838	3,639
28,700	28,750	3,845	3,381	3,845	3,646
28,750	28,800	3,853	3,389	3,853	3,654
28,800	28,850	3,860	3,396	3,860	3,661
28,850	28,900	3,868	3,404	3,868	3,669
28,900	28,950	3,875	3,411	3,875	3,676
28,950	29,000	3,883	3,419	3,883	3,684
29,000					
29,000	29,050	3,890	3,426	3,890	3,691
29,050	29,100	3,898	3,434	3,898	3,699
29,100	29,150	3,905	3,441	3,905	3,706
29,150	29,200	3,913	3,449	3,913	3,714
29,200	29,250	3,920	3,456	3,920	3,721
29,250	29,300	3,928	3,464	3,928	3,729
29,300	29,350	3,935	3,471	3,935	3,736
29,350	29,400	3,943	3,479	3,943	3,744
29,400	29,450	3,950	3,486	3,950	3,751
29,450	29,500	3,958	3,494	3,958	3,759
29,500	29,550	3,965	3,501	3,965	3,766
29,550	29,600	3,973	3,509	3,973	3,774
29,600	29,650	3,980	3,516	3,980	3,781
29,650	29,700	3,988	3,524	3,988	3,789
29,700	29,750	3,995	3,531	3,995	3,796
29,750	29,800	4,003	3,539	4,003	3,804
29,800	29,850	4,010	3,546	4,010	3,811
29,850	29,900	4,018	3,554	4,018	3,819
29,900	29,950	4,025	3,561	4,025	3,826
29,950	30,000	4,033	3,569	4,033	3,834

(Continued)

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

If line 27 (taxable income) is— / And you are— / Your tax is—

30,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
30,000	30,050	4,040	3,576	4,040	3,841
30,050	30,100	4,048	3,584	4,048	3,849
30,100	30,150	4,055	3,591	4,055	3,856
30,150	30,200	4,063	3,599	4,063	3,864
30,200	30,250	4,070	3,606	4,070	3,871
30,250	30,300	4,078	3,614	4,078	3,879
30,300	30,350	4,085	3,621	4,085	3,886
30,350	30,400	4,093	3,629	4,093	3,894
30,400	30,450	4,100	3,636	4,100	3,901
30,450	30,500	4,108	3,644	4,108	3,909
30,500	30,550	4,115	3,651	4,115	3,916
30,550	30,600	4,123	3,659	4,123	3,924
30,600	30,650	4,130	3,666	4,130	3,931
30,650	30,700	4,138	3,674	4,138	3,939
30,700	30,750	4,145	3,681	4,145	3,946
30,750	30,800	4,153	3,689	4,153	3,954
30,800	30,850	4,160	3,696	4,160	3,961
30,850	30,900	4,168	3,704	4,168	3,969
30,900	30,950	4,175	3,711	4,175	3,976
30,950	31,000	4,183	3,719	4,183	3,984

31,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
31,000	31,050	4,190	3,726	4,190	3,991
31,050	31,100	4,198	3,734	4,198	3,999
31,100	31,150	4,205	3,741	4,205	4,006
31,150	31,200	4,213	3,749	4,213	4,014
31,200	31,250	4,220	3,756	4,220	4,021
31,250	31,300	4,228	3,764	4,228	4,029
31,300	31,350	4,235	3,771	4,235	4,036
31,350	31,400	4,243	3,779	4,243	4,044
31,400	31,450	4,250	3,786	4,250	4,051
31,450	31,500	4,258	3,794	4,258	4,059
31,500	31,550	4,265	3,801	4,265	4,066
31,550	31,600	4,273	3,809	4,273	4,074
31,600	31,650	4,280	3,816	4,280	4,081
31,650	31,700	4,288	3,824	4,288	4,089
31,700	31,750	4,295	3,831	4,295	4,096
31,750	31,800	4,303	3,839	4,303	4,104
31,800	31,850	4,310	3,846	4,310	4,111
31,850	31,900	4,318	3,854	4,318	4,119
31,900	31,950	4,325	3,861	4,325	4,126
31,950	32,000	4,333	3,869	4,333	4,134

32,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
32,000	32,050	4,340	3,876	4,340	4,141
32,050	32,100	4,348	3,884	4,348	4,149
32,100	32,150	4,355	3,891	4,355	4,156
32,150	32,200	4,363	3,899	4,363	4,164
32,200	32,250	4,370	3,906	4,370	4,171
32,250	32,300	4,378	3,914	4,378	4,179
32,300	32,350	4,385	3,921	4,385	4,186
32,350	32,400	4,393	3,929	4,393	4,194
32,400	32,450	4,400	3,936	4,400	4,201
32,450	32,500	4,408	3,944	4,408	4,209
32,500	32,550	4,415	3,951	4,415	4,216
32,550	32,600	4,423	3,959	4,423	4,224
32,600	32,650	4,430	3,966	4,430	4,231
32,650	32,700	4,438	3,974	4,438	4,239
32,700	32,750	4,445	3,981	4,445	4,246
32,750	32,800	4,453	3,989	4,453	4,254
32,800	32,850	4,460	3,996	4,460	4,261
32,850	32,900	4,468	4,004	4,468	4,269
32,900	32,950	4,475	4,011	4,475	4,276
32,950	33,000	4,483	4,019	4,483	4,284

33,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
33,000	33,050	4,490	4,026	4,490	4,291
33,050	33,100	4,498	4,034	4,498	4,299
33,100	33,150	4,505	4,041	4,505	4,306
33,150	33,200	4,513	4,049	4,513	4,314
33,200	33,250	4,520	4,056	4,520	4,321
33,250	33,300	4,528	4,064	4,528	4,329
33,300	33,350	4,535	4,071	4,535	4,336
33,350	33,400	4,543	4,079	4,543	4,344
33,400	33,450	4,550	4,086	4,550	4,351
33,450	33,500	4,558	4,094	4,558	4,359
33,500	33,550	4,565	4,101	4,565	4,366
33,550	33,600	4,573	4,109	4,573	4,374
33,600	33,650	4,580	4,116	4,580	4,381
33,650	33,700	4,588	4,124	4,588	4,389
33,700	33,750	4,595	4,131	4,595	4,396
33,750	33,800	4,603	4,139	4,603	4,404
33,800	33,850	4,610	4,146	4,610	4,411
33,850	33,900	4,618	4,154	4,618	4,419
33,900	33,950	4,625	4,161	4,625	4,426
33,950	34,000	4,633	4,169	4,633	4,434

34,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
34,000	34,050	4,640	4,176	4,640	4,441
34,050	34,100	4,648	4,184	4,648	4,449
34,100	34,150	4,655	4,191	4,655	4,456
34,150	34,200	4,663	4,199	4,663	4,464
34,200	34,250	4,670	4,206	4,670	4,471
34,250	34,300	4,678	4,214	4,678	4,479
34,300	34,350	4,685	4,221	4,685	4,486
34,350	34,400	4,693	4,229	4,693	4,494
34,400	34,450	4,700	4,236	4,700	4,501
34,450	34,500	4,708	4,244	4,708	4,509
34,500	34,550	4,715	4,251	4,715	4,516
34,550	34,600	4,723	4,259	4,723	4,524
34,600	34,650	4,730	4,266	4,730	4,531
34,650	34,700	4,738	4,274	4,738	4,539
34,700	34,750	4,745	4,281	4,745	4,546
34,750	34,800	4,753	4,289	4,753	4,554
34,800	34,850	4,760	4,296	4,760	4,561
34,850	34,900	4,768	4,304	4,768	4,569
34,900	34,950	4,775	4,311	4,775	4,576
34,950	35,000	4,783	4,319	4,783	4,584

35,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
35,000	35,050	4,790	4,326	4,790	4,591
35,050	35,100	4,798	4,334	4,798	4,599
35,100	35,150	4,805	4,341	4,805	4,606
35,150	35,200	4,813	4,349	4,813	4,614
35,200	35,250	4,820	4,356	4,820	4,621
35,250	35,300	4,828	4,364	4,828	4,629
35,300	35,350	4,835	4,371	4,835	4,636
35,350	35,400	4,843	4,379	4,843	4,644
35,400	35,450	4,850	4,386	4,850	4,651
35,450	35,500	4,858	4,394	4,858	4,659
35,500	35,550	4,865	4,401	4,865	4,666
35,550	35,600	4,873	4,409	4,873	4,674
35,600	35,650	4,880	4,416	4,880	4,681
35,650	35,700	4,888	4,424	4,888	4,689
35,700	35,750	4,895	4,431	4,895	4,696
35,750	35,800	4,903	4,439	4,903	4,704
35,800	35,850	4,910	4,446	4,910	4,711
35,850	35,900	4,918	4,454	4,918	4,719
35,900	35,950	4,925	4,461	4,925	4,726
35,950	36,000	4,933	4,469	4,933	4,734

36,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
36,000	36,050	4,940	4,476	4,940	4,741
36,050	36,100	4,948	4,484	4,948	4,749
36,100	36,150	4,955	4,491	4,955	4,756
36,150	36,200	4,963	4,499	4,963	4,764
36,200	36,250	4,970	4,506	4,970	4,771
36,250	36,300	4,978	4,514	4,978	4,779
36,300	36,350	4,985	4,521	4,985	4,786
36,350	36,400	4,993	4,529	4,993	4,794
36,400	36,450	5,000	4,536	5,000	4,801
36,450	36,500	5,008	4,544	5,008	4,809
36,500	36,550	5,015	4,551	5,015	4,816
36,550	36,600	5,023	4,559	5,023	4,824
36,600	36,650	5,030	4,566	5,030	4,831
36,650	36,700	5,038	4,574	5,038	4,839
36,700	36,750	5,045	4,581	5,045	4,846
36,750	36,800	5,053	4,589	5,053	4,854
36,800	36,850	5,060	4,596	5,060	4,861
36,850	36,900	5,068	4,604	5,068	4,869
36,900	36,950	5,075	4,611	5,075	4,876
36,950	37,000	5,083	4,619	5,083	4,884

37,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
37,000	37,050	5,090	4,626	5,090	4,891
37,050	37,100	5,098	4,634	5,098	4,899
37,100	37,150	5,105	4,641	5,105	4,906
37,150	37,200	5,113	4,649	5,113	4,914
37,200	37,250	5,120	4,656	5,120	4,921
37,250	37,300	5,128	4,664	5,128	4,929
37,300	37,350	5,135	4,671	5,135	4,936
37,350	37,400	5,143	4,679	5,143	4,944
37,400	37,450	5,150	4,686	5,150	4,951
37,450	37,500	5,158	4,694	5,158	4,959
37,500	37,550	5,165	4,701	5,165	4,966
37,550	37,600	5,173	4,709	5,173	4,974
37,600	37,650	5,180	4,716	5,180	4,981
37,650	37,700	5,190	4,724	5,190	4,989
37,700	37,750	5,203	4,731	5,203	4,996
37,750	37,800	5,215	4,739	5,215	5,004
37,800	37,850	5,228	4,746	5,228	5,011
37,850	37,900	5,240	4,754	5,240	5,019
37,900	37,950	5,253	4,761	5,253	5,026
37,950	38,000	5,265	4,769	5,265	5,034

38,000

At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
38,000	38,050	5,278	4,776	5,278	5,041
38,050	38,100	5,290	4,784	5,290	5,049
38,100	38,150	5,303	4,791	5,303	5,056
38,150	38,200	5,315	4,799	5,315	5,064
38,200	38,250	5,328	4,806	5,328	5,071
38,250	38,300	5,340	4,814	5,340	5,079
38,300	38,350	5,353	4,821	5,353	5,086
38,350	38,400	5,365	4,829	5,365	5,094
38,400	38,450	5,378	4,836	5,378	5,101
38,450	38,500	5,390	4,844	5,390	5,109
38,500	38,550	5,403	4,851	5,403	5,116
38,550	38,600	5,415	4,859	5,415	5,124
38,600	38,650	5,428	4,866	5,428	5,131
38,650	38,700	5,440	4,874	5,440	5,139
38,700	38,750	5,453	4,881	5,453	5,146
38,750	38,800	5,465	4,889	5,465	5,154
38,800	38,850	5,478	4,896	5,478	5,161
38,850	38,900	5,490	4,904	5,490	5,169
38,900	38,950	5,503	4,911	5,503	5,176
38,950	39,000	5,515	4,919	5,515	5,184

(Continued)

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
39,000					
39,000	**39,050**	5,528	4,926	5,528	5,191
39,050	**39,100**	5,540	4,934	5,540	5,199
39,100	**39,150**	5,553	4,941	5,553	5,206
39,150	**39,200**	5,565	4,949	5,565	5,214
39,200	**39,250**	5,578	4,956	5,578	5,221
39,250	**39,300**	5,590	4,964	5,590	5,229
39,300	**39,350**	5,603	4,971	5,603	5,236
39,350	**39,400**	5,615	4,979	5,615	5,244
39,400	**39,450**	5,628	4,986	5,628	5,251
39,450	**39,500**	5,640	4,994	5,640	5,259
39,500	**39,550**	5,653	5,001	5,653	5,266
39,550	**39,600**	5,665	5,009	5,665	5,274
39,600	**39,650**	5,678	5,016	5,678	5,281
39,650	**39,700**	5,690	5,024	5,690	5,289
39,700	**39,750**	5,703	5,031	5,703	5,296
39,750	**39,800**	5,715	5,039	5,715	5,304
39,800	**39,850**	5,728	5,046	5,728	5,311
39,850	**39,900**	5,740	5,054	5,740	5,319
39,900	**39,950**	5,753	5,061	5,753	5,326
39,950	**40,000**	5,765	5,069	5,765	5,334
40,000					
40,000	**40,050**	5,778	5,076	5,778	5,341
40,050	**40,100**	5,790	5,084	5,790	5,349
40,100	**40,150**	5,803	5,091	5,803	5,356
40,150	**40,200**	5,815	5,099	5,815	5,364
40,200	**40,250**	5,828	5,106	5,828	5,371
40,250	**40,300**	5,840	5,114	5,840	5,379
40,300	**40,350**	5,853	5,121	5,853	5,386
40,350	**40,400**	5,865	5,129	5,865	5,394
40,400	**40,450**	5,878	5,136	5,878	5,401
40,450	**40,500**	5,890	5,144	5,890	5,409
40,500	**40,550**	5,903	5,151	5,903	5,416
40,550	**40,600**	5,915	5,159	5,915	5,424
40,600	**40,650**	5,928	5,166	5,928	5,431
40,650	**40,700**	5,940	5,174	5,940	5,439
40,700	**40,750**	5,953	5,181	5,953	5,446
40,750	**40,800**	5,965	5,189	5,965	5,454
40,800	**40,850**	5,978	5,196	5,978	5,461
40,850	**40,900**	5,990	5,204	5,990	5,469
40,900	**40,950**	6,003	5,211	6,003	5,476
40,950	**41,000**	6,015	5,219	6,015	5,484
41,000					
41,000	**41,050**	6,028	5,226	6,028	5,491
41,050	**41,100**	6,040	5,234	6,040	5,499
41,100	**41,150**	6,053	5,241	6,053	5,506
41,150	**41,200**	6,065	5,249	6,065	5,514
41,200	**41,250**	6,078	5,256	6,078	5,521
41,250	**41,300**	6,090	5,264	6,090	5,529
41,300	**41,350**	6,103	5,271	6,103	5,536
41,350	**41,400**	6,115	5,279	6,115	5,544
41,400	**41,450**	6,128	5,286	6,128	5,551
41,450	**41,500**	6,140	5,294	6,140	5,559
41,500	**41,550**	6,153	5,301	6,153	5,566
41,550	**41,600**	6,165	5,309	6,165	5,574
41,600	**41,650**	6,178	5,316	6,178	5,581
41,650	**41,700**	6,190	5,324	6,190	5,589
41,700	**41,750**	6,203	5,331	6,203	5,596
41,750	**41,800**	6,215	5,339	6,215	5,604
41,800	**41,850**	6,228	5,346	6,228	5,611
41,850	**41,900**	6,240	5,354	6,240	5,619
41,900	**41,950**	6,253	5,361	6,253	5,626
41,950	**42,000**	6,265	5,369	6,265	5,634

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
42,000					
42,000	**42,050**	6,278	5,376	6,278	5,641
42,050	**42,100**	6,290	5,384	6,290	5,649
42,100	**42,150**	6,303	5,391	6,303	5,656
42,150	**42,200**	6,315	5,399	6,315	5,664
42,200	**42,250**	6,328	5,406	6,328	5,671
42,250	**42,300**	6,340	5,414	6,340	5,679
42,300	**42,350**	6,353	5,421	6,353	5,686
42,350	**42,400**	6,365	5,429	6,365	5,694
42,400	**42,450**	6,378	5,436	6,378	5,701
42,450	**42,500**	6,390	5,444	6,390	5,709
42,500	**42,550**	6,403	5,451	6,403	5,716
42,550	**42,600**	6,415	5,459	6,415	5,724
42,600	**42,650**	6,428	5,466	6,428	5,731
42,650	**42,700**	6,440	5,474	6,440	5,739
42,700	**42,750**	6,453	5,481	6,453	5,746
42,750	**42,800**	6,465	5,489	6,465	5,754
42,800	**42,850**	6,478	5,496	6,478	5,761
42,850	**42,900**	6,490	5,504	6,490	5,769
42,900	**42,950**	6,503	5,511	6,503	5,776
42,950	**43,000**	6,515	5,519	6,515	5,784
43,000					
43,000	**43,050**	6,528	5,526	6,528	5,791
43,050	**43,100**	6,540	5,534	6,540	5,799
43,100	**43,150**	6,553	5,541	6,553	5,806
43,150	**43,200**	6,565	5,549	6,565	5,814
43,200	**43,250**	6,578	5,556	6,578	5,821
43,250	**43,300**	6,590	5,564	6,590	5,829
43,300	**43,350**	6,603	5,571	6,603	5,836
43,350	**43,400**	6,615	5,579	6,615	5,844
43,400	**43,450**	6,628	5,586	6,628	5,851
43,450	**43,500**	6,640	5,594	6,640	5,859
43,500	**43,550**	6,653	5,601	6,653	5,866
43,550	**43,600**	6,665	5,609	6,665	5,874
43,600	**43,650**	6,678	5,616	6,678	5,881
43,650	**43,700**	6,690	5,624	6,690	5,889
43,700	**43,750**	6,703	5,631	6,703	5,896
43,750	**43,800**	6,715	5,639	6,715	5,904
43,800	**43,850**	6,728	5,646	6,728	5,911
43,850	**43,900**	6,740	5,654	6,740	5,919
43,900	**43,950**	6,753	5,661	6,753	5,926
43,950	**44,000**	6,765	5,669	6,765	5,934
44,000					
44,000	**44,050**	6,778	5,676	6,778	5,941
44,050	**44,100**	6,790	5,684	6,790	5,949
44,100	**44,150**	6,803	5,691	6,803	5,956
44,150	**44,200**	6,815	5,699	6,815	5,964
44,200	**44,250**	6,828	5,706	6,828	5,971
44,250	**44,300**	6,840	5,714	6,840	5,979
44,300	**44,350**	6,853	5,721	6,853	5,986
44,350	**44,400**	6,865	5,729	6,865	5,994
44,400	**44,450**	6,878	5,736	6,878	6,001
44,450	**44,500**	6,890	5,744	6,890	6,009
44,500	**44,550**	6,903	5,751	6,903	6,016
44,550	**44,600**	6,915	5,759	6,915	6,024
44,600	**44,650**	6,928	5,766	6,928	6,031
44,650	**44,700**	6,940	5,774	6,940	6,039
44,700	**44,750**	6,953	5,781	6,953	6,046
44,750	**44,800**	6,965	5,789	6,965	6,054
44,800	**44,850**	6,978	5,796	6,978	6,061
44,850	**44,900**	6,990	5,804	6,990	6,069
44,900	**44,950**	7,003	5,811	7,003	6,076
44,950	**45,000**	7,015	5,819	7,015	6,084

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
45,000					
45,000	**45,050**	7,028	5,826	7,028	6,091
45,050	**45,100**	7,040	5,834	7,040	6,099
45,100	**45,150**	7,053	5,841	7,053	6,106
45,150	**45,200**	7,065	5,849	7,065	6,114
45,200	**45,250**	7,078	5,856	7,078	6,121
45,250	**45,300**	7,090	5,864	7,090	6,129
45,300	**45,350**	7,103	5,871	7,103	6,136
45,350	**45,400**	7,115	5,879	7,115	6,144
45,400	**45,450**	7,128	5,886	7,128	6,151
45,450	**45,500**	7,140	5,894	7,140	6,159
45,500	**45,550**	7,153	5,901	7,153	6,166
45,550	**45,600**	7,165	5,909	7,165	6,174
45,600	**45,650**	7,178	5,916	7,178	6,181
45,650	**45,700**	7,190	5,924	7,190	6,189
45,700	**45,750**	7,203	5,931	7,203	6,196
45,750	**45,800**	7,215	5,939	7,215	6,204
45,800	**45,850**	7,228	5,946	7,228	6,211
45,850	**45,900**	7,240	5,954	7,240	6,219
45,900	**45,950**	7,253	5,961	7,253	6,226
45,950	**46,000**	7,265	5,969	7,265	6,234
46,000					
46,000	**46,050**	7,278	5,976	7,278	6,241
46,050	**46,100**	7,290	5,984	7,290	6,249
46,100	**46,150**	7,303	5,991	7,303	6,256
46,150	**46,200**	7,315	5,999	7,315	6,264
46,200	**46,250**	7,328	6,006	7,328	6,271
46,250	**46,300**	7,340	6,014	7,340	6,279
46,300	**46,350**	7,353	6,021	7,353	6,286
46,350	**46,400**	7,365	6,029	7,365	6,294
46,400	**46,450**	7,378	6,036	7,378	6,301
46,450	**46,500**	7,390	6,044	7,390	6,309
46,500	**46,550**	7,403	6,051	7,403	6,316
46,550	**46,600**	7,415	6,059	7,415	6,324
46,600	**46,650**	7,428	6,066	7,428	6,331
46,650	**46,700**	7,440	6,074	7,440	6,339
46,700	**46,750**	7,453	6,081	7,453	6,346
46,750	**46,800**	7,465	6,089	7,465	6,354
46,800	**46,850**	7,478	6,096	7,478	6,361
46,850	**46,900**	7,490	6,104	7,490	6,369
46,900	**46,950**	7,503	6,111	7,503	6,376
46,950	**47,000**	7,515	6,119	7,515	6,384
47,000					
47,000	**47,050**	7,528	6,126	7,528	6,391
47,050	**47,100**	7,540	6,134	7,540	6,399
47,100	**47,150**	7,553	6,141	7,553	6,406
47,150	**47,200**	7,565	6,149	7,565	6,414
47,200	**47,250**	7,578	6,156	7,578	6,421
47,250	**47,300**	7,590	6,164	7,590	6,429
47,300	**47,350**	7,603	6,171	7,603	6,436
47,350	**47,400**	7,615	6,179	7,615	6,444
47,400	**47,450**	7,628	6,186	7,628	6,451
47,450	**47,500**	7,640	6,194	7,640	6,459
47,500	**47,550**	7,653	6,201	7,653	6,466
47,550	**47,600**	7,665	6,209	7,665	6,474
47,600	**47,650**	7,678	6,216	7,678	6,481
47,650	**47,700**	7,690	6,224	7,690	6,489
47,700	**47,750**	7,703	6,231	7,703	6,496
47,750	**47,800**	7,715	6,239	7,715	6,504
47,800	**47,850**	7,728	6,246	7,728	6,511
47,850	**47,900**	7,740	6,254	7,740	6,519
47,900	**47,950**	7,753	6,261	7,753	6,526
47,950	**48,000**	7,765	6,269	7,765	6,534

(Continued)

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
48,000					
48,000	**48,050**	7,778	6,276	7,778	6,541
48,050	**48,100**	7,790	6,284	7,790	6,549
48,100	**48,150**	7,803	6,291	7,803	6,556
48,150	**48,200**	7,815	6,299	7,815	6,564
48,200	**48,250**	7,828	6,306	7,828	6,571
48,250	**48,300**	7,840	6,314	7,840	6,579
48,300	**48,350**	7,853	6,321	7,853	6,586
48,350	**48,400**	7,865	6,329	7,865	6,594
48,400	**48,450**	7,878	6,336	7,878	6,601
48,450	**48,500**	7,890	6,344	7,890	6,609
48,500	**48,550**	7,903	6,351	7,903	6,616
48,550	**48,600**	7,915	6,359	7,915	6,624
48,600	**48,650**	7,928	6,366	7,928	6,631
48,650	**48,700**	7,940	6,374	7,940	6,639
48,700	**48,750**	7,953	6,381	7,953	6,646
48,750	**48,800**	7,965	6,389	7,965	6,654
48,800	**48,850**	7,978	6,396	7,978	6,661
48,850	**48,900**	7,990	6,404	7,990	6,669
48,900	**48,950**	8,003	6,411	8,003	6,676
48,950	**49,000**	8,015	6,419	8,015	6,684
49,000					
49,000	**49,050**	8,028	6,426	8,028	6,691
49,050	**49,100**	8,040	6,434	8,040	6,699
49,100	**49,150**	8,053	6,441	8,053	6,706
49,150	**49,200**	8,065	6,449	8,065	6,714
49,200	**49,250**	8,078	6,456	8,078	6,721
49,250	**49,300**	8,090	6,464	8,090	6,729
49,300	**49,350**	8,103	6,471	8,103	6,736
49,350	**49,400**	8,115	6,479	8,115	6,744
49,400	**49,450**	8,128	6,486	8,128	6,751
49,450	**49,500**	8,140	6,494	8,140	6,759
49,500	**49,550**	8,153	6,501	8,153	6,766
49,550	**49,600**	8,165	6,509	8,165	6,774
49,600	**49,650**	8,178	6,516	8,178	6,781
49,650	**49,700**	8,190	6,524	8,190	6,789
49,700	**49,750**	8,203	6,531	8,203	6,796
49,750	**49,800**	8,215	6,539	8,215	6,804
49,800	**49,850**	8,228	6,546	8,228	6,811
49,850	**49,900**	8,240	6,554	8,240	6,819
49,900	**49,950**	8,253	6,561	8,253	6,826
49,950	**50,000**	8,265	6,569	8,265	6,834
50,000					
50,000	**50,050**	8,278	6,576	8,278	6,841
50,050	**50,100**	8,290	6,584	8,290	6,849
50,100	**50,150**	8,303	6,591	8,303	6,856
50,150	**50,200**	8,315	6,599	8,315	6,864
50,200	**50,250**	8,328	6,606	8,328	6,871
50,250	**50,300**	8,340	6,614	8,340	6,879
50,300	**50,350**	8,353	6,621	8,353	6,886
50,350	**50,400**	8,365	6,629	8,365	6,894
50,400	**50,450**	8,378	6,636	8,378	6,904
50,450	**50,500**	8,390	6,644	8,390	6,916
50,500	**50,550**	8,403	6,651	8,403	6,929
50,550	**50,600**	8,415	6,659	8,415	6,941
50,600	**50,650**	8,428	6,666	8,428	6,954
50,650	**50,700**	8,440	6,674	8,440	6,966
50,700	**50,750**	8,453	6,681	8,453	6,979
50,750	**50,800**	8,465	6,689	8,465	6,991
50,800	**50,850**	8,478	6,696	8,478	7,004
50,850	**50,900**	8,490	6,704	8,490	7,016
50,900	**50,950**	8,503	6,711	8,503	7,029
50,950	**51,000**	8,515	6,719	8,515	7,041

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
51,000					
51,000	**51,050**	8,528	6,726	8,528	7,054
51,050	**51,100**	8,540	6,734	8,540	7,066
51,100	**51,150**	8,553	6,741	8,553	7,079
51,150	**51,200**	8,565	6,749	8,565	7,091
51,200	**51,250**	8,578	6,756	8,578	7,104
51,250	**51,300**	8,590	6,764	8,590	7,116
51,300	**51,350**	8,603	6,771	8,603	7,129
51,350	**51,400**	8,615	6,779	8,615	7,141
51,400	**51,450**	8,628	6,786	8,628	7,154
51,450	**51,500**	8,640	6,794	8,640	7,166
51,500	**51,550**	8,653	6,801	8,653	7,179
51,550	**51,600**	8,665	6,809	8,665	7,191
51,600	**51,650**	8,678	6,816	8,678	7,204
51,650	**51,700**	8,690	6,824	8,690	7,216
51,700	**51,750**	8,703	6,831	8,703	7,229
51,750	**51,800**	8,715	6,839	8,715	7,241
51,800	**51,850**	8,728	6,846	8,728	7,254
51,850	**51,900**	8,740	6,854	8,740	7,266
51,900	**51,950**	8,753	6,861	8,753	7,279
51,950	**52,000**	8,765	6,869	8,765	7,291
52,000					
52,000	**52,050**	8,778	6,876	8,778	7,304
52,050	**52,100**	8,790	6,884	8,790	7,316
52,100	**52,150**	8,803	6,891	8,803	7,329
52,150	**52,200**	8,815	6,899	8,815	7,341
52,200	**52,250**	8,828	6,906	8,828	7,354
52,250	**52,300**	8,840	6,914	8,840	7,366
52,300	**52,350**	8,853	6,921	8,853	7,379
52,350	**52,400**	8,865	6,929	8,865	7,391
52,400	**52,450**	8,878	6,936	8,878	7,404
52,450	**52,500**	8,890	6,944	8,890	7,416
52,500	**52,550**	8,903	6,951	8,903	7,429
52,550	**52,600**	8,915	6,959	8,915	7,441
52,600	**52,650**	8,928	6,966	8,928	7,454
52,650	**52,700**	8,940	6,974	8,940	7,466
52,700	**52,750**	8,953	6,981	8,953	7,479
52,750	**52,800**	8,965	6,989	8,965	7,491
52,800	**52,850**	8,978	6,996	8,978	7,504
52,850	**52,900**	8,990	7,004	8,990	7,516
52,900	**52,950**	9,003	7,011	9,003	7,529
52,950	**53,000**	9,015	7,019	9,015	7,541
53,000					
53,000	**53,050**	9,028	7,026	9,028	7,554
53,050	**53,100**	9,040	7,034	9,040	7,566
53,100	**53,150**	9,053	7,041	9,053	7,579
53,150	**53,200**	9,065	7,049	9,065	7,591
53,200	**53,250**	9,078	7,056	9,078	7,604
53,250	**53,300**	9,090	7,064	9,090	7,616
53,300	**53,350**	9,103	7,071	9,103	7,629
53,350	**53,400**	9,115	7,079	9,115	7,641
53,400	**53,450**	9,128	7,086	9,128	7,654
53,450	**53,500**	9,140	7,094	9,140	7,666
53,500	**53,550**	9,153	7,101	9,153	7,679
53,550	**53,600**	9,165	7,109	9,165	7,691
53,600	**53,650**	9,178	7,116	9,178	7,704
53,650	**53,700**	9,190	7,124	9,190	7,716
53,700	**53,750**	9,203	7,131	9,203	7,729
53,750	**53,800**	9,215	7,139	9,215	7,741
53,800	**53,850**	9,228	7,146	9,228	7,754
53,850	**53,900**	9,240	7,154	9,240	7,766
53,900	**53,950**	9,253	7,161	9,253	7,779
53,950	**54,000**	9,265	7,169	9,265	7,791

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
54,000					
54,000	**54,050**	9,278	7,176	9,278	7,804
54,050	**54,100**	9,290	7,184	9,290	7,816
54,100	**54,150**	9,303	7,191	9,303	7,829
54,150	**54,200**	9,315	7,199	9,315	7,841
54,200	**54,250**	9,328	7,206	9,328	7,854
54,250	**54,300**	9,340	7,214	9,340	7,866
54,300	**54,350**	9,353	7,221	9,353	7,879
54,350	**54,400**	9,365	7,229	9,365	7,891
54,400	**54,450**	9,378	7,236	9,378	7,904
54,450	**54,500**	9,390	7,244	9,390	7,916
54,500	**54,550**	9,403	7,251	9,403	7,929
54,550	**54,600**	9,415	7,259	9,415	7,941
54,600	**54,650**	9,428	7,266	9,428	7,954
54,650	**54,700**	9,440	7,274	9,440	7,966
54,700	**54,750**	9,453	7,281	9,453	7,979
54,750	**54,800**	9,465	7,289	9,465	7,991
54,800	**54,850**	9,478	7,296	9,478	8,004
54,850	**54,900**	9,490	7,304	9,490	8,016
54,900	**54,950**	9,503	7,311	9,503	8,029
54,950	**55,000**	9,515	7,319	9,515	8,041
55,000					
55,000	**55,050**	9,528	7,326	9,528	8,054
55,050	**55,100**	9,540	7,334	9,540	8,066
55,100	**55,150**	9,553	7,341	9,553	8,079
55,150	**55,200**	9,565	7,349	9,565	8,091
55,200	**55,250**	9,578	7,356	9,578	8,104
55,250	**55,300**	9,590	7,364	9,590	8,116
55,300	**55,350**	9,603	7,371	9,603	8,129
55,350	**55,400**	9,615	7,379	9,615	8,141
55,400	**55,450**	9,628	7,386	9,628	8,154
55,450	**55,500**	9,640	7,394	9,640	8,166
55,500	**55,550**	9,653	7,401	9,653	8,179
55,550	**55,600**	9,665	7,409	9,665	8,191
55,600	**55,650**	9,678	7,416	9,678	8,204
55,650	**55,700**	9,690	7,424	9,690	8,216
55,700	**55,750**	9,703	7,431	9,703	8,229
55,750	**55,800**	9,715	7,439	9,715	8,241
55,800	**55,850**	9,728	7,446	9,728	8,254
55,850	**55,900**	9,740	7,454	9,740	8,266
55,900	**55,950**	9,753	7,461	9,753	8,279
55,950	**56,000**	9,765	7,469	9,765	8,291
56,000					
56,000	**56,050**	9,778	7,476	9,778	8,304
56,050	**56,100**	9,790	7,484	9,790	8,316
56,100	**56,150**	9,803	7,491	9,803	8,329
56,150	**56,200**	9,815	7,499	9,815	8,341
56,200	**56,250**	9,828	7,506	9,828	8,354
56,250	**56,300**	9,840	7,514	9,840	8,366
56,300	**56,350**	9,853	7,521	9,853	8,379
56,350	**56,400**	9,865	7,529	9,865	8,391
56,400	**56,450**	9,878	7,536	9,878	8,404
56,450	**56,500**	9,890	7,544	9,890	8,416
56,500	**56,550**	9,903	7,551	9,903	8,429
56,550	**56,600**	9,915	7,559	9,915	8,441
56,600	**56,650**	9,928	7,566	9,928	8,454
56,650	**56,700**	9,940	7,574	9,940	8,466
56,700	**56,750**	9,953	7,581	9,953	8,479
56,750	**56,800**	9,965	7,589	9,965	8,491
56,800	**56,850**	9,978	7,596	9,978	8,504
56,850	**56,900**	9,990	7,604	9,990	8,516
56,900	**56,950**	10,003	7,611	10,003	8,529
56,950	**57,000**	10,015	7,619	10,015	8,541

(Continued)

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

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
57,000					
57,000	**57,050**	10,028	7,626	10,028	8,554
57,050	**57,100**	10,040	7,634	10,040	8,566
57,100	**57,150**	10,053	7,641	10,053	8,579
57,150	**57,200**	10,065	7,649	10,065	8,591
57,200	**57,250**	10,078	7,656	10,078	8,604
57,250	**57,300**	10,090	7,664	10,090	8,616
57,300	**57,350**	10,103	7,671	10,103	8,629
57,350	**57,400**	10,115	7,679	10,115	8,641
57,400	**57,450**	10,128	7,686	10,128	8,654
57,450	**57,500**	10,140	7,694	10,140	8,666
57,500	**57,550**	10,153	7,701	10,153	8,679
57,550	**57,600**	10,165	7,709	10,165	8,691
57,600	**57,650**	10,178	7,716	10,178	8,704
57,650	**57,700**	10,190	7,724	10,190	8,716
57,700	**57,750**	10,203	7,731	10,203	8,729
57,750	**57,800**	10,215	7,739	10,215	8,741
57,800	**57,850**	10,228	7,746	10,228	8,754
57,850	**57,900**	10,240	7,754	10,240	8,766
57,900	**57,950**	10,253	7,761	10,253	8,779
57,950	**58,000**	10,265	7,769	10,265	8,791
58,000					
58,000	**58,050**	10,278	7,776	10,278	8,804
58,050	**58,100**	10,290	7,784	10,290	8,816
58,100	**58,150**	10,303	7,791	10,303	8,829
58,150	**58,200**	10,315	7,799	10,315	8,841
58,200	**58,250**	10,328	7,806	10,328	8,854
58,250	**58,300**	10,340	7,814	10,340	8,866
58,300	**58,350**	10,353	7,821	10,353	8,879
58,350	**58,400**	10,365	7,829	10,365	8,891
58,400	**58,450**	10,378	7,836	10,378	8,904
58,450	**58,500**	10,390	7,844	10,390	8,916
58,500	**58,550**	10,403	7,851	10,403	8,929
58,550	**58,600**	10,415	7,859	10,415	8,941
58,600	**58,650**	10,428	7,866	10,428	8,954
58,650	**58,700**	10,440	7,874	10,440	8,966
58,700	**58,750**	10,453	7,881	10,453	8,979
58,750	**58,800**	10,465	7,889	10,465	8,991
58,800	**58,850**	10,478	7,896	10,478	9,004
58,850	**58,900**	10,490	7,904	10,490	9,016
58,900	**58,950**	10,503	7,911	10,503	9,029
58,950	**59,000**	10,515	7,919	10,515	9,041
59,000					
59,000	**59,050**	10,528	7,926	10,528	9,054
59,050	**59,100**	10,540	7,934	10,540	9,066
59,100	**59,150**	10,553	7,941	10,553	9,079
59,150	**59,200**	10,565	7,949	10,565	9,091
59,200	**59,250**	10,578	7,956	10,578	9,104
59,250	**59,300**	10,590	7,964	10,590	9,116
59,300	**59,350**	10,603	7,971	10,603	9,129
59,350	**59,400**	10,615	7,979	10,615	9,141
59,400	**59,450**	10,628	7,986	10,628	9,154
59,450	**59,500**	10,640	7,994	10,640	9,166
59,500	**59,550**	10,653	8,001	10,653	9,179
59,550	**59,600**	10,665	8,009	10,665	9,191
59,600	**59,650**	10,678	8,016	10,678	9,204
59,650	**59,700**	10,690	8,024	10,690	9,216
59,700	**59,750**	10,703	8,031	10,703	9,229
59,750	**59,800**	10,715	8,039	10,715	9,241
59,800	**59,850**	10,728	8,046	10,728	9,254
59,850	**59,900**	10,740	8,054	10,740	9,266
59,900	**59,950**	10,753	8,061	10,753	9,279
59,950	**60,000**	10,765	8,069	10,765	9,291

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
60,000					
60,000	**60,050**	10,778	8,076	10,778	9,304
60,050	**60,100**	10,790	8,084	10,790	9,316
60,100	**60,150**	10,803	8,091	10,803	9,329
60,150	**60,200**	10,815	8,099	10,815	9,341
60,200	**60,250**	10,828	8,106	10,828	9,354
60,250	**60,300**	10,840	8,114	10,840	9,366
60,300	**60,350**	10,853	8,121	10,853	9,379
60,350	**60,400**	10,865	8,129	10,865	9,391
60,400	**60,450**	10,878	8,136	10,878	9,404
60,450	**60,500**	10,890	8,144	10,890	9,416
60,500	**60,550**	10,903	8,151	10,903	9,429
60,550	**60,600**	10,915	8,159	10,915	9,441
60,600	**60,650**	10,928	8,166	10,928	9,454
60,650	**60,700**	10,940	8,174	10,940	9,466
60,700	**60,750**	10,953	8,181	10,953	9,479
60,750	**60,800**	10,965	8,189	10,965	9,491
60,800	**60,850**	10,978	8,196	10,978	9,504
60,850	**60,900**	10,990	8,204	10,990	9,516
60,900	**60,950**	11,003	8,211	11,003	9,529
60,950	**61,000**	11,015	8,219	11,015	9,541
61,000					
61,000	**61,050**	11,028	8,226	11,028	9,554
61,050	**61,100**	11,040	8,234	11,040	9,566
61,100	**61,150**	11,053	8,241	11,053	9,579
61,150	**61,200**	11,065	8,249	11,065	9,591
61,200	**61,250**	11,078	8,256	11,078	9,604
61,250	**61,300**	11,090	8,264	11,090	9,616
61,300	**61,350**	11,103	8,271	11,103	9,629
61,350	**61,400**	11,115	8,279	11,115	9,641
61,400	**61,450**	11,128	8,286	11,128	9,654
61,450	**61,500**	11,140	8,294	11,140	9,666
61,500	**61,550**	11,153	8,301	11,153	9,679
61,550	**61,600**	11,165	8,309	11,165	9,691
61,600	**61,650**	11,178	8,316	11,178	9,704
61,650	**61,700**	11,190	8,324	11,190	9,716
61,700	**61,750**	11,203	8,331	11,203	9,729
61,750	**61,800**	11,215	8,339	11,215	9,741
61,800	**61,850**	11,228	8,346	11,228	9,754
61,850	**61,900**	11,240	8,354	11,240	9,766
61,900	**61,950**	11,253	8,361	11,253	9,779
61,950	**62,000**	11,265	8,369	11,265	9,791
62,000					
62,000	**62,050**	11,278	8,376	11,278	9,804
62,050	**62,100**	11,290	8,384	11,290	9,816
62,100	**62,150**	11,303	8,391	11,303	9,829
62,150	**62,200**	11,315	8,399	11,315	9,841
62,200	**62,250**	11,328	8,406	11,328	9,854
62,250	**62,300**	11,340	8,414	11,340	9,866
62,300	**62,350**	11,353	8,421	11,353	9,879
62,350	**62,400**	11,365	8,429	11,365	9,891
62,400	**62,450**	11,378	8,436	11,378	9,904
62,450	**62,500**	11,390	8,444	11,390	9,916
62,500	**62,550**	11,403	8,451	11,403	9,929
62,550	**62,600**	11,415	8,459	11,415	9,941
62,600	**62,650**	11,428	8,466	11,428	9,954
62,650	**62,700**	11,440	8,474	11,440	9,966
62,700	**62,750**	11,453	8,481	11,453	9,979
62,750	**62,800**	11,465	8,489	11,465	9,991
62,800	**62,850**	11,478	8,496	11,478	10,004
62,850	**62,900**	11,490	8,504	11,490	10,016
62,900	**62,950**	11,503	8,511	11,503	10,029
62,950	**63,000**	11,515	8,519	11,515	10,041

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
63,000					
63,000	**63,050**	11,528	8,526	11,528	10,054
63,050	**63,100**	11,540	8,534	11,540	10,066
63,100	**63,150**	11,553	8,541	11,553	10,079
63,150	**63,200**	11,565	8,549	11,565	10,091
63,200	**63,250**	11,578	8,556	11,578	10,104
63,250	**63,300**	11,590	8,564	11,590	10,116
63,300	**63,350**	11,603	8,571	11,603	10,129
63,350	**63,400**	11,615	8,579	11,615	10,141
63,400	**63,450**	11,628	8,586	11,628	10,154
63,450	**63,500**	11,640	8,594	11,640	10,166
63,500	**63,550**	11,653	8,601	11,653	10,179
63,550	**63,600**	11,665	8,609	11,665	10,191
63,600	**63,650**	11,678	8,616	11,678	10,204
63,650	**63,700**	11,690	8,624	11,690	10,216
63,700	**63,750**	11,703	8,631	11,703	10,229
63,750	**63,800**	11,715	8,639	11,715	10,241
63,800	**63,850**	11,728	8,646	11,728	10,254
63,850	**63,900**	11,740	8,654	11,740	10,266
63,900	**63,950**	11,753	8,661	11,753	10,279
63,950	**64,000**	11,765	8,669	11,765	10,291
64,000					
64,000	**64,050**	11,778	8,676	11,778	10,304
64,050	**64,100**	11,790	8,684	11,790	10,316
64,100	**64,150**	11,803	8,691	11,803	10,329
64,150	**64,200**	11,815	8,699	11,815	10,341
64,200	**64,250**	11,828	8,706	11,828	10,354
64,250	**64,300**	11,840	8,714	11,840	10,366
64,300	**64,350**	11,853	8,721	11,853	10,379
64,350	**64,400**	11,865	8,729	11,865	10,391
64,400	**64,450**	11,878	8,736	11,878	10,404
64,450	**64,500**	11,890	8,744	11,890	10,416
64,500	**64,550**	11,903	8,751	11,903	10,429
64,550	**64,600**	11,915	8,759	11,915	10,441
64,600	**64,650**	11,928	8,766	11,928	10,454
64,650	**64,700**	11,940	8,774	11,940	10,466
64,700	**64,750**	11,953	8,781	11,953	10,479
64,750	**64,800**	11,965	8,789	11,965	10,491
64,800	**64,850**	11,978	8,796	11,978	10,504
64,850	**64,900**	11,990	8,804	11,990	10,516
64,900	**64,950**	12,003	8,811	12,003	10,529
64,950	**65,000**	12,015	8,819	12,015	10,541
65,000					
65,000	**65,050**	12,028	8,826	12,028	10,554
65,050	**65,100**	12,040	8,834	12,040	10,566
65,100	**65,150**	12,053	8,841	12,053	10,579
65,150	**65,200**	12,065	8,849	12,065	10,591
65,200	**65,250**	12,078	8,856	12,078	10,604
65,250	**65,300**	12,090	8,864	12,090	10,616
65,300	**65,350**	12,103	8,871	12,103	10,629
65,350	**65,400**	12,115	8,879	12,115	10,641
65,400	**65,450**	12,128	8,886	12,128	10,654
65,450	**65,500**	12,140	8,894	12,140	10,666
65,500	**65,550**	12,153	8,901	12,153	10,679
65,550	**65,600**	12,165	8,909	12,165	10,691
65,600	**65,650**	12,178	8,916	12,178	10,704
65,650	**65,700**	12,190	8,924	12,190	10,716
65,700	**65,750**	12,203	8,931	12,203	10,729
65,750	**65,800**	12,215	8,939	12,215	10,741
65,800	**65,850**	12,228	8,946	12,228	10,754
65,850	**65,900**	12,240	8,954	12,240	10,766
65,900	**65,950**	12,253	8,961	12,253	10,779
65,950	**66,000**	12,265	8,969	12,265	10,791

(Continued)

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
66,000					
66,000	**66,050**	12,278	8,976	12,278	10,804
66,050	**66,100**	12,290	8,984	12,290	10,816
66,100	**66,150**	12,303	8,991	12,303	10,829
66,150	**66,200**	12,315	8,999	12,315	10,841
66,200	**66,250**	12,328	9,006	12,328	10,854
66,250	**66,300**	12,340	9,014	12,340	10,866
66,300	**66,350**	12,353	9,021	12,353	10,879
66,350	**66,400**	12,365	9,029	12,365	10,891
66,400	**66,450**	12,378	9,036	12,378	10,904
66,450	**66,500**	12,390	9,044	12,390	10,916
66,500	**66,550**	12,403	9,051	12,403	10,929
66,550	**66,600**	12,415	9,059	12,415	10,941
66,600	**66,650**	12,428	9,066	12,428	10,954
66,650	**66,700**	12,440	9,074	12,440	10,966
66,700	**66,750**	12,453	9,081	12,453	10,979
66,750	**66,800**	12,465	9,089	12,465	10,991
66,800	**66,850**	12,478	9,096	12,478	11,004
66,850	**66,900**	12,490	9,104	12,490	11,016
66,900	**66,950**	12,503	9,111	12,503	11,029
66,950	**67,000**	12,515	9,119	12,515	11,041
67,000					
67,000	**67,050**	12,528	9,126	12,528	11,054
67,050	**67,100**	12,540	9,134	12,540	11,066
67,100	**67,150**	12,553	9,141	12,553	11,079
67,150	**67,200**	12,565	9,149	12,565	11,091
67,200	**67,250**	12,578	9,156	12,578	11,104
67,250	**67,300**	12,590	9,164	12,590	11,116
67,300	**67,350**	12,603	9,171	12,603	11,129
67,350	**67,400**	12,615	9,179	12,615	11,141
67,400	**67,450**	12,628	9,186	12,628	11,154
67,450	**67,500**	12,640	9,194	12,640	11,166
67,500	**67,550**	12,653	9,201	12,653	11,179
67,550	**67,600**	12,665	9,209	12,665	11,191
67,600	**67,650**	12,678	9,216	12,678	11,204
67,650	**67,700**	12,690	9,224	12,690	11,216
67,700	**67,750**	12,703	9,231	12,703	11,229
67,750	**67,800**	12,715	9,239	12,715	11,241
67,800	**67,850**	12,728	9,246	12,728	11,254
67,850	**67,900**	12,740	9,254	12,740	11,266
67,900	**67,950**	12,753	9,261	12,753	11,279
67,950	**68,000**	12,765	9,269	12,765	11,291
68,000					
68,000	**68,050**	12,778	9,276	12,778	11,304
68,050	**68,100**	12,790	9,284	12,790	11,316
68,100	**68,150**	12,803	9,291	12,803	11,329
68,150	**68,200**	12,815	9,299	12,815	11,341
68,200	**68,250**	12,828	9,306	12,828	11,354
68,250	**68,300**	12,840	9,314	12,840	11,366
68,300	**68,350**	12,853	9,321	12,853	11,379
68,350	**68,400**	12,865	9,329	12,865	11,391
68,400	**68,450**	12,878	9,336	12,878	11,404
68,450	**68,500**	12,890	9,344	12,890	11,416
68,500	**68,550**	12,903	9,351	12,903	11,429
68,550	**68,600**	12,915	9,359	12,915	11,441
68,600	**68,650**	12,928	9,366	12,928	11,454
68,650	**68,700**	12,940	9,374	12,940	11,466
68,700	**68,750**	12,953	9,381	12,953	11,479
68,750	**68,800**	12,965	9,389	12,965	11,491
68,800	**68,850**	12,978	9,396	12,978	11,504
68,850	**68,900**	12,990	9,404	12,990	11,516
68,900	**68,950**	13,003	9,411	13,003	11,529
68,950	**69,000**	13,015	9,419	13,015	11,541

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
69,000					
69,000	**69,050**	13,028	9,426	13,028	11,554
69,050	**69,100**	13,040	9,434	13,040	11,566
69,100	**69,150**	13,053	9,441	13,053	11,579
69,150	**69,200**	13,065	9,449	13,065	11,591
69,200	**69,250**	13,078	9,456	13,078	11,604
69,250	**69,300**	13,090	9,464	13,090	11,616
69,300	**69,350**	13,103	9,471	13,103	11,629
69,350	**69,400**	13,115	9,479	13,115	11,641
69,400	**69,450**	13,128	9,486	13,128	11,654
69,450	**69,500**	13,140	9,494	13,140	11,666
69,500	**69,550**	13,153	9,501	13,153	11,679
69,550	**69,600**	13,165	9,509	13,165	11,691
69,600	**69,650**	13,178	9,516	13,178	11,704
69,650	**69,700**	13,190	9,524	13,190	11,716
69,700	**69,750**	13,203	9,531	13,203	11,729
69,750	**69,800**	13,215	9,539	13,215	11,741
69,800	**69,850**	13,228	9,546	13,228	11,754
69,850	**69,900**	13,240	9,554	13,240	11,766
69,900	**69,950**	13,253	9,561	13,253	11,779
69,950	**70,000**	13,265	9,569	13,265	11,791
70,000					
70,000	**70,050**	13,278	9,576	13,278	11,804
70,050	**70,100**	13,290	9,584	13,290	11,816
70,100	**70,150**	13,303	9,591	13,303	11,829
70,150	**70,200**	13,315	9,599	13,315	11,841
70,200	**70,250**	13,328	9,606	13,328	11,854
70,250	**70,300**	13,340	9,614	13,340	11,866
70,300	**70,350**	13,353	9,621	13,353	11,879
70,350	**70,400**	13,365	9,629	13,365	11,891
70,400	**70,450**	13,378	9,636	13,378	11,904
70,450	**70,500**	13,390	9,644	13,390	11,916
70,500	**70,550**	13,403	9,651	13,403	11,929
70,550	**70,600**	13,415	9,659	13,415	11,941
70,600	**70,650**	13,428	9,666	13,428	11,954
70,650	**70,700**	13,440	9,674	13,440	11,966
70,700	**70,750**	13,453	9,681	13,453	11,979
70,750	**70,800**	13,465	9,689	13,465	11,991
70,800	**70,850**	13,478	9,696	13,478	12,004
70,850	**70,900**	13,490	9,704	13,490	12,016
70,900	**70,950**	13,503	9,711	13,503	12,029
70,950	**71,000**	13,515	9,719	13,515	12,041
71,000					
71,000	**71,050**	13,528	9,726	13,528	12,054
71,050	**71,100**	13,540	9,734	13,540	12,066
71,100	**71,150**	13,553	9,741	13,553	12,079
71,150	**71,200**	13,565	9,749	13,565	12,091
71,200	**71,250**	13,578	9,756	13,578	12,104
71,250	**71,300**	13,590	9,764	13,590	12,116
71,300	**71,350**	13,603	9,771	13,603	12,129
71,350	**71,400**	13,615	9,779	13,615	12,141
71,400	**71,450**	13,628	9,786	13,628	12,154
71,450	**71,500**	13,640	9,794	13,640	12,166
71,500	**71,550**	13,653	9,801	13,653	12,179
71,550	**71,600**	13,665	9,809	13,665	12,191
71,600	**71,650**	13,678	9,816	13,678	12,204
71,650	**71,700**	13,690	9,824	13,690	12,216
71,700	**71,750**	13,703	9,831	13,703	12,229
71,750	**71,800**	13,715	9,839	13,715	12,241
71,800	**71,850**	13,728	9,846	13,728	12,254
71,850	**71,900**	13,740	9,854	13,740	12,266
71,900	**71,950**	13,753	9,861	13,753	12,279
71,950	**72,000**	13,765	9,869	13,765	12,291

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
72,000					
72,000	**72,050**	13,778	9,876	13,778	12,304
72,050	**72,100**	13,790	9,884	13,790	12,316
72,100	**72,150**	13,803	9,891	13,803	12,329
72,150	**72,200**	13,815	9,899	13,815	12,341
72,200	**72,250**	13,828	9,906	13,828	12,354
72,250	**72,300**	13,840	9,914	13,840	12,366
72,300	**72,350**	13,853	9,921	13,853	12,379
72,350	**72,400**	13,865	9,929	13,865	12,391
72,400	**72,450**	13,878	9,936	13,878	12,404
72,450	**72,500**	13,890	9,944	13,890	12,416
72,500	**72,550**	13,903	9,951	13,903	12,429
72,550	**72,600**	13,915	9,959	13,915	12,441
72,600	**72,650**	13,928	9,966	13,928	12,454
72,650	**72,700**	13,940	9,974	13,940	12,466
72,700	**72,750**	13,953	9,981	13,953	12,479
72,750	**72,800**	13,965	9,989	13,965	12,491
72,800	**72,850**	13,978	9,996	13,978	12,504
72,850	**72,900**	13,990	10,004	13,990	12,516
72,900	**72,950**	14,003	10,011	14,003	12,529
72,950	**73,000**	14,015	10,019	14,015	12,541
73,000					
73,000	**73,050**	14,028	10,026	14,028	12,554
73,050	**73,100**	14,040	10,034	14,040	12,566
73,100	**73,150**	14,053	10,041	14,053	12,579
73,150	**73,200**	14,065	10,049	14,065	12,591
73,200	**73,250**	14,078	10,056	14,078	12,604
73,250	**73,300**	14,090	10,064	14,090	12,616
73,300	**73,350**	14,103	10,071	14,103	12,629
73,350	**73,400**	14,115	10,079	14,115	12,641
73,400	**73,450**	14,128	10,086	14,128	12,654
73,450	**73,500**	14,140	10,094	14,140	12,666
73,500	**73,550**	14,153	10,101	14,153	12,679
73,550	**73,600**	14,165	10,109	14,165	12,691
73,600	**73,650**	14,178	10,116	14,178	12,704
73,650	**73,700**	14,190	10,124	14,190	12,716
73,700	**73,750**	14,203	10,131	14,203	12,729
73,750	**73,800**	14,215	10,139	14,215	12,741
73,800	**73,850**	14,228	10,146	14,228	12,754
73,850	**73,900**	14,240	10,154	14,240	12,766
73,900	**73,950**	14,253	10,161	14,253	12,779
73,950	**74,000**	14,265	10,169	14,265	12,791
74,000					
74,000	**74,050**	14,278	10,176	14,278	12,804
74,050	**74,100**	14,290	10,184	14,290	12,816
74,100	**74,150**	14,303	10,191	14,303	12,829
74,150	**74,200**	14,315	10,199	14,315	12,841
74,200	**74,250**	14,328	10,206	14,328	12,854
74,250	**74,300**	14,340	10,214	14,340	12,866
74,300	**74,350**	14,353	10,221	14,353	12,879
74,350	**74,400**	14,365	10,229	14,365	12,891
74,400	**74,450**	14,378	10,236	14,378	12,904
74,450	**74,500**	14,390	10,244	14,390	12,916
74,500	**74,550**	14,403	10,251	14,403	12,929
74,550	**74,600**	14,415	10,259	14,415	12,941
74,600	**74,650**	14,428	10,266	14,428	12,954
74,650	**74,700**	14,440	10,274	14,440	12,966
74,700	**74,750**	14,453	10,281	14,453	12,979
74,750	**74,800**	14,465	10,289	14,465	12,991
74,800	**74,850**	14,478	10,296	14,478	13,004
74,850	**74,900**	14,490	10,304	14,490	13,016
74,900	**74,950**	14,503	10,311	14,503	13,029
74,950	**75,000**	14,515	10,319	14,515	13,041

(Continued)

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

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
75,000					
75,000	**75,050**	14,528	10,326	14,528	13,054
75,050	**75,100**	14,540	10,334	14,540	13,066
75,100	**75,150**	14,553	10,341	14,553	13,079
75,150	**75,200**	14,565	10,349	14,565	13,091
75,200	**75,250**	14,578	10,356	14,578	13,104
75,250	**75,300**	14,590	10,364	14,590	13,116
75,300	**75,350**	14,603	10,374	14,603	13,129
75,350	**75,400**	14,615	10,386	14,615	13,141
75,400	**75,450**	14,628	10,399	14,628	13,154
75,450	**75,500**	14,640	10,411	14,640	13,166
75,500	**75,550**	14,653	10,424	14,653	13,179
75,550	**75,600**	14,665	10,436	14,665	13,191
75,600	**75,650**	14,678	10,449	14,678	13,204
75,650	**75,700**	14,690	10,461	14,690	13,216
75,700	**75,750**	14,703	10,474	14,703	13,229
75,750	**75,800**	14,715	10,486	14,715	13,241
75,800	**75,850**	14,728	10,499	14,728	13,254
75,850	**75,900**	14,740	10,511	14,740	13,266
75,900	**75,950**	14,753	10,524	14,753	13,279
75,950	**76,000**	14,765	10,536	14,766	13,291
76,000					
76,000	**76,050**	14,778	10,549	14,780	13,304
76,050	**76,100**	14,790	10,561	14,794	13,316
76,100	**76,150**	14,803	10,574	14,808	13,329
76,150	**76,200**	14,815	10,586	14,822	13,341
76,200	**76,250**	14,828	10,599	14,836	13,354
76,250	**76,300**	14,840	10,611	14,850	13,366
76,300	**76,350**	14,853	10,624	14,864	13,379
76,350	**76,400**	14,865	10,636	14,878	13,391
76,400	**76,450**	14,878	10,649	14,892	13,404
76,450	**76,500**	14,890	10,661	14,906	13,416
76,500	**76,550**	14,903	10,674	14,920	13,429
76,550	**76,600**	14,915	10,686	14,934	13,441
76,600	**76,650**	14,928	10,699	14,948	13,454
76,650	**76,700**	14,940	10,711	14,962	13,466
76,700	**76,750**	14,953	10,724	14,976	13,479
76,750	**76,800**	14,965	10,736	14,990	13,491
76,800	**76,850**	14,978	10,749	15,004	13,504
76,850	**76,900**	14,990	10,761	15,018	13,516
76,900	**76,950**	15,003	10,774	15,032	13,529
76,950	**77,000**	15,015	10,786	15,046	13,541
77,000					
77,000	**77,050**	15,028	10,799	15,060	13,554
77,050	**77,100**	15,040	10,811	15,074	13,566
77,100	**77,150**	15,053	10,824	15,088	13,579
77,150	**77,200**	15,065	10,836	15,102	13,591
77,200	**77,250**	15,078	10,849	15,116	13,604
77,250	**77,300**	15,090	10,861	15,130	13,616
77,300	**77,350**	15,103	10,874	15,144	13,629
77,350	**77,400**	15,115	10,886	15,158	13,641
77,400	**77,450**	15,128	10,899	15,172	13,654
77,450	**77,500**	15,140	10,911	15,186	13,666
77,500	**77,550**	15,153	10,924	15,200	13,679
77,550	**77,600**	15,165	10,936	15,214	13,691
77,600	**77,650**	15,178	10,949	15,228	13,704
77,650	**77,700**	15,190	10,961	15,242	13,716
77,700	**77,750**	15,203	10,974	15,256	13,729
77,750	**77,800**	15,215	10,986	15,270	13,741
77,800	**77,850**	15,228	10,999	15,284	13,754
77,850	**77,900**	15,240	11,011	15,298	13,766
77,900	**77,950**	15,253	11,024	15,312	13,779
77,950	**78,000**	15,265	11,036	15,326	13,791
78,000					
78,000	**78,050**	15,278	11,049	15,340	13,804
78,050	**78,100**	15,290	11,061	15,354	13,816
78,100	**78,150**	15,303	11,074	15,368	13,829
78,150	**78,200**	15,315	11,086	15,382	13,841
78,200	**78,250**	15,328	11,099	15,396	13,854
78,250	**78,300**	15,340	11,111	15,410	13,866
78,300	**78,350**	15,353	11,124	15,424	13,879
78,350	**78,400**	15,365	11,136	15,438	13,891
78,400	**78,450**	15,378	11,149	15,452	13,904
78,450	**78,500**	15,390	11,161	15,466	13,916
78,500	**78,550**	15,403	11,174	15,480	13,929
78,550	**78,600**	15,415	11,186	15,494	13,941
78,600	**78,650**	15,428	11,199	15,508	13,954
78,650	**78,700**	15,440	11,211	15,522	13,966
78,700	**78,750**	15,453	11,224	15,536	13,979
78,750	**78,800**	15,465	11,236	15,550	13,991
78,800	**78,850**	15,478	11,249	15,564	14,004
78,850	**78,900**	15,490	11,261	15,578	14,016
78,900	**78,950**	15,503	11,274	15,592	14,029
78,950	**79,000**	15,515	11,286	15,606	14,041
79,000					
79,000	**79,050**	15,528	11,299	15,620	14,054
79,050	**79,100**	15,540	11,311	15,634	14,066
79,100	**79,150**	15,553	11,324	15,648	14,079
79,150	**79,200**	15,565	11,336	15,662	14,091
79,200	**79,250**	15,578	11,349	15,676	14,104
79,250	**79,300**	15,590	11,361	15,690	14,116
79,300	**79,350**	15,603	11,374	15,704	14,129
79,350	**79,400**	15,615	11,386	15,718	14,141
79,400	**79,450**	15,628	11,399	15,732	14,154
79,450	**79,500**	15,640	11,411	15,746	14,166
79,500	**79,550**	15,653	11,424	15,760	14,179
79,550	**79,600**	15,665	11,436	15,774	14,191
79,600	**79,650**	15,678	11,449	15,788	14,204
79,650	**79,700**	15,690	11,461	15,802	14,216
79,700	**79,750**	15,703	11,474	15,816	14,229
79,750	**79,800**	15,715	11,486	15,830	14,241
79,800	**79,850**	15,728	11,499	15,844	14,254
79,850	**79,900**	15,740	11,511	15,858	14,266
79,900	**79,950**	15,753	11,524	15,872	14,279
79,950	**80,000**	15,765	11,536	15,886	14,291
80,000					
80,000	**80,050**	15,778	11,549	15,900	14,304
80,050	**80,100**	15,790	11,561	15,914	14,316
80,100	**80,150**	15,803	11,574	15,928	14,329
80,150	**80,200**	15,815	11,586	15,942	14,341
80,200	**80,250**	15,828	11,599	15,956	14,354
80,250	**80,300**	15,840	11,611	15,970	14,366
80,300	**80,350**	15,853	11,624	15,984	14,379
80,350	**80,400**	15,865	11,636	15,998	14,391
80,400	**80,450**	15,878	11,649	16,012	14,404
80,450	**80,500**	15,890	11,661	16,026	14,416
80,500	**80,550**	15,903	11,674	16,040	14,429
80,550	**80,600**	15,915	11,686	16,054	14,441
80,600	**80,650**	15,928	11,699	16,068	14,454
80,650	**80,700**	15,940	11,711	16,082	14,466
80,700	**80,750**	15,953	11,724	16,096	14,479
80,750	**80,800**	15,965	11,736	16,110	14,491
80,800	**80,850**	15,978	11,749	16,124	14,504
80,850	**80,900**	15,990	11,761	16,138	14,516
80,900	**80,950**	16,003	11,774	16,152	14,529
80,950	**81,000**	16,015	11,786	16,166	14,541
81,000					
81,000	**81,050**	16,028	11,799	16,180	14,554
81,050	**81,100**	16,040	11,811	16,194	14,566
81,100	**81,150**	16,053	11,824	16,208	14,579
81,150	**81,200**	16,065	11,836	16,222	14,591
81,200	**81,250**	16,078	11,849	16,236	14,604
81,250	**81,300**	16,090	11,861	16,250	14,616
81,300	**81,350**	16,103	11,874	16,264	14,629
81,350	**81,400**	16,115	11,886	16,278	14,641
81,400	**81,450**	16,128	11,899	16,292	14,654
81,450	**81,500**	16,140	11,911	16,306	14,666
81,500	**81,550**	16,153	11,924	16,320	14,679
81,550	**81,600**	16,165	11,936	16,334	14,691
81,600	**81,650**	16,178	11,949	16,348	14,704
81,650	**81,700**	16,190	11,961	16,362	14,716
81,700	**81,750**	16,203	11,974	16,376	14,729
81,750	**81,800**	16,215	11,986	16,390	14,741
81,800	**81,850**	16,228	11,999	16,404	14,754
81,850	**81,900**	16,240	12,011	16,418	14,766
81,900	**81,950**	16,253	12,024	16,432	14,779
81,950	**82,000**	16,265	12,036	16,446	14,791
82,000					
82,000	**82,050**	16,278	12,049	16,460	14,804
82,050	**82,100**	16,290	12,061	16,474	14,816
82,100	**82,150**	16,303	12,074	16,488	14,829
82,150	**82,200**	16,315	12,086	16,502	14,841
82,200	**82,250**	16,328	12,099	16,516	14,854
82,250	**82,300**	16,340	12,111	16,530	14,866
82,300	**82,350**	16,353	12,124	16,544	14,879
82,350	**82,400**	16,365	12,136	16,558	14,891
82,400	**82,450**	16,378	12,149	16,572	14,904
82,450	**82,500**	16,390	12,161	16,586	14,916
82,500	**82,550**	16,403	12,174	16,600	14,929
82,550	**82,600**	16,415	12,186	16,614	14,941
82,600	**82,650**	16,428	12,199	16,628	14,954
82,650	**82,700**	16,440	12,211	16,642	14,966
82,700	**82,750**	16,453	12,224	16,656	14,979
82,750	**82,800**	16,465	12,236	16,670	14,991
82,800	**82,850**	16,478	12,249	16,684	15,004
82,850	**82,900**	16,490	12,261	16,698	15,016
82,900	**82,950**	16,503	12,274	16,712	15,029
82,950	**83,000**	16,515	12,286	16,726	15,041
83,000					
83,000	**83,050**	16,528	12,299	16,740	15,054
83,050	**83,100**	16,540	12,311	16,754	15,066
83,100	**83,150**	16,553	12,324	16,768	15,079
83,150	**83,200**	16,565	12,336	16,782	15,091
83,200	**83,250**	16,578	12,349	16,796	15,104
83,250	**83,300**	16,590	12,361	16,810	15,116
83,300	**83,350**	16,603	12,374	16,824	15,129
83,350	**83,400**	16,615	12,386	16,838	15,141
83,400	**83,450**	16,628	12,399	16,852	15,154
83,450	**83,500**	16,640	12,411	16,866	15,166
83,500	**83,550**	16,653	12,424	16,880	15,179
83,550	**83,600**	16,665	12,436	16,894	15,191
83,600	**83,650**	16,678	12,449	16,908	15,204
83,650	**83,700**	16,690	12,461	16,922	15,216
83,700	**83,750**	16,703	12,474	16,936	15,229
83,750	**83,800**	16,715	12,486	16,950	15,241
83,800	**83,850**	16,728	12,499	16,964	15,254
83,850	**83,900**	16,740	12,511	16,978	15,266
83,900	**83,950**	16,753	12,524	16,992	15,279
83,950	**84,000**	16,765	12,536	17,006	15,291

(Continued)

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

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
84,000					
84,000	84,050	16,778	12,549	17,020	15,304
84,050	84,100	16,790	12,561	17,034	15,316
84,100	84,150	16,803	12,574	17,048	15,329
84,150	84,200	16,815	12,586	17,062	15,341
84,200	84,250	16,828	12,599	17,076	15,354
84,250	84,300	16,840	12,611	17,090	15,366
84,300	84,350	16,853	12,624	17,104	15,379
84,350	84,400	16,865	12,636	17,118	15,391
84,400	84,450	16,878	12,649	17,132	15,404
84,450	84,500	16,890	12,661	17,146	15,416
84,500	84,550	16,903	12,674	17,160	15,429
84,550	84,600	16,915	12,686	17,174	15,441
84,600	84,650	16,928	12,699	17,188	15,454
84,650	84,700	16,940	12,711	17,202	15,466
84,700	84,750	16,953	12,724	17,216	15,479
84,750	84,800	16,965	12,736	17,230	15,491
84,800	84,850	16,978	12,749	17,244	15,504
84,850	84,900	16,990	12,761	17,258	15,516
84,900	84,950	17,003	12,774	17,272	15,529
84,950	85,000	17,015	12,786	17,286	15,541
85,000					
85,000	85,050	17,028	12,799	17,300	15,554
85,050	85,100	17,040	12,811	17,314	15,566
85,100	85,150	17,053	12,824	17,328	15,579
85,150	85,200	17,065	12,836	17,342	15,591
85,200	85,250	17,078	12,849	17,356	15,604
85,250	85,300	17,090	12,861	17,370	15,616
85,300	85,350	17,103	12,874	17,384	15,629
85,350	85,400	17,115	12,886	17,398	15,641
85,400	85,450	17,128	12,899	17,412	15,654
85,450	85,500	17,140	12,911	17,426	15,666
85,500	85,550	17,153	12,924	17,440	15,679
85,550	85,600	17,165	12,936	17,454	15,691
85,600	85,650	17,178	12,949	17,468	15,704
85,650	85,700	17,190	12,961	17,482	15,716
85,700	85,750	17,203	12,974	17,496	15,729
85,750	85,800	17,215	12,986	17,510	15,741
85,800	85,850	17,228	12,999	17,524	15,754
85,850	85,900	17,240	13,011	17,538	15,766
85,900	85,950	17,253	13,024	17,552	15,779
85,950	86,000	17,265	13,036	17,566	15,791
86,000					
86,000	86,050	17,278	13,049	17,580	15,804
86,050	86,100	17,290	13,061	17,594	15,816
86,100	86,150	17,303	13,074	17,608	15,829
86,150	86,200	17,315	13,086	17,622	15,841
86,200	86,250	17,328	13,099	17,636	15,854
86,250	86,300	17,340	13,111	17,650	15,866
86,300	86,350	17,353	13,124	17,664	15,879
86,350	86,400	17,365	13,136	17,678	15,891
86,400	86,450	17,378	13,149	17,692	15,904
86,450	86,500	17,390	13,161	17,706	15,916
86,500	86,550	17,403	13,174	17,720	15,929
86,550	86,600	17,415	13,186	17,734	15,941
86,600	86,650	17,428	13,199	17,748	15,954
86,650	86,700	17,440	13,211	17,762	15,966
86,700	86,750	17,453	13,224	17,776	15,979
86,750	86,800	17,465	13,236	17,790	15,991
86,800	86,850	17,478	13,249	17,804	16,004
86,850	86,900	17,490	13,261	17,818	16,016
86,900	86,950	17,503	13,274	17,832	16,029
86,950	87,000	17,515	13,286	17,846	16,041

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
87,000					
87,000	87,050	17,528	13,299	17,860	16,054
87,050	87,100	17,540	13,311	17,874	16,066
87,100	87,150	17,553	13,324	17,888	16,079
87,150	87,200	17,565	13,336	17,902	16,091
87,200	87,250	17,578	13,349	17,916	16,104
87,250	87,300	17,590	13,361	17,930	16,116
87,300	87,350	17,603	13,374	17,944	16,129
87,350	87,400	17,615	13,386	17,958	16,141
87,400	87,450	17,628	13,399	17,972	16,154
87,450	87,500	17,640	13,411	17,986	16,166
87,500	87,550	17,653	13,424	18,000	16,179
87,550	87,600	17,665	13,436	18,014	16,191
87,600	87,650	17,678	13,449	18,028	16,204
87,650	87,700	17,690	13,461	18,042	16,216
87,700	87,750	17,703	13,474	18,056	16,229
87,750	87,800	17,715	13,486	18,070	16,241
87,800	87,850	17,728	13,499	18,084	16,254
87,850	87,900	17,740	13,511	18,098	16,266
87,900	87,950	17,753	13,524	18,112	16,279
87,950	88,000	17,765	13,536	18,126	16,291
88,000					
88,000	88,050	17,778	13,549	18,140	16,304
88,050	88,100	17,790	13,561	18,154	16,316
88,100	88,150	17,803	13,574	18,168	16,329
88,150	88,200	17,815	13,586	18,182	16,341
88,200	88,250	17,828	13,599	18,196	16,354
88,250	88,300	17,840	13,611	18,210	16,366
88,300	88,350	17,853	13,624	18,224	16,379
88,350	88,400	17,865	13,636	18,238	16,391
88,400	88,450	17,878	13,649	18,252	16,404
88,450	88,500	17,890	13,661	18,266	16,416
88,500	88,550	17,903	13,674	18,280	16,429
88,550	88,600	17,915	13,686	18,294	16,441
88,600	88,650	17,928	13,699	18,308	16,454
88,650	88,700	17,940	13,711	18,322	16,466
88,700	88,750	17,953	13,724	18,336	16,479
88,750	88,800	17,965	13,736	18,350	16,491
88,800	88,850	17,978	13,749	18,364	16,504
88,850	88,900	17,990	13,761	18,378	16,516
88,900	88,950	18,003	13,774	18,392	16,529
88,950	89,000	18,015	13,786	18,406	16,541
89,000					
89,000	89,050	18,028	13,799	18,420	16,554
89,050	89,100	18,040	13,811	18,434	16,566
89,100	89,150	18,053	13,824	18,448	16,579
89,150	89,200	18,065	13,836	18,462	16,591
89,200	89,250	18,078	13,849	18,476	16,604
89,250	89,300	18,090	13,861	18,490	16,616
89,300	89,350	18,103	13,874	18,504	16,629
89,350	89,400	18,115	13,886	18,518	16,641
89,400	89,450	18,128	13,899	18,532	16,654
89,450	89,500	18,140	13,911	18,546	16,666
89,500	89,550	18,153	13,924	18,560	16,679
89,550	89,600	18,165	13,936	18,574	16,691
89,600	89,650	18,178	13,949	18,588	16,704
89,650	89,700	18,190	13,961	18,602	16,716
89,700	89,750	18,203	13,974	18,616	16,729
89,750	89,800	18,215	13,986	18,630	16,741
89,800	89,850	18,228	13,999	18,644	16,754
89,850	89,900	18,240	14,011	18,658	16,766
89,900	89,950	18,253	14,024	18,672	16,779
89,950	90,000	18,265	14,036	18,686	16,791

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
90,000					
90,000	90,050	18,278	14,049	18,700	16,804
90,050	90,100	18,290	14,061	18,714	16,816
90,100	90,150	18,303	14,074	18,728	16,829
90,150	90,200	18,315	14,086	18,742	16,841
90,200	90,250	18,328	14,099	18,756	16,854
90,250	90,300	18,340	14,111	18,770	16,866
90,300	90,350	18,353	14,124	18,784	16,879
90,350	90,400	18,365	14,136	18,798	16,891
90,400	90,450	18,378	14,149	18,812	16,904
90,450	90,500	18,390	14,161	18,826	16,916
90,500	90,550	18,403	14,174	18,840	16,929
90,550	90,600	18,415	14,186	18,854	16,941
90,600	90,650	18,428	14,199	18,868	16,954
90,650	90,700	18,440	14,211	18,882	16,966
90,700	90,750	18,453	14,224	18,896	16,979
90,750	90,800	18,465	14,236	18,910	16,991
90,800	90,850	18,478	14,249	18,924	17,004
90,850	90,900	18,490	14,261	18,938	17,016
90,900	90,950	18,503	14,274	18,952	17,029
90,950	91,000	18,515	14,286	18,966	17,041
91,000					
91,000	91,050	18,528	14,299	18,980	17,054
91,050	91,100	18,540	14,311	18,994	17,066
91,100	91,150	18,553	14,324	19,008	17,079
91,150	91,200	18,566	14,336	19,022	17,091
91,200	91,250	18,580	14,349	19,036	17,104
91,250	91,300	18,594	14,361	19,050	17,116
91,300	91,350	18,608	14,374	19,064	17,129
91,350	91,400	18,622	14,386	19,078	17,141
91,400	91,450	18,636	14,399	19,092	17,154
91,450	91,500	18,650	14,411	19,106	17,166
91,500	91,550	18,664	14,424	19,120	17,179
91,550	91,600	18,678	14,436	19,134	17,191
91,600	91,650	18,692	14,449	19,148	17,204
91,650	91,700	18,706	14,461	19,162	17,216
91,700	91,750	18,720	14,474	19,176	17,229
91,750	91,800	18,734	14,486	19,190	17,241
91,800	91,850	18,748	14,499	19,204	17,254
91,850	91,900	18,762	14,511	19,218	17,266
91,900	91,950	18,776	14,524	19,232	17,279
91,950	92,000	18,790	14,536	19,246	17,291
92,000					
92,000	92,050	18,804	14,549	19,260	17,304
92,050	92,100	18,818	14,561	19,274	17,316
92,100	92,150	18,832	14,574	19,288	17,329
92,150	92,200	18,846	14,586	19,302	17,341
92,200	92,250	18,860	14,599	19,316	17,354
92,250	92,300	18,874	14,611	19,330	17,366
92,300	92,350	18,888	14,624	19,344	17,379
92,350	92,400	18,902	14,636	19,358	17,391
92,400	92,450	18,916	14,649	19,372	17,404
92,450	92,500	18,930	14,661	19,386	17,416
92,500	92,550	18,944	14,674	19,400	17,429
92,550	92,600	18,958	14,686	19,414	17,441
92,600	92,650	18,972	14,699	19,428	17,454
92,650	92,700	18,986	14,711	19,442	17,466
92,700	92,750	19,000	14,724	19,456	17,479
92,750	92,800	19,014	14,736	19,470	17,491
92,800	92,850	19,028	14,749	19,484	17,504
92,850	92,900	19,042	14,761	19,498	17,516
92,900	92,950	19,056	14,774	19,512	17,529
92,950	93,000	19,070	14,786	19,526	17,541

(Continued)

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

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
93,000					
93,000	**93,050**	19,084	14,799	19,540	17,554
93,050	**93,100**	19,098	14,811	19,554	17,566
93,100	**93,150**	19,112	14,824	19,568	17,579
93,150	**93,200**	19,126	14,836	19,582	17,591
93,200	**93,250**	19,140	14,849	19,596	17,604
93,250	**93,300**	19,154	14,861	19,610	17,616
93,300	**93,350**	19,168	14,874	19,624	17,629
93,350	**93,400**	19,182	14,886	19,638	17,641
93,400	**93,450**	19,196	14,899	19,652	17,654
93,450	**93,500**	19,210	14,911	19,666	17,666
93,500	**93,550**	19,224	14,924	19,680	17,679
93,550	**93,600**	19,238	14,936	19,694	17,691
93,600	**93,650**	19,252	14,949	19,708	17,704
93,650	**93,700**	19,266	14,961	19,722	17,716
93,700	**93,750**	19,280	14,974	19,736	17,729
93,750	**93,800**	19,294	14,986	19,750	17,741
93,800	**93,850**	19,308	14,999	19,764	17,754
93,850	**93,900**	19,322	15,011	19,778	17,766
93,900	**93,950**	19,336	15,024	19,792	17,779
93,950	**94,000**	19,350	15,036	19,806	17,791

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
94,000					
94,000	**94,050**	19,364	15,049	19,820	17,804
94,050	**94,100**	19,378	15,061	19,834	17,816
94,100	**94,150**	19,392	15,074	19,848	17,829
94,150	**94,200**	19,406	15,086	19,862	17,841
94,200	**94,250**	19,420	15,099	19,876	17,854
94,250	**94,300**	19,434	15,111	19,890	17,866
94,300	**94,350**	19,448	15,124	19,904	17,879
94,350	**94,400**	19,462	15,136	19,918	17,891
94,400	**94,450**	19,476	15,149	19,932	17,904
94,450	**94,500**	19,490	15,161	19,946	17,916
94,500	**94,550**	19,504	15,174	19,960	17,929
94,550	**94,600**	19,518	15,186	19,974	17,941
94,600	**94,650**	19,532	15,199	19,988	17,954
94,650	**94,700**	19,546	15,211	20,002	17,966
94,700	**94,750**	19,560	15,224	20,016	17,979
94,750	**94,800**	19,574	15,236	20,030	17,991
94,800	**94,850**	19,588	15,249	20,044	18,004
94,850	**94,900**	19,602	15,261	20,058	18,016
94,900	**94,950**	19,616	15,274	20,072	18,029
94,950	**95,000**	19,630	15,286	20,086	18,041

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
95,000					
95,000	**95,050**	19,644	15,299	20,100	18,054
95,050	**95,100**	19,658	15,311	20,114	18,066
95,100	**95,150**	19,672	15,324	20,128	18,079
95,150	**95,200**	19,686	15,336	20,142	18,091
95,200	**95,250**	19,700	15,349	20,156	18,104
95,250	**95,300**	19,714	15,361	20,170	18,116
95,300	**95,350**	19,728	15,374	20,184	18,129
95,350	**95,400**	19,742	15,386	20,198	18,141
95,400	**95,450**	19,756	15,399	20,212	18,154
95,450	**95,500**	19,770	15,411	20,226	18,166
95,500	**95,550**	19,784	15,424	20,240	18,179
95,550	**95,600**	19,798	15,436	20,254	18,191
95,600	**95,650**	19,812	15,449	20,268	18,204
95,650	**95,700**	19,826	15,461	20,282	18,216
95,700	**95,750**	19,840	15,474	20,296	18,229
95,750	**95,800**	19,854	15,486	20,310	18,241
95,800	**95,850**	19,868	15,499	20,324	18,254
95,850	**95,900**	19,882	15,511	20,338	18,266
95,900	**95,950**	19,896	15,524	20,352	18,279
95,950	**96,000**	19,910	15,536	20,366	18,291

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
96,000					
96,000	**96,050**	19,924	15,549	20,380	18,304
96,050	**96,100**	19,938	15,561	20,394	18,316
96,100	**96,150**	19,952	15,574	20,408	18,329
96,150	**96,200**	19,966	15,586	20,422	18,341
96,200	**96,250**	19,980	15,599	20,436	18,354
96,250	**96,300**	19,994	15,611	20,450	18,366
96,300	**96,350**	20,008	15,624	20,464	18,379
96,350	**96,400**	20,022	15,636	20,478	18,391
96,400	**96,450**	20,036	15,649	20,492	18,404
96,450	**96,500**	20,050	15,661	20,506	18,416
96,500	**96,550**	20,064	15,674	20,520	18,429
96,550	**96,600**	20,078	15,686	20,534	18,441
96,600	**96,650**	20,092	15,699	20,548	18,454
96,650	**96,700**	20,106	15,711	20,562	18,466
96,700	**96,750**	20,120	15,724	20,576	18,479
96,750	**96,800**	20,134	15,736	20,590	18,491
96,800	**96,850**	20,148	15,749	20,604	18,504
96,850	**96,900**	20,162	15,761	20,618	18,516
96,900	**96,950**	20,176	15,774	20,632	18,529
96,950	**97,000**	20,190	15,786	20,646	18,541

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
97,000					
97,000	**97,050**	20,204	15,799	20,660	18,554
97,050	**97,100**	20,218	15,811	20,674	18,566
97,100	**97,150**	20,232	15,824	20,688	18,579
97,150	**97,200**	20,246	15,836	20,702	18,591
97,200	**97,250**	20,260	15,849	20,716	18,604
97,250	**97,300**	20,274	15,861	20,730	18,616
97,300	**97,350**	20,288	15,874	20,744	18,629
97,350	**97,400**	20,302	15,886	20,758	18,641
97,400	**97,450**	20,316	15,899	20,772	18,654
97,450	**97,500**	20,330	15,911	20,786	18,666
97,500	**97,550**	20,344	15,924	20,800	18,679
97,550	**97,600**	20,358	15,936	20,814	18,691
97,600	**97,650**	20,372	15,949	20,828	18,704
97,650	**97,700**	20,386	15,961	20,842	18,716
97,700	**97,750**	20,400	15,974	20,856	18,729
97,750	**97,800**	20,414	15,986	20,870	18,741
97,800	**97,850**	20,428	15,999	20,884	18,754
97,850	**97,900**	20,442	16,011	20,898	18,766
97,900	**97,950**	20,456	16,024	20,912	18,779
97,950	**98,000**	20,470	16,036	20,926	18,791

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
98,000					
98,000	**98,050**	20,484	16,049	20,940	18,804
98,050	**98,100**	20,498	16,061	20,954	18,816
98,100	**98,150**	20,512	16,074	20,968	18,829
98,150	**98,200**	20,526	16,086	20,982	18,841
98,200	**98,250**	20,540	16,099	20,996	18,854
98,250	**98,300**	20,554	16,111	21,010	18,866
98,300	**98,350**	20,568	16,124	21,024	18,879
98,350	**98,400**	20,582	16,136	21,038	18,891
98,400	**98,450**	20,596	16,149	21,052	18,904
98,450	**98,500**	20,610	16,161	21,066	18,916
98,500	**98,550**	20,624	16,174	21,080	18,929
98,550	**98,600**	20,638	16,186	21,094	18,941
98,600	**98,650**	20,652	16,199	21,108	18,954
98,650	**98,700**	20,666	16,211	21,122	18,966
98,700	**98,750**	20,680	16,224	21,136	18,979
98,750	**98,800**	20,694	16,236	21,150	18,991
98,800	**98,850**	20,708	16,249	21,164	19,004
98,850	**98,900**	20,722	16,261	21,178	19,016
98,900	**98,950**	20,736	16,274	21,192	19,029
98,950	**99,000**	20,750	16,286	21,206	19,041

If line 27 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	**99,050**	20,764	16,299	21,220	19,054
99,050	**99,100**	20,778	16,311	21,234	19,066
99,100	**99,150**	20,792	16,324	21,248	19,079
99,150	**99,200**	20,806	16,336	21,262	19,091
99,200	**99,250**	20,820	16,349	21,276	19,104
99,250	**99,300**	20,834	16,361	21,290	19,116
99,300	**99,350**	20,848	16,374	21,304	19,129
99,350	**99,400**	20,862	16,386	21,318	19,141
99,400	**99,450**	20,876	16,399	21,332	19,154
99,450	**99,500**	20,890	16,411	21,346	19,166
99,500	**99,550**	20,904	16,424	21,360	19,179
99,550	**99,600**	20,918	16,436	21,374	19,191
99,600	**99,650**	20,932	16,449	21,388	19,204
99,650	**99,700**	20,946	16,461	21,402	19,216
99,700	**99,750**	20,960	16,474	21,416	19,229
99,750	**99,800**	20,974	16,486	21,430	19,241
99,800	**99,850**	20,988	16,499	21,444	19,254
99,850	**99,900**	21,002	16,511	21,458	19,266
99,900	**99,950**	21,016	16,524	21,472	19,279
99,950	**100,000**	21,030	16,536	21,486	19,291

$100,000
or over
use Form 1040

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

General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and 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*.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total tax, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 28.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040A. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- See the instructions for line 24 to be sure you entered the correct amount for the standard deduction.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040A and enter your occupation(s).
- Attach your Form(s) W-2 and any other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 50 for details.
- 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.

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 may also 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 1040A. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

Income tax withholding and estimated tax payments for 2017. If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2017 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V.

TIP *You can use the* IRS Withholding Calculator *at IRS.gov/w4app, 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 2017 tax return will show a tax refund, or a tax balance due of less than $1,000. If your total estimated tax for 2017 is $1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more details.

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

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 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 can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

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

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

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

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 50 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 *If you itemize your deductions for 2017, you may be able to deduct this gift.*

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

How do you amend your tax return information? 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? 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 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 2016, 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 2016 and you didn't remarry in 2016, or if your spouse died in 2017 before filing a return for 2016, you can file a joint return. A joint return should show your spouse's 2016 income before death and your income for all of 2016. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper 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 1040A instructions. For example, if you are filing a 2013 return in 2017, 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 $54,000 or less, persons with disabilities, the elderly, 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 and click on the Filing tab 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 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 preparation.

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

- Go to *IRS.gov/help* or *IRS.gov/letushelp* pages 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, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF or, better yet, download it to your mobile device to enjoy eBook features.
- You may also 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 can also 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.

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

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim 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.

For help with the alternative minimum tax, go to *IRS.gov/amt*.

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*.
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim 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 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:** If cash is your only option, you may be able to pay your taxes 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 and click on *Where's My Amended Return?* (*IRS.gov/wmar*) under the "Tools" bar 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 resolved 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 waiting. Before you visit, go to *IRS.gov/taclocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

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. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040A, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 50.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you 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 do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $205 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 ½ 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/ar13.html*.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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*.

Refund Information

where's my refund? To check the status of your refund, go to *Where's My Refund* at IRS.gov/refunds, or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

Due to changes in the law, the IRS can't issue refunds before February 15, 2017, 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. Because of the time it generally takes banking or financial systems to process deposits, if you claimed either or both of these credits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit). Because many financial institutions do not process payments on weekends or holidays, the three-day holiday weekend that includes Presidents Day may also affect when you receive your refund.

If you filed your return before February 15 and claimed the earned income credit or the additional child tax credit, you can start to check *Where's My Refund* on IRS.gov (IRS.gov/refunds) and the IRS2Go phone mobile app a few days after February 15 for the status of your refund.

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.

Tax Topics

List of Tax Topics

You can read these Tax Topics at IRS.gov/taxtopics.

Tax Topics

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

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151	Your appeal rights
152	Refund information
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154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Forms and publications—How to order
156	Copy or transcript of your tax return—How to get one
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904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 2, 2017.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the 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 any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from *IRS.gov/forms*. Click on “More Information” and then on “Give us feedback.” 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 table below shows burden estimates based upon current statutory requirements as of November 2016 for taxpayers filing a 2016 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates 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, 1040A, or 1040EZ is 13 hours, with an average cost of $210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and $280; the average burden for taxpayers filing Form 1040A is about 8 hours and $90; and the average for Form 1040EZ filers is about 5 hours and $40.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 9 hours and $120, while business taxpayers are expected to have an average burden of about 22 hours and $430. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

		Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	13	6	2	4	1	$210
Primary forms filed							
1040	69	15	7	2	4	1	280
1040A	19	8	2	1	3	1	90
1040EZ	12	5	2	***	3	1	40
Type of taxpayer							
Nonbusiness****	70	9	3	1	3	1	120
Business****	30	22	12	4	5	1	430

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

**Dollars rounded to the nearest $10.

***Rounds to less than one hour.

****You are considered a “business” filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a “nonbusiness” filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications

TIP *You can view and download the tax forms and publications you need at IRS.gov/forms. You can also place an order for forms at IRS.gov/forms to avoid having to complete and mail the order form.*

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided 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.

Do not send your tax return to the address shown on this page. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

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

Cut here

Save Money and Time by Going Online!
Download or order these and other forms and publications at IRS.gov/forms

Order Form

Please print.

Name

Postal mailing address | Apt./Suite/Room

City | State | ZIP code

Foreign country | International postal code

Daytime phone number
(   )

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the **blank spaces** to order items not listed.

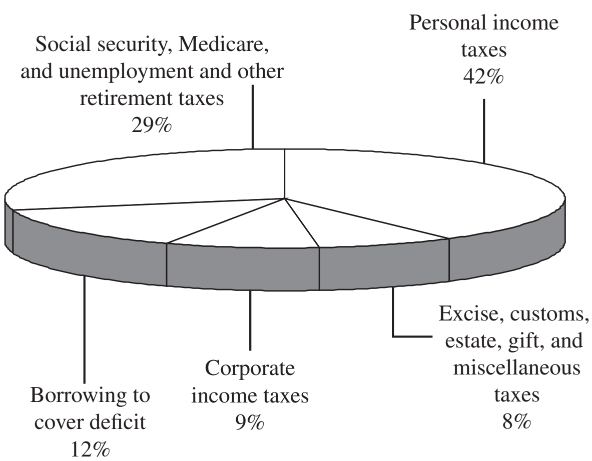
1040	Schedule F (1040)	1040-V	4868	8959	Pub. 505	Pub. 551	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	8962	Pub. 525	Pub. 575	Pub. 972
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 334	Pub. 529	Pub. 590-A	
Form 8949	1040A	4506-T	8829	Pub. 463	Pub. 535	Pub. 590-B	
Schedule E (1040)	1040EZ	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule EIC (1040A or 1040)	1040-ES (2017)	4684	8917	Pub. 502	Pub. 550	Pub. 915	

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

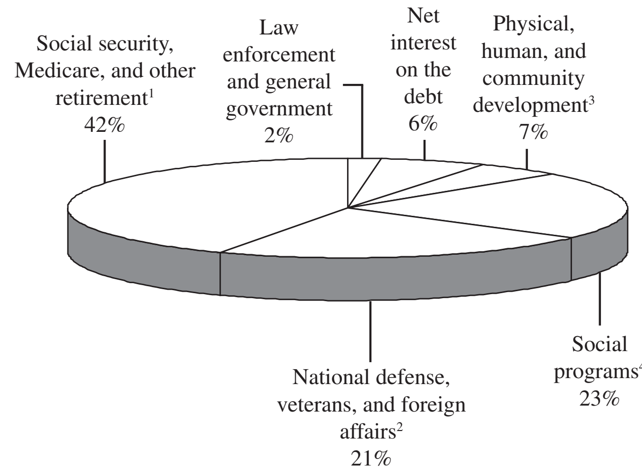
Major Categories of Federal Income and Outlays for Fiscal Year 2015

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2015.

Income



Outlays*



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

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

In fiscal year 2015 (which began on October 1, 2014, and ended on September 30, 2015), Federal income was $3.250 trillion and outlays were $3.688 trillion, leaving a deficit of $438 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; 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 United States embassies abroad.

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

4. **Social programs:** About 17% of total outlays were for Medicaid, 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 $116 billion in fiscal year 2015. 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.

Index to Instructions

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.*

	THEN use this address if you:	
IF you live in...	**Are requesting a refund or are not enclosing a check or money order...**	**Are enclosing a check or money order...**
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0015	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia,	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, or 4563, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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