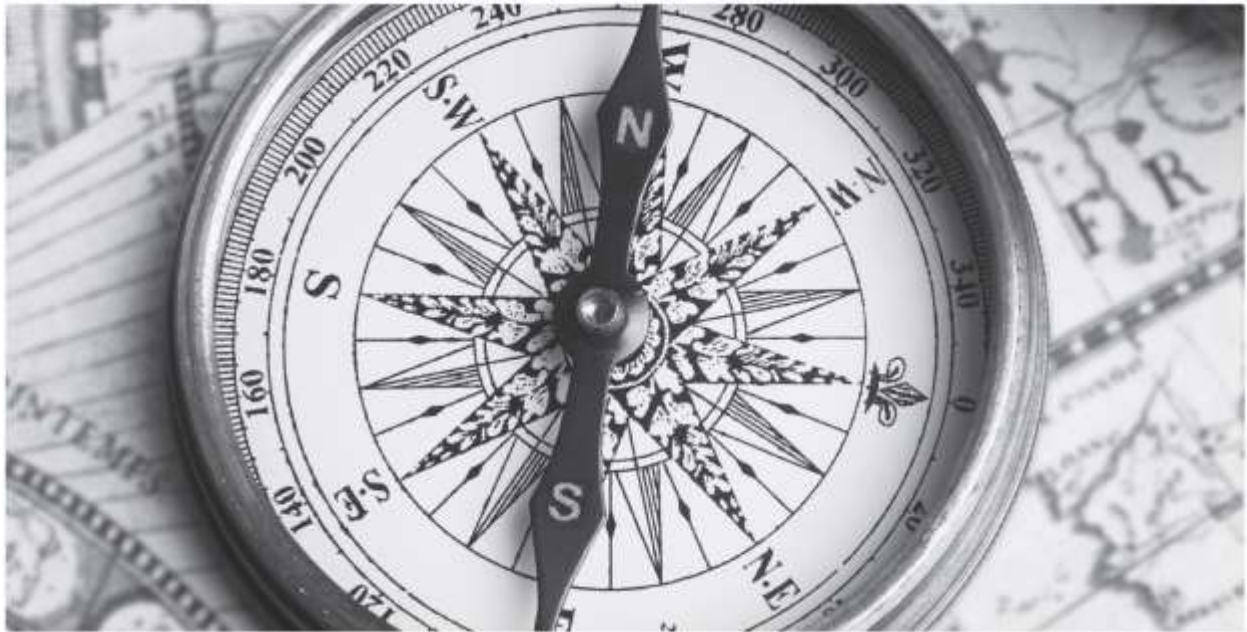


# Instructions for 1040 (and 1040-SR)

## Tax Year 2023

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Volume 3 of 6



Department of the Treasury  
**Internal Revenue Service**



Instruction Form 1040 (Rev. 2023) Catalog Number 47684U  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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## Step 1 All Filers



1. If, in 2023:
  - 3 or more children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$56,838 (\$63,398 if married filing jointly)?
  - 2 children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$52,918 (\$59,478 if married filing jointly)?
  - 1 child who has a valid SSN lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$46,560 (\$53,120 if married filing jointly)?
  - No children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$17,640 (\$24,210 if married filing jointly)?

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

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2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2023 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

☐ **Yes.** Continue  ☐ **No.**  You can't take the credit. Enter "No" on the dotted line next to line 27.

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3. Are you filing Form 2555 (relating to foreign earned income)?

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

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4. Were you or your spouse a nonresident alien for any part of 2023?

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

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Step 2

Investment Income

1. Add the amounts from Form 1040 or 1040-SR:

Line 2a		
Line 2b	+	
Line 3b	+	
Line 7*	+	


Investment Income =

\*If line 7 is a loss, enter -0-.

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2. Is your investment income more than \$11,000?

☐ **Yes.** Continue




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

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

☐ **Yes.** See *Form 4797 filers*, later, under *Definitions and Special Rules*.

☐ **No.**  You can't take the credit.

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4. Do any of the following apply for 2023?

- You are filing Schedule E.
- You are reporting income from the rental of personal property not used in a trade or business.
- You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
- You have income or loss from a passive activity.

☐ **Yes.** Use Worksheet 1 in Pub. 596 to see if you can take the credit.

☐ **No.** Go to Step 3.

### Step 3 Qualifying Child

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

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



was ...

Under age 19 at the end of 2023 and younger than you  
(or your spouse if filing jointly)

or

Under age 24 at the end of 2023, a student (defined later), and younger than  
you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who isn't filing a joint return for 2023  
or is filing a joint return for 2023 only to claim a refund of withheld income  
tax or estimated tax paid (see Pub. 596 for examples)



Who lived with you in the United States for more than half of 2023.



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



*If the child didn't live with you for more than half of 2023 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.*



*If the child meets the conditions to be a qualifying child of any other person (other than your spouse, if filing a joint return) for 2023, 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 for the purpose of claiming the EIC?

☐ **Yes.** Continue



☐ **No.** Skip questions 2 through 6; go to Step 4.

2. Are you filing a joint return for 2023?

☐ **Yes.** Skip questions 3 through 6 and Step 4; go to Step 5.

☐ **No.** Continue





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3. Are you a married taxpayer whose filing status is married filing separately or head of household?

☐ **Yes.** Continue

☐ **No.** Skip questions 4 and 5; go to question 6.

---

4. Did you and your spouse have the same principal residence for the last 6 months of 2023?


☐ **Yes.** Continue

☐ **No.** Skip question 5; go to question 6.

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5. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse at the end of 2023?

☐ **Yes.** Continue

☐ **No.**   
You can't take the credit.

---

6. Could you be a qualifying child of another person for 2023? (Check "No" if the other person isn't required to file, and isn't filing, a 2023 tax return or is filing a 2023 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.**   
You can't take the credit. Enter "No" on the dotted line next to line 27.


☐ **No.** Skip Step 4; go to Step 5.


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**Step 4** **Filers Without a Qualifying Child**


1. Are you a married taxpayer whose filing status is married filing separately or head of household?

☐ **Yes.** 


☐ **No.** Continue 


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 2023? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1958, and before January 2, 1999.) If your spouse died in 2023 or if you are preparing a return for someone who died in 2023, see Pub. 596 before you answer.

☐ **Yes.** Continue 

☐ **No.** 


You can't take the credit.
- 
3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2023? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.


☐ **Yes.** Continue 


☐ **No.** 

You can't take the credit. Enter "No" on the dotted line next to line 27.
- 
4. Are you filing a joint return for 2023?


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

☐ **No.** Continue 
- 
5. Could you be a qualifying child of another person for 2023? (Check "No" if the other person isn't required to file, and isn't filing, a 2023 tax return or is filing a 2023 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.** 

☐ **No.** Continue 

You can't take the credit. Enter "No" on the dotted line next to line 27.
- 
6. Can you be claimed as a dependent on someone else's 2023 tax return? (If the person who could claim you on their 2023 tax return is not required to file, and isn't filing a 2023 tax return or is filing a 2023 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")

☐ **Yes.** 

☐ **No.** Go to Step 5.

You can't take the credit.
-

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?
- ☐ **Yes.** See *Clergy or Church employees*, whichever applies.
- ☐ **No.** Complete the following worksheet.

1. Enter the amount from Form 1040 or 1040-SR, line 1z

1. \_\_\_\_\_
2. Enter the Medicaid waiver payment amounts excluded from income on Schedule 1 (Form 1040), line 8s, unless you choose to include these amounts in earned income, in which case enter -0-. See the instructions for Schedule 1, line 8s.

2. \_\_\_\_\_



*If you and your spouse both received Medicaid waiver payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned income. To include all nontaxable Medicaid waiver payment amounts in earned income, enter -0-.*

3. Subtract line 2 from line 1

3. \_\_\_\_\_
4. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your nontaxable combat pay on line 1i of Form 1040 or 1040-SR. See *Combat pay*, nontaxable, later

4. \_\_\_\_\_



*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.*

5. Add lines 3 and 4.

**This is your earned income**

5. \_\_\_\_\_

2. Were you self-employed at any time in 2023, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C as a statutory employee?
- ☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B.
- ☐ **No.** Continue

3. If you have:
- 3 or more qualifying children who have valid SSNs, is your earned income less than \$56,838 (\$63,398 if married filing jointly)?
  - 2 qualifying children who have valid SSNs, is your earned income less than \$52,918 (\$59,478 if married filing jointly)?
  - 1 qualifying child who has a valid SSN, is your earned income less than \$46,560 (\$53,120 if married filing jointly)?
  - No qualifying children who have valid SSNs, is your earned income less than \$17,640 (\$24,210 if married filing jointly)?
- ☐ **Yes.** Go to Step 6.
- ☐ **No.** You can't take the credit.



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**Step 6** **How To Figure the Credit**

1. Do you want the IRS to figure the credit for you?
- ☐ **Yes.** See *Credit figured by the IRS*, later. ☐ **No.** Go to Worksheet A.
-

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## **Definitions and Special Rules**

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

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

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

also reported on Form 1040 or 1040-SR, line 1z, do the following.

1. Enter "Clergy" on the dotted line next to line 27.
2. Determine how much of the amount on Form 1040 or 1040-SR, line 1z, was also reported on Schedule SE, Part I, line 2.
3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1z. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1z).
4. Be sure to answer "Yes" to question 2 in Step 5.

**Combat pay, nontaxable.** If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include



this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.



*If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on line 1i.*

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

1. Enter "EIC" on the dotted line next to line 27.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering that amount on line 1i. See *Combat pay, nontaxable*, earlier.

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

**Exception to time lived with you.**

Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2023 if the child was born or died in 2023 and your home was this child's home for more than half the time the child was alive in 2023 or if you adopted the child in 2023, the child was lawfully placed with you for legal adoption by you in 2023, or the child was an eligible foster child placed with you during 2023 and your

main home was the child's main home for more than half the time since the child was adopted or placed with you in 2023.

**Form 4797 filers.** If the amount on Form 1040 or 1040-SR, line 7, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

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

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your

EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.

Also, don't file Form 8862 or take the credit for the:

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

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



**Married child.** A child who was married at the end of 2023 is a qualifying child only if (a) you can claim the child as your dependent, or (b) you could have claimed the child as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

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

**Nonresident aliens.** If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 27.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2023, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

**Qualifying child of more than one person.**

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

1. Child tax credit, credit for other dependents, and additional child tax credit (lines 19 and 28).
2. Head of household filing status.

3. Credit for child and dependent care expenses (Schedule 3, line 2).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 27).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

- 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 2023. 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 2023.
- 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 2023.
- 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 2023, but only if that person's AGI is higher than the highest



AGI of any parent of the child who can claim the child.



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

**Example.** Your child Lee, meets the conditions to be a qualifying child for both you and your parent. Lee doesn't meet the conditions to be a qualifying child of any other person, including Lee's other parent. Under the rules just described, you can claim Lee as a qualifying child for all of the five tax benefits listed here for which you otherwise qualify. Your parent can't claim any of the five tax benefits listed here based on Lee. However, if your parent's AGI is higher than yours and you don't claim Lee as a qualifying child, Lee is the qualifying child of your parent.

For more details and examples, see Pub. 596.

**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. If “Not Valid for Employment” is printed on the social security card and the card-holder’s immigration status has changed so that they are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if “Valid for Work Only With DHS Authorization” is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you won't have an SSN

by the date your return is due, see *What if You Can't File on Time?*

If you didn't have an SSN issued on or before the due date of your 2023 return (including extensions), you can't claim the EIC on your original or an amended 2023 return. If a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your original or an amended 2023 return.

**Student.** A student is a child who during any part of 5 calendar months of 2023 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 (formerly 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.

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

**Part 1**


**All Filers Using Worksheet A**

1

Enter your earned income from Step 5.

2

Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here.

If line 2 is zero,  You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

3

Enter the amount from Form 1040 or 1040-SR, line 11.

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 who have a valid SSN, is the amount on line 3 less than \$9,800 (\$16,370 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$21,560 (\$28,120 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 qualifying children you have who have a valid SSN. Enter the credit here. 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.

Reminder—

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

1040 or 1040-SR

EIC

1040 or 1040-SR

Enter this amount on Form 1040 or 1040-SR, line 27.





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 2023.



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

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

<div>Part 1</div> <div>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</div>	<div>1a. Enter the amount from Schedule SE, Part I, line 3.</div> <div>1b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.</div> <div>1c. Combine lines 1a and 1b.</div> <div>1d. Enter the amount from Schedule SE, Part I, line 13.</div> <div>1e. Subtract line 1d from line 1c.</div>	<div>1a</div> <div>+ 1b</div> <div>= 1c</div> <div>− 1d</div> <div>= 1e</div>
<div>Part 2</div> <div>Self-Employed NOT Required To File Schedule SE</div> <div>For example, your net earnings from self-employment were less than \$400.</div>	<div>2. Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.</div> <div>2a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</div> <div>2b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.</div> <div>2c. Combine lines 2a and 2b.</div> <div><i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i></div>	<div>2a</div> <div>+ 2b</div> <div>= 2c</div>
<div>Part 3</div> <div>Statutory Employees Filing Schedule C</div>	<div>3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.</div>	<div>3</div>
<div>Part 4</div> <div>All Filers Using Worksheet B</div> <div>Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</div>	<div>4a. Enter your earned income from Step 5.</div> <div>4b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b></div> <div>If line 4b is zero or less,  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.</div> <div>5. If you have:</div> <div><div><input checked="" type="checkbox"/> 3 or more qualifying children who have valid SSNs, is line 4b less than \$56,838 (\$63,398 if married filing jointly)?</div><div><input checked="" type="checkbox"/> 2 qualifying children who have valid SSNs, is line 4b less than \$52,918 (\$59,478 if married filing jointly)?</div><div><input checked="" type="checkbox"/> 1 qualifying child who has a valid SSN, is line 4b less than \$46,560 (\$53,120 if married filing jointly)?</div><div><input checked="" type="checkbox"/> No qualifying children who have valid SSNs, is line 4b less than \$17,640 (\$24,210 if married filing jointly)?</div></div> <div><input type="checkbox"/> <b>Yes.</b> If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</div> <div><input type="checkbox"/> <b>No.</b>  You can’t take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27.</div>	<div>4a</div> <div>4b</div>




Part 5

All Filers Using  
Worksheet B

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

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 7

If line 7 is zero,  You can't take the credit.  
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11. 8

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who  
Answered  
"No" on  
Line 9

10. If you have:

- No qualifying children who have a valid SSN, is the amount on line 8 less than \$9,800 (\$16,370 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$21,560 (\$28,120 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 10

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

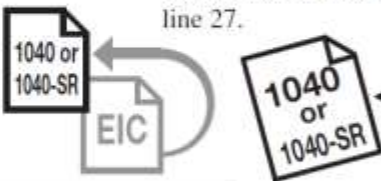
Part 7

Your Earned  
Income Credit

11. This is your earned income credit. 11

**Reminder—**

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



Enter this amount on Form 1040 or 1040-SR, line 27.



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 2023.



2023 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 who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.
- Example.** If your filing status is single, you have one qualifying child who has a valid SSN, 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 surviving spouse 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 surviving spouse★ and you have—				Married filing jointly and you have—			
		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 surviving spouse★ and you have—				Married filing jointly and you have—			
		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

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499
7,800	7,850	600	2,661	3,130	3,521	600	2,661	3,130	3,521
7,850	7,900	600	2,678	3,150	3,544	600	2,678	3,150	3,544
7,900	7,950	600	2,695	3,170	3,566	600	2,695	3,170	3,566
7,950	8,000	600	2,712	3,190	3,589	600	2,712	3,190	3,589
8,000	8,050	600	2,729	3,210	3,611	600	2,729	3,210	3,611
8,050	8,100	600	2,746	3,230	3,634	600	2,746	3,230	3,634
8,100	8,150	600	2,763	3,250	3,656	600	2,763	3,250	3,656
8,150	8,200	600	2,780	3,270	3,679	600	2,780	3,270	3,679
8,200	8,250	600	2,797	3,290	3,701	600	2,797	3,290	3,701
8,250	8,300	600	2,814	3,310	3,724	600	2,814	3,310	3,724
8,300	8,350	600	2,831	3,330	3,746	600	2,831	3,330	3,746
8,350	8,400	600	2,848	3,350	3,769	600	2,848	3,350	3,769
8,400	8,450	600	2,865	3,370	3,791	600	2,865	3,370	3,791
8,450	8,500	600	2,882	3,390	3,814	600	2,882	3,390	3,814
8,500	8,550	600	2,899	3,410	3,836	600	2,899	3,410	3,836
8,550	8,600	600	2,916	3,430	3,859	600	2,916	3,430	3,859
8,600	8,650	600	2,933	3,450	3,881	600	2,933	3,450	3,881
8,650	8,700	600	2,950	3,470	3,904	600	2,950	3,470	3,904
8,700	8,750	600	2,967	3,490	3,926	600	2,967	3,490	3,926
8,750	8,800	600	2,984	3,510	3,949	600	2,984	3,510	3,949
8,800	8,850	600	2,999	3,529	3,968	600	2,999	3,529	3,968
8,850	8,900	600	3,014	3,548	3,987	600	3,014	3,548	3,987
8,900	8,950	600	3,029	3,567	4,006	600	3,029	3,567	4,006
8,950	9,000	600	3,044	3,586	4,025	600	3,044	3,586	4,025
9,000	9,050	600	3,059	3,605	4,044	600	3,059	3,605	4,044
9,050	9,100	600	3,074	3,624	4,063	600	3,074	3,624	4,063
9,100	9,150	600	3,089	3,643	4,082	600	3,089	3,643	4,082
9,150	9,200	600	3,104	3,662	4,101	600	3,104	3,662	4,101
9,200	9,250	600	3,119	3,681	4,120	600	3,119	3,681	4,120
9,250	9,300	600	3,134	3,700	4,139	600	3,134	3,700	4,139
9,300	9,350	600	3,149	3,719	4,158	600	3,149	3,719	4,158
9,350	9,400	600	3,164	3,738	4,177	600	3,164	3,738	4,177
9,400	9,450	600	3,179	3,757	4,196	600	3,179	3,757	4,196
9,450	9,500	600	3,194	3,776	4,215	600	3,194	3,776	4,215
9,500	9,550	600	3,209	3,795	4,234	600	3,209	3,795	4,234
9,550	9,600	600	3,224	3,814	4,253	600	3,224	3,814	4,253
9,600	9,650	600	3,239	3,833	4,272	600	3,239	3,833	4,272
9,650	9,700	600	3,254	3,852	4,291	600	3,254	3,852	4,291
9,700	9,750	600	3,269	3,871	4,310	600	3,269	3,871	4,310
9,750	9,800	600	3,284	3,890	4,329	600	3,284	3,890	4,329
9,800	9,850	600	3,299	3,909	4,348	600	3,299	3,909	4,348
9,850	9,900	600	3,314	3,928	4,367	600	3,314	3,928	4,367
9,900	9,950	600	3,329	3,947	4,386	600	3,329	3,947	4,386
9,950	10,000	600	3,344	3,966	4,405	600	3,344	3,966	4,405
10,000	10,050	600	3,359	3,985	4,424	600	3,359	3,985	4,424
10,050	10,100	600	3,374	3,999	4,438	600	3,374	3,999	4,438
10,100	10,150	600	3,388	4,013	4,452	600	3,388	4,013	4,452
10,150	10,200	600	3,402	4,027	4,466	600	3,402	4,027	4,466
10,200	10,250	600	3,416	4,041	4,480	600	3,416	4,041	4,480
10,250	10,300	600	3,430	4,055	4,494	600	3,430	4,055	4,494
10,300	10,350	600	3,444	4,069	4,508	600	3,444	4,069	4,508
10,350	10,400	600	3,458	4,083	4,522	600	3,458	4,083	4,522
10,400	10,450	600	3,472	4,097	4,536	600	3,472	4,097	4,536
10,450	10,500	600	3,486	4,111	4,550	600	3,486	4,111	4,550
10,500	10,550	600	3,499	4,125	4,564	600	3,499	4,125	4,564
10,550	10,600	600	3,513	4,139	4,578	600	3,513	4,139	4,578
10,600	10,650	600	3,527	4,153	4,592	600	3,527	4,153	4,592
10,650	10,700	600	3,541	4,167	4,606	600	3,541	4,167	4,606
10,700	10,750	600	3,555	4,181	4,620	600	3,555	4,181	4,620
10,750	10,800	600	3,569	4,195	4,634	600	3,569	4,195	4,634
10,800	10,850	600	3,583	4,209	4,648	600	3,583	4,209	4,648
10,850	10,900	600	3,597	4,223	4,662	600	3,597	4,223	4,662
10,900	10,950	600	3,611	4,237	4,676	600	3,611	4,237	4,676
10,950	11,000	600	3,625	4,251	4,690	600	3,625	4,251	4,690
11,000	11,050	600	3,639	4,265	4,704	600	3,639	4,265	4,704
11,050	11,100	600	3,653	4,279	4,718	600	3,653	4,279	4,718
11,100	11,150	600	3,667	4,293	4,732	600	3,667	4,293	4,732
11,150	11,200	600	3,681	4,307	4,746	600	3,681	4,307	4,746
11,200	11,250	600	3,695	4,321	4,760	600	3,695	4,321	4,760
11,250	11,300	600	3,709	4,335	4,774	600	3,709	4,335	4,774
11,300	11,350	600	3,723	4,349	4,788	600	3,723	4,349	4,788
11,350	11,400	600	3,737	4,363	4,802	600	3,737	4,363	4,802
11,400	11,450	600	3,751	4,377	4,816	600	3,751	4,377	4,816
11,450	11,500	600	3,765	4,391	4,830	600	3,765	4,391	4,830
11,500	11,550	600	3,779	4,405	4,844	600	3,779		



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	430	3,995	4,810	5,411	600	3,995	4,810	5,411
12,050	12,100	426	3,995	4,830	5,434	600	3,995	4,830	5,434
12,100	12,150	422	3,995	4,850	5,456	600	3,995	4,850	5,456
12,150	12,200	418	3,995	4,870	5,479	600	3,995	4,870	5,479
12,200	12,250	414	3,995	4,890	5,501	600	3,995	4,890	5,501
12,250	12,300	410	3,995	4,910	5,524	600	3,995	4,910	5,524
12,300	12,350	407	3,995	4,930	5,546	600	3,995	4,930	5,546
12,350	12,400	403	3,995	4,950	5,569	600	3,995	4,950	5,569
12,400	12,450	399	3,995	4,970	5,591	600	3,995	4,970	5,591
12,450	12,500	395	3,995	4,990	5,614	600	3,995	4,990	5,614
12,500	12,550	391	3,995	5,010	5,636	600	3,995	5,010	5,636
12,550	12,600	387	3,995	5,030	5,659	600	3,995	5,030	5,659
12,600	12,650	384	3,995	5,050	5,681	600	3,995	5,050	5,681
12,650	12,700	380	3,995	5,070	5,704	600	3,995	5,070	5,704
12,700	12,750	376	3,995	5,090	5,726	600	3,995	5,090	5,726
12,750	12,800	372	3,995	5,110	5,749	600	3,995	5,110	5,749
12,800	12,850	368	3,995	5,130	5,771	600	3,995	5,130	5,771
12,850	12,900	365	3,995	5,150	5,794	600	3,995	5,150	5,794
12,900	12,950	361	3,995	5,170	5,816	600	3,995	5,170	5,816
12,950	13,000	357	3,995	5,190	5,839	600	3,995	5,190	5,839
13,000	13,050	353	3,995	5,210	5,861	600	3,995	5,210	5,861
13,050	13,100	349	3,995	5,230	5,884	600	3,995	5,230	5,884
13,100	13,150	345	3,995	5,250	5,906	600	3,995	5,250	5,906
13,150	13,200	342	3,995	5,270	5,929	600	3,995	5,270	5,929
13,200	13,250	338	3,995	5,290	5,951	600	3,995	5,290	5,951
13,250	13,300	334	3,995	5,310	5,974	600	3,995	5,310	5,974
13,300	13,350	330	3,995	5,330	5,996	600	3,995	5,330	5,996
13,350	13,400	326	3,995	5,350	6,019	600	3,995	5,350	6,019
13,400	13,450	322	3,995	5,370	6,041	600	3,995	5,370	6,041
13,450	13,500	319	3,995	5,390	6,064	600	3,995	5,390	6,064
13,500	13,550	315	3,995	5,410	6,086	600	3,995	5,410	6,086
13,550	13,600	311	3,995	5,430	6,109	600	3,995	5,430	6,109
13,600	13,650	307	3,995	5,450	6,131	600	3,995	5,450	6,131
13,650	13,700	303	3,995	5,470	6,154	600	3,995	5,470	6,154
13,700	13,750	299	3,995	5,490	6,176	600	3,995	5,490	6,176
13,750	13,800	296	3,995	5,510	6,199	600	3,995	5,510	6,199
13,800	13,850	292	3,995	5,530	6,221	600	3,995	5,530	6,221
13,850	13,900	288	3,995	5,550	6,244	600	3,995	5,550	6,244
13,900	13,950	284	3,995	5,570	6,266	600	3,995	5,570	6,266
13,950	14,000	280	3,995	5,590	6,289	600	3,995	5,590	6,289
14,000	14,050	277	3,995	5,610	6,311	600	3,995	5,610	6,311
14,050	14,100	273	3,995	5,630	6,334	600	3,995	5,630	6,334
14,100	14,150	269	3,995	5,650	6,356	600	3,995	5,650	6,356
14,150	14,200	265	3,995	5,670	6,379	600	3,995	5,670	6,379
14,200	14,250	261	3,995	5,690	6,401	600	3,995	5,690	6,401
14,250	14,300	257	3,995	5,710	6,424	600	3,995	5,710	6,424
14,300	14,350	254	3,995	5,730	6,446	600	3,995	5,730	6,446
14,350	14,400	250	3,995	5,750	6,469	600	3,995	5,750	6,469
14,400	14,450	246	3,995	5,770	6,491	600	3,995	5,770	6,491
14,450	14,500	242	3,995	5,790	6,514	600	3,995	5,790	6,514
14,500	14,550	238	3,995	5,810	6,536	600	3,995	5,810	6,536
14,550	14,600	234	3,995	5,830	6,559	600	3,995	5,830	6,559
14,600	14,650	231	3,995	5,850	6,581	600	3,995	5,850	6,581
14,650	14,700	227	3,995	5,870	6,604	600	3,995	5,870	6,604
14,700	14,750	223	3,995	5,890	6,626	600	3,995	5,890	6,626
14,750	14,800	219	3,995	5,910	6,649	600	3,995	5,910	6,649
14,800	14,850	215	3,995	5,930	6,671	600	3,995	5,930	6,671
14,850	14,900	212	3,995	5,950	6,694	600	3,995	5,950	6,694
14,900	14,950	208	3,995	5,970	6,716	600	3,995	5,970	6,716
14,950	15,000	204	3,995	5,990	6,739	600	3,995	5,990	6,739
15,000	15,050	200	3,995	6,010	6,761	600	3,995	6,010	6,761
15,050	15,100	196	3,995	6,030	6,784	600	3,995	6,030	6,784
15,100	15,150	192	3,995	6,050	6,806	600	3,995	6,050	6,806
15,150	15,200	189	3,995	6,070	6,829	600	3,995	6,070	6,829
15,200	15,250	185	3,995	6,090	6,851	600	3,995	6,090	6,851
15,250	15,300	181	3,995	6,110	6,874	600	3,995	6,110	6,874
15,300	15,350	177	3,995	6,130	6,896	600	3,995	6,130	6,896
15,350	15,400	173	3,995	6,150	6,919	600	3,995	6,150	6,919
15,400	15,450	169	3,995	6,170	6,941	600	3,995	6,170	6,941
15,450	15,500	166	3,995	6,190	6,964	600	3,995	6,190	6,964
15,500	15,550	162	3,995	6,210	6,986	600	3,995	6,210	6,986
15,550	15,600	158	3,995	6,230	7,009	600	3,995	6,230	7,009
15,600	15,650	154	3,995	6,250	7,031	600	3,995	6,250	7,031
15,650	15,700	150	3,995	6,270	7,054	600	3,995	6,270	7,054
15,700	15,750	146	3,995	6,290	7,076	600	3,995	6,290	7,076
15,750	15,800	143	3,995	6,310	7,099	600	3,995	6,310	7,099
15,800	15,850	139	3,995	6,330	7,121	600	3,995	6,330	7,121
15,850	15,900	135	3,995	6,350	7,144	600	3,995	6,350	7,144
15,900	15,950	131	3,995	6,370	7,166	600	3,995	6,370	7,166
15,950	16,000	127	3,995	6,390	7,189	600	3,995	6,390	7,189
16,000	16,050	124	3,995	6,410	7,211	600	3,995	6,410	7,211
16,050	16,100	120	3,995	6,430	7,234	600	3,995	6,430	7,234
16,100	16,150	116	3,995	6,450	7,256	600	3,995	6,450	7,256
16,150	16,200	112	3,995	6,470	7,279	600	3,995	6,470	7,279
16,200	16,250	108	3,995	6,490	7,301	600	3,995	6,490	7,301
16,250	16,300	104	3,995	6,510	7,324	600	3,995	6,510	7,324
16,300	16,350	101	3,995	6,530	7,346	600	3,995	6,530	7,346
16,350	16,400	97	3,995	6,550	7,369	600	3,995	6,550	7,369
16,400	16,450	93	3,995	6,570	7,391	596	3,995	6,570	7,391
16,450	16,500	89	3,995	6,590	7,414	592	3,995	6,590	7,414
16,500	16,550	85	3,995	6,604	7,430	588	3,995	6,604	7,430
16,550	16,600	81	3,995	6,604	7,430	584	3,995	6,604	7,430
16,600	16,650	78	3,995	6,604	7,430	580	3,995	6,604	7,430
16,650	16,700	74	3,995	6,604	7,430	576	3,995	6,604	7,430
16,700	16,750	70	3,995	6,604	7,430	573	3,995	6,604	7,430
16,750	16,800	66	3,995	6,604	7,430	569	3,995	6,604	7,430
16,800	16,850	62	3,995	6,604	7,430	565	3,995	6,604	7,430
16,850	16,900	59	3,995	6,604	7,430	561	3,995	6,604	7,430
16,900	16,950	55	3,995	6,604	7,430	557	3,995	6,604	7,430
16,950	17,000	51	3,995	6,604	7,430	553	3,995	6,604	7,430
17,000	17,050	47	3,995	6,604	7,430	550	3,995	6,604	7,430
17,050	17,100	43	3,995	6,604	7,430	546	3,995	6,604	7,430
17,100	17,150	39	3,995	6,604	7,430	542	3,995	6,604	7,430
17,150	17,200	36	3,995	6,604	7,430	538	3,995	6,604	7,430
17,200	17,250	32	3,995	6,604	7,430	534	3,995	6,604	7,430
17,250	17,300	28	3,995	6,604	7,430	531	3,995	6,604	7,430
17,300	17,350	24	3,995	6,604	7,430	527	3,995	6,604	7,430
17,350	17,400	20	3,995	6,604	7,430	523	3,995	6,604	7,430
17,400	17,450	16	3,995	6,604	7,430	519	3,995	6,604	7,430
17,450	17,500	13	3,995	6,604	7,430	515	3,995	6,604	7,430
17,500	17,550	9	3,995	6,604	7,430	511	3,995	6,604	7,430
17,550	17,600	5	3,995	6,604	7,430	508	3,995	6,604	7,430
17,600	17,650	*	3,995	6,604	7,430	504	3,995	6,604	7,430
17,650	17,700	0	3,995	6,604	7,430	500	3,995	6,604	7,430
17,700	17,750	0	3,995	6,604	7,430	496	3,995	6,604	7,430
17,750	17,800	0	3,995	6,604	7,430	492	3,995	6,604	7,430
17,800	17,850	0	3,995	6,604	7,430	488	3,995	6,604	7,430
17,850	17,900	0	3,995	6,60					



If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	0	3,995	6,604	7,430	443	3,995	6,604	7,430	21,600	21,650	0	3,985	6,590	7,416	198	3,995	6,604	7,430
18,450	18,500	0	3,995	6,604	7,430	439	3,995	6,604	7,430	21,650	21,700	0	3,977	6,580	7,405	194	3,995	6,604	7,430
18,500	18,550	0	3,995	6,604	7,430	435	3,995	6,604	7,430	21,700	21,750	0	3,969	6,569	7,395	190	3,995	6,604	7,430
18,550	18,600	0	3,995	6,604	7,430	431	3,995	6,604	7,430	21,750	21,800	0	3,961	6,559	7,384	186	3,995	6,604	7,430
18,600	18,650	0	3,995	6,604	7,430	427	3,995	6,604	7,430	21,800	21,850	0	3,953	6,548	7,374	182	3,995	6,604	7,430
18,650	18,700	0	3,995	6,604	7,430	423	3,995	6,604	7,430	21,850	21,900	0	3,945	6,538	7,363	179	3,995	6,604	7,430
18,700	18,750	0	3,995	6,604	7,430	420	3,995	6,604	7,430	21,900	21,950	0	3,937	6,527	7,353	175	3,995	6,604	7,430
18,750	18,800	0	3,995	6,604	7,430	416	3,995	6,604	7,430	21,950	22,000	0	3,929	6,517	7,342	171	3,995	6,604	7,430
18,800	18,850	0	3,995	6,604	7,430	412	3,995	6,604	7,430	22,000	22,050	0	3,921	6,506	7,332	167	3,995	6,604	7,430
18,850	18,900	0	3,995	6,604	7,430	408	3,995	6,604	7,430	22,050	22,100	0	3,913	6,496	7,321	163	3,995	6,604	7,430
18,900	18,950	0	3,995	6,604	7,430	404	3,995	6,604	7,430	22,100	22,150	0	3,905	6,485	7,311	160	3,995	6,604	7,430
18,950	19,000	0	3,995	6,604	7,430	400	3,995	6,604	7,430	22,150	22,200	0	3,897	6,474	7,300	156	3,995	6,604	7,430
19,000	19,050	0	3,995	6,604	7,430	397	3,995	6,604	7,430	22,200	22,250	0	3,889	6,464	7,289	152	3,995	6,604	7,430
19,050	19,100	0	3,995	6,604	7,430	393	3,995	6,604	7,430	22,250	22,300	0	3,881	6,453	7,279	148	3,995	6,604	7,430
19,100	19,150	0	3,995	6,604	7,430	389	3,995	6,604	7,430	22,300	22,350	0	3,873	6,443	7,268	144	3,995	6,604	7,430
19,150	19,200	0	3,995	6,604	7,430	385	3,995	6,604	7,430	22,350	22,400	0	3,865	6,432	7,258	140	3,995	6,604	7,430
19,200	19,250	0	3,995	6,604	7,430	381	3,995	6,604	7,430	22,400	22,450	0	3,857	6,422	7,247	137	3,995	6,604	7,430
19,250	19,300	0	3,995	6,604	7,430	378	3,995	6,604	7,430	22,450	22,500	0	3,849	6,411	7,237	133	3,995	6,604	7,430
19,300	19,350	0	3,995	6,604	7,430	374	3,995	6,604	7,430	22,500	22,550	0	3,841	6,401	7,226	129	3,995	6,604	7,430
19,350	19,400	0	3,995	6,604	7,430	370	3,995	6,604	7,430	22,550	22,600	0	3,833	6,390	7,216	125	3,995	6,604	7,430
19,400	19,450	0	3,995	6,604	7,430	366	3,995	6,604	7,430	22,600	22,650	0	3,825	6,380	7,205	121	3,995	6,604	7,430
19,450	19,500	0	3,995	6,604	7,430	362	3,995	6,604	7,430	22,650	22,700	0	3,817	6,369	7,195	117	3,995	6,604	7,430
19,500	19,550	0	3,995	6,604	7,430	358	3,995	6,604	7,430	22,700	22,750	0	3,809	6,359	7,184	114	3,995	6,604	7,430
19,550	19,600	0	3,995	6,604	7,430	355	3,995	6,604	7,430	22,750	22,800	0	3,801	6,348	7,174	110	3,995	6,604	7,430
19,600	19,650	0	3,995	6,604	7,430	351	3,995	6,604	7,430	22,800	22,850	0	3,793	6,338	7,163	106	3,995	6,604	7,430
19,650	19,700	0	3,995	6,604	7,430	347	3,995	6,604	7,430	22,850	22,900	0	3,785	6,327	7,153	102	3,995	6,604	7,430
19,700	19,750	0	3,995	6,604	7,430	343	3,995	6,604	7,430	22,900	22,950	0	3,777	6,317	7,142	98	3,995	6,604	7,430
19,750	19,800	0	3,995	6,604	7,430	339	3,995	6,604	7,430	22,950	23,000	0	3,769	6,306	7,132	94	3,995	6,604	7,430
19,800	19,850	0	3,995	6,604	7,430	335	3,995	6,604	7,430	23,000	23,050	0	3,761	6,295	7,121	91	3,995	6,604	7,430
19,850	19,900	0	3,995	6,604	7,430	332	3,995	6,604	7,430	23,050	23,100	0	3,753	6,285	7,110	87	3,995	6,604	7,430
19,900	19,950	0	3,995	6,604	7,430	328	3,995	6,604	7,430	23,100	23,150	0	3,745	6,274	7,100	83	3,995	6,604	7,430
19,950	20,000	0	3,995	6,604	7,430	324	3,995	6,604	7,430	23,150	23,200	0	3,737	6,264	7,089	79	3,995	6,604	7,430
20,000	20,050	0	3,995	6,604	7,430	320	3,995	6,604	7,430	23,200	23,250	0	3,729	6,253	7,079	75	3,995	6,604	7,430
20,050	20,100	0	3,995	6,604	7,430	316	3,995	6,604	7,430	23,250	23,300	0	3,721	6,243	7,068	72	3,995	6,604	7,430
20,100	20,150	0	3,995	6,604	7,430	313	3,995	6,604	7,430	23,300	23,350	0	3,713	6,232	7,058	68	3,995	6,604	7,430
20,150	20,200	0	3,995	6,604	7,430	309	3,995	6,604	7,430	23,350	23,400	0	3,705	6,222	7,047	64	3,995	6,604	7,430
20,200	20,250	0	3,995	6,604	7,430	305	3,995	6,604	7,430	23,400	23,450	0	3,697	6,211	7,037	60	3,995	6,604	7,430
20,250	20,300	0	3,995	6,604	7,430	301	3,995	6,604	7,430	23,450	23,500	0	3,689	6,201	7,026	56	3,995	6,604	7,430
20,300	20,350	0	3,995	6,604	7,430	297	3,995	6,604	7,430	23,500	23,550	0	3,681	6,190	7,016	52	3,995	6,604	7,430
20,350	20,400	0	3,995	6,604	7,430	293	3,995	6,604	7,430	23,550	23,600	0	3,673	6,180	7,005	49	3,995	6,604	7,430
20,400	20,450	0	3,995	6,604	7,430	290	3,995	6,604	7,430	23,600	23,650	0	3,665	6,169	6,995	45	3,995	6,604	7,430
20,450	20,500	0	3,995	6,604	7,430	286	3,995	6,604	7,430	23,650	23,700	0	3,657	6,159	6,984	41	3,995	6,604	7,430
20,500	20,550	0	3,995	6,604	7,430	282	3,995	6,604	7,430	23,700	23,750	0	3,649	6,148	6,974	37	3,995	6,604	7,430
20,550	20,600	0	3,995	6,604	7,430	278	3,995	6,604	7,430	23,750	23,800	0	3,641	6,138	6,963	33	3,995	6,604	7,430
20,600	20,650	0	3,995	6,604	7,430	274	3,995	6,604	7,430	23,800	23,850	0	3,633	6,127	6,952	29	3,995	6,604	7,430
20,650	20,700	0	3,995	6,604	7,430	270	3,995	6,604	7,430	23,850	23,900	0	3,625	6,116	6,942	26	3,995	6,604	7,430
20,700	20,750	0	3,995	6,604	7,430	267	3,995	6,604	7,430	23,900	23,950	0	3,617	6,106	6,931	22	3,995	6,604	7,430
20,750	20,800	0	3,995	6,604	7,430	263	3,995	6,604	7,430	23,950	24,000	0	3,609	6,095	6,921	18	3,995	6,604	7,430
20,800	20,850	0	3,995	6,604	7,430	259	3,995	6,604	7,430	24,000	24,050	0	3,601	6,085	6,				



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
24,800	24,850	0	3,473	5,916	6,742	0	3,995	6,604	7,430
24,850	24,900	0	3,465	5,906	6,731	0	3,995	6,604	7,430
24,900	24,950	0	3,457	5,895	6,721	0	3,995	6,604	7,430
24,950	25,000	0	3,449	5,885	6,710	0	3,995	6,604	7,430
25,000	25,050	0	3,441	5,874	6,700	0	3,995	6,604	7,430
25,050	25,100	0	3,433	5,864	6,689	0	3,995	6,604	7,430
25,100	25,150	0	3,425	5,853	6,679	0	3,995	6,604	7,430
25,150	25,200	0	3,417	5,843	6,668	0	3,995	6,604	7,430
25,200	25,250	0	3,409	5,832	6,658	0	3,995	6,604	7,430
25,250	25,300	0	3,401	5,822	6,647	0	3,995	6,604	7,430
25,300	25,350	0	3,393	5,811	6,637	0	3,995	6,604	7,430
25,350	25,400	0	3,385	5,801	6,626	0	3,995	6,604	7,430
25,400	25,450	0	3,377	5,790	6,616	0	3,995	6,604	7,430
25,450	25,500	0	3,369	5,780	6,605	0	3,995	6,604	7,430
25,500	25,550	0	3,361	5,769	6,594	0	3,995	6,604	7,430
25,550	25,600	0	3,353	5,758	6,584	0	3,995	6,604	7,430
25,600	25,650	0	3,345	5,748	6,573	0	3,995	6,604	7,430
25,650	25,700	0	3,337	5,737	6,563	0	3,995	6,604	7,430
25,700	25,750	0	3,329	5,727	6,552	0	3,995	6,604	7,430
25,750	25,800	0	3,321	5,716	6,542	0	3,995	6,604	7,430
25,800	25,850	0	3,313	5,706	6,531	0	3,995	6,604	7,430
25,850	25,900	0	3,305	5,695	6,521	0	3,995	6,604	7,430
25,900	25,950	0	3,297	5,685	6,510	0	3,995	6,604	7,430
25,950	26,000	0	3,289	5,674	6,500	0	3,995	6,604	7,430
26,000	26,050	0	3,281	5,664	6,489	0	3,995	6,604	7,430
26,050	26,100	0	3,274	5,653	6,479	0	3,995	6,604	7,430
26,100	26,150	0	3,266	5,643	6,468	0	3,995	6,604	7,430
26,150	26,200	0	3,258	5,632	6,458	0	3,995	6,604	7,430
26,200	26,250	0	3,250	5,622	6,447	0	3,995	6,604	7,430
26,250	26,300	0	3,242	5,611	6,437	0	3,995	6,604	7,430
26,300	26,350	0	3,234	5,600	6,426	0	3,995	6,604	7,430
26,350	26,400	0	3,226	5,590	6,415	0	3,995	6,604	7,430
26,400	26,450	0	3,218	5,579	6,405	0	3,995	6,604	7,430
26,450	26,500	0	3,210	5,569	6,394	0	3,995	6,604	7,430
26,500	26,550	0	3,202	5,558	6,384	0	3,995	6,604	7,430
26,550	26,600	0	3,194	5,548	6,373	0	3,995	6,604	7,430
26,600	26,650	0	3,186	5,537	6,363	0	3,995	6,604	7,430
26,650	26,700	0	3,178	5,527	6,352	0	3,995	6,604	7,430
26,700	26,750	0	3,170	5,516	6,342	0	3,995	6,604	7,430
26,750	26,800	0	3,162	5,506	6,331	0	3,995	6,604	7,430
26,800	26,850	0	3,154	5,495	6,321	0	3,995	6,604	7,430
26,850	26,900	0	3,146	5,485	6,310	0	3,995	6,604	7,430
26,900	26,950	0	3,138	5,474	6,300	0	3,995	6,604	7,430
26,950	27,000	0	3,130	5,464	6,289	0	3,995	6,604	7,430
27,000	27,050	0	3,122	5,453	6,279	0	3,995	6,604	7,430
27,050	27,100	0	3,114	5,443	6,268	0	3,995	6,604	7,430
27,100	27,150	0	3,106	5,432	6,258	0	3,995	6,604	7,430
27,150	27,200	0	3,098	5,421	6,247	0	3,995	6,604	7,430
27,200	27,250	0	3,090	5,411	6,236	0	3,995	6,604	7,430
27,250	27,300	0	3,082	5,400	6,226	0	3,995	6,604	7,430
27,300	27,350	0	3,074	5,390	6,215	0	3,995	6,604	7,430
27,350	27,400	0	3,066	5,379	6,205	0	3,995	6,604	7,430
27,400	27,450	0	3,058	5,369	6,194	0	3,995	6,604	7,430
27,450	27,500	0	3,050	5,358	6,184	0	3,995	6,604	7,430
27,500	27,550	0	3,042	5,348	6,173	0	3,995	6,604	7,430
27,550	27,600	0	3,034	5,337	6,163	0	3,995	6,604	7,430
27,600	27,650	0	3,026	5,327	6,152	0	3,995	6,604	7,430
27,650	27,700	0	3,018	5,316	6,142	0	3,995	6,604	7,430
27,700	27,750	0	3,010	5,306	6,131	0	3,995	6,604	7,430
27,750	27,800	0	3,002	5,295	6,121	0	3,995	6,604	7,430
27,800	27,850	0	2,994	5,285	6,110	0	3,995	6,604	7,430
27,850	27,900	0	2,986	5,274	6,100	0	3,995	6,604	7,430
27,900	27,950	0	2,978	5,264	6,089	0	3,995	6,604	7,430
27,950	28,000	0	2,970	5,253	6,079	0	3,995	6,604	7,430
28,000	28,050	0	2,962	5,242	6,068	0	3,995	6,604	7,430
28,050	28,100	0	2,954	5,232	6,057	0	3,995	6,604	7,430
28,100	28,150	0	2,946	5,221	6,047	0	3,995	6,604	7,430
28,150	28,200	0	2,938	5,211	6,036	0	3,986	6,592	7,418
28,200	28,250	0	2,930	5,200	6,026	0	3,978	6,582	7,407
28,250	28,300	0	2,922	5,190	6,015	0	3,970	6,571	7,397
28,300	28,350	0	2,914	5,179	6,005	0	3,962	6,561	7,386
28,350	28,400	0	2,906	5,169	5,994	0	3,954	6,550	7,376
28,400	28,450	0	2,898	5,158	5,984	0	3,946	6,540	7,365
28,450	28,500	0	2,890	5,148	5,973	0	3,938	6,529	7,355
28,500	28,550	0	2,882	5,137	5,963	0	3,930	6,519	7,344
28,550	28,600	0	2,874	5,127	5,952	0	3,922	6,508	7,334
28,600	28,650	0	2,866	5,116	5,942	0	3,914	6,498	7,323
28,650	28,700	0	2,858	5,106	5,931	0	3,906	6,487	7,313
28,700	28,750	0	2,850	5,095	5,921	0	3,898	6,477	7,302
28,750	28,800	0	2,842	5,085	5,910	0	3,890	6,466	7,292
28,800	28,850	0	2,834	5,074	5,899	0	3,882	6,456	7,281
28,850	28,900	0	2,826	5,063	5,889	0	3,874	6,445	7,270
28,900	28,950	0	2,818	5,053	5,878	0	3,866	6,434	7,260
28,950	29,000	0	2,810	5,042	5,868	0	3,858	6,424	7,249
29,000	29,050	0	2,802	5,032	5,857	0	3,850	6,413	7,239
29,050	29,100	0	2,794	5,021	5,847	0	3,842	6,403	7,228
29,100	29,150	0	2,786	5,011	5,836	0	3,834	6,392	7,218
29,150	29,200	0	2,778	5,000	5,826	0	3,826	6,382	7,207
29,200	29,250	0	2,770	4,990	5,815	0	3,818	6,371	7,197
29,250	29,300	0	2,762	4,979	5,805	0	3,810	6,361	7,186
29,300	29,350	0	2,754	4,969	5,794	0	3,802	6,350	7,176
29,350	29,400	0	2,746	4,958	5,784	0	3,794	6,340	7,165
29,400	29,450	0	2,738	4,948	5,773	0	3,786	6,329	7,155
29,450	29,500	0	2,730	4,937	5,763	0	3,778	6,319	7,144
29,500	29,550	0	2,722	4,927	5,752	0	3,770	6,308	7,134
29,550	29,600	0	2,714	4,916	5,742	0	3,762	6,298	7,123
29,600	29,650	0	2,706	4,906	5,731	0	3,755	6,287	7,113
29,650	29,700	0	2,698	4,895	5,720	0	3,747	6,277	7,102
29,700	29,750	0	2,690	4,884	5,710	0	3,739	6,266	7,091
29,750	29,800	0	2,682	4,874	5,699	0	3,731	6,255	7,081
29,800	29,850	0	2,674	4,863	5,689	0	3,723	6,245	7,070
29,850	29,900	0	2,666	4,853	5,678	0	3,715	6,234	7,060
29,900	29,950	0	2,658	4,842	5,668	0	3,707	6,224	7,049
29,950	30,000	0	2,650	4,832	5,657	0	3,699	6,213	7,039
30,000	30,050	0	2,642	4,821	5,647	0	3,691	6,203	7,028
30,050	30,100	0	2,634	4,811	5,636	0	3,683	6,192	7,018
30,100	30,150	0	2,626	4,800	5,626	0	3,675	6,182	7,007
30,150	30,200	0	2,618	4,790	5,615	0	3,667	6,171	6,997
30,200	30,250	0	2,610	4,779	5,605	0	3,659	6,161	6,986
30,250	30,300	0	2,602	4,769	5,594	0	3,651	6,150	6,976
30,300	30,350	0	2,594	4,758	5,584	0	3,643	6,140	6,965
30,350	30,400	0	2,586	4,748	5,573	0	3,635	6,129	6,955
30,400	30,450	0	2,578	4,737	5,563	0	3,627	6,119	6,944
30,450	30,500	0	2,570	4,727	5,552	0	3,619	6,108	6,934
30,500	30,550	0	2,562	4,716	5,541	0	3,611	6,098	6,923
30,550	30,600	0	2,554	4,705	5,531	0	3,603	6,087	6,912
30,600	30,650	0	2,546	4,695	5,520	0	3,595	6,076	6,902
30,650	30,700	0	2,538	4,684	5,510	0	3,587	6,066	6,891
30,700	30,750	0	2,530	4,674	5,499	0	3,579	6,055	6,881
30,750	30,800	0	2,522	4,663	5,489	0	3,571	6,045	6,870
30,800	30,850	0	2,514	4,653	5,478	0	3,563	6,034	6,860
30,850	30,900	0	2,506	4,642	5,468	0	3,555	6,024	



If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
At least	But less than	0	1	2	3	0	1	2	3	At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–						Your credit is–				Your credit is–			
31,200	31,250	0	2,451	4,569	5,394	0	3,499	5,950	6,776	34,400	34,450	0	1,939	3,895	4,720	0	2,987	5,276	6,102
31,250	31,300	0	2,443	4,558	5,384	0	3,491	5,940	6,765	34,450	34,500	0	1,931	3,884	4,710	0	2,979	5,266	6,091
31,300	31,350	0	2,435	4,547	5,373	0	3,483	5,929	6,755	34,500	34,550	0	1,923	3,874	4,699	0	2,971	5,255	6,081
31,350	31,400	0	2,427	4,537	5,362	0	3,475	5,918	6,744	34,550	34,600	0	1,915	3,863	4,689	0	2,963	5,245	6,070
31,400	31,450	0	2,419	4,526	5,352	0	3,467	5,908	6,733	34,600	34,650	0	1,907	3,853	4,678	0	2,956	5,234	6,060
31,450	31,500	0	2,411	4,516	5,341	0	3,459	5,897	6,723	34,650	34,700	0	1,899	3,842	4,667	0	2,948	5,224	6,049
31,500	31,550	0	2,403	4,505	5,331	0	3,451	5,887	6,712	34,700	34,750	0	1,891	3,831	4,657	0	2,940	5,213	6,038
31,550	31,600	0	2,395	4,495	5,320	0	3,443	5,876	6,702	34,750	34,800	0	1,883	3,821	4,646	0	2,932	5,202	6,028
31,600	31,650	0	2,387	4,484	5,310	0	3,435	5,866	6,691	34,800	34,850	0	1,875	3,810	4,636	0	2,924	5,192	6,017
31,650	31,700	0	2,379	4,474	5,299	0	3,427	5,855	6,681	34,850	34,900	0	1,867	3,800	4,625	0	2,916	5,181	6,007
31,700	31,750	0	2,371	4,463	5,289	0	3,419	5,845	6,670	34,900	34,950	0	1,859	3,789	4,615	0	2,908	5,171	5,996
31,750	31,800	0	2,363	4,453	5,278	0	3,411	5,834	6,660	34,950	35,000	0	1,851	3,779	4,604	0	2,900	5,160	5,986
31,800	31,850	0	2,355	4,442	5,268	0	3,403	5,824	6,649	35,000	35,050	0	1,843	3,768	4,594	0	2,892	5,150	5,975
31,850	31,900	0	2,347	4,432	5,257	0	3,395	5,813	6,639	35,050	35,100	0	1,835	3,758	4,583	0	2,884	5,139	5,965
31,900	31,950	0	2,339	4,421	5,247	0	3,387	5,803	6,628	35,100	35,150	0	1,827	3,747	4,573	0	2,876	5,129	5,954
31,950	32,000	0	2,331	4,411	5,236	0	3,379	5,792	6,618	35,150	35,200	0	1,819	3,737	4,562	0	2,868	5,118	5,944
32,000	32,050	0	2,323	4,400	5,226	0	3,371	5,782	6,607	35,200	35,250	0	1,811	3,726	4,552	0	2,860	5,108	5,933
32,050	32,100	0	2,315	4,390	5,215	0	3,363	5,771	6,597	35,250	35,300	0	1,803	3,716	4,541	0	2,852	5,097	5,923
32,100	32,150	0	2,307	4,379	5,205	0	3,355	5,761	6,586	35,300	35,350	0	1,795	3,705	4,531	0	2,844	5,087	5,912
32,150	32,200	0	2,299	4,368	5,194	0	3,347	5,750	6,576	35,350	35,400	0	1,787	3,695	4,520	0	2,836	5,076	5,902
32,200	32,250	0	2,291	4,358	5,183	0	3,339	5,739	6,565	35,400	35,450	0	1,779	3,684	4,510	0	2,828	5,066	5,891
32,250	32,300	0	2,283	4,347	5,173	0	3,331	5,729	6,554	35,450	35,500	0	1,771	3,674	4,499	0	2,820	5,055	5,881
32,300	32,350	0	2,275	4,337	5,162	0	3,323	5,718	6,544	35,500	35,550	0	1,763	3,663	4,488	0	2,812	5,045	5,870
32,350	32,400	0	2,267	4,326	5,152	0	3,315	5,708	6,533	35,550	35,600	0	1,755	3,652	4,478	0	2,804	5,034	5,859
32,400	32,450	0	2,259	4,316	5,141	0	3,307	5,697	6,523	35,600	35,650	0	1,747	3,642	4,467	0	2,796	5,023	5,849
32,450	32,500	0	2,251	4,305	5,131	0	3,299	5,687	6,512	35,650	35,700	0	1,739	3,631	4,457	0	2,788	5,013	5,838
32,500	32,550	0	2,243	4,295	5,120	0	3,291	5,676	6,502	35,700	35,750	0	1,731	3,621	4,446	0	2,780	5,002	5,828
32,550	32,600	0	2,235	4,284	5,110	0	3,283	5,666	6,491	35,750	35,800	0	1,723	3,610	4,436	0	2,772	4,992	5,817
32,600	32,650	0	2,227	4,274	5,099	0	3,275	5,655	6,481	35,800	35,850	0	1,715	3,600	4,425	0	2,764	4,981	5,807
32,650	32,700	0	2,219	4,263	5,089	0	3,267	5,645	6,470	35,850	35,900	0	1,707	3,589	4,415	0	2,756	4,971	5,796
32,700	32,750	0	2,211	4,253	5,078	0	3,259	5,634	6,460	35,900	35,950	0	1,699	3,579	4,404	0	2,748	4,960	5,786
32,750	32,800	0	2,203	4,242	5,068	0	3,251	5,624	6,449	35,950	36,000	0	1,691	3,568	4,394	0	2,740	4,950	5,775
32,800	32,850	0	2,195	4,232	5,057	0	3,243	5,613	6,439	36,000	36,050	0	1,683	3,558	4,383	0	2,732	4,939	5,765
32,850	32,900	0	2,187	4,221	5,047	0	3,235	5,603	6,428	36,050	36,100	0	1,676	3,547	4,373	0	2,724	4,929	5,754
32,900	32,950	0	2,179	4,211	5,036	0	3,227	5,592	6,418	36,100	36,150	0	1,668	3,537	4,362	0	2,716	4,918	5,744
32,950	33,000	0	2,171	4,200	5,026	0	3,219	5,582	6,407	36,150	36,200	0	1,660	3,526	4,352	0	2,708	4,908	5,733
33,000	33,050	0	2,163	4,189	5,015	0	3,211	5,571	6,397	36,200	36,250	0	1,652	3,516	4,341	0	2,700	4,897	5,723
33,050	33,100	0	2,155	4,179	5,004	0	3,203	5,560	6,386	36,250	36,300	0	1,644	3,505	4,331	0	2,692	4,887	5,712
33,100	33,150	0	2,147	4,168	4,994	0	3,195	5,550	6,375	36,300	36,350	0	1,636	3,494	4,320	0	2,684	4,876	5,702
33,150	33,200	0	2,139	4,158	4,983	0	3,187	5,539	6,365	36,350	36,400	0	1,628	3,484	4,309	0	2,676	4,865	5,691
33,200	33,250	0	2,131	4,147	4,973	0	3,179	5,529	6,354	36,400	36,450	0	1,620	3,473	4,299	0	2,668	4,855	5,680
33,250	33,300	0	2,123	4,137	4,962	0	3,171	5,518	6,344	36,450	36,500	0	1,612	3,463	4,288	0	2,660	4,844	5,670
33,300	33,350	0	2,115	4,126	4,952	0	3,163	5,508	6,333	36,500	36,550	0	1,604	3,452	4,278	0	2,652	4,834	5,659
33,350	33,400	0	2,107	4,116	4,941	0	3,155	5,497	6,323	36,550	36,600	0	1,596	3,442	4,267	0	2,644	4,823	5,649
33,400	33,450	0	2,099	4,105	4,931	0	3,147	5,487	6,312	36,600	36,650	0	1,588	3,431	4,257	0	2,636	4,813	5,638
33,450	33,500	0	2,091	4,095	4,920	0	3,139	5,476	6,302	36,650	36,700	0	1,580	3,421	4,246	0	2,628	4,802	5,628
33,500	33,550	0	2,083	4,084	4,910	0	3,131	5,466	6,291	36,700	36,750	0	1,572	3,410	4,236	0	2,620	4,792	5,617
33,550	33,600	0	2,075	4,074	4,899	0	3,123	5,455	6,281	36,750	36,800	0	1,564	3,400	4,225	0	2,612	4,781	5,607
33,600	33,650	0	2,067	4,063	4,889	0	3,115	5,445	6,270	36,800	36,850	0	1,556	3,389	4,215	0	2,604</		



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	1,428	3,221	4,046	0	2,476	4,602	5,428
37,650	37,700	0	1,420	3,210	4,036	0	2,468	4,592	5,417
37,700	37,750	0	1,412	3,200	4,025	0	2,460	4,581	5,407
37,750	37,800	0	1,404	3,189	4,015	0	2,452	4,571	5,396
37,800	37,850	0	1,396	3,179	4,004	0	2,444	4,560	5,386
37,850	37,900	0	1,388	3,168	3,994	0	2,436	4,550	5,375
37,900	37,950	0	1,380	3,158	3,983	0	2,428	4,539	5,365
37,950	38,000	0	1,372	3,147	3,973	0	2,420	4,529	5,354
38,000	38,050	0	1,364	3,136	3,962	0	2,412	4,518	5,344
38,050	38,100	0	1,356	3,126	3,951	0	2,404	4,507	5,333
38,100	38,150	0	1,348	3,115	3,941	0	2,396	4,497	5,322
38,150	38,200	0	1,340	3,105	3,930	0	2,388	4,486	5,312
38,200	38,250	0	1,332	3,094	3,920	0	2,380	4,476	5,301
38,250	38,300	0	1,324	3,084	3,909	0	2,372	4,465	5,291
38,300	38,350	0	1,316	3,073	3,899	0	2,364	4,455	5,280
38,350	38,400	0	1,308	3,063	3,888	0	2,356	4,444	5,270
38,400	38,450	0	1,300	3,052	3,878	0	2,348	4,434	5,259
38,450	38,500	0	1,292	3,042	3,867	0	2,340	4,423	5,249
38,500	38,550	0	1,284	3,031	3,857	0	2,332	4,413	5,238
38,550	38,600	0	1,276	3,021	3,846	0	2,324	4,402	5,228
38,600	38,650	0	1,268	3,010	3,836	0	2,316	4,392	5,217
38,650	38,700	0	1,260	3,000	3,825	0	2,308	4,381	5,207
38,700	38,750	0	1,252	2,989	3,815	0	2,300	4,371	5,196
38,750	38,800	0	1,244	2,979	3,804	0	2,292	4,360	5,186
38,800	38,850	0	1,236	2,968	3,793	0	2,284	4,350	5,175
38,850	38,900	0	1,228	2,957	3,783	0	2,276	4,339	5,164
38,900	38,950	0	1,220	2,947	3,772	0	2,268	4,328	5,154
38,950	39,000	0	1,212	2,936	3,762	0	2,260	4,318	5,143
39,000	39,050	0	1,204	2,926	3,751	0	2,252	4,307	5,133
39,050	39,100	0	1,196	2,915	3,741	0	2,244	4,297	5,122
39,100	39,150	0	1,188	2,905	3,730	0	2,236	4,286	5,112
39,150	39,200	0	1,180	2,894	3,720	0	2,228	4,276	5,101
39,200	39,250	0	1,172	2,884	3,709	0	2,220	4,265	5,091
39,250	39,300	0	1,164	2,873	3,699	0	2,212	4,255	5,080
39,300	39,350	0	1,156	2,863	3,688	0	2,204	4,244	5,070
39,350	39,400	0	1,148	2,852	3,678	0	2,196	4,234	5,059
39,400	39,450	0	1,140	2,842	3,667	0	2,188	4,223	5,049
39,450	39,500	0	1,132	2,831	3,657	0	2,180	4,213	5,038
39,500	39,550	0	1,124	2,821	3,646	0	2,172	4,202	5,028
39,550	39,600	0	1,116	2,810	3,636	0	2,164	4,192	5,017
39,600	39,650	0	1,108	2,800	3,625	0	2,157	4,181	5,007
39,650	39,700	0	1,100	2,789	3,614	0	2,149	4,171	4,996
39,700	39,750	0	1,092	2,778	3,604	0	2,141	4,160	4,985
39,750	39,800	0	1,084	2,768	3,593	0	2,133	4,149	4,975
39,800	39,850	0	1,076	2,757	3,583	0	2,125	4,139	4,964
39,850	39,900	0	1,068	2,747	3,572	0	2,117	4,128	4,954
39,900	39,950	0	1,060	2,736	3,562	0	2,109	4,118	4,943
39,950	40,000	0	1,052	2,726	3,551	0	2,101	4,107	4,933
40,000	40,050	0	1,044	2,715	3,541	0	2,093	4,097	4,922
40,050	40,100	0	1,036	2,705	3,530	0	2,085	4,086	4,912
40,100	40,150	0	1,028	2,694	3,520	0	2,077	4,076	4,901
40,150	40,200	0	1,020	2,684	3,509	0	2,069	4,065	4,891
40,200	40,250	0	1,012	2,673	3,499	0	2,061	4,055	4,880
40,250	40,300	0	1,004	2,663	3,488	0	2,053	4,044	4,870
40,300	40,350	0	996	2,652	3,478	0	2,045	4,034	4,859
40,350	40,400	0	988	2,642	3,467	0	2,037	4,023	4,849
40,400	40,450	0	980	2,631	3,457	0	2,029	4,013	4,838
40,450	40,500	0	972	2,621	3,446	0	2,021	4,002	4,828
40,500	40,550	0	964	2,610	3,435	0	2,013	3,992	4,817
40,550	40,600	0	956	2,599	3,425	0	2,005	3,981	4,806
40,600	40,650	0	948	2,589	3,414	0	1,997	3,970	4,796
40,650	40,700	0	940	2,578	3,404	0	1,989	3,960	4,785
40,700	40,750	0	932	2,568	3,393	0	1,981	3,949	4,775
40,750	40,800	0	924	2,557	3,383	0	1,973	3,939	4,764
If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
40,800	40,850	0	916	2,547	3,372	0	1,965	3,928	4,754
40,850	40,900	0	908	2,536	3,362	0	1,957	3,918	4,743
40,900	40,950	0	900	2,526	3,351	0	1,949	3,907	4,733
40,950	41,000	0	892	2,515	3,341	0	1,941	3,897	4,722
41,000	41,050	0	884	2,505	3,330	0	1,933	3,886	4,712
41,050	41,100	0	877	2,494	3,320	0	1,925	3,876	4,701
41,100	41,150	0	869	2,484	3,309	0	1,917	3,865	4,691
41,150	41,200	0	861	2,473	3,299	0	1,909	3,855	4,680
41,200	41,250	0	853	2,463	3,288	0	1,901	3,844	4,670
41,250	41,300	0	845	2,452	3,278	0	1,893	3,834	4,659
41,300	41,350	0	837	2,441	3,267	0	1,885	3,823	4,649
41,350	41,400	0	829	2,431	3,256	0	1,877	3,812	4,638
41,400	41,450	0	821	2,420	3,246	0	1,869	3,802	4,627
41,450	41,500	0	813	2,410	3,235	0	1,861	3,791	4,617
41,500	41,550	0	805	2,399	3,225	0	1,853	3,781	4,606
41,550	41,600	0	797	2,389	3,214	0	1,845	3,770	4,596
41,600	41,650	0	789	2,378	3,204	0	1,837	3,760	4,585
41,650	41,700	0	781	2,368	3,193	0	1,829	3,749	4,575
41,700	41,750	0	773	2,357	3,183	0	1,821	3,739	4,564
41,750	41,800	0	765	2,347	3,172	0	1,813	3,728	4,554
41,800	41,850	0	757	2,336	3,162	0	1,805	3,718	4,543
41,850	41,900	0	749	2,326	3,151	0	1,797	3,707	4,533
41,900	41,950	0	741	2,315	3,141	0	1,789	3,697	4,522
41,950	42,000	0	733	2,305	3,130	0	1,781	3,686	4,512
42,000	42,050	0	725	2,294	3,120	0	1,773	3,676	4,501
42,050	42,100	0	717	2,284	3,109	0	1,765	3,665	4,491
42,100	42,150	0	709	2,273	3,099	0	1,757	3,655	4,480
42,150	42,200	0	701	2,262	3,088	0	1,749	3,644	4,470
42,200	42,250	0	693	2,252	3,077	0	1,741	3,633	4,459
42,250	42,300	0	685	2,241	3,067	0	1,733	3,623	4,448
42,300	42,350	0	677	2,231	3,056	0	1,725	3,612	4,438
42,350	42,400	0	669	2,220	3,046	0	1,717	3,602	4,427
42,400	42,450	0	661	2,210	3,035	0	1,709	3,591	4,417
42,450	42,500	0	653	2,199	3,025	0	1,701	3,581	4,406
42,500	42,550	0	645	2,189	3,014	0	1,693	3,570	4,396
42,550	42,600	0	637	2,178	3,004	0	1,685	3,560	4,385
42,600	42,650	0	629	2,168	2,993	0	1,677	3,549	4,375
42,650	42,700	0	621	2,157	2,983	0	1,669	3,539	4,364
42,700	42,750	0	613	2,147	2,972	0	1,661	3,528	4,354
42,750	42,800	0	605	2,136	2,962	0	1,653	3,518	4,343
42,800	42,850	0	597	2,126	2,951	0	1,645	3,507	4,333
42,850	42,900	0	589	2,115	2,941	0	1,637	3,497	4,322
42,900	42,950	0	581	2,105	2,930	0	1,629	3,486	4,312
42,950	43,000	0	573	2,094	2,920	0	1,621	3,476	4,301
43,000	43,050	0	565	2,083	2,909	0	1,613	3,465	4,291
43,050	43,100	0	557	2,073	2,898	0	1,605	3,454	4,280
43,100	43,150	0	549	2,062	2,888	0	1,597	3,444	4,269
43,150	43,200	0	541	2,052	2,877	0	1,589	3,433	4,259
43,200	43,250	0	533	2,041	2,867	0	1,581	3,423	4,248
43,250	43,300	0	525	2,031	2,856	0	1,573	3,412	4,238
43,300	43,350	0	517	2,020	2,846	0	1,565	3,402	4,227
43,350	43,400	0	509	2,010	2,835	0	1,557	3,391	4,217
43,400	43,450	0	501	1,999	2,825	0	1,549	3,381	4,206
43,450	43,500	0	493	1,989	2,814	0	1,541	3,370	4,1



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
44,000	44,050	0	405	1,873	2,698	0	1,453	3,254	4,080
44,050	44,100	0	397	1,862	2,688	0	1,445	3,244	4,069
44,100	44,150	0	389	1,852	2,677	0	1,437	3,233	4,059
44,150	44,200	0	381	1,841	2,667	0	1,429	3,223	4,048
44,200	44,250	0	373	1,831	2,656	0	1,421	3,212	4,038
44,250	44,300	0	365	1,820	2,646	0	1,413	3,202	4,027
44,300	44,350	0	357	1,810	2,635	0	1,405	3,191	4,017
44,350	44,400	0	349	1,799	2,625	0	1,397	3,181	4,006
44,400	44,450	0	341	1,789	2,614	0	1,389	3,170	3,996
44,450	44,500	0	333	1,778	2,604	0	1,381	3,160	3,985
44,500	44,550	0	325	1,768	2,593	0	1,373	3,149	3,975
44,550	44,600	0	317	1,757	2,583	0	1,365	3,139	3,964
44,600	44,650	0	309	1,747	2,572	0	1,358	3,128	3,954
44,650	44,700	0	301	1,736	2,561	0	1,350	3,118	3,943
44,700	44,750	0	293	1,725	2,551	0	1,342	3,107	3,932
44,750	44,800	0	285	1,715	2,540	0	1,334	3,096	3,922
44,800	44,850	0	277	1,704	2,530	0	1,326	3,086	3,911
44,850	44,900	0	269	1,694	2,519	0	1,318	3,075	3,901
44,900	44,950	0	261	1,683	2,509	0	1,310	3,065	3,890
44,950	45,000	0	253	1,673	2,498	0	1,302	3,054	3,880
45,000	45,050	0	245	1,662	2,488	0	1,294	3,044	3,869
45,050	45,100	0	237	1,652	2,477	0	1,286	3,033	3,859
45,100	45,150	0	229	1,641	2,467	0	1,278	3,023	3,848
45,150	45,200	0	221	1,631	2,456	0	1,270	3,012	3,838
45,200	45,250	0	213	1,620	2,446	0	1,262	3,002	3,827
45,250	45,300	0	205	1,610	2,435	0	1,254	2,991	3,817
45,300	45,350	0	197	1,599	2,425	0	1,246	2,981	3,806
45,350	45,400	0	189	1,589	2,414	0	1,238	2,970	3,796
45,400	45,450	0	181	1,578	2,404	0	1,230	2,960	3,785
45,450	45,500	0	173	1,568	2,393	0	1,222	2,949	3,775
45,500	45,550	0	165	1,557	2,382	0	1,214	2,939	3,764
45,550	45,600	0	157	1,546	2,372	0	1,206	2,928	3,753
45,600	45,650	0	149	1,536	2,361	0	1,198	2,917	3,743
45,650	45,700	0	141	1,525	2,351	0	1,190	2,907	3,732
45,700	45,750	0	133	1,515	2,340	0	1,182	2,896	3,722
45,750	45,800	0	125	1,504	2,330	0	1,174	2,886	3,711
45,800	45,850	0	117	1,494	2,319	0	1,166	2,875	3,701
45,850	45,900	0	109	1,483	2,309	0	1,158	2,865	3,690
45,900	45,950	0	101	1,473	2,298	0	1,150	2,854	3,680
45,950	46,000	0	93	1,462	2,288	0	1,142	2,844	3,669
46,000	46,050	0	85	1,452	2,277	0	1,134	2,833	3,659
46,050	46,100	0	78	1,441	2,267	0	1,126	2,823	3,648
46,100	46,150	0	70	1,431	2,256	0	1,118	2,812	3,638
46,150	46,200	0	62	1,420	2,246	0	1,110	2,802	3,627
46,200	46,250	0	54	1,410	2,235	0	1,102	2,791	3,617
46,250	46,300	0	46	1,399	2,225	0	1,094	2,781	3,606
46,300	46,350	0	38	1,388	2,214	0	1,086	2,770	3,596
46,350	46,400	0	30	1,378	2,203	0	1,078	2,759	3,585
46,400	46,450	0	22	1,367	2,193	0	1,070	2,749	3,574
46,450	46,500	0	14	1,357	2,182	0	1,062	2,738	3,564
46,500	46,550	0	6	1,346	2,172	0	1,054	2,728	3,553
46,550	46,600	0	*	1,336	2,161	0	1,046	2,717	3,543
46,600	46,650	0	0	1,325	2,151	0	1,038	2,707	3,532
46,650	46,700	0	0	1,315	2,140	0	1,030	2,696	3,522
46,700	46,750	0	0	1,304	2,130	0	1,022	2,686	3,511
46,750	46,800	0	0	1,294	2,119	0	1,014	2,675	3,501
46,800	46,850	0	0	1,283	2,109	0	1,006	2,665	3,490
46,850	46,900	0	0	1,273	2,098	0	998	2,654	3,480
46,900	46,950	0	0	1,262	2,088	0	990	2,644	3,469
46,950	47,000	0	0	1,252	2,077	0	982	2,633	3,459
47,000	47,050	0	0	1,241	2,067	0	974	2,623	3,448
47,050	47,100	0	0	1,231	2,056	0	966	2,612	3,438
47,100	47,150	0	0	1,220	2,046	0	958	2,602	3,427
47,150	47,200	0	0	1,209	2,035	0	950	2,591	3,417

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
47,200	47,250	0	0	1,199	2,024	0	942	2,580	3,406
47,250	47,300	0	0	1,188	2,014	0	934	2,570	3,395
47,300	47,350	0	0	1,178	2,003	0	926	2,559	3,385
47,350	47,400	0	0	1,167	1,993	0	918	2,549	3,374
47,400	47,450	0	0	1,157	1,982	0	910	2,538	3,364
47,450	47,500	0	0	1,146	1,972	0	902	2,528	3,353
47,500	47,550	0	0	1,136	1,961	0	894	2,517	3,343
47,550	47,600	0	0	1,125	1,951	0	886	2,507	3,332
47,600	47,650	0	0	1,115	1,940	0	878	2,496	3,322
47,650	47,700	0	0	1,104	1,930	0	870	2,486	3,311
47,700	47,750	0	0	1,094	1,919	0	862	2,475	3,301
47,750	47,800	0	0	1,083	1,909	0	854	2,465	3,290
47,800	47,850	0	0	1,073	1,898	0	846	2,454	3,280
47,850	47,900	0	0	1,062	1,888	0	838	2,444	3,269
47,900	47,950	0	0	1,052	1,877	0	830	2,433	3,259
47,950	48,000	0	0	1,041	1,867	0	822	2,423	3,248
48,000	48,050	0	0	1,030	1,856	0	814	2,412	3,238
48,050	48,100	0	0	1,020	1,845	0	806	2,401	3,227
48,100	48,150	0	0	1,009	1,835	0	798	2,391	3,216
48,150	48,200	0	0	999	1,824	0	790	2,380	3,206
48,200	48,250	0	0	988	1,814	0	782	2,370	3,195
48,250	48,300	0	0	978	1,803	0	774	2,359	3,185
48,300	48,350	0	0	967	1,793	0	766	2,349	3,174
48,350	48,400	0	0	957	1,782	0	758	2,338	3,164
48,400	48,450	0	0	946	1,772	0	750	2,328	3,153
48,450	48,500	0	0	936	1,761	0	742	2,317	3,143
48,500	48,550	0	0	925	1,751	0	734	2,307	3,132
48,550	48,600	0	0	915	1,740	0	726	2,296	3,122
48,600	48,650	0	0	904	1,730	0	718	2,286	3,111
48,650	48,700	0	0	894	1,719	0	710	2,275	3,101
48,700	48,750	0	0	883	1,709	0	702	2,265	3,090
48,750	48,800	0	0	873	1,698	0	694	2,254	3,080
48,800	48,850	0	0	862	1,687	0	686	2,244	3,069
48,850	48,900	0	0	851	1,677	0	678	2,233	3,058
48,900	48,950	0	0	841	1,666	0	670	2,222	3,048
48,950	49,000	0	0	830	1,656	0	662	2,212	3,037
49,000	49,050	0	0	820	1,645	0	654	2,201	3,027
49,050	49,100	0	0	809	1,635	0	646	2,191	3,016
49,100	49,150	0	0	799	1,624	0	638	2,180	3,006
49,150	49,200	0	0	788	1,614	0	630	2,170	2,995
49,200	49,250	0	0	778	1,603	0	622	2,159	2,985
49,250	49,300	0	0	767	1,593	0	614	2,149	2,974
49,300	49,350	0	0	757	1,582	0	606	2,138	2,964
49,350	49,400	0	0	746	1,572	0	598	2,128	2,953
49,400	49,450	0	0	736	1,561	0	590	2,117	2,943
49,450	49,500	0	0	725	1,551	0	582	2,107	2,932
49,500	49,550	0	0	715	1,540	0	574	2,096	2,922
49,550	49,600	0	0	704	1,530	0	566	2,086	2,911
49,600	49,650	0	0	694	1,519	0	559	2,075	2,901
49,650	49,700	0	0	683	1,508	0	551	2,065	2,890
49,700	49,750	0	0	672	1,498	0	543	2,054	2,879
49,750	49,800	0	0	662	1,487	0	535	2,043	2,869
49,800	49,850	0	0	651	1,477	0	527	2,033	2,858
49,850	49,900	0	0	641	1,466	0	519	2,022	2,848
49,900	49,950	0	0	630	1,456	0	511	2,012	2,837
49,950	50,000	0	0	620	1,445	0	503	2,001	2,827
50,000	50,050	0	0	609	1,435	0	495	1,991	2,816
50,050	50,100	0	0	599	1,424	0	487	1,980	2,806
50,100	50,150	0	0	588	1,414	0	479	1,970	2,795
50,150	50,200	0	0	578	1,403	0	471	1,959	2,78



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
At least	But less than	0	1	2	3	0	1	2	3
Your credit is–		Your credit is–							
50,400	50,450	0	0	525	1,351	0	431	1,907	2,732
50,450	50,500	0	0	515	1,340	0	423	1,896	2,722
50,500	50,550	0	0	504	1,329	0	415	1,886	2,711
50,550	50,600	0	0	493	1,319	0	407	1,875	2,700
50,600	50,650	0	0	483	1,308	0	399	1,864	2,690
50,650	50,700	0	0	472	1,298	0	391	1,854	2,679
50,700	50,750	0	0	462	1,287	0	383	1,843	2,669
50,750	50,800	0	0	451	1,277	0	375	1,833	2,658
50,800	50,850	0	0	441	1,266	0	367	1,822	2,648
50,850	50,900	0	0	430	1,256	0	359	1,812	2,637
50,900	50,950	0	0	420	1,245	0	351	1,801	2,627
50,950	51,000	0	0	409	1,235	0	343	1,791	2,616
51,000	51,050	0	0	399	1,224	0	335	1,780	2,606
51,050	51,100	0	0	388	1,214	0	327	1,770	2,595
51,100	51,150	0	0	378	1,203	0	319	1,759	2,585
51,150	51,200	0	0	367	1,193	0	311	1,749	2,574
51,200	51,250	0	0	357	1,182	0	303	1,738	2,564
51,250	51,300	0	0	346	1,172	0	295	1,728	2,553
51,300	51,350	0	0	335	1,161	0	287	1,717	2,543
51,350	51,400	0	0	325	1,150	0	279	1,706	2,532
51,400	51,450	0	0	314	1,140	0	271	1,696	2,521
51,450	51,500	0	0	304	1,129	0	263	1,685	2,511
51,500	51,550	0	0	293	1,119	0	255	1,675	2,500
51,550	51,600	0	0	283	1,108	0	247	1,664	2,490
51,600	51,650	0	0	272	1,098	0	239	1,654	2,479
51,650	51,700	0	0	262	1,087	0	231	1,643	2,469
51,700	51,750	0	0	251	1,077	0	223	1,633	2,458
51,750	51,800	0	0	241	1,066	0	215	1,622	2,448
51,800	51,850	0	0	230	1,056	0	207	1,612	2,437
51,850	51,900	0	0	220	1,045	0	199	1,601	2,427
51,900	51,950	0	0	209	1,035	0	191	1,591	2,416
51,950	52,000	0	0	199	1,024	0	183	1,580	2,406
52,000	52,050	0	0	188	1,014	0	175	1,570	2,395
52,050	52,100	0	0	178	1,003	0	167	1,559	2,385
52,100	52,150	0	0	167	993	0	159	1,549	2,374
52,150	52,200	0	0	156	982	0	151	1,538	2,364
52,200	52,250	0	0	146	971	0	143	1,527	2,353
52,250	52,300	0	0	135	961	0	135	1,517	2,342
52,300	52,350	0	0	125	950	0	127	1,506	2,332
52,350	52,400	0	0	114	940	0	119	1,496	2,321
52,400	52,450	0	0	104	929	0	111	1,485	2,311
52,450	52,500	0	0	93	919	0	103	1,475	2,300
52,500	52,550	0	0	83	908	0	95	1,464	2,290
52,550	52,600	0	0	72	898	0	87	1,454	2,279
52,600	52,650	0	0	62	887	0	79	1,443	2,269
52,650	52,700	0	0	51	877	0	71	1,433	2,258
52,700	52,750	0	0	41	866	0	63	1,422	2,248
52,750	52,800	0	0	30	856	0	55	1,412	2,237
52,800	52,850	0	0	20	845	0	47	1,401	2,227
52,850	52,900	0	0	9	835	0	39	1,391	2,216
52,900	52,950	0	0	*	824	0	31	1,380	2,206
52,950	53,000	0	0	0	814	0	23	1,370	2,195
53,000	53,050	0	0	0	803	0	15	1,359	2,185
53,050	53,100	0	0	0	792	0	7	1,348	2,174
53,100	53,150	0	0	0	782	0	**	1,338	2,163
53,150	53,200	0	0	0	771	0	0	1,327	2,153

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
At least	But less than	0	1	2	3	0	1	2	3
Your credit is–		Your credit is–							
53,200	53,250	0	0	0	761	0	0	1,317	2,142
53,250	53,300	0	0	0	750	0	0	1,306	2,132
53,300	53,350	0	0	0	740	0	0	1,296	2,121
53,350	53,400	0	0	0	729	0	0	1,285	2,111
53,400	53,450	0	0	0	719	0	0	1,275	2,100
53,450	53,500	0	0	0	708	0	0	1,264	2,090
53,500	53,550	0	0	0	698	0	0	1,254	2,079
53,550	53,600	0	0	0	687	0	0	1,243	2,069
53,600	53,650	0	0	0	677	0	0	1,233	2,058
53,650	53,700	0	0	0	666	0	0	1,222	2,048
53,700	53,750	0	0	0	656	0	0	1,212	2,037
53,750	53,800	0	0	0	645	0	0	1,201	2,027
53,800	53,850	0	0	0	634	0	0	1,191	2,016
53,850	53,900	0	0	0	624	0	0	1,180	2,005
53,900	53,950	0	0	0	613	0	0	1,169	1,995
53,950	54,000	0	0	0	603	0	0	1,159	1,984
54,000	54,050	0	0	0	592	0	0	1,148	1,974
54,050	54,100	0	0	0	582	0	0	1,138	1,963
54,100	54,150	0	0	0	571	0	0	1,127	1,953
54,150	54,200	0	0	0	561	0	0	1,117	1,942
54,200	54,250	0	0	0	550	0	0	1,106	1,932
54,250	54,300	0	0	0	540	0	0	1,096	1,921
54,300	54,350	0	0	0	529	0	0	1,085	1,911
54,350	54,400	0	0	0	519	0	0	1,075	1,900
54,400	54,450	0	0	0	508	0	0	1,064	1,890
54,450	54,500	0	0	0	498	0	0	1,054	1,879
54,500	54,550	0	0	0	487	0	0	1,043	1,869
54,550	54,600	0	0	0	477	0	0	1,033	1,858
54,600	54,650	0	0	0	466	0	0	1,022	1,848
54,650	54,700	0	0	0	455	0	0	1,012	1,837
54,700	54,750	0	0	0	445	0	0	1,001	1,826
54,750	54,800	0	0	0	434	0	0	990	1,816
54,800	54,850	0	0	0	424	0	0	980	1,805
54,850	54,900	0	0	0	413	0	0	969	1,795
54,900	54,950	0	0	0	403	0	0	959	1,784
54,950	55,000	0	0	0	392	0	0	948	1,774
55,000	55,050	0	0	0	382	0	0	938	1,763
55,050	55,100	0	0	0	371	0	0	927	1,753
55,100	55,150	0	0	0	361	0	0	917	1,742
55,150	55,200	0	0	0	350	0	0	906	1,732
55,200	55,250	0	0	0	340	0	0	896	1,721
55,250	55,300	0	0	0	329	0	0	885	1,711
55,300	55,350	0	0	0	319	0	0	875	1,700
55,350	55,400	0	0	0	308	0	0	864	1,690
55,400	55,450	0	0	0	298	0	0	854	1,679
55,450	55,500	0	0	0	287	0	0	843	1,669
55,500	55,550	0	0	0	276	0	0	833	1,658
55,550	55,600	0	0	0	266	0	0	822	1,647
55,600	55,650	0	0	0	255	0	0	811	1,637
55,650	55,700	0	0	0	245	0	0	801	1,626
55,700	55,750	0	0	0	234	0	0	790	1,616
55,750	55,800	0	0	0	224	0	0	780	1,605
55,800	55,850	0	0	0	213	0	0	769	1,595
55,850	55,900	0	0	0	203	0	0	759	1,584
55,900	55,950	0	0	0	192	0	0	748	1,574
55,950	56,000	0	0	0	182	0	0	738	1,563

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

\* If the amount you are looking up from the worksheet is at least \$52,900 but less than \$52,918, and you have two qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$52,918 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$53,100 but less than \$53,120, and you have one qualifying child who has a valid SSN, your credit \$2.

If the amount you are looking up from the worksheet is \$53,120 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
56,000	56,050	0	0	0	171	0	0	727	1,553
56,050	56,100	0	0	0	161	0	0	717	1,542
56,100	56,150	0	0	0	150	0	0	706	1,532
56,150	56,200	0	0	0	140	0	0	696	1,521
56,200	56,250	0	0	0	129	0	0	685	1,511
56,250	56,300	0	0	0	119	0	0	675	1,500
56,300	56,350	0	0	0	108	0	0	664	1,490
56,350	56,400	0	0	0	97	0	0	653	1,479
56,400	56,450	0	0	0	87	0	0	643	1,468
56,450	56,500	0	0	0	76	0	0	632	1,458
56,500	56,550	0	0	0	66	0	0	622	1,447
56,550	56,600	0	0	0	55	0	0	611	1,437
56,600	56,650	0	0	0	45	0	0	601	1,426
56,650	56,700	0	0	0	34	0	0	590	1,416
56,700	56,750	0	0	0	24	0	0	580	1,405
56,750	56,800	0	0	0	13	0	0	569	1,395
56,800	56,850	0	0	0	*	0	0	559	1,384
56,850	56,900	0	0	0	0	0	0	548	1,374
56,900	56,950	0	0	0	0	0	0	538	1,363
56,950	57,000	0	0	0	0	0	0	527	1,353
57,000	57,050	0	0	0	0	0	0	517	1,342
57,050	57,100	0	0	0	0	0	0	506	1,332
57,100	57,150	0	0	0	0	0	0	496	1,321
57,150	57,200	0	0	0	0	0	0	485	1,311
57,200	57,250	0	0	0	0	0	0	474	1,300
57,250	57,300	0	0	0	0	0	0	464	1,289
57,300	57,350	0	0	0	0	0	0	453	1,279
57,350	57,400	0	0	0	0	0	0	443	1,268
57,400	57,450	0	0	0	0	0	0	432	1,258
57,450	57,500	0	0	0	0	0	0	422	1,247
57,500	57,550	0	0	0	0	0	0	411	1,237
57,550	57,600	0	0	0	0	0	0	401	1,226
57,600	57,650	0	0	0	0	0	0	390	1,216
57,650	57,700	0	0	0	0	0	0	380	1,205
57,700	57,750	0	0	0	0	0	0	369	1,195
57,750	57,800	0	0	0	0	0	0	359	1,184
57,800	57,850	0	0	0	0	0	0	348	1,174
57,850	57,900	0	0	0	0	0	0	338	1,163
57,900	57,950	0	0	0	0	0	0	327	1,153
57,950	58,000	0	0	0	0	0	0	317	1,142
58,000	58,050	0	0	0	0	0	0	306	1,132
58,050	58,100	0	0	0	0	0	0	295	1,121
58,100	58,150	0	0	0	0	0	0	285	1,110
58,150	58,200	0	0	0	0	0	0	274	1,100
58,200	58,250	0	0	0	0	0	0	264	1,089
58,250	58,300	0	0	0	0	0	0	253	1,079
58,300	58,350	0	0	0	0	0	0	243	1,068
58,350	58,400	0	0	0	0	0	0	232	1,058
58,400	58,450	0	0	0	0	0	0	222	1,047
58,450	58,500	0	0	0	0	0	0	211	1,037
58,500	58,550	0	0	0	0	0	0	201	1,026
58,550	58,600	0	0	0	0	0	0	190	1,016
58,600	58,650	0	0	0	0	0	0	180	1,005
58,650	58,700	0	0	0	0	0	0	169	995
58,700	58,750	0	0	0	0	0	0	159	984
58,750	58,800	0	0	0	0	0	0	148	974

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
58,800	58,850	0	0	0	0	0	0	138	963
58,850	58,900	0	0	0	0	0	0	127	952
58,900	58,950	0	0	0	0	0	0	116	942
58,950	59,000	0	0	0	0	0	0	106	931
59,000	59,050	0	0	0	0	0	0	95	921
59,050	59,100	0	0	0	0	0	0	85	910
59,100	59,150	0	0	0	0	0	0	74	900
59,150	59,200	0	0	0	0	0	0	64	889
59,200	59,250	0	0	0	0	0	0	53	879
59,250	59,300	0	0	0	0	0	0	43	868
59,300	59,350	0	0	0	0	0	0	32	858
59,350	59,400	0	0	0	0	0	0	22	847
59,400	59,450	0	0	0	0	0	0	11	837
59,450	59,500	0	0	0	0	0	0	**	826
59,500	59,550	0	0	0	0	0	0	0	816
59,550	59,600	0	0	0	0	0	0	0	805
59,600	59,650	0	0	0	0	0	0	0	795
59,650	59,700	0	0	0	0	0	0	0	784
59,700	59,750	0	0	0	0	0	0	0	773
59,750	59,800	0	0	0	0	0	0	0	763
59,800	59,850	0	0	0	0	0	0	0	752
59,850	59,900	0	0	0	0	0	0	0	742
59,900	59,950	0	0	0	0	0	0	0	731
59,950	60,000	0	0	0	0	0	0	0	721
60,000	60,050	0	0	0	0	0	0	0	710
60,050	60,100	0	0	0	0	0	0	0	700
60,100	60,150	0	0	0	0	0	0	0	689
60,150	60,200	0	0	0	0	0	0	0	679
60,200	60,250	0	0	0	0	0	0	0	668
60,250	60,300	0	0	0	0	0	0	0	658
60,300	60,350	0	0	0	0	0	0	0	647
60,350	60,400	0	0	0	0	0	0	0	637
60,400	60,450	0	0	0	0	0	0	0	626
60,450	60,500	0	0	0	0	0	0	0	616
60,500	60,550	0	0	0	0	0	0	0	605
60,550	60,600	0	0	0	0	0	0	0	594
60,600	60,650	0	0	0	0	0	0	0	584
60,650	60,700	0	0	0	0	0	0	0	573
60,700	60,750	0	0	0	0	0	0	0	563
60,750	60,800	0	0	0	0	0	0	0	552
60,800	60,850	0	0	0	0	0	0	0	542
60,850	60,900	0	0	0	0	0	0	0	531
60,900	60,950	0	0	0	0	0	0	0	521
60,950	61,000	0	0	0	0	0	0	0	510
61,000	61,050	0	0	0	0	0	0	0	500
61,050	61,100	0	0	0	0	0	0	0	489
61,100	61,150	0	0	0	0	0	0	0	479
61,150	61,200	0	0	0	0	0	0	0	468
61,200	61,250	0	0	0	0	0	0	0	458
61,250	61,300	0	0	0	0	0	0	0	447
61,300	61,350	0	0	0	0	0	0	0	437
61,350	61,400	0	0	0	0	0	0	0	426
61,400	61,450	0	0	0	0	0	0	0	415
61,450	61,500	0	0	0	0	0	0	0	405
61,500	61,550	0	0	0	0	0	0	0	394
61,550	61,600	0	0	0	0	0	0	0	384

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

\* If the amount you are looking up from the worksheet is at least \$56,800 but less than \$56,838, and you have three qualifying children who have valid SSNs, your credit is \$4.

If the amount you are looking up from the worksheet is \$56,838 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$59,450 but less than \$59,478, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$59,478 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
61,600	61,650	0	0	0	0	0	0	0	373
61,650	61,700	0	0	0	0	0	0	0	363
61,700	61,750	0	0	0	0	0	0	0	352
61,750	61,800	0	0	0	0	0	0	0	342
61,800	61,850	0	0	0	0	0	0	0	331
61,850	61,900	0	0	0	0	0	0	0	321
61,900	61,950	0	0	0	0	0	0	0	310
61,950	62,000	0	0	0	0	0	0	0	300
62,000	62,050	0	0	0	0	0	0	0	289
62,050	62,100	0	0	0	0	0	0	0	279
62,100	62,150	0	0	0	0	0	0	0	268
62,150	62,200	0	0	0	0	0	0	0	258
62,200	62,250	0	0	0	0	0	0	0	247
62,250	62,300	0	0	0	0	0	0	0	236
62,300	62,350	0	0	0	0	0	0	0	226
62,350	62,400	0	0	0	0	0	0	0	215
62,400	62,450	0	0	0	0	0	0	0	205
62,450	62,500	0	0	0	0	0	0	0	194
62,500	62,550	0	0	0	0	0	0	0	184
62,550	62,600	0	0	0	0	0	0	0	173
62,600	62,650	0	0	0	0	0	0	0	163
62,650	62,700	0	0	0	0	0	0	0	152
62,700	62,750	0	0	0	0	0	0	0	142
62,750	62,800	0	0	0	0	0	0	0	131

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
62,800	62,850	0	0	0	0	0	0	0	121
62,850	62,900	0	0	0	0	0	0	0	110
62,900	62,950	0	0	0	0	0	0	0	100
62,950	63,000	0	0	0	0	0	0	0	89
63,000	63,050	0	0	0	0	0	0	0	79
63,050	63,100	0	0	0	0	0	0	0	68
63,100	63,150	0	0	0	0	0	0	0	57
63,150	63,200	0	0	0	0	0	0	0	47
63,200	63,250	0	0	0	0	0	0	0	36
63,250	63,300	0	0	0	0	0	0	0	26
63,300	63,350	0	0	0	0	0	0	0	15
63,350	63,400	0	0	0	0	0	0	0	*

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

\* If the amount you are looking up from the worksheet is at least \$63,350 but less than \$63,398, and you have three qualifying children who have valid SSNs, your credit is \$5.

If the amount you are looking up from the worksheet is \$63,398 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

## Line 28

### **Additional Child Tax Credit**

See Schedule 8812 (Form 1040) and its instructions for information on figuring and claiming any additional child tax credit that you may qualify to claim. If you are claiming the additional child tax credit, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

**Form 8862, who must file.** You must file Form 8862 to claim the additional child tax credit if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2023 return to claim the credit for 2023. Don't file Form 8862 if you filed Form 8862 for 2022 and the child tax credit, additional child tax credit, or credit for other

dependents was allowed for that year. See Form 8862 and its instructions for details.



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



*Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2024. This delay applies to the entire refund, not just the*



*portion associated with the additional child tax credit.*

## **Line 29**

### **American Opportunity Credit**

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 3), enter on line 29 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.

**Form 8862 required.** You must file Form 8862 to claim the American opportunity credit if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2023

return to claim the credit for 2023. Don't file Form 8862 if you filed Form 8862 for 2022 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.



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

## **Line 30**

Line 30 has been reserved for future use.

# **Refund**

## **Line 34**

### **Amount Overpaid**

If line 34 is under \$1, we will send a refund only on written request.

### **Refund Offset**

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 34 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.

## **Deposit Refund Into Multiple Accounts**

If you want your refund to be split and direct deposited into more than one account, file Form 8888. Use Form 8888 to direct deposit your refund (or part of it) to one or more accounts in your name at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

## **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 34 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, see Form 8379.

## **Lines 35a Through 35d**

### **Amount Refunded to You**

If you want to check the status of your refund, just use the IRS2Go app or go to [IRS.gov/Refunds](https://www.irs.gov/Refunds). See *Refund Information*, later. Information about your refund will generally be available within 24 hours after the IRS receives your *e-filed* return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2023 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

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

## **Claiming a refund for a deceased**

**taxpayer.** If you are filing a joint return with your deceased 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.

**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 (formerly 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.



**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 35a to your checking, savings, health savings, brokerage or other similar 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 35b through 35d (if you want your refund deposited to only one account), or
- Check the box on line 35a 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 35a. Draw a line through the boxes on lines 35b and 35d. We will send you a check instead.

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



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

**Why Use Direct Deposit?** • You get your refund faster by direct deposit than you do by check.

- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



*If you file a joint return and check the box on line 35a and attach Form 8888 or fill in lines 35b through 35d, your spouse may get at least part of the refund.*

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You 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 2023). 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 2023 return during 2024 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2024. If you designate your deposit to be for

2023, 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 2023. In that case, you must file an amended 2023 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



*You and your spouse, if filing jointly, each may be able to contribute up to \$6,500 (\$7,500 if age 50 or older at the end of 2023) to a traditional IRA or Roth IRA for 2023. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.*

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

**TreasuryDirect®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities, if available, and savings bonds. For more information, go to [treasurydirect.gov](https://treasurydirect.gov).

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



*Your refund can be split and directly deposited into up to three different accounts in your name on Form 8888.*

## **Line 35a**

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, Injured Spouse Allocation, is filed with your return.

## **Line 35b**

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown later, the routing number is 250250025. C. and M. Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 35b if:

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

## Line 35c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect<sup>®</sup> online account, check the "Savings" box.

### Sample Check—Lines 35b Through 35d

**C. KEYS**  
**M. KEYS**  
123 Pear Lane  
Anyplace, MI 00000

PAY TO THE ORDER OF \_\_\_\_\_ \$

\_\_\_\_\_ DOLLARS

ANYPLACE BANK  
Anyplace, MI 00000

For \_\_\_\_\_

**Routing number**  
(line 35b)

**Account number**  
(line 35d)

**Do not include the check number.**

1234  
15-00000000

1 : 250250025 : 202020186 : 1234



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

## **Line 35d**

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown later, 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**

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

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- Any numbers or letters on lines 35b through 35d are crossed out or whited out.



*The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and*



*account numbers and to make sure your direct deposit will be accepted.*

## **Line 36**

### **Applied to Your 2024 Estimated Tax**

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2024 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



*This election to apply part or all of the amount overpaid to your 2024 estimated tax can't be changed later.*

## **Amount You Owe**



*To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 15, 2024, for most*

*taxpayers. You don't have to pay if line 37 is under \$1.*

*Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2024 in this payment. Instead, make the estimated payment separately.*

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to other forms of payment if the IRS doesn't receive the funds. Use [Tax Topic 206](#).

## **Line 37**

### **Amount You Owe**

The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per

transaction), check, or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.

## **Pay Online**

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](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **Your Online Account.** You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to [IRS.gov/Account](https://www.irs.gov/Account).
- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card or Digital Wallet.** To pay by debit or credit card, or digital wallet, go

to [IRS.gov/Payments](https://www.irs.gov/payments). A fee is charged by these service providers. You can also pay by phone with a debit or credit card. See *Debit or credit card* under *Pay by Phone*, later.

- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at [IRS.gov/ Payments](https://www.irs.gov/payments).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](https://www.irs.gov/opa). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.
- **Electronic Federal Tax Payment System (EFTPS).** Allows you to pay your taxes online or by phone directly from

your checking or savings account. There is no fee for this service. You must be enrolled either online or have an enrollment form mailed to you. See *EFTPS* under *Pay by Phone* later.

## **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) to pay directly from your checking or saving account.

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

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

ACI Payments, Inc.  
888-UPAY-TAX™  
(888-872-9829)  
[fed.acipayonline.com](http://fed.acipayonline.com)

Link2Gov Corporation  
888-PAY-1040™  
(888-729-1040)  
[www.PAY1040.com](http://www.PAY1040.com)

**EFTPS.** To get more information about EFTPS or to enroll in EFTPS, visit [EFTPS.gov](http://EFTPS.gov) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

## **Pay by Mobile Device**

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

## **Pay by Cash**

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, choose a payment processor online at [fed.acipayonline.com](https://fed.acipayonline.com) or [www.PAY1040.com](https://www.PAY1040.com).

For more information, go to [IRS.gov/paywithcash](https://IRS.gov/paywithcash) or see Pub. 5250. Do not send cash payments through the mail.

## **Pay by Check or Money Order**

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due.

Don't send cash. Don't attach the payment to your return. Write "2023 Form 1040" or "2023 Form 1040-SR" 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](https://www.irs.gov/Form1040V). If you are filing a joint return, enter the SSN shown first on your tax return.

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

Mail your 2023 tax return, payment, and Form 1040-V to the address shown on the form that applies to you. If you e-filed your return, but choose to make a payment through the mail, mail your 2023 payment and Form 1040-V to the address shown on the form that applies to you.



***Notice to taxpayers presenting checks.***

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

***No checks of \$100 million or more***

***accepted.*** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments).

Please consider a method of payment other than check if the amount of the payment is over \$100 million.

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

If you can't pay the full amount shown on line 37 when you file, you can ask for:

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

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 15, 2024, for most people. 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 the due date of your return (not counting extensions)—April 15, 2024, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2024. You must pay the tax before the extension runs out. If you do not pay the tax by the extended due date, 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 38**

### **Estimated Tax Penalty**

You may owe this penalty if:

- Line 37 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 2023 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9 and 12; Schedule H, lines 8e and 8f; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,



- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance,
- Look-back interest due under section 167(g) or 460(b),

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would owe the penalty even if you didn't include those taxes.

**Exception.** You won't owe the penalty if your 2022 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 2022 return and you were a U.S. citizen or resident for all of 2022.
2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2023 return is at least 100% of the tax shown on your 2022 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross

income (AGI) shown on your 2022 return was more than \$150,000 (more than \$75,000 if married filing separately for 2023)). Your estimated tax payments for 2023 must have been made on time and for the required amount.

For most people, the “tax shown on your 2022 return” is the amount on your 2022 Form 1040 or 1040-SR, line 24,

minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9, 12, 13b, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and

- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2022 even if you didn't include those taxes.

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

## **Figuring the Penalty**

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

Enter any penalty on line 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

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



*Because Form 2210 is complicated, you can leave line 38 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. There are situations where the IRS can't figure your penalty for you and you must file Form 2210. See Form 2210 for details.*



## **Third Party Designee**

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2023 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 their personal identification number (PIN).

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

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2024 tax return. This is April 15, 2025, for most people.

## **Sign Your Return**

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. 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 with your spouse who died in 2023, see *Death of a Taxpayer*, earlier.

### **Court-Appointed Conservator, Guardian, or Other Fiduciary**

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

## **Child's Return**

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

## **Requirements for a Paper Return**

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

## **Requirements for an Electronic Return**

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. 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. If we issued you an identity protection personal

identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provided.

**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.



Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2022 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2022 Form 1040 or 1040-SR, line 11. If you don't have your 2022 income tax return, call the IRS at 800-908-9946 to get a free transcript of your return or visit [IRS.gov/Transcript](https://www.irs.gov/Transcript). (If you filed electronically last year, you, and your spouse if filing jointly, 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 2022 return.)



*You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2023.*

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable in order to be considered validly signed. 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



*All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin) and use the Get an IP PIN tool.*

If you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



*New IP PINs are generated every year. They will generally be sent out by mid-January 2024. Use this IP PIN on your 2023 return as well as any prior-year returns you file in 2024.*

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

If you need more information, including how to retrieve your IP PIN online go to [IRS.gov/IPPIN](https://irs.gov/ippin). If you're unable to retrieve your IP PIN online, you can call 800-908-4490.

## **Phone Number and Email Address**

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information. Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

For information on how to report phone scams or unsolicited emails claiming to be from the IRS, see *Secure Your Tax Records From Identity Theft*, later.

## **Paid Preparer Must Sign Your Return**

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space

provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

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

## **Assemble Your Return**

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-



SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld.

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