

Publication 17

Your Federal Income

For use in preparing
2023 Returns)

Volume 12 of 14



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You can't use the same child to claim the CTC or ACTC, and the ODC.

Timely Issued TIN

In addition to being a qualifying person for the ODC, the person must have an SSN, ITIN, or ATIN issued to the dependent on or before the due date of your 2023 return (including extensions). If the person has not been issued an SSN, ITIN, or ATIN by that date, you can't use the person to claim the ODC on either your original or amended 2023 return. For more information, see *Taxpayer Identification Number Requirements*, earlier.

Limits on the CTC and ODC

The credit amount of your CTC or ODC may be reduced if your modified adjusted gross income (AGI) is more than the amounts shown below for your filing status.

- Married filing jointly — \$400,000.
- All other filing statuses — \$200,000.

Modified AGI. For purposes of the CTC and ODC, your modified AGI is the amount on line 3 of Schedule 8812.

For more information about limits on the CTC and ODC, see the Instructions for Schedule 8812 (Form 1040).

Claiming the CTC and ODC

To claim the CTC or ODC, be sure you meet the following requirements.

- You must file Form 1040, 1040-SR, or 1040-NR and include the name and TIN of each dependent for whom you are claiming the CTC or ODC.
- You must file Schedule 8812 (Form 1040).
- You must file Form 8862, if applicable. See *Improper Claims*, earlier.
- You must enter a timely issued TIN on your tax return for you and your spouse (if filing jointly). See *Taxpayer*

Identification Number Requirements, earlier.

- For each qualifying child under 17 for whom you are claiming the CTC, you must enter the required SSN for the child in column (2) of the *Dependents* section of your tax return and check the Child tax credit box in column (4). See Child Tax Credit (CTC), earlier.
- For each dependent for whom you are claiming the ODC, you must enter the timely issued TIN for the dependent in column (2) of the *Dependents* section of your tax return and check the Credit for other dependents box in column (4). See Credit for Other Dependents (ODC), earlier.



Don't check both the Child tax credit box and the Credit for other dependents box for the same person.

Additional Child Tax Credit (ACTC)

This credit is for certain individuals who get less than the full amount of the CTC.



The ODC can't be used to figure the ACTC. Only your CTC can be used to figure your ACTC. If you are claiming the ODC but not the CTC, you can't claim the ACTC.

Foreign earned income. If you file Form 2555 (relating to foreign earned income), you can't claim the ACTC.

Bona fide residents of Puerto Rico. Bona fide residents of Puerto Rico are no longer required to have three or more qualifying children to be eligible to claim the ACTC. See Schedule 8812 (Form 1040) and its instructions.

How to claim the ACTC. To claim the ACTC, see Schedule 8812 (Form 1040) and its instructions.

2023 Tax Table

2023

Tax Table

Example. A married couple are filing a joint return. Their taxable income on Form 1040, line 15, is \$25,300. First, they find the \$25,300–\$25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,599. This is the tax amount they should enter in the entry space on Form 1040, line 16.

See the instructions for line 16 to see if you must use the Tax Table below to figure your tax.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	2,807	2,587	2,807	2,713
25,250	25,300	2,813	2,593	2,813	2,719
25,300	25,350	2,819	2,599	2,819	2,725
25,350	25,400	2,825	2,605	2,825	2,731

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
3,000						6,000						9,000					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	993	993	993	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	998	998	998	998
4,000						7,000						10,000					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,003	1,003	1,003	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,008	1,008	1,008	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,013	1,013	1,013	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,018	1,018	1,018	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,023	1,023	1,023	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,028	1,028	1,028	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,033	1,033	1,033	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,038	1,038	1,038	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,043	1,043	1,043	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,048	1,048	1,048	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,053	1,053	1,053	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,058	1,058	1,058	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,063	1,063	1,063	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,068	1,068	1,068	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,073	1,073	1,073	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,078	1,078	1,078	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,083	1,083	1,083	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,088	1,088	1,088	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,093	1,093	1,093	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,098	1,098	1,098	1,098
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,103	1,103	1,103	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,108	1,108	1,108	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,113	1,113	1,113	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,118	1,118	1,118	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,123	1,123	1,123	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,128	1,128	1,128	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,133	1,133	1,133	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,138	1,138	1,138	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,143	1,143	1,143	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,148	1,148	1,148	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,153	1,153	1,153	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,158	1,158	1,158	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,163	1,163	1,163	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,168	1,168	1,168	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,173	1,173	1,173	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,178	1,178	1,178	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,183	1,183	1,183	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,188	1,188	1,188	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,193	1,193	1,193	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,198	1,198	1,198	1,198

* This column must also be used by a qualifying surviving spouse.

(Continued)

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
12,000						15,000						18,000					
12,000	12,050	1,223	1,203	1,223	1,203	15,000	15,050	1,583	1,503	1,583	1,503	18,000	18,050	1,943	1,803	1,943	1,849
12,050	12,100	1,229	1,208	1,229	1,208	15,050	15,100	1,589	1,508	1,589	1,508	18,050	18,100	1,949	1,808	1,949	1,855
12,100	12,150	1,235	1,213	1,235	1,213	15,100	15,150	1,595	1,513	1,595	1,513	18,100	18,150	1,955	1,813	1,955	1,861
12,150	12,200	1,241	1,218	1,241	1,218	15,150	15,200	1,601	1,518	1,601	1,518	18,150	18,200	1,961	1,818	1,961	1,867
12,200	12,250	1,247	1,223	1,247	1,223	15,200	15,250	1,607	1,523	1,607	1,523	18,200	18,250	1,967	1,823	1,967	1,873
12,250	12,300	1,253	1,228	1,253	1,228	15,250	15,300	1,613	1,528	1,613	1,528	18,250	18,300	1,973	1,828	1,973	1,879
12,300	12,350	1,259	1,233	1,259	1,233	15,300	15,350	1,619	1,533	1,619	1,533	18,300	18,350	1,979	1,833	1,979	1,885
12,350	12,400	1,265	1,238	1,265	1,238	15,350	15,400	1,625	1,538	1,625	1,538	18,350	18,400	1,985	1,838	1,985	1,891
12,400	12,450	1,271	1,243	1,271	1,243	15,400	15,450	1,631	1,543	1,631	1,543	18,400	18,450	1,991	1,843	1,991	1,897
12,450	12,500	1,277	1,248	1,277	1,248	15,450	15,500	1,637	1,548	1,637	1,548	18,450	18,500	1,997	1,848	1,997	1,903
12,500	12,550	1,283	1,253	1,283	1,253	15,500	15,550	1,643	1,553	1,643	1,553	18,500	18,550	2,003	1,853	2,003	1,909
12,550	12,600	1,289	1,258	1,289	1,258	15,550	15,600	1,649	1,558	1,649	1,558	18,550	18,600	2,009	1,858	2,009	1,915
12,600	12,650	1,295	1,263	1,295	1,263	15,600	15,650	1,655	1,563	1,655	1,563	18,600	18,650	2,015	1,863	2,015	1,921
12,650	12,700	1,301	1,268	1,301	1,268	15,650	15,700	1,661	1,568	1,661	1,568	18,650	18,700	2,021	1,868	2,021	1,927
12,700	12,750	1,307	1,273	1,307	1,273	15,700	15,750	1,667	1,573	1,667	1,573	18,700	18,750	2,027	1,873	2,027	1,933
12,750	12,800	1,313	1,278	1,313	1,278	15,750	15,800	1,673	1,578	1,673	1,579	18,750	18,800	2,033	1,878	2,033	1,939
12,800	12,850	1,319	1,283	1,319	1,283	15,800	15,850	1,679	1,583	1,679	1,585	18,800	18,850	2,039	1,883	2,039	1,945
12,850	12,900	1,325	1,288	1,325	1,288	15,850	15,900	1,685	1,588	1,685	1,591	18,850	18,900	2,045	1,888	2,045	1,951
12,900	12,950	1,331	1,293	1,331	1,293	15,900	15,950	1,691	1,593	1,691	1,597	18,900	18,950	2,051	1,893	2,051	1,957
12,950	13,000	1,337	1,298	1,337	1,298	15,950	16,000	1,697	1,598	1,697	1,603	18,950	19,000	2,057	1,898	2,057	1,963
13,000						16,000						19,000					
13,000	13,050	1,343	1,303	1,343	1,303	16,000	16,050	1,703	1,603	1,703	1,609	19,000	19,050	2,063	1,903	2,063	1,969
13,050	13,100	1,349	1,308	1,349	1,308	16,050	16,100	1,709	1,608	1,709	1,615	19,050	19,100	2,069	1,908	2,069	1,975
13,100	13,150	1,355	1,313	1,355	1,313	16,100	16,150	1,715	1,613	1,715	1,621	19,100	19,150	2,075	1,913	2,075	1,981
13,150	13,200	1,361	1,318	1,361	1,318	16,150	16,200	1,721	1,618	1,721	1,627	19,150	19,200	2,081	1,918	2,081	1,987
13,200	13,250	1,367	1,323	1,367	1,323	16,200	16,250	1,727	1,623	1,727	1,633	19,200	19,250	2,087	1,923	2,087	1,993
13,250	13,300	1,373	1,328	1,373	1,328	16,250	16,300	1,733	1,628	1,733	1,639	19,250	19,300	2,093	1,928	2,093	1,999
13,300	13,350	1,379	1,333	1,379	1,333	16,300	16,350	1,739	1,633	1,739	1,645	19,300	19,350	2,099	1,933	2,099	2,005
13,350	13,400	1,385	1,338	1,385	1,338	16,350	16,400	1,745	1,638	1,745	1,651	19,350	19,400	2,105	1,938	2,105	2,011
13,400	13,450	1,391	1,343	1,391	1,343	16,400	16,450	1,751	1,643	1,751	1,657	19,400	19,450	2,111	1,943	2,111	2,017
13,450	13,500	1,397	1,348	1,397	1,348	16,450	16,500	1,757	1,648	1,757	1,663	19,450	19,500	2,117	1,948	2,117	2,023
13,500	13,550	1,403	1,353	1,403	1,353	16,500	16,550	1,763	1,653	1,763	1,669	19,500	19,550	2,123	1,953	2,123	2,029
13,550	13,600	1,409	1,358	1,409	1,358	16,550	16,600	1,769	1,658	1,769	1,675	19,550	19,600	2,129	1,958	2,129	2,035
13,600	13,650	1,415	1,363	1,415	1,363	16,600	16,650	1,775	1,663	1,775	1,681	19,600	19,650	2,135	1,963	2,135	2,041
13,650	13,700	1,421	1,368	1,421	1,368	16,650	16,700	1,781	1,668	1,781	1,687	19,650	19,700	2,141	1,968	2,141	2,047
13,700	13,750	1,427	1,373	1,427	1,373	16,700	16,750	1,787	1,673	1,787	1,693	19,700	19,750	2,147	1,973	2,147	2,053
13,750	13,800	1,433	1,378	1,433	1,378	16,750	16,800	1,793	1,678	1,793	1,699	19,750	19,800	2,153	1,978	2,153	2,059
13,800	13,850	1,439	1,383	1,439	1,383	16,800	16,850	1,799	1,683	1,799	1,705	19,800	19,850	2,159	1,983	2,159	2,065
13,850	13,900	1,445	1,388	1,445	1,388	16,850	16,900	1,805	1,688	1,805	1,711	19,850	19,900	2,165	1,988	2,165	2,071
13,900	13,950	1,451	1,393	1,451	1,393	16,900	16,950	1,811	1,693	1,811	1,717	19,900	19,950	2,171	1,993	2,171	2,077
13,950	14,000	1,457	1,398	1,457	1,398	16,950	17,000	1,817	1,698	1,817	1,723	19,950	20,000	2,177	1,998	2,177	2,083
14,000						17,000						20,000					
14,000	14,050	1,463	1,403	1,463	1,403	17,000	17,050	1,823	1,703	1,823	1,729	20,000	20,050	2,183	2,003	2,183	2,089
14,050	14,100	1,469	1,408	1,469	1,408	17,050	17,100	1,829	1,708	1,829	1,735	20,050	20,100	2,189	2,008	2,189	2,095
14,100	14,150	1,475	1,413	1,475	1,413	17,100	17,150	1,835	1,713	1,835	1,741	20,100	20,150	2,195	2,013	2,195	2,101
14,150	14,200	1,481	1,418	1,481	1,418	17,150	17,200	1,841	1,718	1,841	1,747	20,150	20,200	2,201	2,018	2,201	2,107
14,200	14,250	1,487	1,423	1,487	1,423	17,200	17,250	1,847	1,723	1,847	1,753	20,200	20,250	2,207	2,023	2,207	2,113
14,250	14,300	1,493	1,428	1,493	1,428	17,250	17,300	1,853	1,728	1,853	1,759	20,250	20,300	2,213	2,028	2,213	2,119
14,300	14,350	1,499	1,433	1,499	1,433	17,300	17,350	1,859	1,733	1,859	1,765	20,300	20,350	2,219	2,033	2,219	2,125
14,350	14,400	1,505	1,438	1,505	1,438	17,350	17,400	1,865	1,738	1,865	1,771	20,350	20,400	2,225	2,038	2,225	2,131
14,400	14,450	1,511	1,443	1,511	1,443	17,400	17,450	1,871	1,743								

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
21,000						24,000						27,000					
21,000	21,050	2,303	2,103	2,303	2,209	24,000	24,050	2,663	2,443	2,663	2,569	27,000	27,050	3,023	2,803	3,023	2,929
21,050	21,100	2,309	2,108	2,309	2,215	24,050	24,100	2,669	2,449	2,669	2,575	27,050	27,100	3,029	2,809	3,029	2,935
21,100	21,150	2,315	2,113	2,315	2,221	24,100	24,150	2,675	2,455	2,675	2,581	27,100	27,150	3,035	2,815	3,035	2,941
21,150	21,200	2,321	2,118	2,321	2,227	24,150	24,200	2,681	2,461	2,681	2,587	27,150	27,200	3,041	2,821	3,041	2,947
21,200	21,250	2,327	2,123	2,327	2,233	24,200	24,250	2,687	2,467	2,687	2,593	27,200	27,250	3,047	2,827	3,047	2,953
21,250	21,300	2,333	2,128	2,333	2,239	24,250	24,300	2,693	2,473	2,693	2,599	27,250	27,300	3,053	2,833	3,053	2,959
21,300	21,350	2,339	2,133	2,339	2,245	24,300	24,350	2,699	2,479	2,699	2,605	27,300	27,350	3,059	2,839	3,059	2,965
21,350	21,400	2,345	2,138	2,345	2,251	24,350	24,400	2,705	2,485	2,705	2,611	27,350	27,400	3,065	2,845	3,065	2,971
21,400	21,450	2,351	2,143	2,351	2,257	24,400	24,450	2,711	2,491	2,711	2,617	27,400	27,450	3,071	2,851	3,071	2,977
21,450	21,500	2,357	2,148	2,357	2,263	24,450	24,500	2,717	2,497	2,717	2,623	27,450	27,500	3,077	2,857	3,077	2,983
21,500	21,550	2,363	2,153	2,363	2,269	24,500	24,550	2,723	2,503	2,723	2,629	27,500	27,550	3,083	2,863	3,083	2,989
21,550	21,600	2,369	2,158	2,369	2,275	24,550	24,600	2,729	2,509	2,729	2,635	27,550	27,600	3,089	2,869	3,089	2,995
21,600	21,650	2,375	2,163	2,375	2,281	24,600	24,650	2,735	2,515	2,735	2,641	27,600	27,650	3,095	2,875	3,095	3,001
21,650	21,700	2,381	2,168	2,381	2,287	24,650	24,700	2,741	2,521	2,741	2,647	27,650	27,700	3,101	2,881	3,101	3,007
21,700	21,750	2,387	2,173	2,387	2,293	24,700	24,750	2,747	2,527	2,747	2,653	27,700	27,750	3,107	2,887	3,107	3,013
21,750	21,800	2,393	2,178	2,393	2,299	24,750	24,800	2,753	2,533	2,753	2,659	27,750	27,800	3,113	2,893	3,113	3,019
21,800	21,850	2,399	2,183	2,399	2,305	24,800	24,850	2,759	2,539	2,759	2,665	27,800	27,850	3,119	2,899	3,119	3,025
21,850	21,900	2,405	2,188	2,405	2,311	24,850	24,900	2,765	2,545	2,765	2,671	27,850	27,900	3,125	2,905	3,125	3,031
21,900	21,950	2,411	2,193	2,411	2,317	24,900	24,950	2,771	2,551	2,771	2,677	27,900	27,950	3,131	2,911	3,131	3,037
21,950	22,000	2,417	2,198	2,417	2,323	24,950	25,000	2,777	2,557	2,777	2,683	27,950	28,000	3,137	2,917	3,137	3,043
22,000						25,000						28,000					
22,000	22,050	2,423	2,203	2,423	2,329	25,000	25,050	2,783	2,563	2,783	2,689	28,000	28,050	3,143	2,923	3,143	3,049
22,050	22,100	2,429	2,209	2,429	2,335	25,050	25,100	2,789	2,569	2,789	2,695	28,050	28,100	3,149	2,929	3,149	3,055
22,100	22,150	2,435	2,215	2,435	2,341	25,100	25,150	2,795	2,575	2,795	2,701	28,100	28,150	3,155	2,935	3,155	3,061
22,150	22,200	2,441	2,221	2,441	2,347	25,150	25,200	2,801	2,581	2,801	2,707	28,150	28,200	3,161	2,941	3,161	3,067
22,200	22,250	2,447	2,227	2,447	2,353	25,200	25,250	2,807	2,587	2,807	2,713	28,200	28,250	3,167	2,947	3,167	3,073
22,250	22,300	2,453	2,233	2,453	2,359	25,250	25,300	2,813	2,593	2,813	2,719	28,250	28,300	3,173	2,953	3,173	3,079
22,300	22,350	2,459	2,239	2,459	2,365	25,300	25,350	2,819	2,599	2,819	2,725	28,300	28,350	3,179	2,959	3,179	3,085
22,350	22,400	2,465	2,245	2,465	2,371	25,350	25,400	2,825	2,605	2,825	2,731	28,350	28,400	3,185	2,965	3,185	3,091
22,400	22,450	2,471	2,251	2,471	2,377	25,400	25,450	2,831	2,611	2,831	2,737	28,400	28,450	3,191	2,971	3,191	3,097
22,450	22,500	2,477	2,257	2,477	2,383	25,450	25,500	2,837	2,617	2,837	2,743	28,450	28,500	3,197	2,977	3,197	3,103
22,500	22,550	2,483	2,263	2,483	2,389	25,500	25,550	2,843	2,623	2,843	2,749	28,500	28,550	3,203	2,983	3,203	3,109
22,550	22,600	2,489	2,269	2,489	2,395	25,550	25,600	2,849	2,629	2,849	2,755	28,550	28,600	3,209	2,989	3,209	3,115
22,600	22,650	2,495	2,275	2,495	2,401	25,600	25,650	2,855	2,635	2,855	2,761	28,600	28,650	3,215	2,995	3,215	3,121
22,650	22,700	2,501	2,281	2,501	2,407	25,650	25,700	2,861	2,641	2,861	2,767	28,650	28,700	3,221	3,001	3,221	3,127
22,700	22,750	2,507	2,287	2,507	2,413	25,700	25,750	2,867	2,647	2,867	2,773	28,700	28,750	3,227	3,007	3,227	3,133
22,750	22,800	2,513	2,293	2,513	2,419	25,750	25,800	2,873	2,653	2,873	2,779	28,750	28,800	3,233	3,013	3,233	3,139
22,800	22,850	2,519	2,299	2,519	2,425	25,800	25,850	2,879	2,659	2,879	2,785	28,800	28,850	3,239	3,019	3,239	3,145
22,850	22,900	2,525	2,305	2,525	2,431	25,850	25,900	2,885	2,665	2,885	2,791	28,850	28,900	3,245	3,025	3,245	3,151
22,900	22,950	2,531	2,311	2,531	2,437	25,900	25,950	2,891	2,671	2,891	2,797	28,900	28,950	3,251	3,031	3,251	3,157
22,950	23,000	2,537	2,317	2,537	2,443	25,950	26,000	2,897	2,677	2,897	2,803	28,950	29,000	3,257	3,037	3,257	3,163
23,000						26,000						29,000					
23,000	23,050	2,543	2,323	2,543	2,449	26,000	26,050	2,903	2,683	2,903	2,809	29,000	29,050	3,263	3,043	3,263	3,169
23,050	23,100	2,549	2,329	2,549	2,455	26,050	26,100	2,909	2,689	2,909	2,815	29,050	29,100	3,269	3,049	3,269	3,175
23,100	23,150	2,555	2,335	2,555	2,461	26,100	26,150	2,915	2,695	2,915	2,821	29,100	29,150	3,275	3,055	3,275	3,181
23,150	23,200	2,561	2,341	2,561	2,467	26,150	26,200	2,921	2,701	2,921	2,827	29,150	29,200	3,281	3,061	3,281	3,187
23,200	23,250	2,567	2,347	2,567	2,473	26,200	26,250	2,927	2,707	2,927	2,833	29,200	29,250	3,287	3,067	3,287	3,193
23,250	23,300	2,573	2,353	2,573	2,479	26,250	26,300	2,933	2,713	2,933	2,839	29,250	29,300	3,293	3,073	3,293	3,199
23,300	23,350	2,579	2,359	2,579	2,485	26,300	26,350	2,939	2,719	2,939	2,845	29,300	29,350	3,299	3,079	3,299	3,205
23,350	23,400	2,585	2,365	2,585	2,491	26,350	26,400	2,945	2,725	2,945	2,851	29,350	29,400	3,305	3,085	3,305	3,211
23,400	23,450	2,591	2,371	2,591	2,497	26,400	26,450	2,951	2,731								

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	3,383	3,163	3,383	3,289	33,000	33,050	3,743	3,523	3,743	3,649	36,000	36,050	4,103	3,883	4,103	4,009
30,050	30,100	3,389	3,169	3,389	3,295	33,050	33,100	3,749	3,529	3,749	3,655	36,050	36,100	4,109	3,889	4,109	4,015
30,100	30,150	3,395	3,175	3,395	3,301	33,100	33,150	3,755	3,535	3,755	3,661	36,100	36,150	4,115	3,895	4,115	4,021
30,150	30,200	3,401	3,181	3,401	3,307	33,150	33,200	3,761	3,541	3,761	3,667	36,150	36,200	4,121	3,901	4,121	4,027
30,200	30,250	3,407	3,187	3,407	3,313	33,200	33,250	3,767	3,547	3,767	3,673	36,200	36,250	4,127	3,907	4,127	4,033
30,250	30,300	3,413	3,193	3,413	3,319	33,250	33,300	3,773	3,553	3,773	3,679	36,250	36,300	4,133	3,913	4,133	4,039
30,300	30,350	3,419	3,199	3,419	3,325	33,300	33,350	3,779	3,559	3,779	3,685	36,300	36,350	4,139	3,919	4,139	4,045
30,350	30,400	3,425	3,205	3,425	3,331	33,350	33,400	3,785	3,565	3,785	3,691	36,350	36,400	4,145	3,925	4,145	4,051
30,400	30,450	3,431	3,211	3,431	3,337	33,400	33,450	3,791	3,571	3,791	3,697	36,400	36,450	4,151	3,931	4,151	4,057
30,450	30,500	3,437	3,217	3,437	3,343	33,450	33,500	3,797	3,577	3,797	3,703	36,450	36,500	4,157	3,937	4,157	4,063
30,500	30,550	3,443	3,223	3,443	3,349	33,500	33,550	3,803	3,583	3,803	3,709	36,500	36,550	4,163	3,943	4,163	4,069
30,550	30,600	3,449	3,229	3,449	3,355	33,550	33,600	3,809	3,589	3,809	3,715	36,550	36,600	4,169	3,949	4,169	4,075
30,600	30,650	3,455	3,235	3,455	3,361	33,600	33,650	3,815	3,595	3,815	3,721	36,600	36,650	4,175	3,955	4,175	4,081
30,650	30,700	3,461	3,241	3,461	3,367	33,650	33,700	3,821	3,601	3,821	3,727	36,650	36,700	4,181	3,961	4,181	4,087
30,700	30,750	3,467	3,247	3,467	3,373	33,700	33,750	3,827	3,607	3,827	3,733	36,700	36,750	4,187	3,967	4,187	4,093
30,750	30,800	3,473	3,253	3,473	3,379	33,750	33,800	3,833	3,613	3,833	3,739	36,750	36,800	4,193	3,973	4,193	4,099
30,800	30,850	3,479	3,259	3,479	3,385	33,800	33,850	3,839	3,619	3,839	3,745	36,800	36,850	4,199	3,979	4,199	4,105
30,850	30,900	3,485	3,265	3,485	3,391	33,850	33,900	3,845	3,625	3,845	3,751	36,850	36,900	4,205	3,985	4,205	4,111
30,900	30,950	3,491	3,271	3,491	3,397	33,900	33,950	3,851	3,631	3,851	3,757	36,900	36,950	4,211	3,991	4,211	4,117
30,950	31,000	3,497	3,277	3,497	3,403	33,950	34,000	3,857	3,637	3,857	3,763	36,950	37,000	4,217	3,997	4,217	4,123
31,000						34,000						37,000					
31,000	31,050	3,503	3,283	3,503	3,409	34,000	34,050	3,863	3,643	3,863	3,769	37,000	37,050	4,223	4,003	4,223	4,129
31,050	31,100	3,509	3,289	3,509	3,415	34,050	34,100	3,869	3,649	3,869	3,775	37,050	37,100	4,229	4,009	4,229	4,135
31,100	31,150	3,515	3,295	3,515	3,421	34,100	34,150	3,875	3,655	3,875	3,781	37,100	37,150	4,235	4,015	4,235	4,141
31,150	31,200	3,521	3,301	3,521	3,427	34,150	34,200	3,881	3,661	3,881	3,787	37,150	37,200	4,241	4,021	4,241	4,147
31,200	31,250	3,527	3,307	3,527	3,433	34,200	34,250	3,887	3,667	3,887	3,793	37,200	37,250	4,247	4,027	4,247	4,153
31,250	31,300	3,533	3,313	3,533	3,439	34,250	34,300	3,893	3,673	3,893	3,799	37,250	37,300	4,253	4,033	4,253	4,159
31,300	31,350	3,539	3,319	3,539	3,445	34,300	34,350	3,899	3,679	3,899	3,805	37,300	37,350	4,259	4,039	4,259	4,165
31,350	31,400	3,545	3,325	3,545	3,451	34,350	34,400	3,905	3,685	3,905	3,811	37,350	37,400	4,265	4,045	4,265	4,171
31,400	31,450	3,551	3,331	3,551	3,457	34,400	34,450	3,911	3,691	3,911	3,817	37,400	37,450	4,271	4,051	4,271	4,177
31,450	31,500	3,557	3,337	3,557	3,463	34,450	34,500	3,917	3,697	3,917	3,823	37,450	37,500	4,277	4,057	4,277	4,183
31,500	31,550	3,563	3,343	3,563	3,469	34,500	34,550	3,923	3,703	3,923	3,829	37,500	37,550	4,283	4,063	4,283	4,189
31,550	31,600	3,569	3,349	3,569	3,475	34,550	34,600	3,929	3,709	3,929	3,835	37,550	37,600	4,289	4,069	4,289	4,195
31,600	31,650	3,575	3,355	3,575	3,481	34,600	34,650	3,935	3,715	3,935	3,841	37,600	37,650	4,295	4,075	4,295	4,201
31,650	31,700	3,581	3,361	3,581	3,487	34,650	34,700	3,941	3,721	3,941	3,847	37,650	37,700	4,301	4,081	4,301	4,207
31,700	31,750	3,587	3,367	3,587	3,493	34,700	34,750	3,947	3,727	3,947	3,853	37,700	37,750	4,307	4,087	4,307	4,213
31,750	31,800	3,593	3,373	3,593	3,499	34,750	34,800	3,953	3,733	3,953	3,859	37,750	37,800	4,313	4,093	4,313	4,219
31,800	31,850	3,599	3,379	3,599	3,505	34,800	34,850	3,959	3,739	3,959	3,865	37,800	37,850	4,319	4,099	4,319	4,225
31,850	31,900	3,605	3,385	3,605	3,511	34,850	34,900	3,965	3,745	3,965	3,871	37,850	37,900	4,325	4,105	4,325	4,231
31,900	31,950	3,611	3,391	3,611	3,517	34,900	34,950	3,971	3,751	3,971	3,877	37,900	37,950	4,331	4,111	4,331	4,237
31,950	32,000	3,617	3,397	3,617	3,523	34,950	35,000	3,977	3,757	3,977	3,883	37,950	38,000	4,337	4,117	4,337	4,243
32,000						35,000						38,000					
32,000	32,050	3,623	3,403	3,623	3,529	35,000	35,050	3,983	3,763	3,983	3,889	38,000	38,050	4,343	4,123	4,343	4,249
32,050	32,100	3,629	3,409	3,629	3,535	35,050	35,100	3,989	3,769	3,989	3,895	38,050	38,100	4,349	4,129	4,349	4,255
32,100	32,150	3,635	3,415	3,635	3,541	35,100	35,150	3,995	3,775	3,995	3,901	38,100	38,150	4,355	4,135	4,355	4,261
32,150	32,200	3,641	3,421	3,641	3,547	35,150	35,200	4,001	3,781	4,001	3,907	38,150	38,200	4,361	4,141	4,361	4,267
32,200	32,250	3,647	3,427	3,647	3,553	35,200	35,250	4,007	3,787	4,007	3,913	38,200	38,250	4,367	4,147	4,367	4,273
32,250	32,300	3,653	3,433	3,653	3,559	35,250	35,300	4,013	3,793	4,013	3,919	38,250	38,300	4,373	4,153	4,373	4,279
32,300	32,350	3,659	3,439	3,659	3,565	35,300	35,350	4,019	3,799	4,019	3,925	38,300	38,350	4,379	4,159	4,379	4,285
32,350	32,400	3,665	3,445	3,665	3,571	35,350	35,400	4,025	3,805	4,025	3,931	38,350	38,400	4,385	4,165	4,385	4,291
32,400	32,450	3,671	3,451	3,671	3,577	35,400	35,450	4,031	3,811	4,031	3,937	38,400	38,450	4,391	4,171	4,391	4,297
32,450	32,500																

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
39,000						42,000						45,000					
39,000	39,050	4,463	4,243	4,463	4,369	42,000	42,050	4,823	4,603	4,823	4,729	45,000	45,050	5,213	4,963	5,213	5,089
39,050	39,100	4,469	4,249	4,469	4,375	42,050	42,100	4,829	4,609	4,829	4,735	45,050	45,100	5,224	4,969	5,224	5,095
39,100	39,150	4,475	4,255	4,475	4,381	42,100	42,150	4,835	4,615	4,835	4,741	45,100	45,150	5,235	4,975	5,235	5,101
39,150	39,200	4,481	4,261	4,481	4,387	42,150	42,200	4,841	4,621	4,841	4,747	45,150	45,200	5,246	4,981	5,246	5,107
39,200	39,250	4,487	4,267	4,487	4,393	42,200	42,250	4,847	4,627	4,847	4,753	45,200	45,250	5,257	4,987	5,257	5,113
39,250	39,300	4,493	4,273	4,493	4,399	42,250	42,300	4,853	4,633	4,853	4,759	45,250	45,300	5,268	4,993	5,268	5,119
39,300	39,350	4,499	4,279	4,499	4,405	42,300	42,350	4,859	4,639	4,859	4,765	45,300	45,350	5,279	4,999	5,279	5,125
39,350	39,400	4,505	4,285	4,505	4,411	42,350	42,400	4,865	4,645	4,865	4,771	45,350	45,400	5,290	5,005	5,290	5,131
39,400	39,450	4,511	4,291	4,511	4,417	42,400	42,450	4,871	4,651	4,871	4,777	45,400	45,450	5,301	5,011	5,301	5,137
39,450	39,500	4,517	4,297	4,517	4,423	42,450	42,500	4,877	4,657	4,877	4,783	45,450	45,500	5,312	5,017	5,312	5,143
39,500	39,550	4,523	4,303	4,523	4,429	42,500	42,550	4,883	4,663	4,883	4,789	45,500	45,550	5,323	5,023	5,323	5,149
39,550	39,600	4,529	4,309	4,529	4,435	42,550	42,600	4,889	4,669	4,889	4,795	45,550	45,600	5,334	5,029	5,334	5,155
39,600	39,650	4,535	4,315	4,535	4,441	42,600	42,650	4,895	4,675	4,895	4,801	45,600	45,650	5,345	5,035	5,345	5,161
39,650	39,700	4,541	4,321	4,541	4,447	42,650	42,700	4,901	4,681	4,901	4,807	45,650	45,700	5,356	5,041	5,356	5,167
39,700	39,750	4,547	4,327	4,547	4,453	42,700	42,750	4,907	4,687	4,907	4,813	45,700	45,750	5,367	5,047	5,367	5,173
39,750	39,800	4,553	4,333	4,553	4,459	42,750	42,800	4,913	4,693	4,913	4,819	45,750	45,800	5,378	5,053	5,378	5,179
39,800	39,850	4,559	4,339	4,559	4,465	42,800	42,850	4,919	4,699	4,919	4,825	45,800	45,850	5,389	5,059	5,389	5,185
39,850	39,900	4,565	4,345	4,565	4,471	42,850	42,900	4,925	4,705	4,925	4,831	45,850	45,900	5,400	5,065	5,400	5,191
39,900	39,950	4,571	4,351	4,571	4,477	42,900	42,950	4,931	4,711	4,931	4,837	45,900	45,950	5,411	5,071	5,411	5,197
39,950	40,000	4,577	4,357	4,577	4,483	42,950	43,000	4,937	4,717	4,937	4,843	45,950	46,000	5,422	5,077	5,422	5,203
40,000						43,000						46,000					
40,000	40,050	4,583	4,363	4,583	4,489	43,000	43,050	4,943	4,723	4,943	4,849	46,000	46,050	5,433	5,083	5,433	5,209
40,050	40,100	4,589	4,369	4,589	4,495	43,050	43,100	4,949	4,729	4,949	4,855	46,050	46,100	5,444	5,089	5,444	5,215
40,100	40,150	4,595	4,375	4,595	4,501	43,100	43,150	4,955	4,735	4,955	4,861	46,100	46,150	5,455	5,095	5,455	5,221
40,150	40,200	4,601	4,381	4,601	4,507	43,150	43,200	4,961	4,741	4,961	4,867	46,150	46,200	5,466	5,101	5,466	5,227
40,200	40,250	4,607	4,387	4,607	4,513	43,200	43,250	4,967	4,747	4,967	4,873	46,200	46,250	5,477	5,107	5,477	5,233
40,250	40,300	4,613	4,393	4,613	4,519	43,250	43,300	4,973	4,753	4,973	4,879	46,250	46,300	5,488	5,113	5,488	5,239
40,300	40,350	4,619	4,399	4,619	4,525	43,300	43,350	4,979	4,759	4,979	4,885	46,300	46,350	5,499	5,119	5,499	5,245
40,350	40,400	4,625	4,405	4,625	4,531	43,350	43,400	4,985	4,765	4,985	4,891	46,350	46,400	5,510	5,125	5,510	5,251
40,400	40,450	4,631	4,411	4,631	4,537	43,400	43,450	4,991	4,771	4,991	4,897	46,400	46,450	5,521	5,131	5,521	5,257
40,450	40,500	4,637	4,417	4,637	4,543	43,450	43,500	4,997	4,777	4,997	4,903	46,450	46,500	5,532	5,137	5,532	5,263
40,500	40,550	4,643	4,423	4,643	4,549	43,500	43,550	5,003	4,783	5,003	4,909	46,500	46,550	5,543	5,143	5,543	5,269
40,550	40,600	4,649	4,429	4,649	4,555	43,550	43,600	5,009	4,789	5,009	4,915	46,550	46,600	5,554	5,149	5,554	5,275
40,600	40,650	4,655	4,435	4,655	4,561	43,600	43,650	5,015	4,795	5,015	4,921	46,600	46,650	5,565	5,155	5,565	5,281
40,650	40,700	4,661	4,441	4,661	4,567	43,650	43,700	5,021	4,801	5,021	4,927	46,650	46,700	5,576	5,161	5,576	5,287
40,700	40,750	4,667	4,447	4,667	4,573	43,700	43,750	5,027	4,807	5,027	4,933	46,700	46,750	5,587	5,167	5,587	5,293
40,750	40,800	4,673	4,453	4,673	4,579	43,750	43,800	5,033	4,813	5,033	4,939	46,750	46,800	5,598	5,173	5,598	5,299
40,800	40,850	4,679	4,459	4,679	4,585	43,800	43,850	5,039	4,819	5,039	4,945	46,800	46,850	5,609	5,179	5,609	5,305
40,850	40,900	4,685	4,465	4,685	4,591	43,850	43,900	5,045	4,825	5,045	4,951	46,850	46,900	5,620	5,185	5,620	5,311
40,900	40,950	4,691	4,471	4,691	4,597	43,900	43,950	5,051	4,831	5,051	4,957	46,900	46,950	5,631	5,191	5,631	5,317
40,950	41,000	4,697	4,477	4,697	4,603	43,950	44,000	5,057	4,837	5,057	4,963	46,950	47,000	5,642	5,197	5,642	5,323
41,000						44,000						47,000					
41,000	41,050	4,703	4,483	4,703	4,609	44,000	44,050	5,063	4,843	5,063	4,969	47,000	47,050	5,653	5,203	5,653	5,329
41,050	41,100	4,709	4,489	4,709	4,615	44,050	44,100	5,069	4,849	5,069	4,975	47,050	47,100	5,664	5,209	5,664	5,335
41,100	41,150	4,715	4,495	4,715	4,621	44,100	44,150	5,075	4,855	5,075	4,981	47,100	47,150	5,675	5,215	5,675	5,341
41,150	41,200	4,721	4,501	4,721	4,627	44,150	44,200	5,081	4,861	5,081	4,987	47,150	47,200	5,686	5,221	5,686	5,347
41,200	41,250	4,727	4,507	4,727	4,633	44,200	44,250	5,087	4,867	5,087	4,993	47,200	47,250	5,697	5,227	5,697	5,353
41,250	41,300	4,733	4,513	4,733	4,639	44,250	44,300	5,093	4,873	5,093	4,999	47,250	47,300	5,708	5,233	5,708	5,359
41,300	41,350	4,739	4,519	4,739	4,645	44,300	44,350	5,099	4,879	5,099	5,005	47,300	47,350	5,719	5,239	5,719	5,365
41,350	41,400	4,745	4,525	4,745	4,651	44,350	44,400	5,105	4,885	5,105	5,011	47,350	47,400	5,730	5,245	5,730	5,371

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
48,000						51,000						54,000					
48,000	48,050	5,873	5,323	5,873	5,449	51,000	51,050	6,533	5,683	6,533	5,809	54,000	54,050	7,193	6,043	7,193	6,169
48,050	48,100	5,884	5,329	5,884	5,455	51,050	51,100	6,544	5,689	6,544	5,815	54,050	54,100	7,204	6,049	7,204	6,175
48,100	48,150	5,895	5,335	5,895	5,461	51,100	51,150	6,555	5,695	6,555	5,821	54,100	54,150	7,215	6,055	7,215	6,181
48,150	48,200	5,906	5,341	5,906	5,467	51,150	51,200	6,566	5,701	6,566	5,827	54,150	54,200	7,226	6,061	7,226	6,187
48,200	48,250	5,917	5,347	5,917	5,473	51,200	51,250	6,577	5,707	6,577	5,833	54,200	54,250	7,237	6,067	7,237	6,193
48,250	48,300	5,928	5,353	5,928	5,479	51,250	51,300	6,588	5,713	6,588	5,839	54,250	54,300	7,248	6,073	7,248	6,199
48,300	48,350	5,939	5,359	5,939	5,485	51,300	51,350	6,599	5,719	6,599	5,845	54,300	54,350	7,259	6,079	7,259	6,205
48,350	48,400	5,950	5,365	5,950	5,491	51,350	51,400	6,610	5,725	6,610	5,851	54,350	54,400	7,270	6,085	7,270	6,211
48,400	48,450	5,961	5,371	5,961	5,497	51,400	51,450	6,621	5,731	6,621	5,857	54,400	54,450	7,281	6,091	7,281	6,217
48,450	48,500	5,972	5,377	5,972	5,503	51,450	51,500	6,632	5,737	6,632	5,863	54,450	54,500	7,292	6,097	7,292	6,223
48,500	48,550	5,983	5,383	5,983	5,509	51,500	51,550	6,643	5,743	6,643	5,869	54,500	54,550	7,303	6,103	7,303	6,229
48,550	48,600	5,994	5,389	5,994	5,515	51,550	51,600	6,654	5,749	6,654	5,875	54,550	54,600	7,314	6,109	7,314	6,235
48,600	48,650	6,005	5,395	6,005	5,521	51,600	51,650	6,665	5,755	6,665	5,881	54,600	54,650	7,325	6,115	7,325	6,241
48,650	48,700	6,016	5,401	6,016	5,527	51,650	51,700	6,676	5,761	6,676	5,887	54,650	54,700	7,336	6,121	7,336	6,247
48,700	48,750	6,027	5,407	6,027	5,533	51,700	51,750	6,687	5,767	6,687	5,893	54,700	54,750	7,347	6,127	7,347	6,253
48,750	48,800	6,038	5,413	6,038	5,539	51,750	51,800	6,698	5,773	6,698	5,899	54,750	54,800	7,358	6,133	7,358	6,259
48,800	48,850	6,049	5,419	6,049	5,545	51,800	51,850	6,709	5,779	6,709	5,905	54,800	54,850	7,369	6,139	7,369	6,265
48,850	48,900	6,060	5,425	6,060	5,551	51,850	51,900	6,720	5,785	6,720	5,911	54,850	54,900	7,380	6,145	7,380	6,271
48,900	48,950	6,071	5,431	6,071	5,557	51,900	51,950	6,731	5,791	6,731	5,917	54,900	54,950	7,391	6,151	7,391	6,277
48,950	49,000	6,082	5,437	6,082	5,563	51,950	52,000	6,742	5,797	6,742	5,923	54,950	55,000	7,402	6,157	7,402	6,283
49,000						52,000						55,000					
49,000	49,050	6,093	5,443	6,093	5,569	52,000	52,050	6,753	5,803	6,753	5,929	55,000	55,050	7,413	6,163	7,413	6,289
49,050	49,100	6,104	5,449	6,104	5,575	52,050	52,100	6,764	5,809	6,764	5,935	55,050	55,100	7,424	6,169	7,424	6,295
49,100	49,150	6,115	5,455	6,115	5,581	52,100	52,150	6,775	5,815	6,775	5,941	55,100	55,150	7,435	6,175	7,435	6,301
49,150	49,200	6,126	5,461	6,126	5,587	52,150	52,200	6,786	5,821	6,786	5,947	55,150	55,200	7,446	6,181	7,446	6,307
49,200	49,250	6,137	5,467	6,137	5,593	52,200	52,250	6,797	5,827	6,797	5,953	55,200	55,250	7,457	6,187	7,457	6,313
49,250	49,300	6,148	5,473	6,148	5,599	52,250	52,300	6,808	5,833	6,808	5,959	55,250	55,300	7,468	6,193	7,468	6,319
49,300	49,350	6,159	5,479	6,159	5,605	52,300	52,350	6,819	5,839	6,819	5,965	55,300	55,350	7,479	6,199	7,479	6,325
49,350	49,400	6,170	5,485	6,170	5,611	52,350	52,400	6,830	5,845	6,830	5,971	55,350	55,400	7,490	6,205	7,490	6,331
49,400	49,450	6,181	5,491	6,181	5,617	52,400	52,450	6,841	5,851	6,841	5,977	55,400	55,450	7,501	6,211	7,501	6,337
49,450	49,500	6,192	5,497	6,192	5,623	52,450	52,500	6,852	5,857	6,852	5,983	55,450	55,500	7,512	6,217	7,512	6,343
49,500	49,550	6,203	5,503	6,203	5,629	52,500	52,550	6,863	5,863	6,863	5,989	55,500	55,550	7,523	6,223	7,523	6,349
49,550	49,600	6,214	5,509	6,214	5,635	52,550	52,600	6,874	5,869	6,874	5,995	55,550	55,600	7,534	6,229	7,534	6,355
49,600	49,650	6,225	5,515	6,225	5,641	52,600	52,650	6,885	5,875	6,885	6,001	55,600	55,650	7,545	6,235	7,545	6,361
49,650	49,700	6,236	5,521	6,236	5,647	52,650	52,700	6,896	5,881	6,896	6,007	55,650	55,700	7,556	6,241	7,556	6,367
49,700	49,750	6,247	5,527	6,247	5,653	52,700	52,750	6,907	5,887	6,907	6,013	55,700	55,750	7,567	6,247	7,567	6,373
49,750	49,800	6,258	5,533	6,258	5,659	52,750	52,800	6,918	5,893	6,918	6,019	55,750	55,800	7,578	6,253	7,578	6,379
49,800	49,850	6,269	5,539	6,269	5,665	52,800	52,850	6,929	5,899	6,929	6,025	55,800	55,850	7,589	6,259	7,589	6,385
49,850	49,900	6,280	5,545	6,280	5,671	52,850	52,900	6,940	5,905	6,940	6,031	55,850	55,900	7,600	6,265	7,600	6,391
49,900	49,950	6,291	5,551	6,291	5,677	52,900	52,950	6,951	5,911	6,951	6,037	55,900	55,950	7,611	6,271	7,611	6,397
49,950	50,000	6,302	5,557	6,302	5,683	52,950	53,000	6,962	5,917	6,962	6,043	55,950	56,000	7,622	6,277	7,622	6,403
50,000						53,000						56,000					
50,000	50,050	6,313	5,563	6,313	5,689	53,000	53,050	6,973	5,923	6,973	6,049	56,000	56,050	7,633	6,283	7,633	6,409
50,050	50,100	6,324	5,569	6,324	5,695	53,050	53,100	6,984	5,929	6,984	6,055	56,050	56,100	7,644	6,289	7,644	6,415
50,100	50,150	6,335	5,575	6,335	5,701	53,100	53,150	6,995	5,935	6,995	6,061	56,100	56,150	7,655	6,295	7,655	6,421
50,150	50,200	6,346	5,581	6,346	5,707	53,150	53,200	7,006	5,941	7,006	6,067	56,150	56,200	7,666	6,301	7,666	6,427
50,200	50,250	6,357	5,587	6,357	5,713	53,200	53,250	7,017	5,947	7,017	6,073	56,200	56,250	7,677	6,307	7,677	6,433
50,250	50,300	6,368	5,593	6,368	5,719	53,250	53,300	7,028	5,953	7,028	6,079	56,250	56,300	7,688	6,313	7,688	6,439
50,300	50,350	6,379	5,599	6,379	5,725	53,300	53,350	7,039	5,959	7,039	6,085	56,300	56,350	7,699	6,319	7,699	6,445
50,350	50,400	6,390	5,605	6,390	5,731	53,350	53,400	7,050	5,965	7,050	6,091	56,350	56,400	7,710	6,325	7,710	6,451

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
57,000						60,000						63,000					
57,000	57,050	7,853	6,403	7,853	6,529	60,000	60,050	8,513	6,763	8,513	6,907	63,000	63,050	9,173	7,123	9,173	7,567
57,050	57,100	7,864	6,409	7,864	6,535	60,050	60,100	8,524	6,769	8,524	6,918	63,050	63,100	9,184	7,129	9,184	7,578
57,100	57,150	7,875	6,415	7,875	6,541	60,100	60,150	8,535	6,775	8,535	6,929	63,100	63,150	9,195	7,135	9,195	7,589
57,150	57,200	7,886	6,421	7,886	6,547	60,150	60,200	8,546	6,781	8,546	6,940	63,150	63,200	9,206	7,141	9,206	7,600
57,200	57,250	7,897	6,427	7,897	6,553	60,200	60,250	8,557	6,787	8,557	6,951	63,200	63,250	9,217	7,147	9,217	7,611
57,250	57,300	7,908	6,433	7,908	6,559	60,250	60,300	8,568	6,793	8,568	6,962	63,250	63,300	9,228	7,153	9,228	7,622
57,300	57,350	7,919	6,439	7,919	6,565	60,300	60,350	8,579	6,799	8,579	6,973	63,300	63,350	9,239	7,159	9,239	7,633
57,350	57,400	7,930	6,445	7,930	6,571	60,350	60,400	8,590	6,805	8,590	6,984	63,350	63,400	9,250	7,165	9,250	7,644
57,400	57,450	7,941	6,451	7,941	6,577	60,400	60,450	8,601	6,811	8,601	6,995	63,400	63,450	9,261	7,171	9,261	7,655
57,450	57,500	7,952	6,457	7,952	6,583	60,450	60,500	8,612	6,817	8,612	7,006	63,450	63,500	9,272	7,177	9,272	7,666
57,500	57,550	7,963	6,463	7,963	6,589	60,500	60,550	8,623	6,823	8,623	7,017	63,500	63,550	9,283	7,183	9,283	7,677
57,550	57,600	7,974	6,469	7,974	6,595	60,550	60,600	8,634	6,829	8,634	7,028	63,550	63,600	9,294	7,189	9,294	7,688
57,600	57,650	7,985	6,475	7,985	6,601	60,600	60,650	8,645	6,835	8,645	7,039	63,600	63,650	9,305	7,195	9,305	7,699
57,650	57,700	7,996	6,481	7,996	6,607	60,650	60,700	8,656	6,841	8,656	7,050	63,650	63,700	9,316	7,201	9,316	7,710
57,700	57,750	8,007	6,487	8,007	6,613	60,700	60,750	8,667	6,847	8,667	7,061	63,700	63,750	9,327	7,207	9,327	7,721
57,750	57,800	8,018	6,493	8,018	6,619	60,750	60,800	8,678	6,853	8,678	7,072	63,750	63,800	9,338	7,213	9,338	7,732
57,800	57,850	8,029	6,499	8,029	6,625	60,800	60,850	8,689	6,859	8,689	7,083	63,800	63,850	9,349	7,219	9,349	7,743
57,850	57,900	8,040	6,505	8,040	6,631	60,850	60,900	8,700	6,865	8,700	7,094	63,850	63,900	9,360	7,225	9,360	7,754
57,900	57,950	8,051	6,511	8,051	6,637	60,900	60,950	8,711	6,871	8,711	7,105	63,900	63,950	9,371	7,231	9,371	7,765
57,950	58,000	8,062	6,517	8,062	6,643	60,950	61,000	8,722	6,877	8,722	7,116	63,950	64,000	9,382	7,237	9,382	7,776
58,000						61,000						64,000					
58,000	58,050	8,073	6,523	8,073	6,649	61,000	61,050	8,733	6,883	8,733	7,127	64,000	64,050	9,393	7,243	9,393	7,787
58,050	58,100	8,084	6,529	8,084	6,655	61,050	61,100	8,744	6,889	8,744	7,138	64,050	64,100	9,404	7,249	9,404	7,798
58,100	58,150	8,095	6,535	8,095	6,661	61,100	61,150	8,755	6,895	8,755	7,149	64,100	64,150	9,415	7,255	9,415	7,809
58,150	58,200	8,106	6,541	8,106	6,667	61,150	61,200	8,766	6,901	8,766	7,160	64,150	64,200	9,426	7,261	9,426	7,820
58,200	58,250	8,117	6,547	8,117	6,673	61,200	61,250	8,777	6,907	8,777	7,171	64,200	64,250	9,437	7,267	9,437	7,831
58,250	58,300	8,128	6,553	8,128	6,679	61,250	61,300	8,788	6,913	8,788	7,182	64,250	64,300	9,448	7,273	9,448	7,842
58,300	58,350	8,139	6,559	8,139	6,685	61,300	61,350	8,799	6,919	8,799	7,193	64,300	64,350	9,459	7,279	9,459	7,853
58,350	58,400	8,150	6,565	8,150	6,691	61,350	61,400	8,810	6,925	8,810	7,204	64,350	64,400	9,470	7,285	9,470	7,864
58,400	58,450	8,161	6,571	8,161	6,697	61,400	61,450	8,821	6,931	8,821	7,215	64,400	64,450	9,481	7,291	9,481	7,875
58,450	58,500	8,172	6,577	8,172	6,703	61,450	61,500	8,832	6,937	8,832	7,226	64,450	64,500	9,492	7,297	9,492	7,886
58,500	58,550	8,183	6,583	8,183	6,709	61,500	61,550	8,843	6,943	8,843	7,237	64,500	64,550	9,503	7,303	9,503	7,897
58,550	58,600	8,194	6,589	8,194	6,715	61,550	61,600	8,854	6,949	8,854	7,248	64,550	64,600	9,514	7,309	9,514	7,908
58,600	58,650	8,205	6,595	8,205	6,721	61,600	61,650	8,865	6,955	8,865	7,259	64,600	64,650	9,525	7,315	9,525	7,919
58,650	58,700	8,216	6,601	8,216	6,727	61,650	61,700	8,876	6,961	8,876	7,270	64,650	64,700	9,536	7,321	9,536	7,930
58,700	58,750	8,227	6,607	8,227	6,733	61,700	61,750	8,887	6,967	8,887	7,281	64,700	64,750	9,547	7,327	9,547	7,941
58,750	58,800	8,238	6,613	8,238	6,739	61,750	61,800	8,898	6,973	8,898	7,292	64,750	64,800	9,558	7,333	9,558	7,952
58,800	58,850	8,249	6,619	8,249	6,745	61,800	61,850	8,909	6,979	8,909	7,303	64,800	64,850	9,569	7,339	9,569	7,963
58,850	58,900	8,260	6,625	8,260	6,751	61,850	61,900	8,920	6,985	8,920	7,314	64,850	64,900	9,580	7,345	9,580	7,974
58,900	58,950	8,271	6,631	8,271	6,757	61,900	61,950	8,931	6,991	8,931	7,325	64,900	64,950	9,591	7,351	9,591	7,985
58,950	59,000	8,282	6,637	8,282	6,763	61,950	62,000	8,942	6,997	8,942	7,336	64,950	65,000	9,602	7,357	9,602	7,996
59,000						62,000						65,000					
59,000	59,050	8,293	6,643	8,293	6,769	62,000	62,050	8,953	7,003	8,953	7,347	65,000	65,050	9,613	7,363	9,613	8,007
59,050	59,100	8,304	6,649	8,304	6,775	62,050	62,100	8,964	7,009	8,964	7,358	65,050	65,100	9,624	7,369	9,624	8,018
59,100	59,150	8,315	6,655	8,315	6,781	62,100	62,150	8,975	7,015	8,975	7,369	65,100	65,150	9,635	7,375	9,635	8,029
59,150	59,200	8,326	6,661	8,326	6,787	62,150	62,200	8,986	7,021	8,986	7,380	65,150	65,200	9,646	7,381	9,646	8,040
59,200	59,250	8,337	6,667	8,337	6,793	62,200	62,250	8,997	7,027	8,997	7,391	65,200	65,250	9,657	7,387	9,657	8,051
59,250	59,300	8,348	6,673	8,348	6,799	62,250	62,300	9,008	7,033	9,008	7,402	65,250	65,300	9,668	7,393	9,668	8,062
59,300	59,350	8,359	6,679	8,359	6,805	62,300	62,350	9,019	7,039	9,019	7,413	65,300	65,350	9,679	7,399	9,679	8,073
59,350	59,400	8,370	6,685	8,370	6,811	62,350	62,400	9,030	7,045	9,030	7,424	65,350	65,400	9,690	7,405	9,690	8,084

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
66,000						69,000						72,000					
66,000	66,050	9,833	7,483	9,833	8,227	69,000	69,050	10,493	7,843	10,493	8,887	72,000	72,050	11,153	8,203	11,153	9,547
66,050	66,100	9,844	7,489	9,844	8,238	69,050	69,100	10,504	7,849	10,504	8,898	72,050	72,100	11,164	8,209	11,164	9,558
66,100	66,150	9,855	7,495	9,855	8,249	69,100	69,150	10,515	7,855	10,515	8,909	72,100	72,150	11,175	8,215	11,175	9,569
66,150	66,200	9,866	7,501	9,866	8,260	69,150	69,200	10,526	7,861	10,526	8,920	72,150	72,200	11,186	8,221	11,186	9,580
66,200	66,250	9,877	7,507	9,877	8,271	69,200	69,250	10,537	7,867	10,537	8,931	72,200	72,250	11,197	8,227	11,197	9,591
66,250	66,300	9,888	7,513	9,888	8,282	69,250	69,300	10,548	7,873	10,548	8,942	72,250	72,300	11,208	8,233	11,208	9,602
66,300	66,350	9,899	7,519	9,899	8,293	69,300	69,350	10,559	7,879	10,559	8,953	72,300	72,350	11,219	8,239	11,219	9,613
66,350	66,400	9,910	7,525	9,910	8,304	69,350	69,400	10,570	7,885	10,570	8,964	72,350	72,400	11,230	8,245	11,230	9,624
66,400	66,450	9,921	7,531	9,921	8,315	69,400	69,450	10,581	7,891	10,581	8,975	72,400	72,450	11,241	8,251	11,241	9,635
66,450	66,500	9,932	7,537	9,932	8,326	69,450	69,500	10,592	7,897	10,592	8,986	72,450	72,500	11,252	8,257	11,252	9,646
66,500	66,550	9,943	7,543	9,943	8,337	69,500	69,550	10,603	7,903	10,603	8,997	72,500	72,550	11,263	8,263	11,263	9,657
66,550	66,600	9,954	7,549	9,954	8,348	69,550	69,600	10,614	7,909	10,614	9,008	72,550	72,600	11,274	8,269	11,274	9,668
66,600	66,650	9,965	7,555	9,965	8,359	69,600	69,650	10,625	7,915	10,625	9,019	72,600	72,650	11,285	8,275	11,285	9,679
66,650	66,700	9,976	7,561	9,976	8,370	69,650	69,700	10,636	7,921	10,636	9,030	72,650	72,700	11,296	8,281	11,296	9,690
66,700	66,750	9,987	7,567	9,987	8,381	69,700	69,750	10,647	7,927	10,647	9,041	72,700	72,750	11,307	8,287	11,307	9,701
66,750	66,800	9,998	7,573	9,998	8,392	69,750	69,800	10,658	7,933	10,658	9,052	72,750	72,800	11,318	8,293	11,318	9,712
66,800	66,850	10,009	7,579	10,009	8,403	69,800	69,850	10,669	7,939	10,669	9,063	72,800	72,850	11,329	8,299	11,329	9,723
66,850	66,900	10,020	7,585	10,020	8,414	69,850	69,900	10,680	7,945	10,680	9,074	72,850	72,900	11,340	8,305	11,340	9,734
66,900	66,950	10,031	7,591	10,031	8,425	69,900	69,950	10,691	7,951	10,691	9,085	72,900	72,950	11,351	8,311	11,351	9,745
66,950	67,000	10,042	7,597	10,042	8,436	69,950	70,000	10,702	7,957	10,702	9,096	72,950	73,000	11,362	8,317	11,362	9,756
67,000						70,000						73,000					
67,000	67,050	10,053	7,603	10,053	8,447	70,000	70,050	10,713	7,963	10,713	9,107	73,000	73,050	11,373	8,323	11,373	9,767
67,050	67,100	10,064	7,609	10,064	8,458	70,050	70,100	10,724	7,969	10,724	9,118	73,050	73,100	11,384	8,329	11,384	9,778
67,100	67,150	10,075	7,615	10,075	8,469	70,100	70,150	10,735	7,975	10,735	9,129	73,100	73,150	11,395	8,335	11,395	9,789
67,150	67,200	10,086	7,621	10,086	8,480	70,150	70,200	10,746	7,981	10,746	9,140	73,150	73,200	11,406	8,341	11,406	9,800
67,200	67,250	10,097	7,627	10,097	8,491	70,200	70,250	10,757	7,987	10,757	9,151	73,200	73,250	11,417	8,347	11,417	9,811
67,250	67,300	10,108	7,633	10,108	8,502	70,250	70,300	10,768	7,993	10,768	9,162	73,250	73,300	11,428	8,353	11,428	9,822
67,300	67,350	10,119	7,639	10,119	8,513	70,300	70,350	10,779	7,999	10,779	9,173	73,300	73,350	11,439	8,359	11,439	9,833
67,350	67,400	10,130	7,645	10,130	8,524	70,350	70,400	10,790	8,005	10,790	9,184	73,350	73,400	11,450	8,365	11,450	9,844
67,400	67,450	10,141	7,651	10,141	8,535	70,400	70,450	10,801	8,011	10,801	9,195	73,400	73,450	11,461	8,371	11,461	9,855
67,450	67,500	10,152	7,657	10,152	8,546	70,450	70,500	10,812	8,017	10,812	9,206	73,450	73,500	11,472	8,377	11,472	9,866
67,500	67,550	10,163	7,663	10,163	8,557	70,500	70,550	10,823	8,023	10,823	9,217	73,500	73,550	11,483	8,383	11,483	9,877
67,550	67,600	10,174	7,669	10,174	8,568	70,550	70,600	10,834	8,029	10,834	9,228	73,550	73,600	11,494	8,389	11,494	9,888
67,600	67,650	10,185	7,675	10,185	8,579	70,600	70,650	10,845	8,035	10,845	9,239	73,600	73,650	11,505	8,395	11,505	9,899
67,650	67,700	10,196	7,681	10,196	8,590	70,650	70,700	10,856	8,041	10,856	9,250	73,650	73,700	11,516	8,401	11,516	9,910
67,700	67,750	10,207	7,687	10,207	8,601	70,700	70,750	10,867	8,047	10,867	9,261	73,700	73,750	11,527	8,407	11,527	9,921
67,750	67,800	10,218	7,693	10,218	8,612	70,750	70,800	10,878	8,053	10,878	9,272	73,750	73,800	11,538	8,413	11,538	9,932
67,800	67,850	10,229	7,699	10,229	8,623	70,800	70,850	10,889	8,059	10,889	9,283	73,800	73,850	11,549	8,419	11,549	9,943
67,850	67,900	10,240	7,705	10,240	8,634	70,850	70,900	10,900	8,065	10,900	9,294	73,850	73,900	11,560	8,425	11,560	9,954
67,900	67,950	10,251	7,711	10,251	8,645	70,900	70,950	10,911	8,071	10,911	9,305	73,900	73,950	11,571	8,431	11,571	9,965
67,950	68,000	10,262	7,717	10,262	8,656	70,950	71,000	10,922	8,077	10,922	9,316	73,950	74,000	11,582	8,437	11,582	9,976
68,000						71,000						74,000					
68,000	68,050	10,273	7,723	10,273	8,667	71,000	71,050	10,933	8,083	10,933	9,327	74,000	74,050	11,593	8,443	11,593	9,987
68,050	68,100	10,284	7,729	10,284	8,678	71,050	71,100	10,944	8,089	10,944	9,338	74,050	74,100	11,604	8,449	11,604	9,998
68,100	68,150	10,295	7,735	10,295	8,689	71,100	71,150	10,955	8,095	10,955	9,349	74,100	74,150	11,615	8,455	11,615	10,009
68,150	68,200	10,306	7,741	10,306	8,700	71,150	71,200	10,966	8,101	10,966	9,360	74,150	74,200	11,626	8,461	11,626	10,020
68,200	68,250	10,317	7,747	10,317	8,711	71,200	71,250	10,977	8,107	10,977	9,371	74,200	74,250	11,637	8,467	11,637	10,031
68,250	68,300	10,328	7,753	10,328	8,722	71,250	71,300	10,988	8,113	10,988	9,382	74,250	74,300	11,648	8,473	11,648	10,042
68,300	68,350	10,339	7,759	10,339	8,733	71,300	71,350	10,999	8,119	10,999	9,393	74,300	74,350	11,659	8,479	11,659	10,053
68,350	68,400	10,350	7,76														

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
75,000						78,000						81,000					
75,000	75,050	11,813	8,563	11,813	10,207	78,000	78,050	12,473	8,923	12,473	10,867	81,000	81,050	13,133	9,283	13,133	11,527
75,050	75,100	11,824	8,569	11,824	10,218	78,050	78,100	12,484	8,929	12,484	10,878	81,050	81,100	13,144	9,289	13,144	11,538
75,100	75,150	11,835	8,575	11,835	10,229	78,100	78,150	12,495	8,935	12,495	10,889	81,100	81,150	13,155	9,295	13,155	11,549
75,150	75,200	11,846	8,581	11,846	10,240	78,150	78,200	12,506	8,941	12,506	10,900	81,150	81,200	13,166	9,301	13,166	11,560
75,200	75,250	11,857	8,587	11,857	10,251	78,200	78,250	12,517	8,947	12,517	10,911	81,200	81,250	13,177	9,307	13,177	11,571
75,250	75,300	11,868	8,593	11,868	10,262	78,250	78,300	12,528	8,953	12,528	10,922	81,250	81,300	13,188	9,313	13,188	11,582
75,300	75,350	11,879	8,599	11,879	10,273	78,300	78,350	12,539	8,959	12,539	10,933	81,300	81,350	13,199	9,319	13,199	11,593
75,350	75,400	11,890	8,605	11,890	10,284	78,350	78,400	12,550	8,965	12,550	10,944	81,350	81,400	13,210	9,325	13,210	11,604
75,400	75,450	11,901	8,611	11,901	10,295	78,400	78,450	12,561	8,971	12,561	10,955	81,400	81,450	13,221	9,331	13,221	11,615
75,450	75,500	11,912	8,617	11,912	10,306	78,450	78,500	12,572	8,977	12,572	10,966	81,450	81,500	13,232	9,337	13,232	11,626
75,500	75,550	11,923	8,623	11,923	10,317	78,500	78,550	12,583	8,983	12,583	10,977	81,500	81,550	13,243	9,343	13,243	11,637
75,550	75,600	11,934	8,629	11,934	10,328	78,550	78,600	12,594	8,989	12,594	10,988	81,550	81,600	13,254	9,349	13,254	11,648
75,600	75,650	11,945	8,635	11,945	10,339	78,600	78,650	12,605	8,995	12,605	10,999	81,600	81,650	13,265	9,355	13,265	11,659
75,650	75,700	11,956	8,641	11,956	10,350	78,650	78,700	12,616	9,001	12,616	11,010	81,650	81,700	13,276	9,361	13,276	11,670
75,700	75,750	11,967	8,647	11,967	10,361	78,700	78,750	12,627	9,007	12,627	11,021	81,700	81,750	13,287	9,367	13,287	11,681
75,750	75,800	11,978	8,653	11,978	10,372	78,750	78,800	12,638	9,013	12,638	11,032	81,750	81,800	13,298	9,373	13,298	11,692
75,800	75,850	11,989	8,659	11,989	10,383	78,800	78,850	12,649	9,019	12,649	11,043	81,800	81,850	13,309	9,379	13,309	11,703
75,850	75,900	12,000	8,665	12,000	10,394	78,850	78,900	12,660	9,025	12,660	11,054	81,850	81,900	13,320	9,385	13,320	11,714
75,900	75,950	12,011	8,671	12,011	10,405	78,900	78,950	12,671	9,031	12,671	11,065	81,900	81,950	13,331	9,391	13,331	11,725
75,950	76,000	12,022	8,677	12,022	10,416	78,950	79,000	12,682	9,037	12,682	11,076	81,950	82,000	13,342	9,397	13,342	11,736
76,000						79,000						82,000					
76,000	76,050	12,033	8,683	12,033	10,427	79,000	79,050	12,693	9,043	12,693	11,087	82,000	82,050	13,353	9,403	13,353	11,747
76,050	76,100	12,044	8,689	12,044	10,438	79,050	79,100	12,704	9,049	12,704	11,098	82,050	82,100	13,364	9,409	13,364	11,758
76,100	76,150	12,055	8,695	12,055	10,449	79,100	79,150	12,715	9,055	12,715	11,109	82,100	82,150	13,375	9,415	13,375	11,769
76,150	76,200	12,066	8,701	12,066	10,460	79,150	79,200	12,726	9,061	12,726	11,120	82,150	82,200	13,386	9,421	13,386	11,780
76,200	76,250	12,077	8,707	12,077	10,471	79,200	79,250	12,737	9,067	12,737	11,131	82,200	82,250	13,397	9,427	13,397	11,791
76,250	76,300	12,088	8,713	12,088	10,482	79,250	79,300	12,748	9,073	12,748	11,142	82,250	82,300	13,408	9,433	13,408	11,802
76,300	76,350	12,099	8,719	12,099	10,493	79,300	79,350	12,759	9,079	12,759	11,153	82,300	82,350	13,419	9,439	13,419	11,813
76,350	76,400	12,110	8,725	12,110	10,504	79,350	79,400	12,770	9,085	12,770	11,164	82,350	82,400	13,430	9,445	13,430	11,824
76,400	76,450	12,121	8,731	12,121	10,515	79,400	79,450	12,781	9,091	12,781	11,175	82,400	82,450	13,441	9,451	13,441	11,835
76,450	76,500	12,132	8,737	12,132	10,526	79,450	79,500	12,792	9,097	12,792	11,186	82,450	82,500	13,452	9,457	13,452	11,846
76,500	76,550	12,143	8,743	12,143	10,537	79,500	79,550	12,803	9,103	12,803	11,197	82,500	82,550	13,463	9,463	13,463	11,857
76,550	76,600	12,154	8,749	12,154	10,548	79,550	79,600	12,814	9,109	12,814	11,208	82,550	82,600	13,474	9,469	13,474	11,868
76,600	76,650	12,165	8,755	12,165	10,559	79,600	79,650	12,825	9,115	12,825	11,219	82,600	82,650	13,485	9,475	13,485	11,879
76,650	76,700	12,176	8,761	12,176	10,570	79,650	79,700	12,836	9,121	12,836	11,230	82,650	82,700	13,496	9,481	13,496	11,890
76,700	76,750	12,187	8,767	12,187	10,581	79,700	79,750	12,847	9,127	12,847	11,241	82,700	82,750	13,507	9,487	13,507	11,901
76,750	76,800	12,198	8,773	12,198	10,592	79,750	79,800	12,858	9,133	12,858	11,252	82,750	82,800	13,518	9,493	13,518	11,912
76,800	76,850	12,209	8,779	12,209	10,603	79,800	79,850	12,869	9,139	12,869	11,263	82,800	82,850	13,529	9,499	13,529	11,923
76,850	76,900	12,220	8,785	12,220	10,614	79,850	79,900	12,880	9,145	12,880	11,274	82,850	82,900	13,540	9,505	13,540	11,934
76,900	76,950	12,231	8,791	12,231	10,625	79,900	79,950	12,891	9,151	12,891	11,285	82,900	82,950	13,551	9,511	13,551	11,945
76,950	77,000	12,242	8,797	12,242	10,636	79,950	80,000	12,902	9,157	12,902	11,296	82,950	83,000	13,562	9,517	13,562	11,956
77,000						80,000						83,000					
77,000	77,050	12,253	8,803	12,253	10,647	80,000	80,050	12,913	9,163	12,913	11,307	83,000	83,050	13,573	9,523	13,573	11,967
77,050	77,100	12,264	8,809	12,264	10,658	80,050	80,100	12,924	9,169	12,924	11,318	83,050	83,100	13,584	9,529	13,584	11,978
77,100	77,150	12,275	8,815	12,275	10,669	80,100	80,150	12,935	9,175	12,935	11,329	83,100	83,150	13,595	9,535	13,595	11,989
77,150	77,200	12,286	8,821	12,286	10,680	80,150	80,200	12,946	9,181	12,946	11,340	83,150	83,200	13,606	9,541	13,606	12,000
77,200	77,250	12,297	8,827	12,297	10,691	80,200	80,250	12,957	9,187	12,957	11,351	83,200	83,250	13,617	9,547	13,617	12,011
77,250	77,300	12,308	8,833	12,308	10,702	80,250	80,300	12,968	9,193	12,968	11,362	83,250	83,300	13,628	9,553	13,628	12,022
77,300	77,350	12,319	8,839	12,319	10,713	80,300											

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
84,000						87,000						90,000					
84,000	84,050	13,793	9,643	13,793	12,187	87,000	87,050	14,453	10,003	14,453	12,847	90,000	90,050	15,113	10,421	15,113	13,507
84,050	84,100	13,804	9,649	13,804	12,198	87,050	87,100	14,464	10,009	14,464	12,858	90,050	90,100	15,124	10,432	15,124	13,518
84,100	84,150	13,815	9,655	13,815	12,209	87,100	87,150	14,475	10,015	14,475	12,869	90,100	90,150	15,135	10,443	15,135	13,529
84,150	84,200	13,826	9,661	13,826	12,220	87,150	87,200	14,486	10,021	14,486	12,880	90,150	90,200	15,146	10,454	15,146	13,540
84,200	84,250	13,837	9,667	13,837	12,231	87,200	87,250	14,497	10,027	14,497	12,891	90,200	90,250	15,157	10,465	15,157	13,551
84,250	84,300	13,848	9,673	13,848	12,242	87,250	87,300	14,508	10,033	14,508	12,902	90,250	90,300	15,168	10,476	15,168	13,562
84,300	84,350	13,859	9,679	13,859	12,253	87,300	87,350	14,519	10,039	14,519	12,913	90,300	90,350	15,179	10,487	15,179	13,573
84,350	84,400	13,870	9,685	13,870	12,264	87,350	87,400	14,530	10,045	14,530	12,924	90,350	90,400	15,190	10,498	15,190	13,584
84,400	84,450	13,881	9,691	13,881	12,275	87,400	87,450	14,541	10,051	14,541	12,935	90,400	90,450	15,201	10,509	15,201	13,595
84,450	84,500	13,892	9,697	13,892	12,286	87,450	87,500	14,552	10,057	14,552	12,946	90,450	90,500	15,212	10,520	15,212	13,606
84,500	84,550	13,903	9,703	13,903	12,297	87,500	87,550	14,563	10,063	14,563	12,957	90,500	90,550	15,223	10,531	15,223	13,617
84,550	84,600	13,914	9,709	13,914	12,308	87,550	87,600	14,574	10,069	14,574	12,968	90,550	90,600	15,234	10,542	15,234	13,628
84,600	84,650	13,925	9,715	13,925	12,319	87,600	87,650	14,585	10,075	14,585	12,979	90,600	90,650	15,245	10,553	15,245	13,639
84,650	84,700	13,936	9,721	13,936	12,330	87,650	87,700	14,596	10,081	14,596	12,990	90,650	90,700	15,256	10,564	15,256	13,650
84,700	84,750	13,947	9,727	13,947	12,341	87,700	87,750	14,607	10,087	14,607	13,001	90,700	90,750	15,267	10,575	15,267	13,661
84,750	84,800	13,958	9,733	13,958	12,352	87,750	87,800	14,618	10,093	14,618	13,012	90,750	90,800	15,278	10,586	15,278	13,672
84,800	84,850	13,969	9,739	13,969	12,363	87,800	87,850	14,629	10,099	14,629	13,023	90,800	90,850	15,289	10,597	15,289	13,683
84,850	84,900	13,980	9,745	13,980	12,374	87,850	87,900	14,640	10,105	14,640	13,034	90,850	90,900	15,300	10,608	15,300	13,694
84,900	84,950	13,991	9,751	13,991	12,385	87,900	87,950	14,651	10,111	14,651	13,045	90,900	90,950	15,311	10,619	15,311	13,705
84,950	85,000	14,002	9,757	14,002	12,396	87,950	88,000	14,662	10,117	14,662	13,056	90,950	91,000	15,322	10,630	15,322	13,716
85,000						88,000						91,000					
85,000	85,050	14,013	9,763	14,013	12,407	88,000	88,050	14,673	10,123	14,673	13,067	91,000	91,050	15,333	10,641	15,333	13,727
85,050	85,100	14,024	9,769	14,024	12,418	88,050	88,100	14,684	10,129	14,684	13,078	91,050	91,100	15,344	10,652	15,344	13,738
85,100	85,150	14,035	9,775	14,035	12,429	88,100	88,150	14,695	10,135	14,695	13,089	91,100	91,150	15,355	10,663	15,355	13,749
85,150	85,200	14,046	9,781	14,046	12,440	88,150	88,200	14,706	10,141	14,706	13,100	91,150	91,200	15,366	10,674	15,366	13,760
85,200	85,250	14,057	9,787	14,057	12,451	88,200	88,250	14,717	10,147	14,717	13,111	91,200	91,250	15,377	10,685	15,377	13,771
85,250	85,300	14,068	9,793	14,068	12,462	88,250	88,300	14,728	10,153	14,728	13,122	91,250	91,300	15,388	10,696	15,388	13,782
85,300	85,350	14,079	9,799	14,079	12,473	88,300	88,350	14,739	10,159	14,739	13,133	91,300	91,350	15,399	10,707	15,399	13,793
85,350	85,400	14,090	9,805	14,090	12,484	88,350	88,400	14,750	10,165	14,750	13,144	91,350	91,400	15,410	10,718	15,410	13,804
85,400	85,450	14,101	9,811	14,101	12,495	88,400	88,450	14,761	10,171	14,761	13,155	91,400	91,450	15,421	10,729	15,421	13,815
85,450	85,500	14,112	9,817	14,112	12,506	88,450	88,500	14,772	10,177	14,772	13,166	91,450	91,500	15,432	10,740	15,432	13,826
85,500	85,550	14,123	9,823	14,123	12,517	88,500	88,550	14,783	10,183	14,783	13,177	91,500	91,550	15,443	10,751	15,443	13,837
85,550	85,600	14,134	9,829	14,134	12,528	88,550	88,600	14,794	10,189	14,794	13,188	91,550	91,600	15,454	10,762	15,454	13,848
85,600	85,650	14,145	9,835	14,145	12,539	88,600	88,650	14,805	10,195	14,805	13,199	91,600	91,650	15,465	10,773	15,465	13,859
85,650	85,700	14,156	9,841	14,156	12,550	88,650	88,700	14,816	10,201	14,816	13,210	91,650	91,700	15,476	10,784	15,476	13,870
85,700	85,750	14,167	9,847	14,167	12,561	88,700	88,750	14,827	10,207	14,827	13,221	91,700	91,750	15,487	10,795	15,487	13,881
85,750	85,800	14,178	9,853	14,178	12,572	88,750	88,800	14,838	10,213	14,838	13,232	91,750	91,800	15,498	10,806	15,498	13,892
85,800	85,850	14,189	9,859	14,189	12,583	88,800	88,850	14,849	10,219	14,849	13,243	91,800	91,850	15,509	10,817	15,509	13,903
85,850	85,900	14,200	9,865	14,200	12,594	88,850	88,900	14,860	10,225	14,860	13,254	91,850	91,900	15,520	10,828	15,520	13,914
85,900	85,950	14,211	9,871	14,211	12,605	88,900	88,950	14,871	10,231	14,871	13,265	91,900	91,950	15,531	10,839	15,531	13,925
85,950	86,000	14,222	9,877	14,222	12,616	88,950	89,000	14,882	10,237	14,882	13,276	91,950	92,000	15,542	10,850	15,542	13,936
86,000						89,000						92,000					
86,000	86,050	14,233	9,883	14,233	12,627	89,000	89,050	14,893	10,243	14,893	13,287	92,000	92,050	15,553	10,861	15,553	13,947
86,050	86,100	14,244	9,889	14,244	12,638	89,050	89,100	14,904	10,249	14,904	13,298	92,050	92,100	15,564	10,872	15,564	13,958
86,100	86,150	14,255	9,895	14,255	12,649	89,100	89,150	14,915	10,255	14,915	13,309	92,100	92,150	15,575	10,883	15,575	13,969
86,150	86,200	14,266	9,901	14,266	12,660	89,150	89,200	14,926	10,261	14,926	13,320	92,150	92,200	15,586	10,894	15,586	13,980
86,200	86,250	14,277	9,907	14,277	12,671	89,200	89,250	14,937	10,267	14,937	13,331	92,200	92,250	15,597	10,905	15,597	13,991
86,250	86,300	14,288	9,913	14,288	12,682	89,250	89,300	14,948	10,273	14,948	13,342	92,250	92,300	15,608	10,916	15,608	

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
93,000						96,000						99,000					
93,000	93,050	15,773	11,081	15,773	14,167	96,000	96,050	16,446	11,741	16,446	14,840	99,000	99,050	17,166	12,401	17,166	15,560
93,050	93,100	15,784	11,092	15,784	14,178	96,050	96,100	16,458	11,752	16,458	14,852	99,050	99,100	17,178	12,412	17,178	15,572
93,100	93,150	15,795	11,103	15,795	14,189	96,100	96,150	16,470	11,763	16,470	14,864	99,100	99,150	17,190	12,423	17,190	15,584
93,150	93,200	15,806	11,114	15,806	14,200	96,150	96,200	16,482	11,774	16,482	14,876	99,150	99,200	17,202	12,434	17,202	15,596
93,200	93,250	15,817	11,125	15,817	14,211	96,200	96,250	16,494	11,785	16,494	14,888	99,200	99,250	17,214	12,445	17,214	15,608
93,250	93,300	15,828	11,136	15,828	14,222	96,250	96,300	16,506	11,796	16,506	14,900	99,250	99,300	17,226	12,456	17,226	15,620
93,300	93,350	15,839	11,147	15,839	14,233	96,300	96,350	16,518	11,807	16,518	14,912	99,300	99,350	17,238	12,467	17,238	15,632
93,350	93,400	15,850	11,158	15,850	14,244	96,350	96,400	16,530	11,818	16,530	14,924	99,350	99,400	17,250	12,478	17,250	15,644
93,400	93,450	15,861	11,169	15,861	14,255	96,400	96,450	16,542	11,829	16,542	14,936	99,400	99,450	17,262	12,489	17,262	15,656
93,450	93,500	15,872	11,180	15,872	14,266	96,450	96,500	16,554	11,840	16,554	14,948	99,450	99,500	17,274	12,500	17,274	15,668
93,500	93,550	15,883	11,191	15,883	14,277	96,500	96,550	16,566	11,851	16,566	14,960	99,500	99,550	17,286	12,511	17,286	15,680
93,550	93,600	15,894	11,202	15,894	14,288	96,550	96,600	16,578	11,862	16,578	14,972	99,550	99,600	17,298	12,522	17,298	15,692
93,600	93,650	15,905	11,213	15,905	14,299	96,600	96,650	16,590	11,873	16,590	14,984	99,600	99,650	17,310	12,533	17,310	15,704
93,650	93,700	15,916	11,224	15,916	14,310	96,650	96,700	16,602	11,884	16,602	14,996	99,650	99,700	17,322	12,544	17,322	15,716
93,700	93,750	15,927	11,235	15,927	14,321	96,700	96,750	16,614	11,895	16,614	15,008	99,700	99,750	17,334	12,555	17,334	15,728
93,750	93,800	15,938	11,246	15,938	14,332	96,750	96,800	16,626	11,906	16,626	15,020	99,750	99,800	17,346	12,566	17,346	15,740
93,800	93,850	15,949	11,257	15,949	14,343	96,800	96,850	16,638	11,917	16,638	15,032	99,800	99,850	17,358	12,577	17,358	15,752
93,850	93,900	15,960	11,268	15,960	14,354	96,850	96,900	16,650	11,928	16,650	15,044	99,850	99,900	17,370	12,588	17,370	15,764
93,900	93,950	15,971	11,279	15,971	14,365	96,900	96,950	16,662	11,939	16,662	15,056	99,900	99,950	17,382	12,599	17,382	15,776
93,950	94,000	15,982	11,290	15,982	14,376	96,950	97,000	16,674	11,950	16,674	15,068	99,950	100,000	17,394	12,610	17,394	15,788
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	15,993	11,301	15,993	14,387	97,000	97,050	16,686	11,961	16,686	15,080						
94,050	94,100	16,004	11,312	16,004	14,398	97,050	97,100	16,698	11,972	16,698	15,092						
94,100	94,150	16,015	11,323	16,015	14,409	97,100	97,150	16,710	11,983	16,710	15,104						
94,150	94,200	16,026	11,334	16,026	14,420	97,150	97,200	16,722	11,994	16,722	15,116						
94,200	94,250	16,037	11,345	16,037	14,431	97,200	97,250	16,734	12,005	16,734	15,128						
94,250	94,300	16,048	11,356	16,048	14,442	97,250	97,300	16,746	12,016	16,746	15,140						
94,300	94,350	16,059	11,367	16,059	14,453	97,300	97,350	16,758	12,027	16,758	15,152						
94,350	94,400	16,070	11,378	16,070	14,464	97,350	97,400	16,770	12,038	16,770	15,164						
94,400	94,450	16,081	11,389	16,081	14,475	97,400	97,450	16,782	12,049	16,782	15,176						
94,450	94,500	16,092	11,400	16,092	14,486	97,450	97,500	16,794	12,060	16,794	15,188						
94,500	94,550	16,103	11,411	16,103	14,497	97,500	97,550	16,806	12,071	16,806	15,200						
94,550	94,600	16,114	11,422	16,114	14,508	97,550	97,600	16,818	12,082	16,818	15,212						
94,600	94,650	16,125	11,433	16,125	14,519	97,600	97,650	16,830	12,093	16,830	15,224						
94,650	94,700	16,136	11,444	16,136	14,530	97,650	97,700	16,842	12,104	16,842	15,236						
94,700	94,750	16,147	11,455	16,147	14,541	97,700	97,750	16,854	12,115	16,854	15,248						
94,750	94,800	16,158	11,466	16,158	14,552	97,750	97,800	16,866	12,126	16,866	15,260						
94,800	94,850	16,169	11,477	16,169	14,563	97,800	97,850	16,878	12,137	16,878	15,272						
94,850	94,900	16,180	11,488	16,180	14,574	97,850	97,900	16,890	12,148	16,890	15,284						
94,900	94,950	16,191	11,499	16,191	14,585	97,900	97,950	16,902	12,159	16,902	15,296						
94,950	95,000	16,202	11,510	16,202	14,596	97,950	98,000	16,914	12,170	16,914	15,308						
95,000						98,000											
95,000	95,050	16,213	11,521	16,213	14,607	98,000	98,050	16,926	12,181	16,926	15,320						
95,050	95,100	16,224	11,532	16,224	14,618	98,050	98,100	16,938	12,192	16,938	15,332						
95,100	95,150	16,235	11,543	16,235	14,629	98,100	98,150	16,950	12,203	16,950	15,344						
95,150	95,200	16,246	11,554	16,246	14,640	98,150	98,200	16,962	12,214	16,962	15,356						
95,200	95,250	16,257	11,565	16,257	14,651	98,200	98,250	16,974	12,225	16,974	15,368						
95,250	95,300	16,268	11,576	16,268	14,662	98,250	98,300	16,986	12,236	16,986	15,380						
95,300	95,350	16,279	11,587	16,279	14,673	98,300	98,350	16,998	12,247	16,998	15,392						
95,350	95,400	16,290	11,598	16,290	14,684	98,350	98,400	17,010	12,258	17,010	15,404						
95,400	95,450	16,302	11,609	16,302	14,696	98,400	98,450	17,022	12,269	17,022	15,416						
95,450	95,500	16,314	11,620	16,314	14,708	98,450	98,500	17,034	12,280	17,034	15,428						
95,500	95,550	16,326	11,631	16,326	14,720	98,500	98,550	17,046	12,291	17,046	15,440						
95,550	95,600	16,338	11,642	16,338	14,732	98,550	98,600	17,058	12,302	17,058	15,452						
95,600	95,650	16,350	11,653	16,350	14,744	98,600	98,650	17,070	12,313	17,070	15,464						
95,650	95,700	16,362	11,664	16,362	14,756	98,650	98,700	17,082	12,324	17,082	15,476						
95,700	95,750	16,374	11,675	16,374	14,768	98,700	98,750	17,094	12,335	17,094	15,488						
95,750	95,800	16,386	11,686	16,386	14,780	98,750	98,800	17,106	12,346	17,106	15,500						
95,800	95,850	16,398	11,697	16,398	14,792	98,800	98,850	17,118	12,357	17,118	15,512						
95,850	95,900	16,410	11,708	16,410	14,804	98,850	98,900	17,130	12,368	17,130	15,524						
95,900	95,950	16,422	11,719	16,422	14,816	98,900	98,950	17,142	12,379	17,142	15,536						
95,950	96,000	16,434	11,730	16,434	14,828	98,950	99,000	17,154	12,390	17,154	15,548						

2023 Tax Computation Worksheet

2023 Tax Computation Worksheet—Line 16



See Line 16 in the Instructions for Form 1040 to see if you must use the worksheet below to figure your tax.

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

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$578,125	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$578,125	\$	× 37% (0.37)	\$	\$ 39,668.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying surviving spouse**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$190,750	\$	× 22% (0.22)	\$	\$ 9,385.00	\$
Over \$190,750 but not over \$364,200	\$	× 24% (0.24)	\$	\$ 13,200.00	\$
Over \$364,200 but not over \$462,500	\$	× 32% (0.32)	\$	\$ 42,336.00	\$
Over \$462,500 but not over \$693,750	\$	× 35% (0.35)	\$	\$ 56,211.00	\$
Over \$693,750	\$	× 37% (0.37)	\$	\$ 70,086.00	\$

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


Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$346,875	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$346,875	\$	× 37% (0.37)	\$	\$ 35,043.00	\$

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

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 8,206.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 22,774.00	\$
Over \$231,250 but not over \$578,100	\$	× 35% (0.35)	\$	\$ 29,711.50	\$
Over \$578,100	\$	× 37% (0.37)	\$	\$ 41,273.50	\$

2023 Tax Rate Schedules

2023 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see [chapter 13](#).

Schedule X—If your filing status is Single

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,000	----- 10%	\$0
11,000	44,725	\$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	578,125	52,832.00 + 35%	231,250
578,125	-----	174,238.25 + 37%	578,125

Schedule Y-1—If your filing status is Married filing jointly or Qualifying surviving spouse

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$22,000	----- 10%	\$0
22,000	89,450	\$2,200.00 + 12%	22,000
89,450	190,750	10,294.00 + 22%	89,450
190,750	364,200	32,580.00 + 24%	190,750
364,200	462,500	74,208.00 + 32%	364,200
462,500	693,750	105,664.00 + 35%	462,500
693,750	-----	186,601.50 + 37%	693,750

Schedule Y-2—If your filing status is Married filing separately

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$11,000	----- 10%	\$0
11,000	44,725	\$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	346,875	52,832.00 + 35%	231,250
346,875	-----	93,300.75 + 37%	346,875

Schedule Z—If your filing status is Head of household

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$15,700	----- 10%	\$0
15,700	59,850	\$1,570.00 + 12%	15,700
59,850	95,350	6,868.00 + 22%	59,850
95,350	182,100	14,678.00 + 24%	95,350
182,100	231,250	35,498.00 + 32%	182,100
231,250	578,100	51,226.00 + 35%	231,250
578,100	-----	172,623.50 + 37%	578,100

Your Rights as a Taxpayer

This section explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds.

The Taxpayer Bill of Rights

1. The Right to Be Informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understand-able communications from

the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS

Independent Office of Appeals' decision.
Taxpayers generally have the right to take their cases to court.

6. The Right to Finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law.

Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrong-fully use or disclose taxpayer return information.

9. The Right to Retain Representation.

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low In-come Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying li-abilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS

has not resolved their tax issues properly and timely through its normal channels.

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your re-turn or select it for examination, it does not suggest that you are dis-honest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a re-turn for examination usually begins in one of two ways. First, we use computer programs to identify re-turns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources

may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Pub. 556, Examination of Re-turns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By mail. We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can re-request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Do not hesitate to write to us about anything you do not understand.

By interview. If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, they will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat examinations. If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the IRS Independent Office of Appeals. Most

differences can be settled without ex-pensive and time-consuming court trials. Your appeal rights are explained in detail in both Pub. 5, Your Appeal Rights and How to Prepare a Protest if You Don't Agree, and Pub. 556.

If you do not wish to use the IRS Independent Office of Appeals or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to re-solve your case administratively, including going through the

appeals system, and you gave us the information necessary to resolve the case.

Collections

Pub. 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes the following.

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and sub-mitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport

application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Pub. 1660, Collection Appeal Rights.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Pub. 971, Innocent Spouse Relief, and Form 8857.

Potential third-party contacts. Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such

as a neighbor, a bank, an employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Pub. 556, has more information on refunds.

If you were due a refund but you did not file a return, you must generally file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service (TAS)

TAS is an ***independent*** organization within the IRS that can help protect your taxpayer rights. They can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for their assistance, which is always free, will do everything possible to help you. Go to *TaxpayerAdvocate.IRS.gov* or call 877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- *Internet*: IRS.gov.

- *Tax Questions: [IRS.gov/Help/Tax-Law-Questions](https://www.irs.gov/Help/Tax-Law-Questions) and [How To Get Tax Help](https://www.irs.gov/Help/How-To-Get-Tax-Help).*
- *Forms and Publications: [IRS.gov/Forms](https://www.irs.gov/Forms) and [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).*
- *Small Business Ombudsman: A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 888-REG-FAIR.*
- *Treasury Inspector General for Tax Administration: You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can remain anonymous.*

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return.

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements

(Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/ FreeFile](https://www.irs.gov/freefile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/vita), download the free IRS2Go app, or call 800-906-9887 for

information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.militaryonesource.com/MilTax) ([MilitaryOneSource.mil/MilTax](https://www.militaryonesource.com/MilTax)). Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

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

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/ EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/W4App) ([IRS.gov/W4App](https://www.irs.gov/W4App)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up](https://www.irs.gov/HomeBuyer) ([IRS.gov/HomeBuyer](https://www.irs.gov/HomeBuyer)) tool provides information on your repayments and account balance.

- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax

questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.

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

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer *always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the*

return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social

security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

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

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving

taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to

elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/ DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including

the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

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

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.

- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to

[IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income

tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



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

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to

[IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.

- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you

complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

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

Responding to an IRS notice or letter.

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to [IRS.gov/Upload](https://www.irs.gov/Upload).

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to

receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

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

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

[*TaxpayerAdvocate.IRS.gov*](#) to help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do for You?

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

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

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico.](#) To find your advocate's number:

- Go to TaxpayerAdvocate.IRS.gov/Contact-Us;
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at IRS.gov/pub/irs-pdf/p1546.pdf;
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at IRS.gov/SAMS. Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, go to the LTC page at

[TaxpayerAdvocate.IRS.gov/LITC](https://taxpayeradvocate.irs.gov/LITC) or see IRS Pub. 4134, [*Low Income Taxpayer Clinic List*](#), at [IRS.gov/pub/irs-pdf/p4134.pdf](https://irs.gov/pub/irs-pdf/p4134.pdf).

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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