

**Form 1040**

**U.S. Individual Income Tax Return**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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**2023**



Form 1040 (Rev. 2023) Catalog Number 39429R  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return****2023**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____			See separate instructions.
Your first name and middle initial	Last name		<b>Your social security number</b> _____ _____ _____
If joint return, spouse's first name and middle initial	Last name		<b>Spouse's social security number</b> _____ _____ _____
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b>
City, town, or post office. If you have a foreign address, also complete spaces below.		State	
ZIP code			
Foreign country name	Foreign province/state/county	Foreign postal code	
<b>Filing Status</b> Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____		
<b>Digital Assets</b>	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>Standard Deduction</b>	<b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien		
<b>Age/Blindness</b>	<b>You:</b> <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind		

<b>Dependents</b> (see instructions):		<b>(2)</b> Social security number		<b>(3)</b> Relationship to you	<b>(4)</b> Check the box if qualifies for (see instructions):	
<b>(1)</b> First name	Last name				Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

  

<b>Income</b>									
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  If you did not get a Form W-2, see instructions.	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)					<b>1a</b>		
	<b>b</b>	Household employee wages not reported on Form(s) W-2					<b>1b</b>		
	<b>c</b>	Tip income not reported on line 1a (see instructions)					<b>1c</b>		
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)					<b>1d</b>		
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26					<b>1e</b>		
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29					<b>1f</b>		
	<b>g</b>	Wages from Form 8919, line 6					<b>1g</b>		
	<b>h</b>	Other earned income (see instructions)					<b>1h</b>		
	<b>i</b>	Nontaxable combat pay election (see instructions)					<b>1i</b>		
	<b>z</b>	Add lines 1a through 1h					<b>1z</b>		
<b>Attach Sch. B if required.</b>	<b>2a</b>	Tax-exempt interest		<b>2a</b>		<b>b</b>	Taxable interest	<b>2b</b>	
	<b>3a</b>	Qualified dividends		<b>3a</b>		<b>b</b>	Ordinary dividends	<b>3b</b>	
<b>Standard Deduction for—</b> • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>4a</b>	IRA distributions		<b>4a</b>		<b>b</b>	Taxable amount	<b>4b</b>	
	<b>5a</b>	Pensions and annuities		<b>5a</b>		<b>b</b>	Taxable amount	<b>5b</b>	
	<b>6a</b>	Social security benefits		<b>6a</b>		<b>b</b>	Taxable amount	<b>6b</b>	
	<b>c</b>	If you elect to use the lump-sum election method, check here (see instructions)					<input type="checkbox"/>		
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here					<input type="checkbox"/>	<b>7</b>	
	<b>8</b>	Additional income from Schedule 1, line 10						<b>8</b>	
	<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>						<b>9</b>	
	<b>10</b>	Adjustments to income from Schedule 1, line 26						<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>						<b>11</b>	
	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)						<b>12</b>	
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A						<b>13</b>		
<b>14</b>	Add lines 12 and 13						<b>14</b>		
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>						<b>15</b>		

**Tax and Credits**

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> <input type="text"/> . . .
<b>17</b>	Amount from Schedule 2, line 3 . . . . .
<b>18</b>	Add lines 16 and 17 . . . . .
<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .
<b>20</b>	Amount from Schedule 3, line 8 . . . . .
<b>21</b>	Add lines 19 and 20 . . . . .
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .

**Payments**

<b>25</b>	Federal income tax withheld from:
<b>a</b>	Form(s) W-2 . . . . . <b>25a</b> <input type="text"/>
<b>b</b>	Form(s) 1099 . . . . . <b>25b</b> <input type="text"/>
<b>c</b>	Other forms (see instructions) . . . . . <b>25c</b> <input type="text"/>
<b>d</b>	Add lines 25a through 25c . . . . . <b>25d</b> <input type="text"/>
<b>26</b>	2023 estimated tax payments and amount applied from 2022 return . . . . . <b>26</b> <input type="text"/>
<b>27</b>	Earned income credit (EIC) . . . . . <b>27</b> <input type="text"/>
<b>28</b>	Additional child tax credit from Schedule 8812 . . . . . <b>28</b> <input type="text"/>
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . . <b>29</b> <input type="text"/>
<b>30</b>	Reserved for future use . . . . . <b>30</b> <input type="text"/>
<b>31</b>	Amount from Schedule 3, line 15 . . . . . <b>31</b> <input type="text"/>
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . . <b>32</b> <input type="text"/>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . . <b>33</b> <input type="text"/>

If you have a qualifying child, attach Sch. EIC.



<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . .				<b>34</b>	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>				<b>35a</b>	
	<b>b</b>	Routing number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	<b>d</b>	Account number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Direct deposit? See instructions.	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . .				<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions . . . . .				<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .				<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b> Designee's name <input type="text"/> Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>						
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your signature			Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Spouse's signature. If a joint return, <b>both</b> must sign.			Date	Spouse's occupation		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no.			Email address			
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature		Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name					Phone no.	
	Firm's address					Firm's EIN	