



TAX YEAR

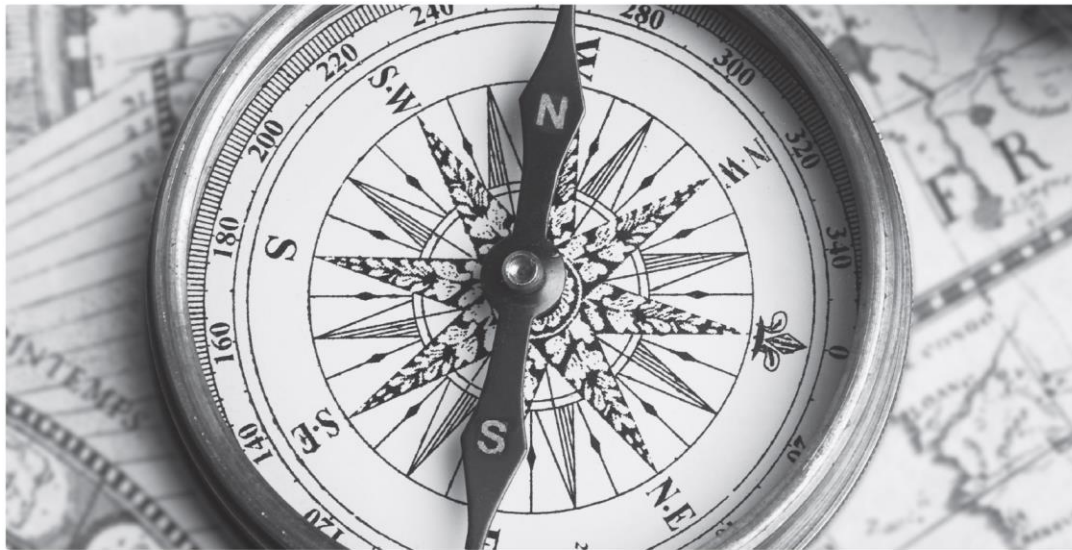
2025

1040 (and 1040-SR)

Instructions

Including the instructions for Schedules 1
through 3

Volume 4 of 7



2025 Changes

See *What's New* in these instructions.

Future Developments

See [IRS.gov](https://www.irs.gov) and [IRS.gov/Forms](https://www.irs.gov/forms), and for the latest information about developments related to Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040](https://www.irs.gov/form1040).



Free File is the fast, safe, and free way to prepare and e-file your taxes. See [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

Pay Online. It's fast, simple, and secure. Go to [IRS.gov/Payments](https://www.irs.gov/payments).



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040 (Rev. 2025) Catalog Number 47684U
Department of the Treasury **Internal Revenue Service** www.irs.gov



Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

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Amount You Owe



To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 15, 2026, for most taxpayers. You don't have to pay if line 37 is under \$1.

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2026 in this payment. Instead, make the estimated payment separately.

Insufficient funds. The penalty for making a payment to the IRS that was dishonored is \$25 or 2% of the dishonored payment amount, whichever is more. However, if the dishonored payment amount is less than \$25, the penalty equals the amount paid. Use [Tax Topic 206](#).

Line 37

Amount You Owe

The IRS offers several payment options. Go to [IRS.gov/ModernPayments](https://www.irs.gov/modernpayments) to see your options.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/ModernPayments](https://www.irs.gov/modernpayments). You can pay using any of the following methods.

- **Your Online Account.** You can make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to [IRS.gov/Account](https://www.irs.gov/account).

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card or Digital Wallet.** To pay by debit or credit card, or digital wallet, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A fee is charged by these service providers. You can also pay by phone with a debit or credit card. See *Debit or credit card* under *Pay by Phone*, later.
- **Electronic Funds Withdrawal** (EFW) is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional or the IRS at [IRS.gov/ Payments](https://www.irs.gov/Payments).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](https://www.irs.gov/OPA).

Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

- **Electronic Federal Tax Payment System (EFTPS).** Allows you to pay your taxes online or by phone directly from your checking or savings account. There is no fee for this service. You must be enrolled either online or have an enrollment form mailed to you. See *EFTPS* under *Pay by Phone*, later.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: **(1)** call one of the debit or credit card service providers, or **(2)** use the Electronic Federal Tax Payment System (EFTPS) to pay directly from your checking or savings account.

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

Link2Gov Corporation

888-PAY-1040TM

(888-729-1040)

www.PAY1040.com

ACI Payments, Inc.

888-UPAY-TAXSM

(888-872-9829)

fed.acipayonline.com

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

Pay by Mobile Device

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

Pay by Cash

You can pay your taxes in cash. To find out about the different cash payment methods, go to [IRS.gov/PayCash](https://www.irs.gov/PayCash). Don't send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/ Form1040V](https://www.irs.gov/Form1040V).

What if You Can't Pay?

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

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 15, 2026, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov/OPA](https://www.irs.gov/opa).

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 15, 2026, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2026. You must pay the tax before the extension runs out. If you do not pay the tax by the extended due date, penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2025 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27a, 28, 29, and 30; Schedule 3, lines 9 and 12; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919.

Also subtract from line 24 any:

- Tax on an excess parachute payment,

- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance,
- Look-back interest due under section 167(g) or 460(b).

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

Exception. You won't owe the penalty if your 2024 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2024 return and you were a U.S. citizen or resident for all of 2024.
2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2025 return is at least 100% of the tax

shown on your 2024 return (110% of that amount if you aren't in the business of farming or fishing, and your adjusted gross income (AGI) shown on your 2024 return was more than \$150,000 (more than \$75,000 if married filing separately for 2025)). Your estimated tax payments for 2025 must have been made on time and for the required amount.

For most people, the "tax shown on your 2024 return" is the amount on your 2024 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9 and 12; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

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

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

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2024 even if you didn't include those taxes.

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

Figuring the Penalty

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

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

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

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

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



Because Form 2210 is complicated, you can leave line 38 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. There are situations where the IRS can't figure your penalty for you and you must file Form 2210. See Form 2210 for details.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2025 tax return with the IRS, check the “Yes” box in the “Third Party Designee” area of your return. Also enter the designee’s name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

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

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);

- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2026 tax return. This is April 15, 2027, for most people.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in accordance with the requirements in these instructions.

If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2025, see *Death of a Taxpayer*, earlier.

Court-Appointed Conservator, Guardian, or Other Fiduciary

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

Child's Return

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

Requirements for a Paper Return

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

Requirements for an Electronic Return

The requirements for signing an electronic return will be different depending on whether you use tax software or a tax practitioner. To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN.

If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

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

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

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there are no papers to sign and nothing to mail—not even your Form(s) W-2.

Your electronic return signed with a Self-Select PIN is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2024 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. (You, and your spouse if filing jointly, may each use your own prior-year PIN to verify your identity if you filed electronically last year. If you use your prior-year PIN or enter your IP PIN, you are not required to enter your prior-year AGI.

The prior-year PIN is the five-digit PIN you used to electronically sign your 2024 return.)

If you need your AGI from your originally filed 2024 federal income tax return, and you don't have your 2024 income tax return, you can access your transcript through your online account at [IRS.gov/Account](https://www.irs.gov/Account). You can also go to [IRS.gov/Transcript](https://www.irs.gov/Transcript) or call the IRS at 800-908-9946 to get a free transcript of your return. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2024 Form 1040 or 1040-SR, line 11.

For more information, go to [IRS.gov/ Efile](https://www.irs.gov/Efile).



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2025.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN.

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable, in order to be considered validly signed. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN



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

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



New IP PINs are generated every year. They will generally be sent out by mid-January 2026. Use this IP PIN on your 2025 return as well as any prior-year returns you file in 2026.

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

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

Phone Number and Email Address

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

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

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

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

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the “Attachment Sequence No.” shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don’t attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld.

2025 Tax Table

2025
Tax Table

CAUTION

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

Example. A married couple is 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 \$2,562. This is the tax amount they should enter in the entry space on Form 1040, line 16.

If line 15 (taxable income) is—

At least

But less than

And you are—

Single

Married filing jointly *

Married filing separately

Head of household

Your tax is—

0

5

15

25

50

75

100

125

150

175

200

225

250

275

300

325

350

375

400

425

450

475

500

525

550

575

600

625

650

675

700

725

750

775

800

825

850

875

900

925

950

975

1,000

If line 15 (taxable income) is—

At least

But less than

And you are—

Single

Married filing jointly *

Married filing separately

Head of household

Your tax is—

1,000

1,025

1,050

1,075

1,100

1,125

1,150

1,175

1,200

1,225

1,250

1,275

1,300

1,325

1,350

1,375

1,400

1,425

1,450

1,475

1,500

1,525

1,550

1,575

1,600

1,625

1,650

1,675

1,700

1,725

1,750

1,775

1,800

1,825

1,850

1,875

1,900

1,925

1,950

1,975

2,000

If line 15 (taxable income) is—

At least

But less than

And you are—

Single

Married filing jointly *

Married filing separately

Head of household

Your tax is—

2,000

2,025

2,050

2,075

2,100

2,125

2,150

2,175

2,200

2,225

2,250

2,275

2,300

2,325

2,350

2,375

2,400

2,425

2,450

2,475

2,500

2,525

2,550

2,575

2,600

2,625

2,650

2,675

2,700

2,725

2,750

2,775

2,800

2,825

2,850

2,875

2,900

2,925

2,950

2,975

3,000

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

25,300

25,350

25,400

2,789

2,795

2,801

2,807

2,550

2,556

2,562

2,568

2,789

2,795

2,801

2,807

2,687

2,693

2,699

2,705

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
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	1,199	1,198	1,199	1,198

(Continued)

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

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
12,000						15,000						18,000					
12,000	12,050	1,205	1,203	1,205	1,203	15,000	15,050	1,565	1,503	1,565	1,503	18,000	18,050	1,925	1,803	1,925	1,823
12,050	12,100	1,211	1,208	1,211	1,208	15,050	15,100	1,571	1,508	1,571	1,508	18,050	18,100	1,931	1,808	1,931	1,829
12,100	12,150	1,217	1,213	1,217	1,213	15,100	15,150	1,577	1,513	1,577	1,513	18,100	18,150	1,937	1,813	1,937	1,835
12,150	12,200	1,223	1,218	1,223	1,218	15,150	15,200	1,583	1,518	1,583	1,518	18,150	18,200	1,943	1,818	1,943	1,841
12,200	12,250	1,229	1,223	1,229	1,223	15,200	15,250	1,589	1,523	1,589	1,523	18,200	18,250	1,949	1,823	1,949	1,847
12,250	12,300	1,235	1,228	1,235	1,228	15,250	15,300	1,595	1,528	1,595	1,528	18,250	18,300	1,955	1,828	1,955	1,853
12,300	12,350	1,241	1,233	1,241	1,233	15,300	15,350	1,601	1,533	1,601	1,533	18,300	18,350	1,961	1,833	1,961	1,859
12,350	12,400	1,247	1,238	1,247	1,238	15,350	15,400	1,607	1,538	1,607	1,538	18,350	18,400	1,967	1,838	1,967	1,865
12,400	12,450	1,253	1,243	1,253	1,243	15,400	15,450	1,613	1,543	1,613	1,543	18,400	18,450	1,973	1,843	1,973	1,871
12,450	12,500	1,259	1,248	1,259	1,248	15,450	15,500	1,619	1,548	1,619	1,548	18,450	18,500	1,979	1,848	1,979	1,877
12,500	12,550	1,265	1,253	1,265	1,253	15,500	15,550	1,625	1,553	1,625	1,553	18,500	18,550	1,985	1,853	1,985	1,883
12,550	12,600	1,271	1,258	1,271	1,258	15,550	15,600	1,631	1,558	1,631	1,558	18,550	18,600	1,991	1,858	1,991	1,889
12,600	12,650	1,277	1,263	1,277	1,263	15,600	15,650	1,637	1,563	1,637	1,563	18,600	18,650	1,997	1,863	1,997	1,895
12,650	12,700	1,283	1,268	1,283	1,268	15,650	15,700	1,643	1,568	1,643	1,568	18,650	18,700	2,003	1,868	2,003	1,901
12,700	12,750	1,289	1,273	1,289	1,273	15,700	15,750	1,649	1,573	1,649	1,573	18,700	18,750	2,009	1,873	2,009	1,907
12,750	12,800	1,295	1,278	1,295	1,278	15,750	15,800	1,655	1,578	1,655	1,578	18,750	18,800	2,015	1,878	2,015	1,913
12,800	12,850	1,301	1,283	1,301	1,283	15,800	15,850	1,661	1,583	1,661	1,583	18,800	18,850	2,021	1,883	2,021	1,919
12,850	12,900	1,307	1,288	1,307	1,288	15,850	15,900	1,667	1,588	1,667	1,588	18,850	18,900	2,027	1,888	2,027	1,925
12,900	12,950	1,313	1,293	1,313	1,293	15,900	15,950	1,673	1,593	1,673	1,593	18,900	18,950	2,033	1,893	2,033	1,931
12,950	13,000	1,319	1,298	1,319	1,298	15,950	16,000	1,679	1,598	1,679	1,598	18,950	19,000	2,039	1,898	2,039	1,937
13,000						16,000						19,000					
13,000	13,050	1,325	1,303	1,325	1,303	16,000	16,050	1,685	1,603	1,685	1,603	19,000	19,050	2,045	1,903	2,045	1,943
13,050	13,100	1,331	1,308	1,331	1,308	16,050	16,100	1,691	1,608	1,691	1,608	19,050	19,100	2,051	1,908	2,051	1,949
13,100	13,150	1,337	1,313	1,337	1,313	16,100	16,150	1,697	1,613	1,697	1,613	19,100	19,150	2,057	1,913	2,057	1,955
13,150	13,200	1,343	1,318	1,343	1,318	16,150	16,200	1,703	1,618	1,703	1,618	19,150	19,200	2,063	1,918	2,063	1,961
13,200	13,250	1,349	1,323	1,349	1,323	16,200	16,250	1,709	1,623	1,709	1,623	19,200	19,250	2,069	1,923	2,069	1,967
13,250	13,300	1,355	1,328	1,355	1,328	16,250	16,300	1,715	1,628	1,715	1,628	19,250	19,300	2,075	1,928	2,075	1,973
13,300	13,350	1,361	1,333	1,361	1,333	16,300	16,350	1,721	1,633	1,721	1,633	19,300	19,350	2,081	1,933	2,081	1,979
13,350	13,400	1,367	1,338	1,367	1,338	16,350	16,400	1,727	1,638	1,727	1,638	19,350	19,400	2,087	1,938	2,087	1,985
13,400	13,450	1,373	1,343	1,373	1,343	16,400	16,450	1,733	1,643	1,733	1,643	19,400	19,450	2,093	1,943	2,093	1,991
13,450	13,500	1,379	1,348	1,379	1,348	16,450	16,500	1,739	1,648	1,739	1,648	19,450	19,500	2,099	1,948	2,099	1,997
13,500	13,550	1,385	1,353	1,385	1,353	16,500	16,550	1,745	1,653	1,745	1,653	19,500	19,550	2,105	1,953	2,105	2,003
13,550	13,600	1,391	1,358	1,391	1,358	16,550	16,600	1,751	1,658	1,751	1,658	19,550	19,600	2,111	1,958	2,111	2,009
13,600	13,650	1,397	1,363	1,397	1,363	16,600	16,650	1,757	1,663	1,757	1,663	19,600	19,650	2,117	1,963	2,117	2,015
13,650	13,700	1,403	1,368	1,403	1,368	16,650	16,700	1,763	1,668	1,763	1,668	19,650	19,700	2,123	1,968	2,123	2,021
13,700	13,750	1,409	1,373	1,409	1,373	16,700	16,750	1,769	1,673	1,769	1,673	19,700	19,750	2,129	1,973	2,129	2,027
13,750	13,800	1,415	1,378	1,415	1,378	16,750	16,800	1,775	1,678	1,775	1,678	19,750	19,800	2,135	1,978	2,135	2,033
13,800	13,850	1,421	1,383	1,421	1,383	16,800	16,850	1,781	1,683	1,781	1,683	19,800	19,850	2,141	1,983	2,141	2,039
13,850	13,900	1,427	1,388	1,427	1,388	16,850	16,900	1,787	1,688	1,787	1,688	19,850	19,900	2,147	1,988	2,147	2,045
13,900	13,950	1,433	1,393	1,433	1,393	16,900	16,950	1,793	1,693	1,793	1,693	19,900	19,950	2,153	1,993	2,153	2,051
13,950	14,000	1,439	1,398	1,439	1,398	16,950	17,000	1,799	1,698	1,799	1,698	19,950	20,000	2,159	1,998	2,159	2,057
14,000						17,000						20,000					
14,000	14,050	1,445	1,403	1,445	1,403	17,000	17,050	1,805	1,703	1,805	1,703	20,000	20,050	2,165	2,003	2,165	2,063
14,050	14,100	1,451	1,408	1,451	1,408	17,050	17,100	1,811	1,708	1,811	1,709	20,050	20,100	2,171	2,008	2,171	2,069
14,100	14,150	1,457	1,413	1,457	1,413	17,100	17,150	1,817	1,713	1,817	1,715	20,100	20,150	2,177	2,013	2,177	2,075
14,150	14,200	1,463	1,418	1,463	1,418	17,150	17,200	1,823	1,718	1,823	1,721	20,150	20,200	2,183	2,018	2,183	2,081
14,200	14,250	1,469	1,423	1,469	1,423	17,200	17,250	1,829	1,723	1,829	1,727	20,200	20,250	2,189	2,023	2,189	2,087
14,250	14,300	1,475	1,428	1,475	1,428	17,250	17,300	1,835	1,728	1,835	1,733	20,250	20,300	2,195	2,028	2,195	2,093
14,300	14,350	1,481	1,433	1,481	1,433	17,300	17,350	1,841	1,733	1,841	1,739	20,300	20,350	2,201	2,033	2,201	2,099
14,350	14,400	1,487	1,438	1,													

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
21,000						24,000						27,000					
21,000	21,050	2,285	2,103	2,285	2,183	24,000	24,050	2,645	2,406	2,645	2,543	27,000	27,050	3,005	2,766	3,005	2,903
21,050	21,100	2,291	2,108	2,291	2,189	24,050	24,100	2,651	2,412	2,651	2,549	27,050	27,100	3,011	2,772	3,011	2,909
21,100	21,150	2,297	2,113	2,297	2,195	24,100	24,150	2,657	2,418	2,657	2,555	27,100	27,150	3,017	2,778	3,017	2,915
21,150	21,200	2,303	2,118	2,303	2,201	24,150	24,200	2,663	2,424	2,663	2,561	27,150	27,200	3,023	2,784	3,023	2,921
21,200	21,250	2,309	2,123	2,309	2,207	24,200	24,250	2,669	2,430	2,669	2,567	27,200	27,250	3,029	2,790	3,029	2,927
21,250	21,300	2,315	2,128	2,315	2,213	24,250	24,300	2,675	2,436	2,675	2,573	27,250	27,300	3,035	2,796	3,035	2,933
21,300	21,350	2,321	2,133	2,321	2,219	24,300	24,350	2,681	2,442	2,681	2,579	27,300	27,350	3,041	2,802	3,041	2,939
21,350	21,400	2,327	2,138	2,327	2,225	24,350	24,400	2,687	2,448	2,687	2,585	27,350	27,400	3,047	2,808	3,047	2,945
21,400	21,450	2,333	2,143	2,333	2,231	24,400	24,450	2,693	2,454	2,693	2,591	27,400	27,450	3,053	2,814	3,053	2,951
21,450	21,500	2,339	2,148	2,339	2,237	24,450	24,500	2,699	2,460	2,699	2,597	27,450	27,500	3,059	2,820	3,059	2,957
21,500	21,550	2,345	2,153	2,345	2,243	24,500	24,550	2,705	2,466	2,705	2,603	27,500	27,550	3,065	2,826	3,065	2,963
21,550	21,600	2,351	2,158	2,351	2,249	24,550	24,600	2,711	2,472	2,711	2,609	27,550	27,600	3,071	2,832	3,071	2,969
21,600	21,650	2,357	2,163	2,357	2,255	24,600	24,650	2,717	2,478	2,717	2,615	27,600	27,650	3,077	2,838	3,077	2,975
21,650	21,700	2,363	2,168	2,363	2,261	24,650	24,700	2,723	2,484	2,723	2,621	27,650	27,700	3,083	2,844	3,083	2,981
21,700	21,750	2,369	2,173	2,369	2,267	24,700	24,750	2,729	2,490	2,729	2,627	27,700	27,750	3,089	2,850	3,089	2,987
21,750	21,800	2,375	2,178	2,375	2,273	24,750	24,800	2,735	2,496	2,735	2,633	27,750	27,800	3,095	2,856	3,095	2,993
21,800	21,850	2,381	2,183	2,381	2,279	24,800	24,850	2,741	2,502	2,741	2,639	27,800	27,850	3,101	2,862	3,101	2,999
21,850	21,900	2,387	2,188	2,387	2,285	24,850	24,900	2,747	2,508	2,747	2,645	27,850	27,900	3,107	2,868	3,107	3,005
21,900	21,950	2,393	2,193	2,393	2,291	24,900	24,950	2,753	2,514	2,753	2,651	27,900	27,950	3,113	2,874	3,113	3,011
21,950	22,000	2,399	2,198	2,399	2,297	24,950	25,000	2,759	2,520	2,759	2,657	27,950	28,000	3,119	2,880	3,119	3,017
22,000						25,000						28,000					
22,000	22,050	2,405	2,203	2,405	2,303	25,000	25,050	2,765	2,526	2,765	2,663	28,000	28,050	3,125	2,886	3,125	3,023
22,050	22,100	2,411	2,208	2,411	2,309	25,050	25,100	2,771	2,532	2,771	2,669	28,050	28,100	3,131	2,892	3,131	3,029
22,100	22,150	2,417	2,213	2,417	2,315	25,100	25,150	2,777	2,538	2,777	2,675	28,100	28,150	3,137	2,898	3,137	3,035
22,150	22,200	2,423	2,218	2,423	2,321	25,150	25,200	2,783	2,544	2,783	2,681	28,150	28,200	3,143	2,904	3,143	3,041
22,200	22,250	2,429	2,223	2,429	2,327	25,200	25,250	2,789	2,550	2,789	2,687	28,200	28,250	3,149	2,910	3,149	3,047
22,250	22,300	2,435	2,228	2,435	2,333	25,250	25,300	2,795	2,556	2,795	2,693	28,250	28,300	3,155	2,916	3,155	3,053
22,300	22,350	2,441	2,233	2,441	2,339	25,300	25,350	2,801	2,562	2,801	2,699	28,300	28,350	3,161	2,922	3,161	3,059
22,350	22,400	2,447	2,238	2,447	2,345	25,350	25,400	2,807	2,568	2,807	2,705	28,350	28,400	3,167	2,928	3,167	3,065
22,400	22,450	2,453	2,243	2,453	2,351	25,400	25,450	2,813	2,574	2,813	2,711	28,400	28,450	3,173	2,934	3,173	3,071
22,450	22,500	2,459	2,248	2,459	2,357	25,450	25,500	2,819	2,580	2,819	2,717	28,450	28,500	3,179	2,940	3,179	3,077
22,500	22,550	2,465	2,253	2,465	2,363	25,500	25,550	2,825	2,586	2,825	2,723	28,500	28,550	3,185	2,946	3,185	3,083
22,550	22,600	2,471	2,258	2,471	2,369	25,550	25,600	2,831	2,592	2,831	2,729	28,550	28,600	3,191	2,952	3,191	3,089
22,600	22,650	2,477	2,263	2,477	2,375	25,600	25,650	2,837	2,598	2,837	2,735	28,600	28,650	3,197	2,958	3,197	3,095
22,650	22,700	2,483	2,268	2,483	2,381	25,650	25,700	2,843	2,604	2,843	2,741	28,650	28,700	3,203	2,964	3,203	3,101
22,700	22,750	2,489	2,273	2,489	2,387	25,700	25,750	2,849	2,610	2,849	2,747	28,700	28,750	3,209	2,970	3,209	3,107
22,750	22,800	2,495	2,278	2,495	2,393	25,750	25,800	2,855	2,616	2,855	2,753	28,750	28,800	3,215	2,976	3,215	3,113
22,800	22,850	2,501	2,283	2,501	2,399	25,800	25,850	2,861	2,622	2,861	2,759	28,800	28,850	3,221	2,982	3,221	3,119
22,850	22,900	2,507	2,288	2,507	2,405	25,850	25,900	2,867	2,628	2,867	2,765	28,850	28,900	3,227	2,988	3,227	3,125
22,900	22,950	2,513	2,293	2,513	2,411	25,900	25,950	2,873	2,634	2,873	2,771	28,900	28,950	3,233	2,994	3,233	3,131
22,950	23,000	2,519	2,298	2,519	2,417	25,950	26,000	2,879	2,640	2,879	2,777	28,950	29,000	3,239	3,000	3,239	3,137
23,000						26,000						29,000					
23,000	23,050	2,525	2,303	2,525	2,423	26,000	26,050	2,885	2,646	2,885	2,783	29,000	29,050	3,245	3,006	3,245	3,143
23,050	23,100	2,531	2,308	2,531	2,429	26,050	26,100	2,891	2,652	2,891	2,789	29,050	29,100	3,251	3,012	3,251	3,149
23,100	23,150	2,537	2,313	2,537	2,435	26,100	26,150	2,897	2,658	2,897	2,795	29,100	29,150	3,257	3,018	3,257	3,155
23,150	23,200	2,543	2,318	2,543	2,441	26,150	26,200	2,903	2,664	2,903	2,801	29,150	29,200	3,263	3,024	3,263	3,161
23,200	23,250	2,549	2,323	2,549	2,447	26,200	26,250	2,909	2,670	2,909	2,807	29,200	29,250	3,269	3,030	3,269	3,167
23,250	23,300	2,555	2,328	2,555	2,453	26,250	26,300	2,915	2,676	2,915	2,813	29,250	29,300	3,275	3,036	3,275	3,173
23,300	23,350	2,561	2,333	2,561	2,459	26,300	26,350	2,921	2,682	2,921	2,819	29,300	29,350	3,281	3,042	3,281	3,179
23,350	23,400	2,567	2,338	2,													

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	3,365	3,126	3,365	3,263	33,000	33,050	3,725	3,486	3,725	3,623	36,000	36,050	4,085	3,846	4,085	3,983
30,050	30,100	3,371	3,132	3,371	3,269	33,050	33,100	3,731	3,492	3,731	3,629	36,050	36,100	4,091	3,852	4,091	3,989
30,100	30,150	3,377	3,138	3,377	3,275	33,100	33,150	3,737	3,498	3,737	3,635	36,100	36,150	4,097	3,858	4,097	3,995
30,150	30,200	3,383	3,144	3,383	3,281	33,150	33,200	3,743	3,504	3,743	3,641	36,150	36,200	4,103	3,864	4,103	4,001
30,200	30,250	3,389	3,150	3,389	3,287	33,200	33,250	3,749	3,510	3,749	3,647	36,200	36,250	4,109	3,870	4,109	4,007
30,250	30,300	3,395	3,156	3,395	3,293	33,250	33,300	3,755	3,516	3,755	3,653	36,250	36,300	4,115	3,876	4,115	4,013
30,300	30,350	3,401	3,162	3,401	3,299	33,300	33,350	3,761	3,522	3,761	3,659	36,300	36,350	4,121	3,882	4,121	4,019
30,350	30,400	3,407	3,168	3,407	3,305	33,350	33,400	3,767	3,528	3,767	3,665	36,350	36,400	4,127	3,888	4,127	4,025
30,400	30,450	3,413	3,174	3,413	3,311	33,400	33,450	3,773	3,534	3,773	3,671	36,400	36,450	4,133	3,894	4,133	4,031
30,450	30,500	3,419	3,180	3,419	3,317	33,450	33,500	3,779	3,540	3,779	3,677	36,450	36,500	4,139	3,900	4,139	4,037
30,500	30,550	3,425	3,186	3,425	3,323	33,500	33,550	3,785	3,546	3,785	3,683	36,500	36,550	4,145	3,906	4,145	4,043
30,550	30,600	3,431	3,192	3,431	3,329	33,550	33,600	3,791	3,552	3,791	3,689	36,550	36,600	4,151	3,912	4,151	4,049
30,600	30,650	3,437	3,198	3,437	3,335	33,600	33,650	3,797	3,558	3,797	3,695	36,600	36,650	4,157	3,918	4,157	4,055
30,650	30,700	3,443	3,204	3,443	3,341	33,650	33,700	3,803	3,564	3,803	3,701	36,650	36,700	4,163	3,924	4,163	4,061
30,700	30,750	3,449	3,210	3,449	3,347	33,700	33,750	3,809	3,570	3,809	3,707	36,700	36,750	4,169	3,930	4,169	4,067
30,750	30,800	3,455	3,216	3,455	3,353	33,750	33,800	3,815	3,576	3,815	3,713	36,750	36,800	4,175	3,936	4,175	4,073
30,800	30,850	3,461	3,222	3,461	3,359	33,800	33,850	3,821	3,582	3,821	3,719	36,800	36,850	4,181	3,942	4,181	4,079
30,850	30,900	3,467	3,228	3,467	3,365	33,850	33,900	3,827	3,588	3,827	3,725	36,850	36,900	4,187	3,948	4,187	4,085
30,900	30,950	3,473	3,234	3,473	3,371	33,900	33,950	3,833	3,594	3,833	3,731	36,900	36,950	4,193	3,954	4,193	4,091
30,950	31,000	3,479	3,240	3,479	3,377	33,950	34,000	3,839	3,600	3,839	3,737	36,950	37,000	4,199	3,960	4,199	4,097
31,000						34,000						37,000					
31,000	31,050	3,485	3,246	3,485	3,383	34,000	34,050	3,845	3,606	3,845	3,743	37,000	37,050	4,205	3,966	4,205	4,103
31,050	31,100	3,491	3,252	3,491	3,389	34,050	34,100	3,851	3,612	3,851	3,749	37,050	37,100	4,211	3,972	4,211	4,109
31,100	31,150	3,497	3,258	3,497	3,395	34,100	34,150	3,857	3,618	3,857	3,755	37,100	37,150	4,217	3,978	4,217	4,115
31,150	31,200	3,503	3,264	3,503	3,401	34,150	34,200	3,863	3,624	3,863	3,761	37,150	37,200	4,223	3,984	4,223	4,121
31,200	31,250	3,509	3,270	3,509	3,407	34,200	34,250	3,869	3,630	3,869	3,767	37,200	37,250	4,229	3,990	4,229	4,127
31,250	31,300	3,515	3,276	3,515	3,413	34,250	34,300	3,875	3,636	3,875	3,773	37,250	37,300	4,235	3,996	4,235	4,133
31,300	31,350	3,521	3,282	3,521	3,419	34,300	34,350	3,881	3,642	3,881	3,779	37,300	37,350	4,241	4,002	4,241	4,139
31,350	31,400	3,527	3,288	3,527	3,425	34,350	34,400	3,887	3,648	3,887	3,785	37,350	37,400	4,247	4,008	4,247	4,145
31,400	31,450	3,533	3,294	3,533	3,431	34,400	34,450	3,893	3,654	3,893	3,791	37,400	37,450	4,253	4,014	4,253	4,151
31,450	31,500	3,539	3,300	3,539	3,437	34,450	34,500	3,899	3,660	3,899	3,797	37,450	37,500	4,259	4,020	4,259	4,157
31,500	31,550	3,545	3,306	3,545	3,443	34,500	34,550	3,905	3,666	3,905	3,803	37,500	37,550	4,265	4,026	4,265	4,163
31,550	31,600	3,551	3,312	3,551	3,449	34,550	34,600	3,911	3,672	3,911	3,809	37,550	37,600	4,271	4,032	4,271	4,169
31,600	31,650	3,557	3,318	3,557	3,455	34,600	34,650	3,917	3,678	3,917	3,815	37,600	37,650	4,277	4,038	4,277	4,175
31,650	31,700	3,563	3,324	3,563	3,461	34,650	34,700	3,923	3,684	3,923	3,821	37,650	37,700	4,283	4,044	4,283	4,181
31,700	31,750	3,569	3,330	3,569	3,467	34,700	34,750	3,929	3,690	3,929	3,827	37,700	37,750	4,289	4,050	4,289	4,187
31,750	31,800	3,575	3,336	3,575	3,473	34,750	34,800	3,935	3,696	3,935	3,833	37,750	37,800	4,295	4,056	4,295	4,193
31,800	31,850	3,581	3,342	3,581	3,479	34,800	34,850	3,941	3,702	3,941	3,839	37,800	37,850	4,301	4,062	4,301	4,199
31,850	31,900	3,587	3,348	3,587	3,485	34,850	34,900	3,947	3,708	3,947	3,845	37,850	37,900	4,307	4,068	4,307	4,205
31,900	31,950	3,593	3,354	3,593	3,491	34,900	34,950	3,953	3,714	3,953	3,851	37,900	37,950	4,313	4,074	4,313	4,211
31,950	32,000	3,599	3,360	3,599	3,497	34,950	35,000	3,959	3,720	3,959	3,857	37,950	38,000	4,319	4,080	4,319	4,217
32,000						35,000						38,000					
32,000	32,050	3,605	3,366	3,605	3,503	35,000	35,050	3,965	3,726	3,965	3,863	38,000	38,050	4,325	4,086	4,325	4,223
32,050	32,100	3,611	3,372	3,611	3,509	35,050	35,100	3,971	3,732	3,971	3,869	38,050	38,100	4,331	4,092	4,331	4,229
32,100	32,150	3,617	3,378	3,617	3,515	35,100	35,150	3,977	3,738	3,977	3,875	38,100	38,150	4,337	4,098	4,337	4,235
32,150	32,200	3,623	3,384	3,623	3,521	35,150	35,200	3,983	3,744	3,983	3,881	38,150	38,200	4,343	4,104	4,343	4,241
32,200	32,250	3,629	3,390	3,629	3,527	35,200	35,250	3,989	3,750	3,989	3,887	38,200	38,250	4,349	4,110	4,349	4,247
32,250	32,300	3,635	3,396	3,635	3,533	35,250	35,300	3,995	3,756	3,995	3,893	38,250	38,300	4,355	4,116	4,355	4,253
32,300	32,350	3,641	3,402	3,641	3,539	35,300	35,350	4,001	3,762	4,001	3,899	38,300	38,350	4,361	4,122	4,361	4,259
32,350	32,400	3,647	3,408	3><													

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
39,000						42,000						45,000					
39,000	39,050	4,445	4,206	4,445	4,343	42,000	42,050	4,805	4,566	4,805	4,703	45,000	45,050	5,165	4,926	5,165	5,063
39,050	39,100	4,451	4,212	4,451	4,349	42,050	42,100	4,811	4,572	4,811	4,709	45,050	45,100	5,171	4,932	5,171	5,069
39,100	39,150	4,457	4,218	4,457	4,355	42,100	42,150	4,817	4,578	4,817	4,715	45,100	45,150	5,177	4,938	5,177	5,075
39,150	39,200	4,463	4,224	4,463	4,361	42,150	42,200	4,823	4,584	4,823	4,721	45,150	45,200	5,183	4,944	5,183	5,081
39,200	39,250	4,469	4,230	4,469	4,367	42,200	42,250	4,829	4,590	4,829	4,727	45,200	45,250	5,189	4,950	5,189	5,087
39,250	39,300	4,475	4,236	4,475	4,373	42,250	42,300	4,835	4,596	4,835	4,733	45,250	45,300	5,195	4,956	5,195	5,093
39,300	39,350	4,481	4,242	4,481	4,379	42,300	42,350	4,841	4,602	4,841	4,739	45,300	45,350	5,201	4,962	5,201	5,099
39,350	39,400	4,487	4,248	4,487	4,385	42,350	42,400	4,847	4,608	4,847	4,745	45,350	45,400	5,207	4,968	5,207	5,105
39,400	39,450	4,493	4,254	4,493	4,391	42,400	42,450	4,853	4,614	4,853	4,751	45,400	45,450	5,213	4,974	5,213	5,111
39,450	39,500	4,499	4,260	4,499	4,397	42,450	42,500	4,859	4,620	4,859	4,757	45,450	45,500	5,219	4,980	5,219	5,117
39,500	39,550	4,505	4,266	4,505	4,403	42,500	42,550	4,865	4,626	4,865	4,763	45,500	45,550	5,225	4,986	5,225	5,123
39,550	39,600	4,511	4,272	4,511	4,409	42,550	42,600	4,871	4,632	4,871	4,769	45,550	45,600	5,231	4,992	5,231	5,129
39,600	39,650	4,517	4,278	4,517	4,415	42,600	42,650	4,877	4,638	4,877	4,775	45,600	45,650	5,237	4,998	5,237	5,135
39,650	39,700	4,523	4,284	4,523	4,421	42,650	42,700	4,883	4,644	4,883	4,781	45,650	45,700	5,243	5,004	5,243	5,141
39,700	39,750	4,529	4,290	4,529	4,427	42,700	42,750	4,889	4,650	4,889	4,787	45,700	45,750	5,249	5,010	5,249	5,147
39,750	39,800	4,535	4,296	4,535	4,433	42,750	42,800	4,895	4,656	4,895	4,793	45,750	45,800	5,255	5,016	5,255	5,153
39,800	39,850	4,541	4,302	4,541	4,439	42,800	42,850	4,901	4,662	4,901	4,799	45,800	45,850	5,261	5,022	5,261	5,159
39,850	39,900	4,547	4,308	4,547	4,445	42,850	42,900	4,907	4,668	4,907	4,805	45,850	45,900	5,267	5,028	5,267	5,165
39,900	39,950	4,553	4,314	4,553	4,451	42,900	42,950	4,913	4,674	4,913	4,811	45,900	45,950	5,273	5,034	5,273	5,171
39,950	40,000	4,559	4,320	4,559	4,457	42,950	43,000	4,919	4,680	4,919	4,817	45,950	46,000	5,279	5,040	5,279	5,177
40,000						43,000						46,000					
40,000	40,050	4,565	4,326	4,565	4,463	43,000	43,050	4,925	4,686	4,925	4,823	46,000	46,050	5,285	5,046	5,285	5,183
40,050	40,100	4,571	4,332	4,571	4,469	43,050	43,100	4,931	4,692	4,931	4,829	46,050	46,100	5,291	5,052	5,291	5,189
40,100	40,150	4,577	4,338	4,577	4,475	43,100	43,150	4,937	4,698	4,937	4,835	46,100	46,150	5,297	5,058	5,297	5,195
40,150	40,200	4,583	4,344	4,583	4,481	43,150	43,200	4,943	4,704	4,943	4,841	46,150	46,200	5,303	5,064	5,303	5,201
40,200	40,250	4,589	4,350	4,589	4,487	43,200	43,250	4,949	4,710	4,949	4,847	46,200	46,250	5,309	5,070	5,309	5,207
40,250	40,300	4,595	4,356	4,595	4,493	43,250	43,300	4,955	4,716	4,955	4,853	46,250	46,300	5,315	5,076	5,315	5,213
40,300	40,350	4,601	4,362	4,601	4,499	43,300	43,350	4,961	4,722	4,961	4,859	46,300	46,350	5,321	5,082	5,321	5,219
40,350	40,400	4,607	4,368	4,607	4,505	43,350	43,400	4,967	4,728	4,967	4,865	46,350	46,400	5,327	5,088	5,327	5,225
40,400	40,450	4,613	4,374	4,613	4,511	43,400	43,450	4,973	4,734	4,973	4,871	46,400	46,450	5,333	5,094	5,333	5,231
40,450	40,500	4,619	4,380	4,619	4,517	43,450	43,500	4,979	4,740	4,979	4,877	46,450	46,500	5,339	5,100	5,339	5,237
40,500	40,550	4,625	4,386	4,625	4,523	43,500	43,550	4,985	4,746	4,985	4,883	46,500	46,550	5,345	5,106	5,345	5,243
40,550	40,600	4,631	4,392	4,631	4,529	43,550	43,600	4,991	4,752	4,991	4,889	46,550	46,600	5,351	5,112	5,351	5,249
40,600	40,650	4,637	4,398	4,637	4,535	43,600	43,650	4,997	4,758	4,997	4,895	46,600	46,650	5,357	5,118	5,357	5,255
40,650	40,700	4,643	4,404	4,643	4,541	43,650	43,700	5,003	4,764	5,003	4,901	46,650	46,700	5,363	5,124	5,363	5,261
40,700	40,750	4,649	4,410	4,649	4,547	43,700	43,750	5,009	4,770	5,009	4,907	46,700	46,750	5,369	5,130	5,369	5,267
40,750	40,800	4,655	4,416	4,655	4,553	43,750	43,800	5,015	4,776	5,015	4,913	46,750	46,800	5,375	5,136	5,375	5,273
40,800	40,850	4,661	4,422	4,661	4,559	43,800	43,850	5,021	4,782	5,021	4,919	46,800	46,850	5,381	5,142	5,381	5,279
40,850	40,900	4,667	4,428	4,667	4,565	43,850	43,900	5,027	4,788	5,027	4,925	46,850	46,900	5,387	5,148	5,387	5,285
40,900	40,950	4,673	4,434	4,673	4,571	43,900	43,950	5,033	4,794	5,033	4,931	46,900	46,950	5,393	5,154	5,393	5,291
40,950	41,000	4,679	4,440	4,679	4,577	43,950	44,000	5,039	4,800	5,039	4,937	46,950	47,000	5,399	5,160	5,399	5,297
41,000						44,000						47,000					
41,000	41,050	4,685	4,446	4,685	4,583	44,000	44,050	5,045	4,806	5,045	4,943	47,000	47,050	5,405	5,166	5,405	5,303
41,050	41,100	4,691	4,452	4,691	4,589	44,050	44,100	5,051	4,812	5,051	4,949	47,050	47,100	5,411	5,172	5,411	5,309
41,100	41,150	4,697	4,458	4,697	4,595	44,100	44,150	5,057	4,818	5,057	4,955	47,100	47,150	5,417	5,178	5,417	5,315
41,150	41,200	4,703	4,464	4,703	4,601	44,150	44,200	5,063	4,824	5,063	4,961	47,150	47,200	5,423	5,184	5,423	5,321
41,200	41,250	4,709	4,470	4,709	4,607	44,200	44,250	5,069	4,830	5,069	4,967	47,200	47,250	5,429	5,190	5,429	5,327
41,250	41,300	4,715	4,476	4,715	4,613	44,250	44,300	5,075	4,836	5,075	4,973	47,250	47,300	5,435	5,196	5,435	5,333
41,300	41,350	4,721	4,482	4,721	4,619	44,300	44,350	5,081</									

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
48,000						51,000						54,000					
48,000	48,050	5,525	5,286	5,525	5,423	51,000	51,050	6,140	5,646	6,140	5,783	54,000	54,050	6,800	6,006	6,800	6,143
48,050	48,100	5,531	5,292	5,531	5,429	51,050	51,100	6,151	5,652	6,151	5,789	54,050	54,100	6,811	6,012	6,811	6,149
48,100	48,150	5,537	5,298	5,537	5,435	51,100	51,150	6,162	5,658	6,162	5,795	54,100	54,150	6,822	6,018	6,822	6,155
48,150	48,200	5,543	5,304	5,543	5,441	51,150	51,200	6,173	5,664	6,173	5,801	54,150	54,200	6,833	6,024	6,833	6,161
48,200	48,250	5,549	5,310	5,549	5,447	51,200	51,250	6,184	5,670	6,184	5,807	54,200	54,250	6,844	6,030	6,844	6,167
48,250	48,300	5,555	5,316	5,555	5,453	51,250	51,300	6,195	5,676	6,195	5,813	54,250	54,300	6,855	6,036	6,855	6,173
48,300	48,350	5,561	5,322	5,561	5,459	51,300	51,350	6,206	5,682	6,206	5,819	54,300	54,350	6,866	6,042	6,866	6,179
48,350	48,400	5,567	5,328	5,567	5,465	51,350	51,400	6,217	5,688	6,217	5,825	54,350	54,400	6,877	6,048	6,877	6,185
48,400	48,450	5,573	5,334	5,573	5,471	51,400	51,450	6,228	5,694	6,228	5,831	54,400	54,450	6,888	6,054	6,888	6,191
48,450	48,500	5,579	5,340	5,579	5,477	51,450	51,500	6,239	5,700	6,239	5,837	54,450	54,500	6,899	6,060	6,899	6,197
48,500	48,550	5,590	5,346	5,590	5,483	51,500	51,550	6,250	5,706	6,250	5,843	54,500	54,550	6,910	6,066	6,910	6,203
48,550	48,600	5,601	5,352	5,601	5,489	51,550	51,600	6,261	5,712	6,261	5,849	54,550	54,600	6,921	6,072	6,921	6,209
48,600	48,650	5,612	5,358	5,612	5,495	51,600	51,650	6,272	5,718	6,272	5,855	54,600	54,650	6,932	6,078	6,932	6,215
48,650	48,700	5,623	5,364	5,623	5,501	51,650	51,700	6,283	5,724	6,283	5,861	54,650	54,700	6,943	6,084	6,943	6,221
48,700	48,750	5,634	5,370	5,634	5,507	51,700	51,750	6,294	5,730	6,294	5,867	54,700	54,750	6,954	6,090	6,954	6,227
48,750	48,800	5,645	5,376	5,645	5,513	51,750	51,800	6,305	5,736	6,305	5,873	54,750	54,800	6,965	6,096	6,965	6,233
48,800	48,850	5,656	5,382	5,656	5,519	51,800	51,850	6,316	5,742	6,316	5,879	54,800	54,850	6,976	6,102	6,976	6,239
48,850	48,900	5,667	5,388	5,667	5,525	51,850	51,900	6,327	5,748	6,327	5,885	54,850	54,900	6,987	6,108	6,987	6,245
48,900	48,950	5,678	5,394	5,678	5,531	51,900	51,950	6,338	5,754	6,338	5,891	54,900	54,950	6,998	6,114	6,998	6,251
48,950	49,000	5,689	5,400	5,689	5,537	51,950	52,000	6,349	5,760	6,349	5,897	54,950	55,000	7,009	6,120	7,009	6,257
49,000						52,000						55,000					
49,000	49,050	5,700	5,406	5,700	5,543	52,000	52,050	6,360	5,766	6,360	5,903	55,000	55,050	7,020	6,126	7,020	6,263
49,050	49,100	5,711	5,412	5,711	5,549	52,050	52,100	6,371	5,772	6,371	5,909	55,050	55,100	7,031	6,132	7,031	6,269
49,100	49,150	5,722	5,418	5,722	5,555	52,100	52,150	6,382	5,778	6,382	5,915	55,100	55,150	7,042	6,138	7,042	6,275
49,150	49,200	5,733	5,424	5,733	5,561	52,150	52,200	6,393	5,784	6,393	5,921	55,150	55,200	7,053	6,144	7,053	6,281
49,200	49,250	5,744	5,430	5,744	5,567	52,200	52,250	6,404	5,790	6,404	5,927	55,200	55,250	7,064	6,150	7,064	6,287
49,250	49,300	5,755	5,436	5,755	5,573	52,250	52,300	6,415	5,796	6,415	5,933	55,250	55,300	7,075	6,156	7,075	6,293
49,300	49,350	5,766	5,442	5,766	5,579	52,300	52,350	6,426	5,802	6,426	5,939	55,300	55,350	7,086	6,162	7,086	6,299
49,350	49,400	5,777	5,448	5,777	5,585	52,350	52,400	6,437	5,808	6,437	5,945	55,350	55,400	7,097	6,168	7,097	6,305
49,400	49,450	5,788	5,454	5,788	5,591	52,400	52,450	6,448	5,814	6,448	5,951	55,400	55,450	7,108	6,174	7,108	6,311
49,450	49,500	5,799	5,460	5,799	5,597	52,450	52,500	6,459	5,820	6,459	5,957	55,450	55,500	7,119	6,180	7,119	6,317
49,500	49,550	5,810	5,466	5,810	5,603	52,500	52,550	6,470	5,826	6,470	5,963	55,500	55,550	7,130	6,186	7,130	6,323
49,550	49,600	5,821	5,472	5,821	5,609	52,550	52,600	6,481	5,832	6,481	5,969	55,550	55,600	7,141	6,192	7,141	6,329
49,600	49,650	5,832	5,478	5,832	5,615	52,600	52,650	6,492	5,838	6,492	5,975	55,600	55,650	7,152	6,198	7,152	6,335
49,650	49,700	5,843	5,484	5,843	5,621	52,650	52,700	6,503	5,844	6,503	5,981	55,650	55,700	7,163	6,204	7,163	6,341
49,700	49,750	5,854	5,490	5,854	5,627	52,700	52,750	6,514	5,850	6,514	5,987	55,700	55,750	7,174	6,210	7,174	6,347
49,750	49,800	5,865	5,496	5,865	5,633	52,750	52,800	6,525	5,856	6,525	5,993	55,750	55,800	7,185	6,216	7,185	6,353
49,800	49,850	5,876	5,502	5,876	5,639	52,800	52,850	6,536	5,862	6,536	5,999	55,800	55,850	7,196	6,222	7,196	6,359
49,850	49,900	5,887	5,508	5,887	5,645	52,850	52,900	6,547	5,868	6,547	6,005	55,850	55,900	7,207	6,228	7,207	6,365
49,900	49,950	5,898	5,514	5,898	5,651	52,900	52,950	6,558	5,874	6,558	6,011	55,900	55,950	7,218	6,234	7,218	6,371
49,950	50,000	5,909	5,520	5,909	5,657	52,950	53,000	6,569	5,880	6,569	6,017	55,950	56,000	7,229	6,240	7,229	6,377
50,000						53,000						56,000					
50,000	50,050	5,920	5,526	5,920	5,663	53,000	53,050	6,580	5,886	6,580	6,023	56,000	56,050	7,240	6,246	7,240	6,383
50,050	50,100	5,931	5,532	5,931	5,669	53,050	53,100	6,591	5,892	6,591	6,029	56,050	56,100	7,251	6,252	7,251	6,389
50,100	50,150	5,942	5,538	5,942	5,675	53,100	53,150	6,602	5,898	6,602	6,035	56,100	56,150	7,262	6,258	7,262	6,395
50,150	50,200	5,953	5,544	5,953	5,681	53,150	53,200	6,613	5,904	6,613	6,041	56,150	56,200	7,273	6,264	7,273	6,401
50,200	50,250	5,964	5,550	5,964	5,687	53,200	53,250	6,624	5,910	6,624	6,047	56,200	56,250	7,284	6,270	7,284	6,407
50,250	50,300	5,975	5,556	5,975	5,693	53,250	53,300	6,635	5,916	6,635	6,053	56,250	56,300	7,295	6,276	7,295	6,413
50,300	50,350	5,986	5,562	5,986	5,699	53,300	53,350	6,64									

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
57,000						60,000						63,000					
57,000	57,050	7,460	6,366	7,460	6,503	60,000	60,050	8,120	6,726	8,120	6,863	63,000	63,050	8,780	7,086	8,780	7,223
57,050	57,100	7,471	6,372	7,471	6,509	60,050	60,100	8,131	6,732	8,131	6,869	63,050	63,100	8,791	7,092	8,791	7,229
57,100	57,150	7,482	6,378	7,482	6,515	60,100	60,150	8,142	6,738	8,142	6,875	63,100	63,150	8,802	7,098	8,802	7,235
57,150	57,200	7,493	6,384	7,493	6,521	60,150	60,200	8,153	6,744	8,153	6,881	63,150	63,200	8,813	7,104	8,813	7,241
57,200	57,250	7,504	6,390	7,504	6,527	60,200	60,250	8,164	6,750	8,164	6,887	63,200	63,250	8,824	7,110	8,824	7,247
57,250	57,300	7,515	6,396	7,515	6,533	60,250	60,300	8,175	6,756	8,175	6,893	63,250	63,300	8,835	7,116	8,835	7,253
57,300	57,350	7,526	6,402	7,526	6,539	60,300	60,350	8,186	6,762	8,186	6,899	63,300	63,350	8,846	7,122	8,846	7,259
57,350	57,400	7,537	6,408	7,537	6,545	60,350	60,400	8,197	6,768	8,197	6,905	63,350	63,400	8,857	7,128	8,857	7,265
57,400	57,450	7,548	6,414	7,548	6,551	60,400	60,450	8,208	6,774	8,208	6,911	63,400	63,450	8,868	7,134	8,868	7,271
57,450	57,500	7,559	6,420	7,559	6,557	60,450	60,500	8,219	6,780	8,219	6,917	63,450	63,500	8,879	7,140	8,879	7,277
57,500	57,550	7,570	6,426	7,570	6,563	60,500	60,550	8,230	6,786	8,230	6,923	63,500	63,550	8,890	7,146	8,890	7,283
57,550	57,600	7,581	6,432	7,581	6,569	60,550	60,600	8,241	6,792	8,241	6,929	63,550	63,600	8,901	7,152	8,901	7,289
57,600	57,650	7,592	6,438	7,592	6,575	60,600	60,650	8,252	6,798	8,252	6,935	63,600	63,650	8,912	7,158	8,912	7,295
57,650	57,700	7,603	6,444	7,603	6,581	60,650	60,700	8,263	6,804	8,263	6,941	63,650	63,700	8,923	7,164	8,923	7,301
57,700	57,750	7,614	6,450	7,614	6,587	60,700	60,750	8,274	6,810	8,274	6,947	63,700	63,750	8,934	7,170	8,934	7,307
57,750	57,800	7,625	6,456	7,625	6,593	60,750	60,800	8,285	6,816	8,285	6,953	63,750	63,800	8,945	7,176	8,945	7,313
57,800	57,850	7,636	6,462	7,636	6,599	60,800	60,850	8,296	6,822	8,296	6,959	63,800	63,850	8,956	7,182	8,956	7,319
57,850	57,900	7,647	6,468	7,647	6,605	60,850	60,900	8,307	6,828	8,307	6,965	63,850	63,900	8,967	7,188	8,967	7,325
57,900	57,950	7,658	6,474	7,658	6,611	60,900	60,950	8,318	6,834	8,318	6,971	63,900	63,950	8,978	7,194	8,978	7,331
57,950	58,000	7,669	6,480	7,669	6,617	60,950	61,000	8,329	6,840	8,329	6,977	63,950	64,000	8,989	7,200	8,989	7,337
58,000						61,000						64,000					
58,000	58,050	7,680	6,486	7,680	6,623	61,000	61,050	8,340	6,846	8,340	6,983	64,000	64,050	9,000	7,206	9,000	7,343
58,050	58,100	7,691	6,492	7,691	6,629	61,050	61,100	8,351	6,852	8,351	6,989	64,050	64,100	9,011	7,212	9,011	7,349
58,100	58,150	7,702	6,498	7,702	6,635	61,100	61,150	8,362	6,858	8,362	6,995	64,100	64,150	9,022	7,218	9,022	7,355
58,150	58,200	7,713	6,504	7,713	6,641	61,150	61,200	8,373	6,864	8,373	7,001	64,150	64,200	9,033	7,224	9,033	7,361
58,200	58,250	7,724	6,510	7,724	6,647	61,200	61,250	8,384	6,870	8,384	7,007	64,200	64,250	9,044	7,230	9,044	7,367
58,250	58,300	7,735	6,516	7,735	6,653	61,250	61,300	8,395	6,876	8,395	7,013	64,250	64,300	9,055	7,236	9,055	7,373
58,300	58,350	7,746	6,522	7,746	6,659	61,300	61,350	8,406	6,882	8,406	7,019	64,300	64,350	9,066	7,242	9,066	7,379
58,350	58,400	7,757	6,528	7,757	6,665	61,350	61,400	8,417	6,888	8,417	7,025	64,350	64,400	9,077	7,248	9,077	7,385
58,400	58,450	7,768	6,534	7,768	6,671	61,400	61,450	8,428	6,894	8,428	7,031	64,400	64,450	9,088	7,254	9,088	7,391
58,450	58,500	7,779	6,540	7,779	6,677	61,450	61,500	8,439	6,900	8,439	7,037	64,450	64,500	9,099	7,260	9,099	7,397
58,500	58,550	7,790	6,546	7,790	6,683	61,500	61,550	8,450	6,906	8,450	7,043	64,500	64,550	9,110	7,266	9,110	7,403
58,550	58,600	7,801	6,552	7,801	6,689	61,550	61,600	8,461	6,912	8,461	7,049	64,550	64,600	9,121	7,272	9,121	7,409
58,600	58,650	7,812	6,558	7,812	6,695	61,600	61,650	8,472	6,918	8,472	7,055	64,600	64,650	9,132	7,278	9,132	7,415
58,650	58,700	7,823	6,564	7,823	6,701	61,650	61,700	8,483	6,924	8,483	7,061	64,650	64,700	9,143	7,284	9,143	7,421
58,700	58,750	7,834	6,570	7,834	6,707	61,700	61,750	8,494	6,930	8,494	7,067	64,700	64,750	9,154	7,290	9,154	7,427
58,750	58,800	7,845	6,576	7,845	6,713	61,750	61,800	8,505	6,936	8,505	7,073	64,750	64,800	9,165	7,296	9,165	7,433
58,800	58,850	7,856	6,582	7,856	6,719	61,800	61,850	8,516	6,942	8,516	7,079	64,800	64,850	9,176	7,302	9,176	7,439
58,850	58,900	7,867	6,588	7,867	6,725	61,850	61,900	8,527	6,948	8,527	7,085	64,850	64,900	9,187	7,308	9,187	7,448
58,900	58,950	7,878	6,594	7,878	6,731	61,900	61,950	8,538	6,954	8,538	7,091	64,900	64,950	9,198	7,314	9,198	7,459
58,950	59,000	7,889	6,600	7,889	6,737	61,950	62,000	8,549	6,960	8,549	7,097	64,950	65,000	9,209	7,320	9,209	7,470
59,000						62,000						65,000					
59,000	59,050	7,900	6,606	7,900	6,743	62,000	62,050	8,560	6,966	8,560	7,103	65,000	65,050	9,220	7,326	9,220	7,481
59,050	59,100	7,911	6,612	7,911	6,749	62,050	62,100	8,571	6,972	8,571	7,109	65,050	65,100	9,231	7,332	9,231	7,492
59,100	59,150	7,922	6,618	7,922	6,755	62,100	62,150	8,582	6,978	8,582	7,115	65,100	65,150	9,242	7,338	9,242	7,503
59,150	59,200	7,933	6,624	7,933	6,761	62,150	62,200	8,593	6,984	8,593	7,121	65,150	65,200	9,253	7,344	9,253	7,514
59,200	59,250	7,944	6,630	7,944	6,767	62,200	62,250	8,604	6,990	8,604	7,127	65,200	65,250	9,264	7,350	9,264	7,525
59,250	59,300	7,955	6,636	7,955	6,773	62,250	62,300	8,615	6,996	8,615	7,133	65,250	65,300	9,275	7,356	9,275	7,536
59,300	59,350	7,966	6,642	7,966	6,779	62,300	62,350	8,626	7,002	8,626	7,139	65,300	65,350	9,286	7,362	9,286	7,547
59,350	59,400	7,977															


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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
66,000						69,000						72,000					
66,000	66,050	9,440	7,446	9,440	7,701	69,000	69,050	10,100	7,806	10,100	8,361	72,000	72,050	10,760	8,166	10,760	9,021
66,050	66,100	9,451	7,452	9,451	7,712	69,050	69,100	10,111	7,812	10,111	8,372	72,050	72,100	10,771	8,172	10,771	9,032
66,100	66,150	9,462	7,458	9,462	7,723	69,100	69,150	10,122	7,818	10,122	8,383	72,100	72,150	10,782	8,178	10,782	9,043
66,150	66,200	9,473	7,464	9,473	7,734	69,150	69,200	10,133	7,824	10,133	8,394	72,150	72,200	10,793	8,184	10,793	9,054
66,200	66,250	9,484	7,470	9,484	7,745	69,200	69,250	10,144	7,830	10,144	8,405	72,200	72,250	10,804	8,190	10,804	9,065
66,250	66,300	9,495	7,476	9,495	7,756	69,250	69,300	10,155	7,836	10,155	8,416	72,250	72,300	10,815	8,196	10,815	9,076
66,300	66,350	9,506	7,482	9,506	7,767	69,300	69,350	10,166	7,842	10,166	8,427	72,300	72,350	10,826	8,202	10,826	9,087
66,350	66,400	9,517	7,488	9,517	7,778	69,350	69,400	10,177	7,848	10,177	8,438	72,350	72,400	10,837	8,208	10,837	9,098
66,400	66,450	9,528	7,494	9,528	7,789	69,400	69,450	10,188	7,854	10,188	8,449	72,400	72,450	10,848	8,214	10,848	9,109
66,450	66,500	9,539	7,500	9,539	7,800	69,450	69,500	10,199	7,860	10,199	8,460	72,450	72,500	10,859	8,220	10,859	9,120
66,500	66,550	9,550	7,506	9,550	7,811	69,500	69,550	10,210	7,866	10,210	8,471	72,500	72,550	10,870	8,226	10,870	9,131
66,550	66,600	9,561	7,512	9,561	7,822	69,550	69,600	10,221	7,872	10,221	8,482	72,550	72,600	10,881	8,232	10,881	9,142
66,600	66,650	9,572	7,518	9,572	7,833	69,600	69,650	10,232	7,878	10,232	8,493	72,600	72,650	10,892	8,238	10,892	9,153
66,650	66,700	9,583	7,524	9,583	7,844	69,650	69,700	10,243	7,884	10,243	8,504	72,650	72,700	10,903	8,244	10,903	9,164
66,700	66,750	9,594	7,530	9,594	7,855	69,700	69,750	10,254	7,890	10,254	8,515	72,700	72,750	10,914	8,250	10,914	9,175
66,750	66,800	9,605	7,536	9,605	7,866	69,750	69,800	10,265	7,896	10,265	8,526	72,750	72,800	10,925	8,256	10,925	9,186
66,800	66,850	9,616	7,542	9,616	7,877	69,800	69,850	10,276	7,902	10,276	8,537	72,800	72,850	10,936	8,262	10,936	9,197
66,850	66,900	9,627	7,548	9,627	7,888	69,850	69,900	10,287	7,908	10,287	8,548	72,850	72,900	10,947	8,268	10,947	9,208
66,900	66,950	9,638	7,554	9,638	7,899	69,900	69,950	10,298	7,914	10,298	8,559	72,900	72,950	10,958	8,274	10,958	9,219
66,950	67,000	9,649	7,560	9,649	7,910	69,950	70,000	10,309	7,920	10,309	8,570	72,950	73,000	10,969	8,280	10,969	9,230
67,000						70,000						73,000					
67,000	67,050	9,660	7,566	9,660	7,921	70,000	70,050	10,320	7,926	10,320	8,581	73,000	73,050	10,980	8,286	10,980	9,241
67,050	67,100	9,671	7,572	9,671	7,932	70,050	70,100	10,331	7,932	10,331	8,592	73,050	73,100	10,991	8,292	10,991	9,252
67,100	67,150	9,682	7,578	9,682	7,943	70,100	70,150	10,342	7,938	10,342	8,603	73,100	73,150	11,002	8,298	11,002	9,263
67,150	67,200	9,693	7,584	9,693	7,954	70,150	70,200	10,353	7,944	10,353	8,614	73,150	73,200	11,013	8,304	11,013	9,274
67,200	67,250	9,704	7,590	9,704	7,965	70,200	70,250	10,364	7,950	10,364	8,625	73,200	73,250	11,024	8,310	11,024	9,285
67,250	67,300	9,715	7,596	9,715	7,976	70,250	70,300	10,375	7,956	10,375	8,636	73,250	73,300	11,035	8,316	11,035	9,296
67,300	67,350	9,726	7,602	9,726	7,987	70,300	70,350	10,386	7,962	10,386	8,647	73,300	73,350	11,046	8,322	11,046	9,307
67,350	67,400	9,737	7,608	9,737	7,998	70,350	70,400	10,397	7,968	10,397	8,658	73,350	73,400	11,057	8,328	11,057	9,318
67,400	67,450	9,748	7,614	9,748	8,009	70,400	70,450	10,408	7,974	10,408	8,669	73,400	73,450	11,068	8,334	11,068	9,329
67,450	67,500	9,759	7,620	9,759	8,020	70,450	70,500	10,419	7,980	10,419	8,680	73,450	73,500	11,079	8,340	11,079	9,340
67,500	67,550	9,770	7,626	9,770	8,031	70,500	70,550	10,430	7,986	10,430	8,691	73,500	73,550	11,090	8,346	11,090	9,351
67,550	67,600	9,781	7,632	9,781	8,042	70,550	70,600	10,441	7,992	10,441	8,702	73,550	73,600	11,101	8,352	11,101	9,362
67,600	67,650	9,792	7,638	9,792	8,053	70,600	70,650	10,452	7,998	10,452	8,713	73,600	73,650	11,112	8,358	11,112	9,373
67,650	67,700	9,803	7,644	9,803	8,064	70,650	70,700	10,463	8,004	10,463	8,724	73,650	73,700	11,123	8,364	11,123	9,384
67,700	67,750	9,814	7,650	9,814	8,075	70,700	70,750	10,474	8,010	10,474	8,735	73,700	73,750	11,134	8,370	11,134	9,395
67,750	67,800	9,825	7,656	9,825	8,086	70,750	70,800	10,485	8,016	10,485	8,746	73,750	73,800	11,145	8,376	11,145	9,406
67,800	67,850	9,836	7,662	9,836	8,097	70,800	70,850	10,496	8,022	10,496	8,757	73,800	73,850	11,156	8,382	11,156	9,417
67,850	67,900	9,847	7,668														

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
75,000						78,000						81,000					
75,000	75,050	11,420	8,526	11,420	9,681	78,000	78,050	12,080	8,886	12,080	10,341	81,000	81,050	12,740	9,246	12,740	11,001
75,050	75,100	11,431	8,532	11,431	9,692	78,050	78,100	12,091	8,892	12,091	10,352	81,050	81,100	12,751	9,252	12,751	11,012
75,100	75,150	11,442	8,538	11,442	9,703	78,100	78,150	12,102	8,898	12,102	10,363	81,100	81,150	12,762	9,258	12,762	11,023
75,150	75,200	11,453	8,544	11,453	9,714	78,150	78,200	12,113	8,904	12,113	10,374	81,150	81,200	12,773	9,264	12,773	11,034
75,200	75,250	11,464	8,550	11,464	9,725	78,200	78,250	12,124	8,910	12,124	10,385	81,200	81,250	12,784	9,270	12,784	11,045
75,250	75,300	11,475	8,556	11,475	9,736	78,250	78,300	12,135	8,916	12,135	10,396	81,250	81,300	12,795	9,276	12,795	11,056
75,300	75,350	11,486	8,562	11,486	9,747	78,300	78,350	12,146	8,922	12,146	10,407	81,300	81,350	12,806	9,282	12,806	11,067
75,350	75,400	11,497	8,568	11,497	9,758	78,350	78,400	12,157	8,928	12,157	10,418	81,350	81,400	12,817	9,288	12,817	11,078
75,400	75,450	11,508	8,574	11,508	9,769	78,400	78,450	12,168	8,934	12,168	10,429	81,400	81,450	12,828	9,294	12,828	11,089
75,450	75,500	11,519	8,580	11,519	9,780	78,450	78,500	12,179	8,940	12,179	10,440	81,450	81,500	12,839	9,300	12,839	11,100
75,500	75,550	11,530	8,586	11,530	9,791	78,500	78,550	12,190	8,946	12,190	10,451	81,500	81,550	12,850	9,306	12,850	11,111
75,550	75,600	11,541	8,592	11,541	9,802	78,550	78,600	12,201	8,952	12,201	10,462	81,550	81,600	12,861	9,312	12,861	11,122
75,600	75,650	11,552	8,598	11,552	9,813	78,600	78,650	12,212	8,958	12,212	10,473	81,600	81,650	12,872	9,318	12,872	11,133
75,650	75,700	11,563	8,604	11,563	9,824	78,650	78,700	12,223	8,964	12,223	10,484	81,650	81,700	12,883	9,324	12,883	11,144
75,700	75,750	11,574	8,610	11,574	9,835	78,700	78,750	12,234	8,970	12,234	10,495	81,700	81,750	12,894	9,330	12,894	11,155
75,750	75,800	11,585	8,616	11,585	9,846	78,750	78,800	12,245	8,976	12,245	10,506	81,750	81,800	12,905	9,336	12,905	11,166
75,800	75,850	11,596	8,622	11,596	9,857	78,800	78,850	12,256	8,982	12,256	10,517	81,800	81,850	12,916	9,342	12,916	11,177
75,850	75,900	11,607	8,628	11,607	9,868	78,850	78,900	12,267	8,988	12,267	10,528	81,850	81,900	12,927	9,348	12,927	11,188
75,900	75,950	11,618	8,634	11,618	9,879	78,900	78,950	12,278	8,994	12,278	10,539	81,900	81,950	12,938	9,354	12,938	11,199
75,950	76,000	11,629	8,640	11,629	9,890	78,950	79,000	12,289	9,000	12,289	10,550	81,950	82,000	12,949	9,360	12,949	11,210
76,000						79,000						82,000					
76,000	76,050	11,640	8,646	11,640	9,901	79,000	79,050	12,300	9,006	12,300	10,561	82,000	82,050	12,960	9,366	12,960	11,221
76,050	76,100	11,651	8,652	11,651	9,912	79,050	79,100	12,311	9,012	12,311	10,572	82,050	82,100	12,971	9,372	12,971	11,23

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 house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	
84,000							87,000							90,000						
84,000	84,050	13,400	9,606	13,400	11,661		87,000	87,050	14,060	9,966	14,060	12,321		90,000	90,050	14,720	10,326	14,720	12,981	
84,050	84,100	13,411	9,612	13,411	11,672		87,050	87,100	14,071	9,972	14,071	12,332		90,050	90,100	14,731	10,332	14,731	12,992	
84,100	84,150	13,422	9,618	13,422	11,683		87,100	87,150	14,082	9,978	14,082	12,343		90,100	90,150	14,742	10,338	14,742	13,003	
84,150	84,200	13,433	9,624	13,433	11,694		87,150	87,200	14,093	9,984	14,093	12,354		90,150	90,200	14,753	10,344	14,753	13,014	
84,200	84,250	13,444	9,630	13,444	11,705		87,200	87,250	14,104	9,990	14,104	12,365		90,200	90,250	14,764	10,350	14,764	13,025	
84,250	84,300	13,455	9,636	13,455	11,716		87,250	87,300	14,115	9,996	14,115	12,376		90,250	90,300	14,775	10,356	14,775	13,036	
84,300	84,350	13,466	9,642	13,466	11,727		87,300	87,350	14,126	10,002	14,126	12,387		90,300	90,350	14,786	10,362	14,786	13,047	
84,350	84,400	13,477	9,648	13,477	11,738		87,350	87,400	14,137	10,008	14,137	12,398		90,350	90,400	14,797	10,368	14,797	13,058	
84,400	84,450	13,488	9,654	13,488	11,749		87,400	87,450	14,148	10,014	14,148	12,409		90,400	90,450	14,808	10,374	14,808	13,069	
84,450	84,500	13,499	9,660	13,499	11,760		87,450	87,500	14,159	10,020	14,159	12,420		90,450	90,500	14,819	10,380	14,819	13,080	
84,500	84,550	13,510	9,666	13,510	11,771		87,500	87,550	14,170	10,026	14,170	12,431		90,500	90,550	14,830	10,386	14,830	13,091	
84,550	84,600	13,521	9,672	13,521	11,782		87,550	87,600	14,181	10,032	14,181	12,442		90,550	90,600	14,841	10,392	14,841	13,102	
84,600	84,650	13,532	9,678	13,532	11,793		87,600	87,650	14,192	10,038	14,192	12,453		90,600	90,650	14,852	10,398	14,852	13,113	
84,650	84,700	13,543	9,684	13,543	11,804		87,650	87,700	14,203	10,044	14,203	12,464		90,650	90,700	14,863	10,404	14,863	13,124	
84,700	84,750	13,554	9,690	13,554	11,815		87,700	87,750	14,214	10,050	14,214	12,475		90,700	90,750	14,874	10,410	14,874	13,135	
84,750	84,800	13,565	9,696	13,565	11,826		87,750	87,800	14,225	10,056	14,225	12,486		90,750	90,800	14,885	10,416	14,885	13,146	
84,800	84,850	13,576	9,702	13,576	11,837		87,800	87,850	14,236	10,062	14,236	12,497		90,800	90,850	14,896	10,422	14,896	13,157	
84,850	84,900	13,587	9,708	13,587	11,848		87,850	87,900	14,247	10,068	14,247	12,508		90,850	90,900	14,907	10,428	14,907	13,168	
84,900	84,950	13,598	9,714	13,598	11,859		87,900	87,950	14,258	10,074	14,258	12,519		90,900	90,950	14,918	10,434	14,918	13,179	
84,950	85,000	13,609	9,720	13,609	11,870		87,950	88,000	14,269	10,080	14,269	12,530		90,950	91,000	14,929	10,440	14,929	13,190	
85,000							88,000							91,000						
85,000	85,050	13,620	9,726	13,620	11,881		88,000	88,050	14,280	10,086	14,280	12,541		91,000	91,050	14,940	10,446	14,940	13,201	
85,050	85,100	13,631	9,732	13,631	11,892		88,050	88,100	14,291	10,092	14,291	12,552		91,050	91,100	14,951	10,452	14,951	13,212	
85,100	85,150	13,642	9,738	13,642	11,903		88,100	88,150	14,302	10,098	14,302	12,563		91,100	91,150	14,962	10,458	14,962	13,223	
85,150	85,200	13,653	9,744	13,653	11,914		88,150	88,200	14,313	10,104	14,313	12,574		91,150	91,200	14,973	10,464	14,973	13,234	
85,200	85,250	13,664	9,750	13,664	11,925		88,200	88,250	14,324	10,110	14,324	12,585		91,200	91,250	14,984	10,470	14,984	13,245	
85,250	85,300	13,675	9,756	13,675	11,936		88,250	88,300	14,335	10,116	14,335	12,596		91,250	91,300	14,995	10,476	14,995	13,256	
85,300	85,350	13,686	9,762	13,686	11,947		88,300	88,350	14,346	10,122	14,346	12,607		91,300	91,350	15,006	10,482	15,006	13,267	
85,350	85,400	13,697	9,768	13,697	11,958		88,350	88,400	14,357	10,128	14,357	12,618		91,350	91,400	15,017	10,488	15,017	13,278	
85,400	85,450	13,708	9,774	13,708	11,969		88,400	88,450	14,368	10,134	14,368	12,629		91,400	91,450	15,028	10,494	15,028	13,289	
85,450	85,500	13,719	9,780	13,719	11,980		88,450	88,500	14,379	10,140	14,379	12,640		91,450	91,500	15,039	10,500	15,039	13,300	
85,500	85,550	13,730	9,786	13,730	11,991		88,500	88,550	14,390	10,146	14,390	12,651		91,500	91,550	15,050	10,506	15,050	13,311	
85,550	85,600	13,741	9,792	13,741	12,002		88,550	88,600	14,401	10,152	14,401	12,662		91,550	91,600	15,061	10,512	15,061	13,322	
85,600	85,650	13,752	9,798	13,752	12,013		88,600	88,650	14,412	10,158	14,412	12,673		91,600	91,650	15,072	10,518	15,072	13,333	
85,650	85,700	13,763	9,804	13,763	12,024		88,650	88,700	14,423	10,164	14,423	12,684		91,650	91,700	15,083	10,524	15,083	13,344	
85,700	85,750	13,774	9,810	13,774	12,035		88,700	88,750	14,434	10,170	14,434	12,695		91,700	91,750	15,094	10,530	15,094	13,355	
85,750	85,800	13,785	9,816	13,785	12,046		88,750	88,800	14,445	10,176	14,445	12,706		91,750	91,800	15,105	10,536	15,105	13,366	
85,800	85,850	13,796	9,822	13,796	12,057		88,800	88,850	14,456	10,182	14,456	12,717		91,800	91,850	15,116	10,542	15,116	13,377	
85,850	85,900	13,807	9,828	13,807	12,068		88,850	88,900	14,467	10,188	14,467	12,728		91,850	91,900	15,127	10,548	15,127	13,388	
85,900	85,950	13,818	9,834	13,818	12,079		88,900	88,950	14,478	10,194	14,478	12,739		91,900	91,950	15,138	10,554	15,138	13,399	
85,950	86,000	13,829	9,840	13,829	12,090		88,950	89,000	14,489	10,200	14,489	12,750		91,950	92,000	15,149	10,560	15,149	13,410	
86,000							89,000							92,000						
86,000	86,050	13,840	9,846	13,840	12,101		89,000	89,050	14,500	10,206	14,500	12,761		92,000	92,050	15,160	10,566	15,160	13,421	
86,050	86,100	13,851	9,852	13,851	12,112		89,050	89,100	14,511	10,212	14,511	12,772		92,050	92,100	15,171	10,572	15,171	13,432	
86,100	86,150	13,862	9,858	13,862	12,123		89,100	89,150	14,522	10,218	14,522	12,783		92,100	92,150	15,182	10,578	15,182	13,443	
86,150	86,200	13,873	9,864	13,873	12,134		89,150	89,200	14,533	10,224	14,533	12,794		92,150	92,200	15,193	10,584	15,193	13,454	
86,200	86,250	13,884	9,870	13,884	12,145		89,200	89,250	14,544	10,230	14,544	12,805		92,200	92,250	15,204	10,590	15,204	13,465	
86,250	86,300	13,895	9,876	13,895	12,156		89,250	89,300	14,555	10,236	14,555	12,816		92,250	92,300	15,215	10,596	15,215	13,476	
86,300	86,350	13,906	9,882	13,906	12,167		89,300	89,350	14,566	10,242	14,566	12,827		92,300	92,350	15,226	10,602	15,226	13,487	
86,350	86,400	13,917	9,888	13,917	12,178		89,350	89,400	14,577	10,248	14,577	12,838		92,350	92,400	15,237	10,608	15,237	13,498	
86,400	86,450	13,928	9,894	13,928	12,189		89,400	89,450	14,588	10,254	14,588	12,849		92,400	92,450	15,248	10,614	15,248	13,509	
86,450	86,500	13,939	9,900	13,939	12,200		89,450	89,500	14,5											

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 house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
93,000						96,000						99,000					
93,000	93,050	15,380	10,686	15,380	13,641	96,000	96,050	16,040	11,046	16,040	14,301	99,000	99,050	16,700	11,614	16,700	14,961
93,050	93,100	15,391	10,692	15,391	13,652	96,050	96,100	16,051	11,052	16,051	14,312	99,050	99,100	16,711	11,625	16,711	14,972
93,100	93,150	15,402	10,698	15,402	13,663	96,100	96,150	16,062	11,058	16,062	14,323	99,100	99,150	16,722	11,636	16,722	14,983
93,150	93,200	15,413	10,704	15,413	13,674	96,150	96,200	16,073	11,064	16,073	14,334	99,150	99,200	16,733	11,647	16,733	14,994
93,200	93,250	15,424	10,710	15,424	13,685	96,200	96,250	16,084	11,070	16,084	14,345	99,200	99,250	16,744	11,658	16,744	15,005
93,250	93,300	15,435	10,716	15,435	13,696	96,250	96,300	16,095	11,076	16,095	14,356	99,250	99,300	16,755	11,669	16,755	15,016
93,300	93,350	15,446	10,722	15,446	13,707	96,300	96,350	16,106	11,082	16,106	14,367	99,300	99,350	16,766	11,680	16,766	15,027
93,350	93,400	15,457	10,728	15,457	13,718	96,350	96,400	16,117	11,088	16,117	14,378	99,350	99,400	16,777	11,691	16,777	15,038
93,400	93,450	15,468	10,734	15,468	13,729	96,400	96,450	16,128	11,094	16,128	14,389	99,400	99,450	16,788	11,702	16,788	15,049
93,450	93,500	15,479	10,740	15,479	13,740	96,450	96,500	16,139	11,100	16,139	14,400	99,450	99,500	16,799	11,713	16,799	15,060
93,500	93,550	15,490	10,746	15,490	13,751	96,500	96,550	16,150	11,106	16,150	14,411	99,500	99,550	16,810	11,724	16,810	15,071
93,550	93,600	15,501	10,752	15,501	13,762	96,550	96,600	16,161	11,112	16,161	14,422	99,550	99,600	16,821	11,735	16,821	15,082
93,600	93,650	15,512	10,758	15,512	13,773	96,600	96,650	16,172	11,118	16,172	14,433	99,600	99,650	16,832	11,746	16,832	15,093
93,650	93,700	15,523	10,764	15,523	13,784	96,650	96,700	16,183	11,124	16,183	14,444	99,650	99,700	16,843	11,757	16,843	15,104
93,700	93,750	15,534	10,770	15,534	13,795	96,700	96,750	16,194	11,130	16,194	14,455	99,700	99,750	16,854	11,768	16,854	15,115
93,750	93,800	15,545	10,776	15,545	13,806	96,750	96,800	16,205	11,136	16,205	14,466	99,750	99,800	16,865	11,779	16,865	15,126
93,800	93,850	15,556	10,782	15,556	13,817	96,800	96,850	16,216	11,142	16,216	14,477	99,800	99,850	16,876	11,790	16,876	15,137
93,850	93,900	15,567	10,788	15,567	13,828	96,850	96,900	16,227	11,148	16,227	14,488	99,850	99,900	16,887	11,801	16,887	15,148
93,900	93,950	15,578	10,794	15,578	13,839	96,900	96,950	16,238	11,154	16,238	14,499	99,900	99,950	16,898	11,812	16,898	15,159
93,950	94,000	15,589	10,800	15,589	13,850	96,950	97,000	16,249	11,163	16,249	14,510	99,950	100,000	16,909	11,823	16,909	15,170
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	15,600	10,806	15,600	13,861	97,000	97,050	16,260	11,174	16,260	14,521						
94,050	94,100	15,611	10,812	15,611	13,872	97,050	97,100	16,271	11,185	16,271	14,532						
94,100	94,150	15,622	10,818	15,622	13,883	97,100	97,150	16,282	11,196	16,282	14,543						
94,150	94,200	15,633	10,824	15,633	13,894	97,150	97,200	16,293	11,207	16,293	14,554						
94,200	94,250	15,644	10,830	15,644	13,905	97,200	97,250	16,304	11,218	16,304	14,565						
94,250	94,300	15,655	10,836	15,655	13,916	97,250	97,300	16,315	11,229	16,315	14,576						
94,300	94,350	15,666	10,842	15,666	13,927	97,300	97,350	16,326	11,240	16,326	14,587						
94,350	94,400	15,677	10,848	15,677	13,938	97,350	97,400	16,337	11,251	16,337	14,598						
94,400	94,450	15,688	10,854	15,688	13,949	97,400	97,450	16,348	11,262	16,348	14,609						
94,450	94,500	15,699	10,860	15,699	13,960	97,450	97,500	16,359	11,273	16,359	14,620						
94,500	94,550	15,710	10,866	15,710	13,971	97,500	97,550	16,370	11,284	16,370	14,631						
94,550	94,600	15,721	10,872	15,721	13,982	97,550	97,600	16,381	11,295	16,381	14,642						
94,600	94,650	15,732	10,878	15,732	13,993	97,600	97,650	16,392	11,306	16,392	14,653						
94,650	94,700	15,743	10,884	15,743	14,004	97,650	97,700	16,403	11,317	16,403	14,664						
94,700	94,750	15,754	10,890	15,754	14,015	97,700	97,750	16,414	11,328	16,414	14,675						
94,750	94,800	15,765	10,896	15,765	14,026	97,750	97,800	16,425	11,339	16,425	14,686						
94,800	94,850	15,776	10,902	15,776	14,037	97,800	97,850	16,436	11,350	16,436	14,697						
94,850	94,900	15,787	10,908	15,787	14,048	97,850	97,900	16,447	11,361	16,447	14,708						
94,900	94,950	15,798	10,914	15,798	14,059	97,900	97,950	16,458	11,372	16,458	14,719						
94,950	95,000	15,809	10,920	15,809	14,070	97,950	98,000	16,469	11,383	16,469	14,730						
95,000						98,000											
95,000	95,050	15,820	10,926	15,820	14,081	98,000	98,050	16,480	11,394	16,480	14,741						
95,050	95,100	15,831	10,932	15,831	14,092	98,050	98,100	16,491	11,405	16,491	14,752						
95,100	95,150	15,842	10,938	15,842	14,103	98,100	98,150	16,502	11,416	16,502	14,763						
95,150	95,200	15,853	10,944	15,853	14,114	98,150	98,200	16,513	11,427	16,513	14,774						
95,200	95,250	15,864	10,950	15,864	14,125	98,200	98,250	16,524	11,438	16,524	14,785						
95,250	95,300	15,875	10,956	15,875	14,136	98,250	98,300	16,535	11,449	16,535	14,796						
95,300	95,350	15,886	10,962	15,886	14,147	98,300	98,350	16,546	11,460	16,546	14,807						
95,350	95,400	15,897	10,968	15,897	14,158	98,350	98,400	16,557	11,471	16,557	14,818						

2025 Tax Computation Worksheet—Line 16



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

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

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

Taxable income. If line 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 the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 42,979.75	\$

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 the entry space on line 16.
At least \$100,000 but not over \$206,700	\$	× 22% (0.22)	\$	\$ 10,172.00	\$
Over \$206,700 but not over \$394,600	\$	× 24% (0.24)	\$	\$ 14,306.00	\$
Over \$394,600 but not over \$501,050	\$	× 32% (0.32)	\$	\$ 45,874.00	\$
Over \$501,050 but not over \$751,600	\$	× 35% (0.35)	\$	\$ 60,905.50	\$
Over \$751,600	\$	× 37% (0.37)	\$	\$ 75,937.50	\$

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 the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$375,800	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$375,800	\$	× 37% (0.37)	\$	\$ 37,968.75	\$

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 the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 6,825.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 8,892.00	\$
Over \$197,300 but not over \$250,500	\$	× 32% (0.32)	\$	\$ 24,676.00	\$
Over \$250,500 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 32,191.00	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 44,718.00	\$

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General Information

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

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. Free File provides eligible taxpayers the ability to file their taxes electronically for free. See *IRS.gov/FreeFile* for details and to see if you are eligible.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with the dependent's social security card. For each child under age 17 who is a qualifying child for the child tax credit or each dependent who qualifies you for the credit for other dependents, make sure you checked the appropriate box on row (7) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 16.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 12e to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D,

make sure you checked the box on line 7b.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of qualifying children you have who have valid SSNs.
- Remember to sign and date Form 1040 or 1040-SR and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 37 for details.
- Make sure to check *Where Do You File?* before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing

sites. Because of this, you may need to mail your return to a different address than you have in the past. You can also file electronically.

- Don't file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.
- Make sure that if you, your spouse with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage, and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. For tax years other than 2020, you may have to repay excess advance payments, even if someone else enrolled you, your spouse, or your dependent in the

Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a de-pendent. See the instructions for Schedule 2, line 1a, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits;

(b) you are divorced, separated, or no longer living with your spouse; or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Don't file Form 8857 with your Form 1040 or 1040-SR. For more information, see Pub. 971 and Form 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2026



You can use the [Tax Withholding Estimator](#) instead of Pub. 505 or the worksheets included with Form W-4 or

W-4P to determine whether you need to have your withholding increased or decreased.

In general, you don't have to make estimated tax payments if you expect that your 2026 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2026 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records From Identity Theft



All taxpayers can now apply for an Identity Protection PIN (IP PIN). Go to [IRS.gov/ GetAnIPPIN](https://www.irs.gov/GetAnIPPIN) to request an IP PIN through your online account, file Form 15227 if your AGI on your last filed return is less than \$84,000 (\$168,000 if married filing jointly), or make an appointment to visit a Taxpayer Assistance Center.

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

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/ IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through Telecommunications Relay Services at [FCC.gov/TRS](https://www.fcc.gov/TRS).

Protect yourself from suspicious emails, texts, and social media messages, phishing schemes, and phone scams.

Phishing is the creation and use of emails,

texts, social media messages, and websites designed to mimic legitimate business communication and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contact with or request detailed personal information from taxpayers via emails, texts, or social media messages. Also, the IRS doesn't ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. For more information, go to [IRS.gov/Phishing](https://www.irs.gov/Phishing). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 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 report suspicious emails, texts, and social media messages to the Federal Trade Commission (FTC) at [ftc.gov/complaint](https://www.ftc.gov/complaint). You can contact them at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

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

You can report a phone scam to the Treasury Inspector General for Tax Administration at [IRS Impersonation Scam Reporting](https://www.irs.gov/identity-theft) or the

FTC using the [FTC Complaint Assistant](#) at FTC.gov. Add “IRS Telephone Scam” in the notes.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, go to [Pay.gov](#) and make a contribution by credit card, debit card, PayPal, checking account, or savings account. Don’t add your gift to any tax you may owe. See the instructions for line 37 for details on how to pay any tax you owe. For more information, go to [TreasuryDirect.gov/Help-Center/ Public-Debt-FAQs/#DebtFinance](#) and click on “How do you make a contribution to reduce the debt?”



You may be able to deduct this gift on your 2026 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing

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

Amended Return

File Form 1040-X to change a return you already filed. Generally, to timely claim a refund on your amended return, Form 1040-X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040-X if you live in a federally declared

disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

You can file Form 1040-X electronically with tax filing software to amend Forms 1040 and 1040-SR. See [IRS.gov/Filing/Amended-Return-FrequentlyAsked-Questions](https://www.irs.gov/Filing/Amended-Return-FrequentlyAsked-Questions) for more information.

Use the [Where's My Amended Return](https://www.irs.gov/where-my-amended-return) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax return preparation.

To get a free transcript:

- Access your online account at [IRS.gov/Account](https://www.irs.gov/Account),
- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript),
- Use Form 4506-T or 4506T-EZ, or
- Call us at 800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Past Due Returns

If you or someone you know needs to file past due tax returns, go to [Filing past due returns](https://www.irs.gov/filing/past-due) or [IRS.gov/Individuals](https://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions.

For example, if you are filing a 2022 return in 2026 use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

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

Tax reform. Tax reform legislation impacting federal taxes, credits, and deductions was enacted in P.L. 119-21, commonly known as the One Big Beautiful Bill Act, on July 4, 2025. Go to [IRS.gov/ OBBB](https://www.irs.gov/OBBB) for more information and updates on how this legislation affects your taxes.

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) ([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 (EITC).

- The *Online EIN Application* ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number (EIN) at no cost.
- The *Tax Withholding Estimator* ([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 *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](https://www.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.

Business tax account. If you are a sole proprietor, a partnership, an S corporation, a C corporation, or a single-member limited liability company (LLC), you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/ BusinessAccount](https://www.irs.gov/BusinessAccount) for more information.

IRS social media. Go to [IRS.gov/ SocialMedia](https://www.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).

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.

Over-the-Phone Interpreter (OPI) Service. The IRS offers the OPI Service to taxpayers needing language interpretation. The OPI Service is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site.

This service is available in Spanish, Mandarin, Cantonese, Korean, Vietnamese, Russian, and Haitian Creole.

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-ready, 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).

Alternative media preference. 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.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission.

Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

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.

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 OLA.

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 EITC 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. The IRS recommends paying electronically whenever possible. Options to pay electronically are included in the list below. 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 taxes from your bank account. It's free and secure, and no sign-in is required. You can change or cancel within 2 days of scheduled payment.
- [*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](#): This is the 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 and easy.

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](https://www.irs.gov/OPA) ([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 PreQualifier](https://www.irs.gov/OIC) 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](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/1040X](https://www.irs.gov/1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.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.

IRS Document Upload Tool. You may be able to use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. 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/TAC](https://www.irs.gov/TAC) 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."

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. We will send you a bill for any amount due.

If you choose to include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040 or 1040-SR, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 37. For more information on the estimated tax penalty, see *Line 38*, earlier.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatements of tax,

and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$525 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a

month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17_IRB#NOT-2010-33](https://www.irs.gov/irb/2010-17_IRB#NOT-2010-33).

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

Refund Information



To check the status of your refund, go to [IRS.gov/Refunds](https://www.irs.gov/Refunds) or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

The IRS can't issue refunds before mid-February 2026 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.



To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return.

- Your social security number (or individual taxpayer identification number).
- Your filing status.
- The exact whole dollar amount of your refund.

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



Updates to refund status are made once a day—usually at night.



If you don't have Internet access, you can call 800-829-1954, 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Don't send in a copy of your return unless asked to do so.

To get a refund, you must generally file your return within 3 years from the date the return was due (including extensions).

Where's My Refund doesn't track refunds that are claimed on an amended tax return.

Refund information is also available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/Spanish) and by calling 800-829-1954.

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