# Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at <u>IRS.gov/draftforms</u>. Please note that drafts may remain on IRS.gov even after the final release is posted at <u>IRS.gov/downloadforms</u>, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at <u>IRS.gov/formspubs</u>.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the <u>Comment on Tax Forms and Publications</u> page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

# INSTRUCTIONS



2013



makes doing your taxes faster and easier.



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

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, see *Options for e-filing your returns* in these instructions or click on **IRS** *e-file* at IRS.gov.

#### **2013 TAX CHANGES**

See What's New in these instructions.

#### **FUTURE DEVELOPMENTS**

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040.



Department of the Treasury Internal Revenue Service IRS.gov

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# **Table of Contents**

Department of the Treasury

Internal Revenue Service

Contents	Page	Contents	Page
What's New	<u>5</u>	Refund	<u>68</u>
Do You Have To File?		Amount You Owe	72 72 73
1098, and 1099	12 12	Refund Information	
Presidential Election Campaign I Filing Status	<u>12</u>	Disclosure, Privacy Act, and Paperw Reduction Act Notice	vork
Exemptions		Order Form for Forms and Publication  Major Categories of Federal Income Outlays for Fiscal Year 2012	and
Other Taxes	<u>47</u>	Index	<u>102</u>

#### The Taxpayer Advocate Service Is Here To Help You

#### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

#### What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

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

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
  - Our services are free and tailored to meet your needs.
  - We have offices in every state, the District of Columbia, and Puerto Rico.
- Our <u>online tax toolkit</u> can help you understand your rights and options in dealing with the IRS. Go to <u>www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help</u>.

#### How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at <a href="https://www.irs.gov/advocate">www.irs.gov/advocate</a>. You can also call us toll-free at 1-877-777-4778.

#### How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at <a href="https://www.irs.gov/sams">www.irs.gov/sams</a>.

#### Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on <a href="www.irs.gov/litc">www.irs.gov/litc</a> or IRS <a href="Publication 4134, Low Income Taxpayer Clinic List">Publication 4134, Low Income Taxpayer Clinic List</a>. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

#### Suggestions for Improving the IRS

#### **Taxpayer Advocacy Panel**

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at <a href="https://www.improveirs.org">www.improveirs.org</a> or 1-888-912-1227 (toll-free).

#### Options for e-filing your returns—safely, quickly, and easily.

#### Why do 80% of Americans file their taxes electronically?

- Security—The IRS uses the latest encryption technology to safeguard your information.
- Flexible Payments—File early; pay by April 15.
- Greater Accuracy—Fewer errors mean faster processing.
- Quick Receipt—Get an acknowledgment that your return was received and accepted.
- Go Green—Reduce the amount of paper used.
- It's Free—through Free File.
- Faster Refunds—Get your refund faster by e-filing using direct deposit.







# IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 110 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or

Most tax return preparers are now required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception. Most states also use electronic filing.

#### Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$52,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *Free Tax Return Assistance* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

#### **Do Your Taxes for Free**

freefile

If your adjusted gross income was \$58,000 or less in 2013, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 14 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit www.irs.gov/freefile for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each of the approximately 14 software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free. Free File is available in English and Spanish.

**Free File Fillable Forms.** The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

## Make your tax payments electronically—it's easy.

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you *e-file* your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail.

Visit www.irs.gov/e-pay for more information or to make a payment.

# What's New

For information about any additional changes to the 2013 tax law or any other developments affecting Form 1040 or its instructions, go to <a href="https://www.irs.gov/form1040">www.irs.gov/form1040</a>.

Change in tax rates. The highest tax rate for 2013 is 39.6%. For details, see the 2013 Tax Computation Worksheet or the 2013 Tax Rate Schedules, later.

Tax rate on net capital gain and qualified dividends. The maximum tax rate of 15% on net capital gain and qualified dividends has increased to 20% for some taxpayers. The Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions reflects this new, higher rate.

Additional Medicare Tax. Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately.
- \$250,000 if married filing jointly, or
- \$200,000 if single, head of household, or qualifying widow(er).

For more information, see the instructions for line 60 and Form 8959.

**Net Investment Income Tax.** Beginning in 2013, you may be subject to Net Investment Income Tax (NIIT). The NIIT is 3.8% of the smaller of (a) your net investment income or (b) the excess of your modified adjusted gross income over:

- \$125,000 if married filing separate-
- \$250,000 if married filing jointly or qualifying widow(er), or
- \$200,000 if single or head of household.

For more information, see the instructions for line 60 and Form 8960.

Filing status for same-sex married couples. If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse generally must use the married filing

jointly or married filing separately filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See *Filing Status*, later.

Medical and dental expenses. You can deduct only the part of your medical and dental expenses that is more than 10% of your adjusted gross income (7.5% if either you or your spouse is age 65 or older). See the instructions for Schedule A.

**Personal exemption amount increased for certain taxpayers.** Your personal exemption is increased to \$3,900. But the amount is reduced if your adjusted gross income is more than:

- \$150,000 if married filing separately,
- \$250,000 if single,
- \$275,000 if head of household, or
- \$300,000 if married filing jointly or qualifying widow(er).

See the instructions for line 42.

**Limit on itemized deductions.** You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than:

- \$150,000 if married filing separately,
  - \$250,000 if single,
  - \$275,000 if head of household, or
- \$300,000 if married filing jointly or qualifying widow(er).

See the instructions for line 29 of Schedule A.

Credit for prior year minimum tax. The credit for prior year minimum tax is no longer partly refundable. See Form 8801 and its instructions.

**Standard mileage rates.** The 2013 rate for business use of your vehicle is increased to 56½ cents a mile. The 2013 rate for use of your vehicle to get medi-

cal care or to move is increased to 24 cents a mile.

**Identity Protection Personal Identification Number (IP PIN).** If you are filing electronically and both you and your spouse received an IP PIN, see *Identity Protection PIN* after the instructions for line 77 for more information.

# A Special Note About the Affordable Care Act and Your 2014 Tax Return

The following information does not affect your 2013 tax return. However, when you file your 2014 tax return in 2015, you and your family will have to document that you had health care coverage throughout 2014. Under certain circumstances, you may be entitled to an exemption if you did not maintain coverage in 2014. Otherwise, you may need to make a payment with the 2014 return.

For more information on the payment or exemptions, visit <a href="https://www.IRS.gov/aca">www.IRS.gov/aca</a>.

If you currently have qualifying health care coverage, you will not need to do anything more than maintain that coverage throughout 2014. If you buy insurance through the Health Insurance Marketplace, you may be eligible for an advance payment of the Premium Tax Credit to help pay for your insurance coverage.

If you are receiving an advance payment of the Premium Tax Credit during 2014, you should report changes in your income or family size to your Marketplace. By reporting changes promptly, you can make adjustments that will help you get the correct amount. Receiving too much or too little in advance will affect your refund or balance due when you file your 2014 tax return in 2015.

Visit <u>www.IRS.gov/aca</u> for information on the tax provisions of the Affordable Care Act and <u>www.HealthCare.gov</u> for Marketplace information.

# **Filing** Requirements

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



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

## Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 to see if they must file.



Even if you do not otherwise have to file a return, you should file one to get a refund

of any federal income tax withheld. You should also file if you are eligible for any of the following credits.

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- *Credit for federal tax on fuels.*
- Health coverage tax credit.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Premium Tax Credit. You do not need to file a 2013 federal tax return solely to establish eligibility or qualify for advance payment of the Premium Tax Credit. Visit www.IRS.gov/aca for information on the tax provisions of the Affordable Care Act and www.HealthCare.gov for Marketplace information.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2013 or was a full-time student under age 24 at the end of 2013. To do so, use Form 8814. If you make this election. your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. Do not use Form 8814 for such a

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

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

- You were married to a U.S. citizen or resident alien at the end of 2013.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or du-

al-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

## When and Where **Should You File?**

File Form 1040 by April 15, 2014. If you file after this date, you may have to pay interest and penalties. See Interest and Penalties, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

Filing instructions and addresses are at the end of these instructions.

#### What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.



An automatic 6-month extension to file does not extend the CAUTION time to pay your tax. If you do

not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 16, 2014, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

#### **Private Delivery Services**

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver,

UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service,

go to IRS.gov and enter "private delivery service" in the search box.

The private delivery service can tell you how to get written proof of the mailing date.

#### **Chart A—For Most People**

IF your filing status is	AND at the end of 2013 you were*	THEN file a return if your gross income** was at least
Single (see the instructions for line 1)	under 65 65 or older	\$10,000 11,500
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,000 21,200 22,400
Married filing separately (see the instructions for line 3)	any age	\$3,900
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,850 14,350
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$16,100 17,300

<sup>\*</sup>If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.

<sup>\*\*</sup>Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2013 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

<sup>\*\*\*</sup>If you did not live with your spouse at the end of 2013 (or on the date your spouse died) and your gross income was at least \$3,900, you must file a return regardless of your age.

# Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross **income** is the total of your unearned and earned income. Single dependents. Were you either age 65 or older or blind? No. You must file a return if any of the following apply. • Your unearned income was over \$1,000. • Your earned income was over \$6,100. • Your gross income was more than the larger of— • \$1,000, or • Your earned income (up to \$5,750) plus \$350. Yes. You must file a return if any of the following apply. • Your unearned income was over \$2,500 (\$4,000 if 65 or older and blind). • Your earned income was over \$7,600 (\$9,100 if 65 or older and blind). • Your gross income was more than the larger of— • \$2,500 (\$4,000 if 65 or older **and** blind), or • Your earned income (up to \$5,750) plus \$1,850 (\$3,350 if 65 or older **and** blind). Married dependents. Were you either age 65 or older or blind? No. You must file a return if any of the following apply. • Your unearned income was over \$1,000. • Your earned income was over \$6.100. • Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. • Your gross income was more than the larger of— • \$1,000, or • Your earned income (up to \$5,750) plus \$350. Yes. You must file a return if any of the following apply. • Your unearned income was over \$2,200 (\$3,400 if 65 or older and blind). • Your earned income was over \$7,300 (\$8,500 if 65 or older and blind). • Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. • Your gross income was more than the larger of— • \$2,200 (\$3,400 if 65 or older **and** blind), or • Your earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older **and** blind).

#### Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2013.

- 1. You owe any special taxes, including any of the following.
  - **a.** Alternative minimum tax.
  - **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
  - **d.** Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See the instructions for line 59b.
  - **f.** Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60.
  - g. Recapture taxes. See the instructions for line 44 and line 60.
- 2. You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.
- 3. You had net earnings from self-employment of at least \$400.
- **4.** You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

# Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit *www.irs.gov/efile* for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 62. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See Wages, Salaries, Tips, etc.
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Form 8839, line 20
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
	Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10, but first see the instructions on Form 1098*
	Refund of overpaid interest (box 3)	Form 1040, line 21, but first see the instructions on Form 1098*
	Mortgage insurance premiums (box 4)	See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2a), cost or other basis (box 3), and wash sale loss disallowed (box 5)	Form 8949, but first see the Instructions for Form 8949
	Bartering (box 7)	See Pub. 525
	Aggregate profit or (loss) on contracts (box 12)	Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See Exclusion of Gain on Qualified Small Business (QSB) Stock in the instruction for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Exempt-interest dividends (box 10)	Form 1040, line 8b
	Specified private activity bond interest dividends (box 11)	Form 6251, line 12

Form	Item and Box in Which It Should Appear	Where To Report
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions
	ATAA/RTAA payments (box 5)	Form 1040, line 21
	Taxable grants (box 6)	Form 1040, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 4
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions Form 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 60
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 9)	Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 23
	Credits and other deductions (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, Form 8824, or Form 8949
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853
that schedule o		EZ, E, or $F$ or Form 4835, report the taxable or deductible amount allocable to the activity on
	distributions from Archer and Medicare Advantage MSAs.	

# Line Instructions for Form 1040

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return.

Visit www.irs.gov/efile for details.

Section references are to the Internal Revenue Code.

#### Name and Address

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



If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same

spouse, be sure to enter your names and SSNs in the same order as on your 2012 return.

#### Name Change

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

#### **Address Change**

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

#### P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

#### **Foreign Address**

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

#### Death of a Taxpayer

See Death of a Taxpayer under General Information, later.

## **Social Security** Number (SSN)

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

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

#### IRS Individual Taxpaver **Identification Numbers** (ITINs) for Aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your

**Note.** An ITIN is for tax use only. It does not entitle you to social security

benefits or change your employment or immigration status under U.S. law.

#### Nonresident Alien Spouse

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

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

## **Presidential Election Campaign Fund**

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have \$3 go to the fund. If you check a box, your tax or refund will not change.

## Filing Status

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

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

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse"

includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.



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

lowest tax.

#### Line 1

#### **Single**

You can check the box on line 1 if any of the following was true on December 31, 2013.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2013, and did not remarry before the end of 2013. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

#### Line 2

#### **Married Filing Jointly**

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

- You were married at the end of 2013, even if you did not live with your spouse at the end of 2013.
- Your spouse died in 2013 and you did not remarry in 2013.
- You were married at the end of 2013, and your spouse died in 2014 before filing a 2013 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a married couple cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2013, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

#### Line 3

#### Married Filing Separately

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

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

Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."



You may be able to file as head of household if you had a child living with you and you lived

apart from your spouse during the last 6 months of 2013. See Married persons who live apart.

#### Line 4

#### **Head of Household**

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

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2013. But if, at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2013 and you meet the other rules under *Married persons who live apart*.
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

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

- **Test 1.** You paid over half the cost of keeping up a home that was the main home for all of 2013 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.
- **Test 2.** You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).
- 1. Any person whom you can claim as a dependent. But do not include:
- a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,
- b. Any person who is your dependent only because he or she lived with you for all of 2013, or

- c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.
- 2. Your unmarried qualifying child who is not your dependent.
- 3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2013 return.
- 4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

**Qualifying child.** To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

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

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

If the person for whom you kept up a home was born or died in 2013, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

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

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

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2013, you are consid-

ered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2013. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2013.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2013 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

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

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

#### Line 5

# Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2013 if all of the following apply.

- Your spouse died in 2011 or 2012 and you did not remarry before the end of 2013.
- You have a child or stepchild you can claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2013. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2013, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

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

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

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

A child is considered to have lived with you for all of 2013 if the child was born or died in 2013 and your home was the child's home for the entire time he or she was alive.

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

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

### **Exemptions**

You usually can deduct \$3,900 on line 42 for each exemption you can take.

#### Line 6b

#### **Spouse**

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

- 1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.
- 2. You were married at the end of 2013, your filing status is married filing separately or head of household, and both of the following apply.
- a. Your spouse had no income and is not filing a return.

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

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2013, you cannot take an exemption for your former spouse.

**Death of your spouse.** If your spouse died in 2013 and you did not remarry by

the end of 2013, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information*, later.

# DRAFT AS OF December 5, 2013

## Line 6c—Dependents

#### **Dependents and Qualifying Child for Child** Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. It you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

#### Step 1 Do You Have a Qualifying Child?



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



Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2013, a student (defined later), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later)



Who did not provide over half of his or her own support for 2013 (see Pub. 501)



Who is not filing a joint return for 2013 or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)



Who lived with you for more than half of 2013. If the child did not live with you for the required time, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2013, see Qualifying child of more than one person, later.

	1.	qualifying child?	r	
		$\square$ <b>Yes.</b> Go to Step 2. $\square$ <b>No.</b> Go to Step 4.		
r f	3	Step 2 Is Your Qualifying Child You Dependent?	r	
	1.	. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 the definition of a U.S. national or U.S. resident alien. If child was adopted, see <i>Exception to citizen test</i> , later.)	for	
		☐ Yes. Continue ☐ No. (STOP)		
		You cannot claim this child as a dependent.	,	
	2	. Was the child married?		
_	۷.	☐ <b>Yes.</b> See <i>Married</i> ☐ <b>No.</b> Continue person, later.		
	3.	Could you, or your spouse if filing jointly, be claimed as dependent on someone else's 2013 tax return? See Steps 2, and 4.	; a 1,	
		□ <b>Yes.</b> You cannot claim any dependents. Go to Form 1040, line 7.  No. You can claim the child as a dependent. Complete Form 1040 line 6c, columns (1) through (3) for this child through (3) for this child through (3) for the child through (4) for the child through (4) for thr	,	
_	Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?			

1. Was the child under age 17 at the end of 2013?

Ш	Yes.	Continue	٠

□ No. (STOP)

This child is not a qualifying child for the child tax credit.

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

<b>Yes.</b> This child is a
qualifying child for the
child tax credit. Check
the box on Form 1040,
line 6c, column (4).

☐ No. (STOP)

This child is not a qualifying child for the child tax credit.

through (3). Do not

(4).

check the box on Form

1040, line 6c, column

# Step 4 Is Your Qualifying Relative Your Dependent?

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

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

or

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

or

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

or

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

01

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*, later



Who was not a qualifying child (see Step 1) of any taxpayer for 2013. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples

AND

Who had gross income of less than \$3,900 in 2013. If the person was permanently and totally disabled, see *Exception* to gross income test, later

AND

For whom you provided over half of his or her support in 2013. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

1.	Does any person meet the concrelative?	litions to be your qualifying
	☐ <b>Yes.</b> Continue <b>→</b>	☐ No. STOP
	<b>V</b>	Go to Form 1040, line 7.
2.	Was your qualifying relative a U.S. resident alien, or a resider Pub. 519 for the definition of a resident alien. If your qualifyin Exception to citizen test, later.	nt of Canada or Mexico? (See U.S. national or U.S. ng relative was adopted, see
	- E O	You cannot claim this person as a dependent.
3.	Was your qualifying relative n	narried?
	☐ <b>Yes.</b> See <i>Married person</i> , later.	□ <b>No.</b> Continue
4.	Could you, or your spouse if fi dependent on someone else's 2 2, and 4.	ling jointly, be claimed as a 013 tax return? See Steps 1,
	You cannot claim any dependents. Go to Form	□ <b>No.</b> You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1)

### **Definitions and Special Rules**

1040, line 7.

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

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

**Children of divorced or separated parents.** A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

- 1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2013 (whether or not they are or were married).
- 2. The child received over half of his or her support for 2013 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
- 3. The child is in custody of one or both of the parents for more than half of 2013.
  - 4. Either of the following applies.

- a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2013, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.
- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2013.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2013. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

- 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
  - 2. The other parent will not claim the child as a dependent.
  - 3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

**Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For

example, the release must not depend on the noncustodial parent paying support.

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

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

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

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

A person is considered to have lived with you for all of 2013 if the person was born or died in 2013 and your home was this person's home for the entire time he or she was alive in 2013.

If the person meets all other requirements to be your qualifying child but was born or died in 2013, the person is considered to have lived with you for more than half of 2013 if your home was this person's home for more than half the time he or she was alive in 2013.

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

**Kidnapped child.** If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

**Married person.** If the person is married and files a joint return, you cannot claim that person as your dependent. However, if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

**Multiple support agreements.** If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2013, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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

- 1. Dependency exemption (line 6c).
- 2. Child tax credits (lines 51 and 65).
- 3. Head of household filing status (line 4).
- 4. Credit for child and dependent care expenses (line 48).
- 5. Exclusion for dependent care benefits (Form 2441, Part III).
  - 6. Earned income credit (lines 64a and 64b).

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

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but

only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See Social Security Number (SSN), earlier. If your dependent will not have a number by the date your return is due, see What if You Cannot File on Time? earlier.

If your dependent child was born and died in 2013 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

**Student.** A student is a child who during any part of 5 calendar months of 2013 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

#### Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

#### **Foreign-Source Income**

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

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

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed in-

Report distributions from foreign pension plans on lines 16a and 16b.

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

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

If you had foreign financial assets in 2013, you may have to file Form 8938. See Form 8938 and its instructions.

#### Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- · Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case

began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at www.irs.gov/irb/2006-40 IRB/

ar12.html.

#### **Community Property States**

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

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

#### **Rounding Off to Whole Dollars**

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

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

#### Line 7

#### Wages, Salaries, Tips, etc.

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

- All wages received as a household employee for which you did not receive a Form W-2 because an employer paid you less than \$1,800 in 2013. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.



You may owe social security and Medicare or railroad re-CAUTION tirement (RRTA) tax on unre-

ported tips. See the instructions for line 57.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2013.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.
- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2013 under all plans was more than \$17,500 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) \$12,000 if you only have SIMPLE plans, or (b) \$20,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2013, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,500 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.



You cannot deduct the amount deferred. It is not included as income in box 1 of your Form

• Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA\*) are reported on lines 16a and 16b. Payments from

an IRA are reported on lines 15a and 15b

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA\* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.
- Wages from Form 8919, line 6. \*This includes a Roth, SEP, or SIMPLE IRA.

#### Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

#### Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2014. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

#### Line 8a

#### Taxable Interest

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

Interest credited in 2013 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2013 income. For details, see Pub. 550.



If you get a 2013 Form 1099-INT for U.S. savings bond interest that includes

amounts you reported before 2013, see Pub. 550.

#### Line 8b

#### Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

#### Line 9a

#### **Ordinary Dividends**

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

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

#### **Nondividend Distributions**

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.



Dividends on insurance policies are a partial return of the premiums you paid. Do not re-

port them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

#### Line 9b

#### **Qualified Dividends**

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

**Exception.** Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, vou cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are sub-

ject to the 61-day holding period rule just described.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2013. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2013. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2013. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2013, through August 11, 2013). The 121-day period began on May 17, 2013 (60 days before the ex-dividend date), and ended on September 14, 2013. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2013 (the day before the ex-dividend date), and you sold the stock on September 16, 2013. You held the stock for 63 days (from July 16, 2013, through September 16, 2013). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2013, through September 14, 2013).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2013. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2013. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2013. You have no qualified

dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax

Worksheet, whichever applies, to figure your tax. See the instructions for line 44 for details.

#### Line 10

#### Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize

deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2013, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2013 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2013 estimated state or local income tax, the amount applied is treated as received in 2013. If the refund was for a tax you paid in 2012 and you deducted state and local income taxes on line 5 of your 2012 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

**Exception.** See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

- 1. You received a refund in 2013 that is for a tax year other than 2012.
- 2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in

#### State and Local Income Tax Refund Worksheet—Line 10



Befor	re you begin: ✓ Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.
1.	Enter the income tax refund from <b>Form(s) 1099-G</b> (or similar statement). But <b>do not</b> enter more than the amount of your state and local income taxes shown on your 2012 Schedule A, line 5
2.	Enter your total itemized deductions from your 2012 Schedule A, line 29 2.
	<b>Note.</b> If the filing status on your 2012 Form 1040 was married filing separately and your spouse itemized deductions in 2012, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.
3.	Enter the amount shown below for the filing status claimed on your <b>2012</b> Form 1040.
	<ul> <li>Single or married filing separately—\$5,950</li> <li>Married filing jointly or qualifying widow(er)—\$11,900</li> <li>Head of household—\$8,700</li> <li>3</li></ul>
4.	Did you fill in line 39a on your 2012 Form 1040?  No. Enter -0  Yes. Multiply the number in the box on line 39a of your 2012 Form 1040 by \$1,150 (\$1,450 if your 2012 filing status was single or head of household).  4
5.	Add lines 3 and 4
6.	Is the amount on line 5 less than the amount on line 2?  No. STOP  None of your refund is taxable.
7.	Yes. Subtract line 5 from line 2  Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form  1040, line 10  7.

2013 of an amount deducted or credit claimed in an earlier year.

- 3. The amount on your 2012 Form 1040, line 42, was more than the amount on your 2012 Form 1040, line 41.
- 4. You had taxable income on your 2012 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
- 5. Your 2012 state and local income tax refund is more than your 2012 state and local income tax deduction minus the amount you could have deducted as your 2012 state and local general sales taxes.
- 6. You made your last payment of 2012 estimated state or local income tax in 2013.

- 7. You owed alternative minimum tax in 2012.
- 8. You could not use the full amount of credits you were entitled to in 2012 because the total credits were more than the amount shown on your 2012 Form 1040, line 46.
- 9. You could be claimed as a dependent by someone else in 2012.
- 10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2013 Form 1040 with the same person.

#### Line 11

#### **Alimony Received**

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

#### Line 12

#### **Business Income or (Loss)**

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

#### Line 13

#### Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

**Exception 1.** You do not have to file Form 8949 or Schedule D if both of the following apply.

- 1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).
- 2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

**Exception 2.** You must file Schedule D, but generally do not have to file Form 8949, if *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions,
- A capital loss carryover from 2012,
- A gain from Form 2439 or 6252 or Part I of Form 4797,
- A gain or loss from Form 4684, 6781, or 8824,
- A gain or loss from a partnership, S corporation, estate, or trust, or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you do not need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If Exception 1 applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.



If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain

Tax Worksheet in the line 44 instructions to figure your tax.

#### Line 14

#### Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

# Lines 15a and 15b IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

**Exception 1.** Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA).
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0-on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2014, include a statement explaining what you did.

**Exception 2.** If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

- 1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2013 or an earlier year. If you made nondeductible contributions to these IRAs for 2013, also see Pub. 590.
- 2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.
- a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2008 or an earlier year.
- b. Distribution code Q is shown in box 7 of Form 1099-R.
- 3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2013.
- 4. You had a 2012 or 2013 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- 5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2013.
- 6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

**Exception 3.** If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless *Exception 2* applies to that part. Enter "QCD" next to line 15b.

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

Generally, your total QCDs for the year cannot be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) If you elected to treat a January 2013 QCD as made in 2012, report it on your 2013 return like any other 2013 QCD, as just

described. However, if you also made another 2013 OCD and the total was more than \$100,000 per spouse, attach a brief explanation. For example: "Line 15b - Spouse One's 2012 OCD \$75,000; Spouse One's 2013 QCD \$70,000."

The amount of the OCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.



You cannot claim a charitable contribution deduction for any CAUTION QCD not included in your in-

come

**Exception 4.** If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless Exception 2 applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in vour lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.



The amount of an HFD reduces the amount you can con-CAUTION tribute to your HSA for the

year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b

- \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only Exception 2 and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.



You may have to pay an additional tax if (a) you received **CAUTION** an early distribution from your

IRA and the total was not rolled over, or (b) you were born before July 1, 1942, and received less than the minimum reauired distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.

More information. For more information about IRAs, see Pub. 590.

#### Lines 16a and 16b

#### **Pensions and Annuities**

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

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



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

#### **Fully Taxable Pensions and Annuities**

Your payments are fully taxable if (a) you did not contribute to the cost (see Cost, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2013. But see Insurance Premiums for Retired Public Safety Officers, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; do not make an entry on line 16a.

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

#### **Partially Taxable Pensions and Annuities**

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see Simplified Method, later, to find out if you must use that method to figure the taxable part.

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

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

#### **Insurance Premiums for Retired Public Safety Officers**

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

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

#### **Simplified Method**

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

- 1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.
- 2. Your annuity starting date was after November 18, 1996, and both of the following apply.
- a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

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



If you received U.S. Civil Service retirement benefits and vou **CAUTION** chose the alternative annuity

option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

#### **Annuity Starting Date**

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

#### Age (or Combined Ages) at **Annuity Starting Date**

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

#### Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

#### Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

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

#### **Lump-Sum Distributions**

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 58.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub 575.



If you or the plan participant was born before January 2, 1936, you could pay less tax on

the distribution. See Form 4972.

#### Line 19

#### Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 19 by those contributions.

If you received an overpayment of unemployment compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2013, you repaid unemployment compensation that you

	Before you begin:  If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.  More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter				
		fore than one partially taxable pension or annuit 6b. Enter the total pension or annuity payments			
1.		rom Form 1099-R, box 1. Also, enter this amoun			
2.	Enter your cost in the plan at the annuity start	ing date	. 2.		
		ar, skip line 3 and enter the amount from line 4			
		n if the amount of your pension or annuity has			
	changed). Otherwise, go to line 3.				
3.	Enter the appropriate number from <b>Table 1</b> b 1997 <b>and</b> the payments are for your life and t	elow. <b>But</b> if your annuity starting date was <b>after</b>	r		
			2		
4					
		which this year's payments were made. If your			
•	annuity starting date was <b>before</b> 1987, skip li				
	Otherwise, go to line 6		5.		
6.	Enter the amount, if any, recovered tax free in				
		ne 10 of last year's worksheet			
7.					
8.					
9.		Enter the result, but not less than zero. Also, en			
		larger amount, use the amount on this line inste			
	Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> before entering an amount on line 16b				
10.	<b>0.</b> Was your annuity starting date before 1987?				
	Yes. Stop Leave line 10 blank.				
	No. Add lines 6 and 8. This is the <b>amount you have recovered tax free</b> through 2013. You will need this				
	number when you fill out this worksheet next year				
	•				
		Table 1 for Line 3 Above	starting date was—		
	IF the age at annuity starting	before November 19, 1996,	after November 18, 1996,		
	date was	enter on line 3	enter on line 3		
	55 or under	300	360		
	56–60	260	310		
	61–65	240	260		
	66–70	170	210		
	71 or older	120	160		
		Table 2 for Line 3 Above			
	IF the combined ages at annuity				
	starting date were	THEN	Venter on line 3		
	110 or under		410		
	111–120		360		
	121–130		310		
	131–140		260		
	141 or older		210		

included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see Repayments in Pub. 525 for details on how to report the repayment.

## Lines 20a and 20b **Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2013. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2013 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2013 and your total repayments (box 4) were more than your total benefits for 2013 (box 3). None of your benefits are taxable for 2013. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

#### Line 21

#### Other Income



Do not report on this line any income from self-employment **CAUTION** or fees received as a notary

public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not

report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see Miscellaneous Income in Pub. 525.

Examples of income to report on line 21 include the following.

- Most prizes and awards.
- Jury duty pay. Also see the instructions for line 36.
  - Alaska Permanent Fund dividends.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See Recoveries in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2013, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.



You may have to pay an additional tax if you received a tax-**CAUTION** able distribution from a Cover-

dell ESA or a OTP. See the Instructions for Form 5329.

 Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2013, and (b) they were not included in a qualified rollover. See Pub. 969.



You may have to pay an additional tax if you received a tax-CAUTION able distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A. line 28.



Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See Retirement Plan Contributions in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See Fractional Interest in Tangible Personal Property in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 60.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See Recapture if no exempt use in Pub. 526.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a state-

#### Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Bef	<ul> <li>✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.</li> <li>✓ Figure any write-in adjustments to be entered on the dotted line next to line 1 line 36).</li> <li>✓ If you are married filing separately and you lived apart from your spouse for the right of the word "benefits" on line 20a. If you do not, you may get a ma IRS.</li> <li>✓ Be sure you have read the Exception in the line 20a and 20b instructions to worksheet instead of a publication to find out if any of your benefits are taxa</li> </ul>	all of the	2013, enter "D" to r notice from the
1.	Enter the total amount from <b>box 5</b> of <b>all</b> your <b>Forms SSA-1099</b> and <b>Forms RRB-1099.</b> Also, enter this amount on Form 1040, line 20a <b>1.</b>		
2. 3.	Enter one-half of line 1	_,	
	and 21		
4.	Enter the amount, if any, from Form 1040, line 8b		
5.	Combine lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	
7.	Is the amount on line 6 less than the amount on line 5?  No. On None of your social security benefits are taxable. Enter -0- on Form 1040,		
	line 20b.		
	Yes. Subtract line 6 from line 5	7.	
<ol> <li>8.</li> <li>9.</li> </ol>	<ul> <li>If you are:</li> <li>Married filing jointly, enter \$32,000</li> <li>Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2013, enter \$25,000</li> <li>Married filing separately and you lived with your spouse at any time in 2013, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17</li> <li>Is the amount on line 8 less than the amount on line 7?</li> <li>No. Coop None of your social security benefits are taxable. Enter -0- on Form 1040,</li> </ul>	8.	
	line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2013, be sure you entered "D" to the right of the word "benefits" on line 20a.  Yes. Subtract line 8 from line 7	9.	
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2013	10	
11.	of 2013		
12.	Enter the <b>smaller</b> of line 9 or line 10		
13.	Enter one-half of line 12		
14.	Enter the <b>smaller</b> of line 2 or line 13		
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-		
16.	Add lines 14 and 15		
17.	Multiply line 1 by 85% (.85)		
18.	<b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040, line 20b		
6	If any of your benefits are taxable for 2013 <b>and</b> they include a lump-sum benefit payment that year, you may be able to reduce the taxable amount. See Pub. 915 for details.		or an earlier

ment showing the total payment received and how you figured the taxable part.

**Nontaxable income.** Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Emergency Homeowners' Loan Program or similar state program.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$15,102, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

# Adjusted Gross Income

#### Line 23

#### **Educator Expenses**

If you were an eligible educator in 2013, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2013. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A,

line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use Teletax topic 458 or see Pub. 529.

#### Line 24

# Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

#### Line 25

# Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2013. See Form 8889.

#### Line 26

#### **Moving Expenses**

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

#### Line 27

#### Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

#### Line 28

#### Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

#### Line 29

#### Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child

#### Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records



	• •		
Be	<ul> <li>fore you begin:          ✓ If, during 2013, you were an eligible trade adjustment assistance (TAA) recipie (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit pension recipient, see the instructions for Form 8885 to figure the amount to enworksheet.     </li> <li>✓ Be sure you have read the Exception in the instructions for this line to see if y worksheet instead of Pub. 535 to figure your deduction.</li> </ul>	Guara nter or	anty Corporation n line 1 of this
1.	Enter the total amount paid in 2013 for health insurance coverage established under your business		
	(or the S corporation in which you were a more-than-2% shareholder) for 2013 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2013, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	1	
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax	2.	
3.	<b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 1 or line 2 here and on Form 1040, line 29. <b>Do not</b> include this amount in figuring any medical expense deduction on Schedule A	3.	
	ou used either optional method to figure your net earnings from self-employment, do not enter your net profit. In mount from Schedule SE, Section B, line 4b.	stead,	enter the

\*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.

who was under age 27 at the end of 2013, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2013 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F,

the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2013 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2013, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2013, do not use amounts paid for coverage for that month to figure the deduction.

**Example.** If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

**Exception.** Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
  - You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

#### Line 30

# Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

#### Lines 31a and 31b

#### Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 or see Pub. 504.

#### Line 32

#### **IRA Deduction**



If you made any nondeductible contributions to a traditional individual retirement arrange-

ment (IRA) for 2013, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2013, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a mem-

ber of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by June 2, 2014, that shows all contributions to your traditional IRA for 2013.

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

- 1. If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA for 2013 or treat them as nondeductible contributions.
- 2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 50.
- 3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2013, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.
- 4. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50.
- 5. If you made contributions to your IRA in 2013 that you deducted for 2012, do not include them in the worksheet.
- 6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

- 7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.
- 8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.
- 9. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.
- 10. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590
- 11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2013, see Pub. 590 for special rules.



By April 1 of the year after the year in which you turn age 70½, you must start taking min-

imum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

# Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2013.

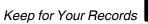


You may be able to take the retirement savings contributions credit. See the line 50 instruc-

tions.

# DRAFT AS OF December 5, 2013

#### IRA Deduction Worksheet—Line 32







If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of CAUTION 2013. If you are married filing jointly and only one spouse was under age 70½ at the end of 2013, complete this worksheet only for that spouse.

Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).  ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).  ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.							
			Your IRA	S	pouse's IRA		
1a.	Were you covered by a retirement plan (see Were You Covered by a Retirement Plan?)?	1a.	☐ Yes ☐ No				
b.	If married filing jointly, was your spouse covered by a retirement plan?			1b.	☐ Yes ☐ No		
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.  • \$5,500, if under age 50 at the end of 2013.  • \$6,500, if age 50 or older but under age 70½ at the end of 2013. Otherwise, go to line 2.						
2.	Enter the amount shown below that applies to you.						
	• Single, head of household, or married filing separately and you <b>lived apart</b> from your spouse for all of 2013, enter \$69,000.						
	• Qualifying widow(er), enter \$115,000.	2a.		2b.			
	<ul> <li>Married filing jointly, enter \$115,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$188,000 for the person who was not covered by a plan.</li> <li>Married filing separately and you lived with your spouse at any time in 2013, enter \$10,000.</li> </ul>						
3.	Enter the amount from Form 1040, line 22 3.						
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36						
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.		5b.			
6.	Is the amount on line 5 less than the amount on line 2?						
	No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.						
	Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.						
	• If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.  i. \$5,500, if under age 50 at the end of 2013.  ii. \$6,500, if age 50 or older but under age 70½ at the end of 2013.  If the result is less than \$10,000, go to line 7.  • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on	6a.		6b.			
	line 7 for that column and go to line 8.  i. \$5,500, if under age 50 at the end of 2013.  ii. \$6,500 if age 50 or older but under age 70½ at the end of 2013.  Otherwise, go to line 7.						

#### IRA Deduction Worksheet—Continued

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.				
	• Single, head of household, or married filing separately, multiply by 55% (.55) (or by 65% (.65) in the column for the IRA of a person who is age 50 or older at the end of 2013).				
	• Married filing jointly or qualifying widow(er), multiply by 27.5% (.275) (or by 32.5% (.325) in the column for the IRA of a person who is age 50 or older at the end of 2013). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2013).	7a.		7b.	
8.	Enter the total of your (and your spouse's if filing jointly):				
	• Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32.				
	• Alimony and separate maintenance payments reported on Form 1040, line 11.				
	• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.				
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0 For more details, see Pub.				
10.	Add lines 8 and 9 10.				
	If married filing jointly and line 10 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2013; \$13,000 if both spouses are age 50 or older at the end of 2013), <b>stop here</b> and use the worksheet in Pub. 590 to figure your IRA deduction.				
11.	Enter traditional IRA contributions made, or that will be made by April 15, 2014, for 2013 to your IRA on line 11a and to your spouse's IRA on line 11b	11a.		11b.	
12.	On line 12a, enter the <b>smallest</b> of line 7a, 10, or 11a. On line 12b, enter the <b>smallest</b> of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a				
	nondeductible contribution (see Form 8606)	12a.		12b.	

### Line 33

# Student Loan Interest Deduction

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

- You paid interest in 2013 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$75,000 if single, head of household, or qualifying widow(er); \$155,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2013 tax return.

Use the worksheet in the instructions for this line to figure your student loan interest deduction.

**Exception.** Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

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

- 1. Yourself or your spouse.
- 2. Any person who was your dependent when the loan was taken out.
- 3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
  - a. The person filed a joint return,
- b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,900 for 2013), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

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

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

### Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records

•	

Befo	Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).  ✓ Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.
1.	Enter the total interest you paid in 2013 on qualified student loans (see the instructions for line 33). <b>Do not</b> enter more than \$2,500
2.	Enter the amount from Form 1040, line 22
3.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36
4.	Subtract line 3 from line 2
5.	Enter the amount shown below for your filing status.
	<ul> <li>Single, head of household, or qualifying widow(er)—\$60,000</li> <li>Married filing jointly—\$125,000</li> </ul>
6.	Is the amount on line 4 more than the amount on line 5?  No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
	<b>Yes.</b> Subtract line 5 from line 4
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000
8.	Multiply line 1 by line 7
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)

### Line 34

#### **Tuition and Fees**

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



You may be able to take a credit for your educational expenses instead of a deduction.

See the instructions for lines 49 and 66 for details.

## Line 35

### Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

- 1. Construction of real property performed in the United States.
- 2. Engineering or architectural services performed in the United States for construction of real property in the United States.
- 3. Any lease, rental, license, sale, exchange, or other disposition of:
- a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,
- b. Any qualified film you produced, or
- c. Electricity, natural gas, or potable water you produced in the United States.

In certain cases, the references above to the United States include Puerto Rico.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water;
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

### Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18) (D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

### Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

### **Tax and Credits**

### Line 39a

If you were born before January 2, 1949, or were blind at the end of 2013, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1949, or was blind at the end of 2013, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

### **Blindness**

If you were not totally blind as of December 31, 2013, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

### Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2013 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

### Line 40

### Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your

itemized deductions or standard deduction.

#### **Itemized Deductions**

To figure your itemized deductions, fill in Schedule A.

#### **Standard Deduction**

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40.

Exception 1 – dependent. If you, or your spouse if filing jointly, can be

claimed as a dependent on someone else's 2013 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind.

**Exception 3 – box on line 39b checked.** If you checked the box on line 39b, your standard deduction is

zero, even if you were born before January 2, 1949, or were blind.

### Line 42

### **Exemptions**

If the amount on line 38 is over \$150,000, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

2013

### **Standard Deduction Worksheet for Dependents—Line 40**

Keep for Your Records



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

1. Is your earned income* mo	re than \$650?			
Yes. Add \$350 to your	earned income. Enter the total			
□ <b>No.</b> Enter \$1,000	}	1		
2. Enter the amount shown belo	ow for your filing status.			
<ul> <li>Single or married filing sep</li> </ul>	parately—\$6,100			
<ul> <li>Married filing jointly or qu</li> </ul>	alifying widow(er)—\$12,200	2 <b>.</b>		
<ul> <li>Head of household—\$8,95</li> </ul>	50			
3. Standard deduction.	,			
enter this amount on Form 1	r line 2. If born after January 1, 1949, and 040, line 40. Otherwise, go to line 3b	3a		
(\$1,500 if single or head of l	49, or blind, multiply the number on Formousehold)	3b		
c. Add lines 3a and 3b. Enter the	ne total here and on Form 1040, line 40	3c.		
also includes any amount received as a		nsation received for personal services you performed. It come. Generally, your earned income is the total of the , on line 27.		
Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind				
Standard Deduction Chart for Po	eople Who Were Born Before January	2, 1949, or Were Blind		
	<u> </u>	2, 1949, or Were Blind tly, as a dependent. Instead, use the worksheet above.		
	an claim you, or your spouse if filing join			
<b>Do not</b> use this chart if someone ca	an claim you, or your spouse if filing join	tly, as a dependent. Instead, use the worksheet above.  Do not use the number of exemptions		
Do not use this chart if someone can be someone to the number from the box on Form 1040, line 39a	AND the number in	Do not use the number of exemptions from line 6d.  THEN your standard		
Do not use this chart if someone can be someone to the someone from the box on Form 1040, line 39a	AND the number in the box above is	Do not use the number of exemptions from line 6d.  THEN your standard deduction is		
Do not use this chart if someone can be someone to the number from the box on Form 1040, line 39a	AND the number in the box above is	Do not use the number of exemptions from line 6d.  THEN your standard deduction is  \$7,600 9,100 \$13,400		
Do not use this chart if someone can be someone to the number from the box on Form 1040, line 39a	AND the number in the box above is	Do not use the number of exemptions from line 6d.  THEN your standard deduction is  \$7,600 9,100 \$13,400 14,600		
Do not use this chart if someone can be a someone can be a someone to a some some some some some some some some	AND the number in the box above is  1 2	Do not use the number of exemptions from line 6d.  THEN your standard deduction is  \$7,600 9,100  \$13,400 14,600 15,800		
Do not use this chart if someone can be a someone can be a someone to	AND the number in the box above is   1 2 1 2 3 4	THEN your standard deduction is  \$7,600 9,100 \$13,400 14,600 15,800 17,000		
Do not use this chart if someone can be a someone can be a someone to a some some some some some some some some	AND the number in the box above is  1 2 1 2 3	Do not use the number of exemptions from line 6d.  THEN your standard deduction is  \$7,600 9,100  \$13,400 14,600 15,800		
Do not use this chart if someone can be a someone can be a someone to	AND the number in the box above is   1 2 1 2 3 4	THEN your standard deduction is  \$7,600 9,100  \$13,400 14,600 15,800 17,000  \$7,300 8,500 9,700		
Do not use this chart if someone can be a someone can be a someone to a some some some some some some some some	AND the number in the box above is	THEN your standard deduction is		
Do not use this chart if someone can be a someone can be a someone to a some some some some some some some some	AND the number in the box above is   1 2 1 2 3 4	THEN your standard deduction is  \$7,600 9,100  \$13,400 14,600 15,800 17,000  \$7,300 8,500 9,700		

### **Deduction for Exemptions Worksheet—Line 42**



1.	Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?
	No. Multiply \$3,900 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.
	☐ Yes. Continue.
2.	Multiply \$3,900 by the total number of exemptions claimed on Form 1040, line 6d 2.
3.	Enter the amount from Form 1040, line 38
4.	Enter the amount shown below for your filing status.
	• Single —\$250,000
	<ul> <li>Married filing jointly or qualifying widow(er)—\$300,000</li> </ul>
	• Married filing separately—\$150,000
	• Head of household—\$275,000
5.	Subtract line 4 from line 3. If the result is more than \$122,500
	(\$61,250 if married filing separately), Enter -0- on line 42
6.	Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase .00004 to 1)
7.	Multiply line 6 by 2% (.02) and enter the result as a decimal
8.	Multiply line 2 by line 7
9.	<b>Deduction for exemptions.</b> Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42

### Line 44

#### Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2013 for the student. See Form 8863 for more details. Check box c and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box c and enter the amount of the tax and "1291" in the space next to that box.

# Do you want the IRS to figure the tax on your taxable income for you?

- ☐ **Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- $\square$  **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than \$2,000 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2013,

- 2. Was age 18 at the end of 2013 and did not have earned income that was more than half of the child's support, or
- 3. Was a full-time student over age 18 and under age 24 at the end of 2013 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2013 or if neither of the child's parents was alive at the end of 2013, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1996, is considered to be age 18 at the end of 2013; a child born on January 1, 1995, is considered to be age 19 at the end of 2013; a child born on January 1, 1990, is considered to be age 24 at the end of 2013.

**Schedule D Tax Worksheet.** If you have to file Schedule D, and line 18 or

19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.

• You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

**Schedule J.** If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet

### Foreign Earned Income Tax Worksheet—Line 44

If Form 1040, line 43, is zero, do not complete this worksheet.		
1. Enter the amount from Form 1040, line 43	1.	
<b>2.</b> Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	2.	
<b>3.</b> Add lines 1 and 2	3.	
<b>4. Tax on the amount on line 3</b> . Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line)	4.	
<b>5.</b> Tax on the amount on line <b>2</b> . If the amount on line 2 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2 is \$100,000 or more, use the Tax Computation Worksheet	5.	
<b>6.</b> Subtract line 5 from line 4. Enter the result. If zero or less, enter -0 Also include this amount on Form 1040, line 44	6.	

\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
- 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
- 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
- 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

### **Qualified Dividends and Capital Gain Tax Worksheet—Line 44**

Keep for Your Records



<ul> <li>Before you begin:          ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.              ✓ Before completing this worksheet, complete Form 1040 through line 43.      </li> <li>✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.</li> </ul>				
1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet			
2.	Enter the amount from Form 1040, line 9b* 2.			
3.	Are you filing Schedule D?*			
	☐ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-  3			
_	No. Enter the amount from Form 1040, line 13			
4.	Add lines 2 and 3			
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0			
6.	Subtract line 5 from line 4. If zero or less, enter -0 6.			
7.	Subtract line 6 from line 1. If zero or less, enter -0			
8.	Enter:  \$36,250 if single or married filing separately,  \$72,500 if married filing jointly or qualifying widow(er), \$48,600 if head of household.  Enter the smaller of line 1 or line 89.			
9.	Enter the smaller of line 1 or line 8			
10.	Enter the smaller of line 7 or line 9			
11.	Subtract line 10 from line 9. This amount is taxed at 0%			
12.	Enter the smaller of line 1 or line 6			
13.	Enter the amount from line 11			
14.	Subtract line 13 from line 12			
15.	Enter: \$400,000 if single, \$225,000 if married filing separately, \$450,000 if married filing jointly or qualifying widow(er), \$425,000 if head of household.			
16.	Enter the smaller of line 1 or line 15			
17.	Add lines 7 and 11			
18.	Subtract line 17 from line 16. If zero or less, enter -0			
19.	Enter the smaller of line 14 or line 18			
20.	Multiply line 19 by 15% (.15)	20		
21.	Add lines 11 and 19			
22.	Subtract line 21 from line 12			
23.	Multiply line 22 by 20% (.20)	23		
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet			
25.	Add lines 20, 23, and 24	25		
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.		
<b>27. Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet				
*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.				

### Line 45

#### **Alternative Minimum Tax**

Use Form 6251 to figure the amount, if any, of your alternative minimum tax (AMT). Also see the Instructions for Form 6251 to see if you must file the



An electronic "AMT Assistant" **TIP** is available on IRS.gov to help you see if you should fill out

Form 6251. Enter "AMT Assistant" in the search box.

### Line 47

### **Foreign Tax Credit**

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

- 1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
- 2. The total of your foreign taxes was not more than \$300 (not more than \$600 if married filing jointly).
- 3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
- 4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.
  - 5. All of your foreign taxes were:
- a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
- b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

#### Do you meet all five requirements above?

- $\square$  Yes. Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.
- $\square$  No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

### Line 48

### Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for Children of divorced or separated parents in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

### Line 49

#### **Education Credits**

If you (or your dependent) paid qualified expenses in 2013 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2013 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2013 unless

your filing status is married filing joint-

### Line 50

### **Retirement Savings Contributions Credit** (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

- 1. The amount on Form 1040, line 38, is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- 2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2013 you:

- · Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade. or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use TeleTax topic 610 or see Form 8880.





- 1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2013, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- 2. If you do not have a qualifying child, you cannot claim the child tax credit.
- **3.** If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
- 4. Do not use this worksheet, but use Pub. 972 instead, if:
  - a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit,
  - b. You are excluding income from Puerto Rico, or

c. You are min	ng Form 2555, 2555-EZ, or 4563.	110
Part 1	Number of qualifying children:× \$1,000. Enter the result.	1
2.	Enter the amount from Form 1040, line 38.	
4.	Enter the amount shown below for your filing status.  Married filing jointly — \$110,000 Single, head of household, or qualifying widow(er) — \$75,000  Married filing separately — \$55,000  Is the amount on line 2 more than the amount on line 3?  No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.  Yes. Subtract line 3 from line 2.  If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.  For example, increase \$425 to \$1,000,	
<ul><li>5.</li><li>6.</li></ul>	Is the amount on line 4 by 5% (.05). Enter the result.  Is the amount on line 1 more than the amount on line 5?  No. STOP  You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.  Yes. Subtract line 5 from line 1. Enter the result.  Go to Part 2.	5



**Before you begin Part 2:** √ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

Part 2	7.	Enter the amount from Form 1040, line 46.	7
	8.	Add any amounts from: Form 1040, line 47	-
		Form 1040, line 48 +	
	3	Form 1040, line 49 + Form 1040, line 50 + Form 5695, line 30 +	)13
		Form 8910, line 15 +	
		Form 8936, line 23 +	
		Schedule R, line 22 +	
		Enter the total. 8	
	9.	Are the amounts on lines 7 and 8 the same?	
		Yes. (STOP) You cannot take this credit because there is no tax	
		to reduce. However, you may be able to take the additional child tax credit. See the TIP below.	_
		□ <b>No.</b> Subtract line 8 from line 7.	9
	10.	Is the amount on line 6 more than the amount on line 9?	
		TIP below.	Enter this amount on Form 1040, line 51.
			M :
			1040
		You may be able to take the additional child tax credit on Form 1040, line 65, if you answered "Yes" on line 9 or line 10 above.	
		• First, complete your Form 1040 through lines 64a and 64b	
		<ul> <li>Then, use Schedule 8812 to figure any additional child tax credit.</li> </ul>	

### Line 52

### **Residential Energy Credits**

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2013.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to vour main home located in the United States in 2013 if they are new and meet certain requirements for energy efficien-

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
  - Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.

 An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

### Line 53

### Other Credits

Enter the total of the following credits on line 53 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit. consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- · Credit for the elderly or the disabled. See Schedule R.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2013. See the Instructions for Form 8839
- District of Columbia first-time homebuyer credit. You cannot claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2012. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit

carried forward from a prior year. See Form 8834.

- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2013.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

### **Other Taxes**

### Line 57

### **Unreported Social Security** and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



You may be charged a penalty equal to 50% of the social se-CAUTION curity and Medicare or RRTA

tax due on tips you received but did not report to your employer.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

### Line 58

### Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

- 1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.
- 2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).
- 3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
- 4. You were born before July 1, 1942, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading Other Taxes to the left of line 58 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

### Line 59a

# Household Employment Taxes

Enter the household employment taxes you owe for having a household em-

ployee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

- 1. You paid any one household employee (defined below) cash wages of \$1,800 or more in 2013. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2013 and was a student.
- 2. You withheld federal income tax during 2013 at the request of any household employee.
- 3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

### Line 59b

# First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it.
- Stopped using the home as your main home within 36 months after buying it, or
  - Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2013, you can enter your 2013 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or sold under threat of condemnation and you did not buy a new home within 2 years.

### Line 60

#### Other Taxes

Use line 60 to report any taxes not reported elsewhere on your return or other

schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 60 the total of all of the following taxes you owe.

**Additional Medicare Tax.** See Form 8959 and its instructions if the total of your 2013 wages and self-employment income was more than:

- \$125,000 if married filing separate-ly.
- \$250,000 if married filing jointly, or
- \$200,000 if single, head of household, or qualifying widow(er).

Also, see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you do not owe the tax. If you will not exceed the \$250,000 threshold for your filing status, the amount that was withheld may be refundable to you. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959 and Form 1040.

Check box a if you owe the tax.

**Net Investment Income Tax.** See Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- \$125,000 if married filing separately.
- \$250,000 if married filing jointly or qualifying widow(er), or
- \$200,000 if single or head of household.

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- \$27,400 if married filing separate-
- \$152,400 if married filing jointly or qualifying widow(er), or
- \$102,400 if single or head of household.

Check box b if you owe the tax.

Other taxes. For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need

more room, attach a statement listing the amount of each tax and the code.

- 1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
- 2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
- 3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."
- 4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."
- 5. Recapture of the following credits.
- a. Investment credit (see Form 4255). Identify as "ICR."
- b. Low-income housing credit (see Form 8611). Identify as "LIHCR."
- c. Indian employment credit (see Form 8845). Identify as "IECR."
- d. New markets credit (see Form 8874). Identify as "NMCR."
- e. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."
- f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
- g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."
- h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."
- 6. Recapture of federal mortgage subsidy. If you sold your home in 2013 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."
- 7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than \$125,000 (\$250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

- 8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."
- 9. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."
- 10. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."
- 11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."
- 12. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."
- 13. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(1)(3)."
- 14. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."
- 15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."
- 16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."
- 17. Any recapture of the health coverage tax credit caused by your receiving a Medical Loss Ratio (MLR) rebate of premiums you paid in a prior year. Also, any negative amount on Form 8885, line 5, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."
- 18. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of

Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

- 19. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2013. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."
- 20. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as "1040NR."
- 21. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291."

### **Payments**

### Line 62

# Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 62. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2013 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 62. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

If you had Additional Medicare Tax withheld by your employer(s) in 2013, include the amount shown on Form

8959, line 24, in the total on line 62. Attach Form 8959.

Also include on line 62 any federal income tax withheld that is shown on a Schedule K-1.

### Line 63

# 2013 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2013. Include any overpayment that you applied to your 2013 estimated tax from:

- Your 2012 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate in-

come tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2013. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2013 or in 2014 before filing a 2013 return.

**Divorced taxpayers.** If you got divorced in 2013 and you made joint esti-

mated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2013, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 63, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2013 and the name(s) and SSN(s) under which you made them.

### Lines 64a and 64b— Earned Income Credit (EIC)

#### What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

#### To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to <a href="https://www.irs.gov/eitc">www.irs.gov/eitc</a> and click on "EITC Assistant." This service is available in English and Spanish.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not

be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.

### Step 1 All Filers

- 1. If, in 2013:
  - 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$46,227 (\$51,567 if married filing jointly)?
  - 2 children lived with you, is the amount on Form 1040, line 38, less than \$43,038 (\$48,378 if married filing jointly)?
  - 1 child lived with you, is the amount on Form 1040, line 38, less than \$37,870 (\$43,210 if married filing jointly)?
  - No children lived with you, is the amount on Form 1040, line 38, less than \$14,340 (\$19,680 if married filing jointly)?
    - ☐ **Yes.** Continue



You cannot take the credit.

- 2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (explained later under *Definitions and Special Rules*)?
  - ☐ **Yes.** Continue **¬**



You cannot take the credit.

Enter "No" on the dotted line next to line 64a.

is your illing status married	illing separately?
☐ Yes. STOP	$\square$ <b>No.</b> Continue $\searrow$
You cannot take the credit.	<b>V</b>
Are you filing Form 2555 or earned income)?  Yes. STOP  You cannot take the credit.	2555-EZ (relating to foreign  ☐ No. Continue
Were you or your spouse a n 2013?  Yes. See Nonresident aliens, later, under Definitions and Special Rules.	
	Yes. STOP You cannot take the credit.  Are you filing Form 2555 or earned income)?  Yes. STOP You cannot take the credit.  Were you or your spouse a n 2013?  Yes. See Nonresident aliens, later, under Definitions and Specia

### Step 2 Investment Income

1. Add the amounts from Form 1040:

vestment Income	=	
Line 13*	+	
Line 9a	+	
Line 8b	+	
Line 8a		

\*If line 13 is a loss, enter -0-.

2. Is your investment income more than \$3,300?

In

☐ <b>Yes.</b> Continue	<b>,</b> 3
------------------------	------------

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

- 3. Are you filing Form 4797 (relating to sales of business property)?
  - ☐ **Yes.** See *Form 4797 filers,* later, under *Definitions and Special*

Rules.

No.	STOP

You cannot take the credit.

- 4. Do any of the following apply for 2013?
  - You are filing Schedule E.
  - You are reporting income from the rental of personal property not used in a trade or business.
  - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).
  - ☐ **Yes.** You must use Worksheet 1 in Pub. 596 to see if you can take the credit.

 $\square$  **No.** Go to Step 3.

### Step 3 Qualifying Child

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

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



was ...

Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2013, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who is not filing a joint return for 2013 or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)



Who lived with you in the United States for more than half of 2013. If the child did not live with you for the required time, see *Exception to time lived with you*, later.

If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2013, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

- 1. Do you have at least one child who meets the conditions to be your qualifying child?
  - ☐ **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2013. If at least one qualifying child has a valid SSN (or was born or died in 2013), go to question 2. Otherwise, you cannot take the credit.
- □ **No.** Skip questions 2 and 3; go to Step 4.

2.	Are you filing a joint return for 2013?
	☐ <b>Yes.</b> Skip question 3 and Step 4; go to Step 5. ☐ <b>No.</b> Continue
3.	Could you be a qualifying child of another person for 2013? (Check "No" if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
	☐ Yes. Stop ☐ No. Skip Step 4; go to
	You cannot take the credit. Enter "No" on
	the dotted line next to line 64a.
	Step 4 Filers Without a Qualifying

# Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than \$14,340 (\$19,680 if married filing jointly)?

☐ <b>Yes.</b> Continue	Olnuy)?
•	You cannot take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2013? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1948, and before January 2, 1989.) If your spouse died in 2013, see Pub. 596 before you answer.

spouse died in 2013, see Pul	b. 596 before you answer.
☐ <b>Yes.</b> Continue <b>→</b>	☐ No. STOP
•	You cannot take the credit.

- 3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2013? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
  - Yes. Continue
    You cannot take the credit. Enter "No" on the dotted line next to line 64a.
- 4. Are you filing a joint return for 2013?
  ☐ Yes. Skip questions 5 ☐ No. Continue and 6; go to Step 5.
- 5. Could you be a qualifying child of another person for 2013? (Check "No" if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

paid (see Pub. 396 ibi exai	npies).)
☐ Yes. (STOP)	$\square$ <b>No.</b> Continue

credit. Enter "No" on the dotted line next to line 64a. 6. Can you be claimed as a dependent on someone else's 2013 tax return? ☐ Yes. (STOP)  $\square$  **No.** Go to Step 5. You cannot take the credit Step 5 Earned Income 1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 ☐ **Yes.** See *Clergy* or □ **No.** Continue Church employees, whichever applies. 2. Figure earned income: Form 1040, line 7 Subtract, if included on line 7, any: Taxable scholarship or fellowship grant not reported on a Form W-2. Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7). Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040. line 64b. See Combat pay, nontaxable later Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

Earned Income =

You cannot take the

3.	Were you self-employed at any time in 2013, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?
	☐ <b>Yes.</b> Skip question 4 ☐ <b>No.</b> Continue and Step 6; go to Worksheet B.
4.	If you have:  • 3 or more qualifying children, is your earned income less than \$46,227 (\$51,567 if married filing jointly)?  • 2 qualifying children, is your earned income less than \$43,038 (\$48,378 if married filing jointly)?  • 1 qualifying child, is your earned income less than \$37,870 (\$43,210 if married filing jointly)?  • No qualifying children, is your earned income less than \$14,340 (\$19,680 if married filing jointly)?  □ Yes. Go to Step 6. □ No. STOP  You cannot take the
	credit.
	Stop 6 Have To Figure the Orgalit

### Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

 $\square$  **Yes.** See *Credit*  $\square$  **No.** Go to Worksheet A. *figured by the IRS*, later.

### **Definitions and Special Rules**

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

**Church employees.** Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 3 in Step 5.

**Clergy.** The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

- 1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
- 2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
- 3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7).
  - 4. Be sure to answer "Yes" to question 3 in Step 5.

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

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

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

- 1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
- 2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See *Combat pay, nontaxable*, earlier.
- 3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862*, *who must file*, later.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2013 if the child was born or died in 2013 and your home was this child's home for more than half the time he or she was alive in 2013.

**Form 4797 filers.** If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

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

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

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

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

**Married child.** A child who was married at the end of 2013 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

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

**Nonresident aliens.** If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2013, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

**Qualifying child of more than one person.** Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

- 1. Dependency exemption (line 6c).
- 2. Child tax credits (lines 51 and 65).
- 3. Head of household filing status (line 4).
- 4. Credit for child and dependent care expenses (line 48).
- 5. Exclusion for dependent care benefits (Form 2441, Part III).
  - 6. Earned income credit (lines 64a and 64b).

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

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

*Example.* Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does

not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

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

have an SSN by the date your return is due, see *What if You Cannot File on Time?* 

**Student.** A student is a child who during any part of 5 calendar months of 2013 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

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

### Worksheet A-2013 EIC-Lines 64a and 64b

Keep for Your Records

**Before you begin:**  $\sqrt{}$  Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3. Otherwise, use Worksheet B.

Part 1  All Filers Using Worksheet A	1. Enter your earned income from Step 5.  2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.  If line 2 is zero, You cannot take the credit.  Enter "No" on the dotted line next to line 64a.  3. Enter the amount from Form 1040, line 38.  4. Are the amounts on lines 3 and 1 the same?  Yes. Skip line 5; enter the amount from line 2 on line 6.  No. Go to line 5.
Part 2 Filers Who Answered "No" on Line 4	<ul> <li>5. If you have:</li> <li>No qualifying children, is the amount on line 3 less than \$8,000 (\$13,350 if married filing jointly)?</li> <li>1 or more qualifying children, is the amount on line 3 less than \$17,550 (\$22,900 if married filing jointly)?</li> <li>Yes. Leave line 5 blank; enter the amount from line 2 on line 6.</li> <li>No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.  Look at the amounts on lines 5 and 2.  Then, enter the smaller amount on line 6.</li> </ul>
Part 3  Your Earned Income Credit	6. This is your earned income credit.  Enter this amount on Form 1040, line 64a.  Reminder—  If you have a qualifying child, complete and attach Schedule EIC.
	If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2013.

## Worksheet B-2013 EIC-Lines 64a and 64b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3.

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

enter in Farts 1 th	nough 5.
Part 1  Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. 1a   b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + 1b   c. Combine lines 1a and 1b. = 1c   d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies 1d   e. Subtract line 1d from 1c. = 1e
Self-Employed NOT Required To File Schedule SE For example, your net earnings from self-employment were less than \$400.	<ul> <li>2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.</li> <li>a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</li> <li>b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.</li> <li>c. Combine lines 2a and 2b.</li> <li>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</li> </ul>
Part 3 Statutory Employees Filing Schedule C or C-EZ	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.
Part 4  All Filers Using Worksheet B  Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.	<ul> <li>4a. Enter your earned income from Step 5.</li> <li>b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.</li> <li>If line 4b is zero or less, You cannot take the credit. Enter "No" on the dotted line next to line 64a.</li> <li>If you have: <ul> <li>3 or more qualifying children, is line 4b less than \$46,227 (\$51,567 if married filing jointly)?</li> <li>2 qualifying children, is line 4b less than \$43,038 (\$48,378 if married filing jointly)?</li> <li>1 qualifying child, is line 4b less than \$37,870 (\$43,210 if married filing jointly)?</li> <li>No qualifying children, is line 4b less than \$14,340 (\$19,680 if married filing jointly)?</li> <li>Yes. If you want the IRS to figure your credit, see Credit figured by the IRS, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</li> </ul> </li> </ul>

## Worksheet B-2013 EIC-Lines 64a and 64b-Continued

Keep for Your Records



### Part 5

# All Filers Using Worksheet B

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



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



If line 7 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8 2013

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

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

 $\square$  **No.** Go to line 10.

### Part 6

### Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than \$8,000 (\$13,350 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$17,550 (\$22,900 if married filing jointly)?

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

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



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

### Part 7

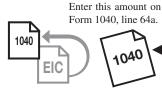
# Your Earned Income Credit

11. This is your earned income credit.

11

### Reminder—

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





If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2013.

# 2013 Earned Income Credit (EIC) Table Caution. This is not a tax table.

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

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

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

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

		And your f			d your fil	ing status is-								Aı	nd your fil	ing statu	s is-			
If the amount you are looking up from the worksheet is-		Single, head of household, or qualifying widow(er) and the number of children you have is-						ŀ	If the amount looking up fro worksheet is-	om the	Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-					
	But less			T		0		N				But less		<u>'                                   </u>						
At least	than			edit is-	•			redit is-	•	H	At least	than			redit is-				redit is-	
\$1 50 100 150 200	\$50 100 150 200 250	\$2 6 10 13 17	\$9 26 43 60 77	\$10 30 50 70 90	\$11 34 56 79 101	\$2 6 10 13 17	\$9 26 43 60 77	\$10 30 50 70 90	\$11 34 56 79 101		2,500 2,550 2,600 2,650 2,700	2,550 2,600 2,650 2,700 2,750	193 197 201 205 208	859 876 893 910 927	1,010 1,030 1,050 1,070 1,090	1,136 1,159 1,181 1,204 1,226	193 197 201 205 208	859 876 893 910 927	1,010 1,030 1,050 1,070 1,090	1,136 1,159 1,181 1,204 1,226
250 300 350 400 450	300 350 400 450 500	21 25 29 33 36	94 111 128 145 162	110 130 150 170 190	124 146 169 191 214	21 25 29 33 36	94 111 128 145 162	110 130 150 170 190	124 146 169 191 214		2,750 2,800 2,850 2,900 2,950	2,800 2,850 2,900 2,950 3,000	212 216 220 224 228	944 961 978 995 1,012	1,130 1,150 1,170	1,249 1,271 1,294 1,316 1,339	212 216 220 224 228	944 961 978 995 1,012		1,316
500 550 600 650 700	550 600 650 700 750	40 44 48 52 55	179 196 213 230 247	210 230 250 270 290	236 259 281 304 326	40 44 48 52 55	179 196 213 230 247	210 230 250 270 290	236 259 281 304 326		3,000 3,050 3,100 3,150 3,200	3,050 3,100 3,150 3,200 3,250	231 235 239 243 247	1,029 1,046 1,063 1,080 1,097	1,210 1,230 1,250 1,270 1,290	1,361 1,384 1,406 1,429 1,451	231 235 239 243 247	1,029 1,046 1,063 1,080 1,097	1,210 1,230 1,250 1,270 1,290	1,361 1,384 1,406 1,429 1,451
750 800 850 900 950	800 850 900 950 1,000	59 63 67 71 75	264 281 298 315 332	310 330 350 370 390	349 371 394 416 439	59 63 67 71 75	264 281 298 315 332	310 330 350 370 390	349 371 394 416 439		3,250 3,300 3,350 3,400 3,450	3,300 3,350 3,400 3,450 3,500	251 254 258 262 266	1,131 1,148 1,165	1,310 1,330 1,350 1,370 1,390	1,474 1,496 1,519 1,541 1,564	251 254 258 262 266	1,114 1,131 1,148 1,165 1,182		1,474 1,496 1,519 1,541 1,564
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	78 82 86 90 94	349 366 383 400 417	410 430 450 470 490	461 484 506 529 551	78 82 86 90 94	349 366 383 400 417	410 430 450 470 490	461 484 506 529 551		3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	270 273 277 281 285	1,199 1,216 1,233 1,250 1,267	1,410 1,430 1,450 1,470 1,490	1,586 1,609 1,631 1,654 1,676	270 273 277 281 285	1,199 1,216 1,233 1,250 1,267	1,410 1,430 1,450 1,470 1,490	1,586 1,609 1,631 1,654 1,676
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	98 101 105 109 113	434 451 468 485 502	510 530 550 570 590	574 596 619 641 664	98 101 105 109 113	434 451 468 485 502	510 530 550 570 590	574 596 619 641 664		3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950 4,000	289 293 296 300 304	1,301	1,510 1,530 1,550 1,570 1,590	1,699 1,721 1,744 1,766 1,789	289 293 296 300 304	1,284 1,301 1,318 1,335 1,352	1,510 1,530 1,550 1,570 1,590	1,721
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	117 120 124 128 132	519 536 553 570 587	610 630 650 670 690	686 709 731 754 776	117 120 124 128 132	519 536 553 570 587	610 630 650 670 690	686 709 731 754 776		4,000 4,050 4,100 4,150 4,200	4,050 4,100 4,150 4,200 4,250	308 312 316 319 323	1,369 1,386 1,403 1,420 1,437	1,610 1,630 1,650 1,670 1,690	1,811 1,834 1,856 1,879 1,901	308 312 316 319 323	1,369 1,386 1,403 1,420 1,437	1,610 1,630 1,650 1,670 1,690	1,811 1,834 1,856 1,879 1,901
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	136 140 143 147 151	604 621 638 655 672	710 730 750 770 790	799 821 844 866 889	136 140 143 147 151	604 621 638 655 672	710 730 750 770 790	799 821 844 866 889		4,250 4,300 4,350 4,400 4,450	4,300 4,350 4,400 4,450 4,500	327 331 335 339 342	1,454 1,471 1,488 1,505 1,522	1,710 1,730 1,750 1,770 1,790	1,924 1,946 1,969 1,991 2,014	327 331 335 339 342	1,454 1,471 1,488 1,505 1,522	1,710 1,730 1,750 1,770 1,790	1,924 1,946 1,969 1,991 2,014
2,000 2,050 2,100 2,150 2,200	2,050 2,100 2,150 2,200 2,250	155 159 163 166 170	689 706 723 740 757	810 830 850 870 890	911 934 956 979 1,001	155 159 163 166 170	689 706 723 740 757	810 830 850 870 890	911 934 956 979 1,001		4,500 4,550 4,600 4,650 4,700	4,550 4,600 4,650 4,700 4,750	350 354 358	1,556 1,573 1,590	1,810 1,830 1,850 1,870 1,890	2,059 2,081 2,104	350 354 358	1,539 1,556 1,573 1,590 1,607	1,850 1,870	2,059 2,081 2,104
2,250 2,300 2,350 2,400 2,450	2,300 2,350 2,400 2,450 2,500	174 178 182 186 189	774 791 808 825 842	930 950 970	1,024 1,046 1,069 1,091 1,114	174 178 182 186 189	774 791 808 825 842	930 950 970	1,024 1,046 1,069 1,091 1,114		4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	369 373 377	1,641 1,658 1,675	1,910 1,930 1,950 1,970 1,990	2,171 2,194 2,216	369 373 377	1,624 1,641 1,658 1,675 1,692	1,930 1,950 1,970	2,171 2,194 2,216

Farned	Income	Cradit	(EIC)	Table	- Continued
⊏arneu	income	Credit	(ヒルし)	i abie	- Conunuea

(Caution. This is not a tax table.)

	And your filing status is-	And your filing status is-				
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-		
	0 1 2 3 0 1 2 3		0 1 2 3	0 1 2 3		
But less At least than	Your credit is-	At least than	Your credit is-	Your credit is-		
5,000 5,050 5,050 5,100 5,100 5,150 5,150 5,200 5,200 5,250	384     1,709     2,010     2,261     384     1,709     2,010     2,261       388     1,726     2,030     2,284     388     1,726     2,030     2,284       392     1,743     2,050     2,306     392     1,743     2,050     2,306       396     1,760     2,070     2,329     396     1,760     2,070     2,329       400     1,777     2,090     2,351     400     1,777     2,090     2,351	8,000 8,050 8,050 8,100 8,100 8,150 8,150 8,200 8,200 8,250	483 2,729 3,210 3,611 479 2,746 3,230 3,634 475 2,763 3,250 3,656 472 2,780 3,270 3,679 468 2,797 3,290 3,701	487     2,729     3,210     3,611       487     2,746     3,230     3,634       487     2,763     3,250     3,656       487     2,780     3,270     3,679       487     2,797     3,290     3,701		
5,250 5,300	404     1,794     2,110     2,374       407     1,811     2,130     2,396       411     1,828     2,150     2,419       415     1,845     2,170     2,441       419     1,862     2,190     2,464       419     1,862     2,190     2,464	8,250 8,300	464 2,814 3,310 3,724	487 2.814 3.310 3.724		
5,300 5,350		8,300 8,350	460 2,831 3,330 3,746	487 2.831 3.330 3.746		
5,350 5,400		8,350 8,400	456 2,848 3,350 3,769	487 2.848 3.350 3.769		
5,400 5,450		8,400 8,450	452 2,865 3,370 3,791	487 2.865 3.370 3.791		
5,450 5,500		8,450 8,500	449 2,882 3,390 3,814	487 2.882 3.390 3.814		
5,500 5,550	423     1,879     2,210     2,486     423     1,879     2,210     2,486       426     1,896     2,230     2,509     426     1,896     2,230     2,509       430     1,913     2,250     2,531     430     1,913     2,250     2,531       434     1,930     2,270     2,554     434     1,930     2,270     2,554       438     1,947     2,290     2,576     438     1,947     2,290     2,576	8,500 8,550	445 2,899 3,410 3,836	487 2,899 3,410 3,836		
5,550 5,600		8,550 8,600	441 2,916 3,430 3,859	487 2,916 3,430 3,859		
5,600 5,650		8,600 8,650	437 2,933 3,450 3,881	487 2,933 3,450 3,881		
5,650 5,700		8,650 8,700	433 2,950 3,470 3,904	487 2,950 3,470 3,904		
5,700 5,750		8,700 8,750	430 2,967 3,490 3,926	487 2,967 3,490 3,926		
5,750 5,800	442     1,964     2,310     2,599     442     1,964     2,310     2,599       446     1,981     2,330     2,621     446     1,981     2,330     2,621       449     1,998     2,350     2,644     449     1,998     2,350     2,644       453     2,015     2,370     2,666     453     2,015     2,370     2,666       457     2,032     2,390     2,689     457     2,032     2,390     2,689	8,750 8,800	426 2,984 3,510 3,949	487 2,984 3,510 3,949		
5,800 5,850		8,800 8,850	422 3,001 3,530 3,971	487 3,001 3,530 3,971		
5,850 5,900		8,850 8,900	418 3,018 3,550 3,994	487 3,018 3,550 3,994		
5,900 5,950		8,900 8,950	414 3,035 3,570 4,016	487 3,035 3,570 4,016		
5,950 6,000		8,950 9,000	410 3,052 3,590 4,039	487 3,052 3,590 4,039		
6,000 6,050	461     2,049     2,410     2,711     461     2,049     2,410     2,711       465     2,066     2,430     2,734     465     2,066     2,430     2,734       469     2,083     2,450     2,756     469     2,083     2,450     2,756       472     2,100     2,470     2,779     472     2,100     2,470     2,779       476     2,117     2,490     2,801     476     2,117     2,490     2,801	9,000 9,050	407 3,069 3,610 4,061	487 3,069 3,610 4,061		
6,050 6,100		9,050 9,100	403 3,086 3,630 4,084	487 3,086 3,630 4,084		
6,100 6,150		9,100 9,150	399 3,103 3,650 4,106	487 3,103 3,650 4,106		
6,150 6,200		9,150 9,200	395 3,120 3,670 4,129	487 3,120 3,670 4,129		
6,200 6,250		9,200 9,250	391 3,137 3,690 4,151	487 3,137 3,690 4,151		
6,250 6,300	480     2,134     2,510     2,824     480     2,134     2,510     2,824       484     2,151     2,530     2,846     484     2,151     2,530     2,846       487     2,168     2,550     2,869     487     2,168     2,550     2,869       487     2,185     2,570     2,891     487     2,185     2,570     2,891       487     2,202     2,590     2,914     487     2,202     2,590     2,914	9,250 9,300	387 3,154 3,710 4,174	487 3,154 3,710 4,174		
6,300 6,350		9,300 9,350	384 3,171 3,730 4,196	487 3,171 3,730 4,196		
6,350 6,400		9,350 9,400	380 3,188 3,750 4,219	487 3,188 3,750 4,219		
6,400 6,450		9,400 9,450	376 3,205 3,770 4,241	487 3,205 3,770 4,241		
6,450 6,500		9,450 9,500	372 3,222 3,790 4,264	487 3,222 3,790 4,264		
6,500 6,550	487         2,219         2,610         2,936         487         2,219         2,610         2,936           487         2,236         2,630         2,959         487         2,236         2,630         2,959           487         2,253         2,650         2,981         487         2,253         2,650         2,981           487         2,270         2,670         3,004         487         2,270         2,670         3,004           487         2,287         2,690         3,026         487         2,287         2,690         3,026	9,500 9,550	368 3,239 3,810 4,286	487 3,239 3,810 4,286		
6,550 6,600		9,550 9,600	365 3,250 3,830 4,309	487 3,250 3,830 4,309		
6,600 6,650		9,600 9,650	361 3,250 3,850 4,331	487 3,250 3,850 4,331		
6,650 6,700		9,650 9,700	357 3,250 3,870 4,354	487 3,250 3,870 4,354		
6,700 6,750		9,700 9,750	353 3,250 3,890 4,376	487 3,250 3,890 4,376		
6,750 6,800 6,800 6,850 6,850 6,900 6,900 6,950 6,950 7,000	487     2,304     2,710     3,049     487     2,304     2,710     3,049       487     2,321     2,730     3,071     487     2,321     2,730     3,071       487     2,338     2,750     3,094     487     2,338     2,750     3,094       487     2,355     2,770     3,116     487     2,355     2,770     3,116       487     2,372     2,790     3,139     487     2,372     2,790     3,139	9,750 9,800 9,800 9,850 9,850 9,900 9,900 9,950 9,950 10,000	349     3,250     3,910     4,399       345     3,250     3,930     4,421       342     3,250     3,950     4,444       338     3,250     3,970     4,466       334     3,250     3,990     4,489	487 3,250 3,910 4,399 487 3,250 3,930 4,421 487 3,250 3,950 4,444 487 3,250 3,970 4,466 487 3,250 3,990 4,489		
7,000 7,050	487         2,389         2,810         3,161         487         2,389         2,810         3,161           487         2,406         2,830         3,184         487         2,406         2,830         3,184           487         2,423         2,850         3,206         487         2,423         2,850         3,206           487         2,440         2,870         3,229         487         2,440         2,870         3,229           487         2,457         2,890         3,251         487         2,457         2,890         3,251	10,000 10,050	330 3,250 4,010 4,511	487 3,250 4,010 4,511		
7,050 7,100		10,050 10,100	326 3,250 4,030 4,534	487 3,250 4,030 4,534		
7,100 7,150		10,100 10,150	322 3,250 4,050 4,556	487 3,250 4,050 4,556		
7,150 7,200		10,150 10,200	319 3,250 4,070 4,579	487 3,250 4,070 4,579		
7,200 7,250		10,200 10,250	315 3,250 4,090 4,601	487 3,250 4,090 4,601		
7,250 7,300	487     2,474     2,910     3,274     487     2,474     2,910     3,274       487     2,491     2,930     3,296     487     2,491     2,930     3,296       487     2,508     2,950     3,319     487     2,508     2,950     3,319       487     2,525     2,970     3,341     487     2,525     2,970     3,341       487     2,542     2,990     3,364     487     2,542     2,990     3,364	10,250 10,300	311 3,250 4,110 4,624	487 3,250 4,110 4,624		
7,300 7,350		10,300 10,350	307 3,250 4,130 4,646	487 3,250 4,130 4,646		
7,350 7,400		10,350 10,400	303 3,250 4,150 4,669	487 3,250 4,150 4,669		
7,400 7,450		10,400 10,450	299 3,250 4,170 4,691	487 3,250 4,170 4,691		
7,450 7,500		10,450 10,500	296 3,250 4,190 4,714	487 3,250 4,190 4,714		
7,500 7,550	487     2,559     3,010     3,386     487     2,559     3,010     3,386       487     2,576     3,030     3,409     487     2,576     3,030     3,409       487     2,593     3,050     3,431     487     2,593     3,050     3,431       487     2,610     3,070     3,454     487     2,610     3,070     3,454       487     2,627     3,090     3,476     487     2,627     3,090     3,476	10,500 10,550	292 3,250 4,210 4,736	487 3,250 4,210 4,736		
7,550 7,600		10,550 10,600	288 3,250 4,230 4,759	487 3,250 4,230 4,759		
7,600 7,650		10,600 10,650	284 3,250 4,250 4,781	487 3,250 4,250 4,781		
7,650 7,700		10,650 10,700	280 3,250 4,270 4,804	487 3,250 4,270 4,804		
7,700 7,750		10,700 10,750	277 3,250 4,290 4,826	487 3,250 4,290 4,826		
7,750 7,800	487         2,644         3,110         3,499         487         2,644         3,110         3,499           487         2,661         3,130         3,521         487         2,661         3,130         3,521           487         2,678         3,150         3,544         487         2,678         3,150         3,544           487         2,695         3,170         3,566         487         2,695         3,170         3,589           487         2,712         3,190         3,589         487         2,712         3,190         3,589	10,750 10,800	273 3,250 4,310 4,849	487 3,250 4,310 4,849		
7,800 7,850		10,800 10,850	269 3,250 4,330 4,871	487 3,250 4,330 4,871		
7,850 7,900		10,850 10,900	265 3,250 4,350 4,894	487 3,250 4,350 4,894		
7,900 7,950		10,900 10,950	261 3,250 4,370 4,916	487 3,250 4,370 4,916		
7,950 8,000		10,950 11,000	257 3,250 4,390 4,939	487 3,250 4,390 4,939		

### Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

	And your fi	ling status is-		And your filing status is-						
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-					
But less	0 1 2 3	0 1 2 3	But less	0 1 2 3	0 1 2 3					
At least than 11,000 11,050	Your credit is- 254 3,250 4,410 4,961	Your credit is- 487 3,250 4,410 4,961	At least than 14,000 14,050	Your credit is- 24 3,250 5,372 6,044	Your credit is- 433 3,250 5,372 6,044					
11,050 11,100	250 3,250 4,430 4,984	487 3,250 4,430 4,984	14,050 14,100	20 3,250 5,372 6,044	429 3,250 5,372 6,044					
11,100 11,150	246 3,250 4,450 5,006	487 3,250 4,450 5,006	14,100 14,150	16 3,250 5,372 6,044	425 3,250 5,372 6,044					
11,150 11,200	242 3,250 4,470 5,029	487 3,250 4,470 5,029	14,150 14,200	13 3,250 5,372 6,044	421 3,250 5,372 6,044					
11,200 11,250	238 3,250 4,490 5,051	487 3,250 4,490 5,051	14,200 14,250	9 3,250 5,372 6,044	417 3,250 5,372 6,044					
11,250 11,300	234 3,250 4,510 5,074	487 3,250 4,510 5,074	14,250 14,300	5 3,250 5,372 6,044	413 3,250 5,372 6,044					
11,300 11,350	231 3,250 4,530 5,096	487 3,250 4,530 5,096	14,300 14,350	* 3,250 5,372 6,044	410 3,250 5,872 6,044					
11,350 11,400	227 3,250 4,550 5,119	487 3,250 4,550 5,119	14,350 14,400	0 3,250 5,372 6,044	406 3,250 5,372 6,044					
11,400 11,450	223 3,250 4,570 5,141	487 3,250 4,570 5,141	14,400 14,450	0 3,250 5,372 6,044	402 3,250 5,372 6,044					
11,450 11,500	219 3,250 4,590 5,164	487 3,250 4,590 5,164	14,450 14,500	0 3,250 5,372 6,044	398 3,250 5,372 6,044					
11,500 11,550	215 3,250 4,610 5,186	487 3,250 4,610 5,186	14,500 14,550	0 3,250 5,372 6,044	394 3,250 5,372 6,044					
11,550 11,600	212 3,250 4,630 5,209	487 3,250 4,630 5,209	14,550 14,600	0 3,250 5,372 6,044	391 3,250 5,372 6,044					
11,600 11,650	208 3,250 4,650 5,231	487 3,250 4,650 5,231	14,600 14,650	0 3,250 5,372 6,044	387 3,250 5,372 6,044					
11,650 11,700	204 3,250 4,670 5,254	487 3,250 4,670 5,254	14,650 14,700	0 3,250 5,372 6,044	383 3,250 5,372 6,044					
11,700 11,750	200 3,250 4,690 5,276	487 3,250 4,690 5,276	14,700 14,750	0 3,250 5,372 6,044	379 3,250 5,372 6,044					
11,750 11,800	196 3,250 4,710 5,299	487 3,250 4,710 5,299	14,750 14,800	0 3,250 5,372 6,044	375 3,250 5,372 6,044					
11,800 11,850	192 3,250 4,730 5,321	487 3,250 4,730 5,321	14,800 14,850	0 3,250 5,372 6,044	371 3,250 5,372 6,044					
11,850 11,900	189 3,250 4,750 5,344	487 3,250 4,750 5,344	14,850 14,900	0 3,250 5,372 6,044	368 3,250 5,372 6,044					
11,900 11,950	185 3,250 4,770 5,366	487 3,250 4,770 5,366	14,900 14,950	0 3,250 5,372 6,044	364 3,250 5,372 6,044					
11,950 12,000	181 3,250 4,790 5,389	487 3,250 4,790 5,389	14,950 15,000	0 3,250 5,372 6,044	360 3,250 5,372 6,044					
12,000 12,050	177 3,250 4,810 5,411	487 3,250 4,810 5,411	15,000 15,050	0 3,250 5,372 6,044	356 3,250 5,372 6,044					
12,050 12,100	173 3,250 4,830 5,434	487 3,250 4,830 5,434	15,050 15,100	0 3,250 5,372 6,044	352 3,250 5,372 6,044					
12,100 12,150	169 3,250 4,850 5,456	487 3,250 4,850 5,456	15,100 15,150	0 3,250 5,372 6,044	348 3,250 5,372 6,044					
12,150 12,200	166 3,250 4,870 5,479	487 3,250 4,870 5,479	15,150 15,200	0 3,250 5,372 6,044	345 3,250 5,372 6,044					
12,200 12,250	162 3,250 4,890 5,501	487 3,250 4,890 5,501	15,200 15,250	0 3,250 5,372 6,044	341 3,250 5,372 6,044					
12,250 12,300	158 3,250 4,910 5,524	487 3,250 4,910 5,524	15,250 15,300	0 3,250 5,372 6,044	337 3,250 5,372 6,044					
12,300 12,350	154 3,250 4,930 5,546	487 3,250 4,930 5,546	15,300 15,350	0 3,250 5,372 6,044	333 3,250 5,372 6,044					
12,350 12,400	150 3,250 4,950 5,569	487 3,250 4,950 5,569	15,350 15,400	0 3,250 5,372 6,044	329 3,250 5,372 6,044					
12,400 12,450	146 3,250 4,970 5,591	487 3,250 4,970 5,591	15,400 15,450	0 3,250 5,372 6,044	326 3,250 5,372 6,044					
12,450 12,500	143 3,250 4,990 5,614	487 3,250 4,990 5,614	15,450 15,500	0 3,250 5,372 6,044	322 3,250 5,372 6,044					
12,500 12,550	139 3,250 5,010 5,636	487 3,250 5,010 5,636	15,500 15,550	0 3,250 5,372 6,044	318 3,250 5,372 6,044					
12,550 12,600	135 3,250 5,030 5,659	487 3,250 5,030 5,659	15,550 15,600	0 3,250 5,372 6,044	314 3,250 5,372 6,044					
12,600 12,650	131 3,250 5,050 5,681	487 3,250 5,050 5,681	15,600 15,650	0 3,250 5,372 6,044	310 3,250 5,372 6,044					
12,650 12,700	127 3,250 5,070 5,704	487 3,250 5,070 5,704	15,650 15,700	0 3,250 5,372 6,044	306 3,250 5,372 6,044					
12,700 12,750	124 3,250 5,090 5,726	487 3,250 5,090 5,726	15,700 15,750	0 3,250 5,372 6,044	303 3,250 5,372 6,044					
12,750 12,800	120 3,250 5,110 5,749	487 3,250 5,110 5,749	15,750 15,800	0 3,250 5,372 6,044	299 3,250 5,372 6,044					
12,800 12,850	116 3,250 5,130 5,771	487 3,250 5,130 5,771	15,800 15,850	0 3,250 5,372 6,044	295 3,250 5,372 6,044					
12,850 12,900	112 3,250 5,150 5,794	487 3,250 5,150 5,794	15,850 15,900	0 3,250 5,372 6,044	291 3,250 5,372 6,044					
12,900 12,950	108 3,250 5,170 5,816	487 3,250 5,170 5,816	15,900 15,950	0 3,250 5,372 6,044	287 3,250 5,372 6,044					
12,950 13,000	104 3,250 5,190 5,839	487 3,250 5,190 5,839	15,950 16,000	0 3,250 5,372 6,044	283 3,250 5,372 6,044					
13,000 13,050	101 3,250 5,210 5,861	487 3,250 5,210 5,861	16,000 16,050	0 3,250 5,372 6,044	280 3,250 5,372 6,044					
13,050 13,100	97 3,250 5,230 5,884	487 3,250 5,230 5,884	16,050 16,100	0 3,250 5,372 6,044	276 3,250 5,372 6,044					
13,100 13,150	93 3,250 5,250 5,906	487 3,250 5,250 5,906	16,100 16,150	0 3,250 5,372 6,044	272 3,250 5,372 6,044					
13,150 13,200	89 3,250 5,270 5,929	487 3,250 5,270 5,929	16,150 16,200	0 3,250 5,372 6,044	268 3,250 5,372 6,044					
13,200 13,250	85 3,250 5,290 5,951	487 3,250 5,290 5,951	16,200 16,250	0 3,250 5,372 6,044	264 3,250 5,372 6,044					
13,250 13,300	81 3,250 5,310 5,974	487 3,250 5,310 5,974	16,250 16,300	0 3,250 5,372 6,044	260 3,250 5,372 6,044					
13,300 13,350	78 3,250 5,330 5,996	487 3,250 5,330 5,996	16,300 16,350	0 3,250 5,372 6,044	257 3,250 5,372 6,044					
13,350 13,400	74 3,250 5,350 6,019	482 3,250 5,350 6,019	16,350 16,400	0 3,250 5,372 6,044	253 3,250 5,372 6,044					
13,400 13,450	70 3,250 5,372 6,044	479 3,250 5,372 6,044	16,400 16,450	0 3,250 5,372 6,044	249 3,250 5,372 6,044					
13,450 13,500	66 3,250 5,372 6,044	475 3,250 5,372 6,044	16,450 16,500	0 3,250 5,372 6,044	245 3,250 5,372 6,044					
13,500 13,550	62 3,250 5,372 6,044	471 3,250 5,372 6,044	16,500 16,550	0 3,250 5,372 6,044	241 3,250 5,372 6,044					
13,550 13,600	59 3,250 5,372 6,044	467 3,250 5,372 6,044	16,550 16,600	0 3,250 5,372 6,044	238 3,250 5,372 6,044					
13,600 13,650	55 3,250 5,372 6,044	463 3,250 5,372 6,044	16,600 16,650	0 3,250 5,372 6,044	234 3,250 5,372 6,044					
13,650 13,700	51 3,250 5,372 6,044	459 3,250 5,372 6,044	16,650 16,700	0 3,250 5,372 6,044	230 3,250 5,372 6,044					
13,700 13,750	47 3,250 5,372 6,044	456 3,250 5,372 6,044	16,700 16,750	0 3,250 5,372 6,044	226 3,250 5,372 6,044					
13,750 13,800	43 3,250 5,372 6,044	452 3,250 5,372 6,044	16,750 16,800	0 3,250 5,372 6,044	222 3,250 5,372 6,044					
13,800 13,850	39 3,250 5,372 6,044	448 3,250 5,372 6,044	16,800 16,850	0 3,250 5,372 6,044	218 3,250 5,372 6,044					
13,850 13,900	36 3,250 5,372 6,044	444 3,250 5,372 6,044	16,850 16,900	0 3,250 5,372 6,044	215 3,250 5,372 6,044					
13,900 13,950	32 3,250 5,372 6,044	440 3,250 5,372 6,044	16,900 16,950	0 3,250 5,372 6,044	211 3,250 5,372 6,044					
13,950 14,000	28 3,250 5,372 6,044	436 3,250 5,372 6,044	16,950 17,000	0 3,250 5,372 6,044	207 3,250 5,372 6,044					

<sup>\*</sup> If the amount you are looking up from the worksheet is at least \$14,300 but less than \$14,340, and you have no qualifying children, your credit is \$2. If the amount you are looking up from the worksheet is \$14,340 or more, and you have no qualifying children, you cannot take the credit.

### Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

	And your filing s	status is-		And your fil	ing status is-
If the amount you are looking up from the worksheet is-	qualifying widow(er) and the nu number of children you have is-	larried filing jointly and the umber of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-
But less		0   1   2   3	But less	0 1 2 3	0 1 2 3
At least than 17,000 17,050	Your credit is- 0 3,250 5,372 6,044 2	Your credit is- 203 3,250 5,372 6,044	At least than 20,000 20,050	Your credit is- 0 2,852 4,847 5,518	Your credit is- 0 3,250 5,372 6,044
17,050 17,100 17,100 17,150 17,150 17,200 17,200 17,250	0 3,250 5,372 6,044 1 0 3,250 5,372 6,044 1	199 3,250 5,372 6,044 195 3,250 5,372 6,044 192 3,250 5,372 6,044 188 3,250 5,372 6,044	20,050 20,100 20,100 20,150 20,150 20,200 20,200 20,250	0 2,844 4,836 5,508 0 2,836 4,825 5,497 0 2,828 4,815 5,486 0 2,820 4,804 5,476	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
17,250 17,300 17,300 17,350 17,350 17,400 17,400 17,450 17,450 17,500	0 3,250 5,372 6,044 1 0 3,250 5,372 6,044 1 0 3,250 5,372 6,044 1	184 3,250 5,372 6,044 180 3,250 5,372 6,044 176 3,250 5,372 6,044 173 3,250 5,372 6,044 169 3,250 5,372 6,044	20,250 20,300 20,300 20,350 20,350 20,400 20,400 20,450 20,450 20,500	0 2,812 4,794 5,465 0 2,804 4,783 5,455 0 2,796 4,773 5,444 0 2,788 4,762 5,434 0 2,780 4,752 5,423	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
17,500 17,550 17,550 17,600 17,600 17,650 17,650 17,700 17,700 17,750	0 3,243 5,363 6,034 1 0 3,235 5,352 6,023 1 0 3,227 5,341 6,013 1	165     3,250     5,372     6,044       161     3,250     5,372     6,044       157     3,250     5,372     6,044       153     3,250     5,372     6,044       150     3,250     5,372     6,044	20,500 20,550 20,550 20,600 20,600 20,650 20,650 20,700 20,700 20,750	0 2,772 4,741 5,413 0 2,764 4,731 5,402 0 2,756 4,720 5,392 0 2,748 4,710 5,381 0 2,740 4,699 5,371	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
17,750 17,800 17,800 17,850 17,850 17,900 17,900 17,950 17,950 18,000	0 3,203 5,310 5,981 1 0 3,195 5,299 5,971 1 0 3,187 5,289 5,960 1	146     3,250     5,372     6,044       142     3,250     5,372     6,044       138     3,250     5,372     6,044       134     3,250     5,372     6,044       130     3,250     5,372     6,044	20,750 20,800 20,800 20,850 20,850 20,900 20,900 20,950 20,950 21,000	0 2,732 4,689 5,360 0 2,724 4,678 5,350 0 2,716 4,668 5,339 0 2,708 4,657 5,329 0 2,700 4,646 5,318	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
18,000 18,050 18,050 18,100 18,100 18,150 18,150 18,200 18,200 18,250	0 3,163 5,257 5,929 1 0 3,155 5,247 5,918 1 0 3,147 5,236 5,908 1	127 3,250 5,372 6,044 123 3,250 5,372 6,044 119 3,250 5,372 6,044 115 3,250 5,372 6,044 111 3,250 5,372 6,044	21,000 21,050 21,050 21,100 21,100 21,150 21,150 21,200 21,200 21,250	0 2,692 4,636 5,307 0 2,684 4,625 5,297 0 2,676 4,615 5,286 0 2,668 4,604 5,276 0 2,660 4,594 5,265	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
18,250 18,300 18,300 18,350 18,350 18,400 18,400 18,450 18,450 18,500	0 3,123 5,205 5,876 1 0 3,115 5,194 5,866 1 0 3,107 5,184 5,855	107 3,250 5,372 6,044 104 3,250 5,372 6,044 100 3,250 5,372 6,044 96 3,250 5,372 6,044 92 3,250 5,372 6,044	21,250 21,300 21,300 21,350 21,350 21,400 21,400 21,450 21,450 21,500	0 2,652 4,583 5,255 0 2,644 4,573 5,244 0 2,636 4,562 5,234 0 2,628 4,552 5,223 0 2,620 4,541 5,213	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
18,500 18,550 18,550 18,600 18,600 18,650 18,650 18,700 18,700 18,750	0 3,083 5,152 5,823 0 3,075 5,141 5,813 0 3,067 5,131 5,802	88 3,250 5,372 6,044 85 3,250 5,372 6,044 81 3,250 5,372 6,044 77 3,250 5,372 6,044 73 3,250 5,372 6,044	21,500 21,550 21,550 21,600 21,600 21,650 21,650 21,700 21,700 21,750	0 2,612 4,531 5,202 0 2,604 4,520 5,192 0 2,596 4,510 5,181 0 2,588 4,499 5,171 0 2,580 4,489 5,160	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
18,750 18,800 18,800 18,850 18,850 18,900 18,900 18,950 18,950 19,000	0 3,043 5,099 5,771 0 3,035 5,089 5,760 0 3,027 5,078 5,750	69 3,250 5,372 6,044 65 3,250 5,372 6,044 62 3,250 5,372 6,044 58 3,250 5,372 6,044 54 3,250 5,372 6,044	21,750 21,800 21,800 21,850 21,850 21,900 21,900 21,950 21,950 22,000	0 2,572 4,478 5,150 0 2,564 4,467 5,139 0 2,556 4,457 5,128 0 2,548 4,446 5,118 0 2,540 4,436 5,107	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
19,000 19,050 19,050 19,100 19,100 19,150 19,150 19,200 19,200 19,250	0 3,004 5,047 5,718 0 2,996 5,036 5,708 0 2,988 5,026 5,697	50     3,250     5,372     6,044       46     3,250     5,372     6,044       42     3,250     5,372     6,044       39     3,250     5,372     6,044       35     3,250     5,372     6,044	22,000 22,050 22,050 22,100 22,100 22,150 22,150 22,200 22,200 22,250	0 2,532 4,425 5,097 0 2,524 4,415 5,086 0 2,516 4,404 5,076 0 2,508 4,394 5,065 0 2,500 4,383 5,055	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
19,250 19,300 19,300 19,350 19,350 19,400 19,400 19,450 19,450 19,500	0 2,964 4,994 5,665 0 2,956 4,983 5,655 0 2,948 4,973 5,644	31 3,250 5,372 6,044 27 3,250 5,372 6,044 23 3,250 5,372 6,044 20 3,250 5,372 6,044 16 3,250 5,372 6,044	22,250 22,300 22,300 22,350 22,350 22,400 22,400 22,450 22,450 22,500	0 2,492 4,373 5,044 0 2,484 4,362 5,034 0 2,476 4,352 5,023 0 2,468 4,341 5,013 0 2,460 4,331 5,002	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
19,500 19,550 19,550 19,600 19,600 19,650 19,650 19,700 19,700 19,750	0 2,932 4,952 5,623 0 2,924 4,941 5,613 0 2,916 4,931 5,602 0 2,908 4,920 5,592 0 2,900 4,910 5,581	12 3,250 5,372 6,044 8 3,250 5,372 6,044 4 3,250 5,372 6,044 * 3,250 5,372 6,044 0 3,250 5,372 6,044	22,500 22,550 22,550 22,600 22,600 22,650 22,650 22,700 22,700 22,750	0 2,452 4,320 4,992 0 2,444 4,310 4,981 0 2,436 4,299 4,970 0 2,428 4,288 4,960 0 2,420 4,278 4,949	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044
19,750 19,800 19,800 19,850 19,850 19,900 19,900 19,950 19,950 20,000	0 2,892 4,899 5,571 0 2,884 4,889 5,560 0 2,876 4,878 5,550 0 2,868 4,868 5,539 0 2,860 4,857 5,529	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044	22,750 22,800 22,800 22,850 22,850 22,900 22,900 22,950 22,950 23,000	0 2,412 4,267 4,939 0 2,404 4,257 4,928 0 2,396 4,246 4,918 0 2,388 4,236 4,907 0 2,380 4,225 4,897	0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,250 5,372 6,044 0 3,242 5,360 6,032 0 3,234 5,350 6,021

<sup>\*</sup> If the amount you are looking up from the worksheet is at least \$19,650 but less than \$19,680, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$19,680 or more, and you have no qualifying children, you cannot take the credit.

<b>Earned Income Credit</b>	(EIC	) Table -	Continued
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(Caution. This is not a tax table.)

	And your filin	ng status is-		And your fi	ling status is-
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is—	Married filing jointly and the number of children you have is-
But less At least than	0 1 2 3  Your credit is-	0 1 2 3  Your credit is-	But less At least than	0 1 2 3  Your credit is-	0 1 2 3  Your credit is-
23,000 23,050	0 2,372 4,215 4,886	0 3,226 5,339 6,011	26,000 26,050	0 1,893 3,583 4,254	0 2,746 4,708 5,379
23,050 23,100	0 2,364 4,204 4,876	0 3,218 5,329 6,000	26,050 26,100	0 1,885 3,572 4,244	0 2,738 4,697 5,369
23,100 23,150	0 2,356 4,194 4,865	0 3,210 5,318 5,990	26,100 26,150	0 1,877 3,562 4,233	0 2,730 4,686 5,358
23,150 23,200	0 2,348 4,183 4,855	0 3,202 5,308 5,979	26,150 26,200	0 1,869 3,551 4,223	0 2,722 4,676 5,347
23,200 23,250	0 2,340 4,173 4,844	0 3,194 5,297 5,969	26,200 26,250	0 1,861 3,541 4,212	0 2,714 4,665 5,337
23,250 23,300	0 2,332 4,162 4,834	0 3,186 5,287 5,958	26,250 26,300	0 1,853 3,530 4,202	0 2,706 4,655 5,326
23,300 23,350	0 2,324 4,152 4,823	0 3,178 5,276 5,948	26,300 26,350	0 1,845 3,520 4,191	0 2,698 4,644 5,316
23,350 23,400	0 2,316 4,141 4,813	0 3,170 5,266 5,937	26,350 26,400	0 1,837 3,509 4,181	0 2,690 4,634 5,305
23,400 23,450	0 2,308 4,131 4,802	0 3,162 5,255 5,927	26,400 26,450	0 1,829 3,499 4,170	0 2,682 4,623 5,295
23,450 23,500	0 2,300 4,120 4,791	0 3,154 5,245 5,916	26,450 26,500	0 1,821 3,488 4,160	0 2,674 4,613 5,284
23,500 23,550	0 2,292 4,109 4,781	0 3,146 5,234 5,906	26,500 26,550	0 1,813 3,478 4,149	0 2,666 4,602 5,274
23,550 23,600	0 2,284 4,099 4,770	0 3,138 5,224 5,895	26,550 26,600	0 1,805 3,467 4,139	0 2,658 4,592 5,263
23,600 23,650	0 2,276 4,088 4,760	0 3,130 5,213 5,884	26,600 26,650	0 1,797 3,457 4,128	0 2,650 4,581 5,253
23,650 23,700	0 2,268 4,078 4,749	0 3,122 5,202 5,874	26,650 26,700	0 1,789 3,446 4,118	0 2,642 4,571 5,242
23,700 23,750	0 2,260 4,067 4,739	0 3,114 5,192 5,863	26,700 26,750	0 1,781 3,436 4,107	0 2,634 4,560 5,232
23,750 23,800	0 2,252 4,057 4,728	0 3,106 5,181 5,853	26,750 26,800	0 1,773 3,425 4,097	0 2,626 4,550 5,221
23,800 23,850	0 2,244 4,046 4,718	0 3,098 5,171 5,842	26,800 26,850	0 1,765 3,414 4,086	0 2,618 4,539 5,211
23,850 23,900	0 2,236 4,036 4,707	0 3,090 5,160 5,832	26,850 26,900	0 1,757 3,404 4,075	0 2,610 4,529 5,200
23,900 23,950	0 2,228 4,025 4,697	0 3,082 5,150 5,821	26,900 26,950	0 1,749 3,393 4,065	0 2,602 4,518 5,190
23,950 24,000	0 2,220 4,015 4,686	0 3,074 5,139 5,811	26,950 27,000	0 1,741 3,383 4,054	0 2,594 4,507 5,179
24,000 24,050	0 2,212 4,004 4,676	0 3,066 5,129 5,800	27,000 27,050	0 1,733 3,372 4,044	0 2,586 4,497 5,168
24,050 24,100	0 2,205 3,994 4,665	0 3,058 5,118 5,790	27,050 27,100	0 1,725 3,362 4,033	0 2,578 4,486 5,158
24,100 24,150	0 2,197 3,983 4,655	0 3,050 5,108 5,779	27,100 27,150	0 1,717 3,351 4,023	0 2,570 4,476 5,147
24,150 24,200	0 2,189 3,973 4,644	0 3,042 5,097 5,769	27,150 27,200	0 1,709 3,341 4,012	0 2,562 4,465 5,137
24,200 24,250	0 2,181 3,962 4,634	0 3,034 5,087 5,758	27,200 27,250	0 1,701 3,330 4,002	0 2,554 4,455 5,126
24,250 24,300	0 2,173 3,952 4,623	0 3,026 5,076 5,748	27,250 27,300	0 1,693 3,320 3,991	0 2,546 4,444 5,116
24,300 24,350	0 2,165 3,941 4,612	0 3,018 5,066 5,737	27,300 27,350	0 1,685 3,309 3,981	0 2,538 4,434 5,105
24,350 24,400	0 2,157 3,930 4,602	0 3,010 5,055 5,727	27,350 27,400	0 1,677 3,299 3,970	0 2,531 4,423 5,095
24,400 24,450	0 2,149 3,920 4,591	0 3,002 5,045 5,716	27,400 27,450	0 1,669 3,288 3,960	0 2,523 4,413 5,084
24,450 24,500	0 2,141 3,909 4,581	0 2,994 5,034 5,705	27,450 27,500	0 1,661 3,278 3,949	0 2,515 4,402 5,074
24,500 24,550	0 2,133 3,899 4,570	0 2,986 5,023 5,695	27,500 27,550	0 1,653 3,267 3,939	0 2,507 4,392 5,063
24,550 24,600	0 2,125 3,888 4,560	0 2,978 5,013 5,684	27,550 27,600	0 1,645 3,257 3,928	0 2,499 4,381 5,053
24,600 24,650	0 2,117 3,878 4,549	0 2,970 5,002 5,674	27,600 27,650	0 1,637 3,246 3,917	0 2,491 4,371 5,042
24,650 24,700	0 2,109 3,867 4,539	0 2,962 4,992 5,663	27,650 27,700	0 1,629 3,235 3,907	0 2,483 4,360 5,032
24,700 24,750	0 2,101 3,857 4,528	0 2,954 4,981 5,653	27,700 27,750	0 1,621 3,225 3,896	0 2,475 4,350 5,021
24,750 24,800	0 2,093 3,846 4,518	0 2,946 4,971 5,642	27,750 27,800	0 1,613 3,214 3,886	0 2,467 4,339 5,011
24,800 24,850	0 2,085 3,836 4,507	0 2,938 4,960 5,632	27,800 27,850	0 1,605 3,204 3,875	0 2,459 4,328 5,000
24,850 24,900	0 2,077 3,825 4,497	0 2,930 4,950 5,621	27,850 27,900	0 1,597 3,193 3,865	0 2,451 4,318 4,989
24,900 24,950	0 2,069 3,815 4,486	0 2,922 4,939 5,611	27,900 27,950	0 1,589 3,183 3,854	0 2,443 4,307 4,979
24,950 25,000	0 2,061 3,804 4,476	0 2,914 4,929 5,600	27,950 28,000	0 1,581 3,172 3,844	0 2,435 4,297 4,968
25,000 25,050	0 2,053 3,794 4,465	0 2,906 4,918 5,590	28,000 28,050	0 1,573 3,162 3,833	0 2,427 4,286 4,958
25,050 25,100	0 2,045 3,783 4,455	0 2,898 4,908 5,579	28,050 28,100	0 1,565 3,151 3,823	0 2,419 4,276 4,947
25,100 25,150	0 2,037 3,772 4,444	0 2,890 4,897 5,569	28,100 28,150	0 1,557 3,141 3,812	0 2,411 4,265 4,937
25,150 25,200	0 2,029 3,762 4,433	0 2,882 4,887 5,558	28,150 28,200	0 1,549 3,130 3,802	0 2,403 4,255 4,926
25,200 25,250	0 2,021 3,751 4,423	0 2,874 4,876 5,548	28,200 28,250	0 1,541 3,120 3,791	0 2,395 4,244 4,916
25,250 25,300	0 2,013 3,741 4,412 0 2,005 3,730 4,402 0 1,997 3,720 4,391 0 1,989 3,709 4,381 0 1,981 3,699 4,370	0 2,866 4,866 5,537	28,250 28,300	0 1,533 3,109 3,781	0 2,387 4,234 4,905
25,300 25,350		0 2,858 4,855 5,526	28,300 28,350	0 1,525 3,099 3,770	0 2,379 4,223 4,895
25,350 25,400		0 2,850 4,844 5,516	28,350 28,400	0 1,517 3,088 3,760	0 2,371 4,213 4,884
25,400 25,450		0 2,842 4,834 5,505	28,400 28,450	0 1,509 3,078 3,749	0 2,363 4,202 4,874
25,450 25,500		0 2,834 4,823 5,495	28,450 28,500	0 1,501 3,067 3,738	0 2,355 4,192 4,863
25,500 25,550	0 1,973 3,688 4,360	0 2,826 4,813 5,484	28,500 28,550	0 1,493 3,056 3,728	0 2,347 4,181 4,853
25,550 25,600	0 1,965 3,678 4,349	0 2,818 4,802 5,474	28,550 28,600	0 1,485 3,046 3,717	0 2,339 4,171 4,842
25,600 25,650	0 1,957 3,667 4,339	0 2,810 4,792 5,463	28,600 28,650	0 1,477 3,035 3,707	0 2,331 4,160 4,831
25,650 25,700	0 1,949 3,657 4,328	0 2,802 4,781 5,453	28,650 28,700	0 1,469 3,025 3,696	0 2,323 4,149 4,821
25,700 25,750	0 1,941 3,646 4,318	0 2,794 4,771 5,442	28,700 28,750	0 1,461 3,014 3,686	0 2,315 4,139 4,810
25,750 25,800	0 1,933 3,636 4,307	0 2,786 4,760 5,432	28,750 28,800	0 1,453 3,004 3,675	0 2,307 4,128 4,800
25,800 25,850	0 1,925 3,625 4,297	0 2,778 4,750 5,421	28,800 28,850	0 1,445 2,993 3,665	0 2,299 4,118 4,789
25,850 25,900	0 1,917 3,615 4,286	0 2,770 4,739 5,411	28,850 28,900	0 1,437 2,983 3,654	0 2,291 4,107 4,779
25,900 25,950	0 1,909 3,604 4,276	0 2,762 4,729 5,400	28,900 28,950	0 1,429 2,972 3,644	0 2,283 4,097 4,768
25,950 26,000	0 1,901 3,593 4,265	0 2,754 4,718 5,390	28,950 29,000	0 1,421 2,962 3,633	0 2,275 4,086 4,758

Farned	Income	Cradit	(FIC)	Table -	Continued
carneu	mcome	Credit	(ヒルし)	rable -	Conunuea

(Caution. This is not a tax table.)

	And your fi	ing status is-		And your fil	ing status is-
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-
	0 1 2 3	0 1 2 3		0 1 2 3	0 1 2 3
But less At least than	Your credit is-	Your credit is-	But less At least than	Your credit is-	Your credit is-
29,000 29,050	0 1,413 2,951 3,623	0 2,267 4,076 4,747	32,000 32,050	0 934 2,319 2,991	0 1,787 3,444 4,115
29,050 29,100	0 1,406 2,941 3,612	0 2,259 4,065 4,737	32,050 32,100	0 926 2,309 2,980	0 1,779 3,433 4,105
29,100 29,150	0 1,398 2,930 3,602	0 2,251 4,055 4,726	32,100 32,150	0 918 2,298 2,970	0 1,771 3,423 4,094
29,150 29,200	0 1,390 2,920 3,591	0 2,243 4,044 4,716	32,150 32,200	0 910 2,288 2,959	0 1,763 3,412 4,084
29,200 29,250	0 1,382 2,909 3,581	0 2,235 4,034 4,705	32,200 32,250	0 902 2,277 2,949	0 1,755 3,402 4,073
29,250 29,300	0 1,374 2,899 3,570	0 2,227 4,023 4,695	32,250 32,300	0 894 2,267 2,938	0 1,747 3,391 4,063
29,300 29,350	0 1,366 2,888 3,559	0 2,219 4,013 4,684	32,300 32,350	0 886 2,256 2,928	0 1,739 3,381 4,052
29,350 29,400	0 1,358 2,877 3,549	0 2,211 4,002 4,674	32,350 32,400	0 878 2,246 2,917	0 1,732 3,370 4,042
29,400 29,450	0 1,350 2,867 3,538	0 2,203 3,992 4,663	32,400 32,450	0 870 2,235 2,907	0 1,724 3,360 4,031
29,450 29,500	0 1,342 2,856 3,528	0 2,195 3,981 4,652	32,450 32,500	0 862 2,225 2,896	0 1,716 3,349 4,021
29,500 29,550	0 1,334 2,846 3,517	0 2,187 3,970 4,642	32,500 32,550	0 854 2,214 2,886	0 1,708 3,339 4,010
29,550 29,600	0 1,326 2,835 3,507	0 2,179 3,960 4,631	32,550 32,600	0 846 2,204 2,875	0 1,700 3,328 4,000
29,600 29,650	0 1,318 2,825 3,496	0 2,171 3,949 4,621	32,600 32,650	0 838 2,193 2,864	0 1,692 3,318 3,989
29,650 29,700	0 1,310 2,814 3,486	0 2,163 3,939 4,610	32,650 32,700	0 830 2,182 2,854	0 1,684 3,307 3,979
29,700 29,750	0 1,302 2,804 3,475	0 2,155 3,928 4,600	32,700 32,750	0 822 2,172 2,843	0 1,676 3,297 3,968
29,750 29,800	0 1,294 2,793 3,465	0 2,147 3,918 4,589	32,750 32,800	0 814 2,161 2,833	0 1,668 3,286 3,958
29,800 29,850	0 1,286 2,783 3,454	0 2,139 3,907 4,579	32,800 32,850	0 806 2,151 2,822	0 1,660 3,275 3,947
29,850 29,900	0 1,278 2,772 3,444	0 2,131 3,897 4,568	32,850 32,900	0 798 2,140 2,812	0 1,652 3,265 3,936
29,900 29,950	0 1,270 2,762 3,433	0 2,123 3,886 4,558	32,900 32,950	0 790 2,130 2,801	0 1,644 3,254 3,926
29,950 30,000	0 1,262 2,751 3,423	0 2,115 3,876 4,547	32,950 33,000	0 782 2,119 2,791	0 1,636 3,244 3,915
30,000 30,050	0 1,254 2,741 3,412	0 2,107 3,865 4,537	33,000 33,050	0 774 2,109 2,780	0 1,628 3,233 3,905
30,050 30,100	0 1,246 2,730 3,402	0 2,099 3,855 4,526	33,050 33,100	0 766 2,098 2,770	0 1,620 3,223 3,894
30,100 30,150	0 1,238 2,719 3,391	0 2,091 3,844 4,516	33,100 33,150	0 758 2,088 2,759	0 1,612 3,212 3,884
30,150 30,200	0 1,230 2,709 3,380	0 2,083 3,834 4,505	33,150 33,200	0 750 2,077 2,749	0 1,604 3,202 3,873
30,200 30,250	0 1,222 2,698 3,370	0 2,075 3,823 4,495	33,200 33,250	0 742 2,067 2,738	0 1,596 3,191 3,863
30,250 30,300	0 1,214 2,688 3,359	0 2,067 3,813 4,484	33,250 33,300	0 734 2,056 2,728	0 1,588 3,181 3,852
30,300 30,350	0 1,206 2,677 3,349	0 2,059 3,802 4,473	33,300 33,350	0 726 2,046 2,717	0 1,580 3,170 3,842
30,350 30,400	0 1,198 2,667 3,338	0 2,051 3,791 4,463	33,350 33,400	0 718 2,035 2,707	0 1,572 3,160 3,831
30,400 30,450	0 1,190 2,656 3,328	0 2,043 3,781 4,452	33,400 33,450	0 710 2,025 2,696	0 1,564 3,149 3,821
30,450 30,500	0 1,182 2,646 3,317	0 2,035 3,770 4,442	33,450 33,500	0 702 2,014 2,685	0 1,556 3,139 3,810
30,500 30,550	0 1,174 2,635 3,307	0 2,027 3,760 4,431	33,500 33,550	0 694 2,003 2,675	0 1,548 3,128 3,800
30,550 30,600	0 1,166 2,625 3,296	0 2,019 3,749 4,421	33,550 33,600	0 686 1,993 2,664	0 1,540 3,118 3,789
30,600 30,650	0 1,158 2,614 3,286	0 2,011 3,739 4,410	33,600 33,650	0 678 1,982 2,654	0 1,532 3,107 3,778
30,650 30,700	0 1,150 2,604 3,275	0 2,003 3,728 4,400	33,650 33,700	0 670 1,972 2,643	0 1,524 3,096 3,768
30,700 30,750	0 1,142 2,593 3,265	0 1,995 3,718 4,389	33,700 33,750	0 662 1,961 2,633	0 1,516 3,086 3,757
30,750 30,800	0 1,134 2,583 3,254	0 1,987 3,707 4,379	33,750 33,800	0 654 1,951 2,622	0 1,508 3,075 3,747
30,800 30,850	0 1,126 2,572 3,244	0 1,979 3,697 4,368	33,800 33,850	0 646 1,940 2,612	0 1,500 3,065 3,736
30,850 30,900	0 1,118 2,562 3,233	0 1,971 3,686 4,358	33,850 33,900	0 638 1,930 2,601	0 1,492 3,054 3,726
30,900 30,950	0 1,110 2,551 3,223	0 1,963 3,676 4,347	33,900 33,950	0 630 1,919 2,591	0 1,484 3,044 3,715
30,950 31,000	0 1,102 2,540 3,212	0 1,955 3,665 4,337	33,950 34,000	0 622 1,909 2,580	0 1,476 3,033 3,705
31,000 31,050	0 1,094 2,530 3,201	0 1,947 3,655 4,326	34,000 34,050	0 614 1,898 2,570	0 1,468 3,023 3,694
31,050 31,100	0 1,086 2,519 3,191	0 1,939 3,644 4,316	34,050 34,100	0 607 1,888 2,559	0 1,460 3,012 3,684
31,100 31,150	0 1,078 2,509 3,180	0 1,931 3,633 4,305	34,100 34,150	0 599 1,877 2,549	0 1,452 3,002 3,673
31,150 31,200	0 1,070 2,498 3,170	0 1,923 3,623 4,294	34,150 34,200	0 591 1,867 2,538	0 1,444 2,991 3,663
31,200 31,250	0 1,062 2,488 3,159	0 1,915 3,612 4,284	34,200 34,250	0 583 1,856 2,528	0 1,436 2,981 3,652
31,250 31,300	0 1,054 2,477 3,149	0 1,907 3,602 4,273	34,250 34,300	0 575 1,846 2,517	0 1,428 2,970 3,642
31,300 31,350	0 1,046 2,467 3,138	0 1,899 3,591 4,263	34,300 34,350	0 567 1,835 2,506	0 1,420 2,960 3,631
31,350 31,400	0 1,038 2,456 3,128	0 1,891 3,581 4,252	34,350 34,400	0 559 1,824 2,496	0 1,412 2,949 3,621
31,400 31,450	0 1,030 2,446 3,117	0 1,883 3,570 4,242	34,400 34,450	0 551 1,814 2,485	0 1,404 2,939 3,610
31,450 31,500	0 1,022 2,435 3,107	0 1,875 3,560 4,231	34,450 34,500	0 543 1,803 2,475	0 1,396 2,928 3,599
31,500 31,550	0 1,014 2,425 3,096	0 1,867 3,549 4,221	34,500 34,550	0 535 1,793 2,464	0 1,388 2,917 3,589
31,550 31,600	0 1,006 2,414 3,086	0 1,859 3,539 4,210	34,550 34,600	0 527 1,782 2,454	0 1,380 2,907 3,578
31,600 31,650	0 998 2,404 3,075	0 1,851 3,528 4,200	34,600 34,650	0 519 1,772 2,443	0 1,372 2,896 3,568
31,650 31,700	0 990 2,393 3,065	0 1,843 3,518 4,189	34,650 34,700	0 511 1,761 2,433	0 1,364 2,886 3,557
31,700 31,750	0 982 2,383 3,054	0 1,835 3,507 4,179	34,700 34,750	0 503 1,751 2,422	0 1,356 2,875 3,547
31,750 31,800	0 974 2,372 3,044	0 1,827 3,497 4,168	34,750 34,800	0 495 1,740 2,412	0 1,348 2,865 3,536
31,800 31,850	0 966 2,361 3,033	0 1,819 3,486 4,158	34,800 34,850	0 487 1,730 2,401	0 1,340 2,854 3,526
31,850 31,900	0 958 2,351 3,022	0 1,811 3,476 4,147	34,850 34,900	0 479 1,719 2,391	0 1,332 2,844 3,515
31,900 31,950	0 950 2,340 3,012	0 1,803 3,465 4,137	34,900 34,950	0 471 1,709 2,380	0 1,324 2,833 3,505
31,950 32,000	0 942 2,330 3,001	0 1,795 3,454 4,126	34,950 35,000	0 463 1,698 2,370	0 1,316 2,823 3,494

### Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

	And your file	ing status is-		1	ling status is-
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-
But less At least than	Your credit is-	Your credit is-	But less At least than	Your credit is-	Your credit is-
35,000 35,050	0 455 1,688 2,359	0 1,308 2,812 3,484	38,000 38,050	0 0 1,056 1,727	0 829 2,180 2,852
35,050 35,100	0 447 1,677 2,349	0 1,300 2,802 3,473	38,050 38,100	0 0 1,045 1,717	0 821 2,170 2,841
35,100 35,150	0 439 1,666 2,338	0 1,292 2,791 3,463	38,100 38,150	0 0 1,035 1,706	0 813 2,159 2,831
35,150 35,200	0 431 1,656 2,327	0 1,284 2,781 3,452	38,150 38,200	0 0 1,024 1,696	0 805 2,149 2,820
35,200 35,250	0 423 1,645 2,317	0 1,276 2,770 3,442	38,200 38,250	0 0 1,014 1,685	0 797 2,138 2,810
35,250 35,300	0 415 1,635 2,306	0 1,268 2,760 3,431	38,250 38,300	0 0 1,003 1,675	0 789 2,128 2,799
35,300 35,350	0 407 1,624 2,296	0 1,260 2,749 3,420	38,300 38,350	0 0 993 1,664	0 781 2,117 2,789
35,350 35,400	0 399 1,614 2,285	0 1,252 2,738 3,410	38,350 38,400	0 0 982 1,654	0 773 2,107 2,778
35,400 35,450	0 391 1,603 2,275	0 1,244 2,728 3,399	38,400 38,450	0 0 972 1,643	0 765 2,096 2,768
35,450 35,500	0 383 1,593 2,264	0 1,236 2,717 3,389	38,450 38,500	0 0 961 1,632	0 757 2,086 2,757
35,500 35,550	0 375 1,582 2,254	0 1,228 2,707 3,378	38,500 38,550	0 0 950 1,622	0 749 2,075 2,747
35,550 35,600	0 367 1,572 2,243	0 1,220 2,696 3,368	38,550 38,600	0 0 940 1,611	0 741 2,065 2,736
35,600 35,650	0 359 1,561 2,233	0 1,212 2,686 3,357	38,600 38,650	0 0 929 1,601	0 733 2,054 2,725
35,650 35,700	0 351 1,551 2,222	0 1,204 2,675 3,347	38,650 38,700	0 0 919 1,590	0 725 2,043 2,715
35,700 35,750	0 343 1,540 2,212	0 1,196 2,665 3,336	38,700 38,750	0 0 908 1,580	0 717 2,033 2,704
35,750 35,800	0 335 1,530 2,201	0 1,188 2,654 3,326	38,750 38,800	0 0 898 1,569	0 709 2,022 2,694
35,800 35,850	0 327 1,519 2,191	0 1,180 2,644 3,315	38,800 38,850	0 0 887 1,559	0 701 2,012 2,683
35,850 35,900	0 319 1,509 2,180	0 1,172 2,633 3,305	38,850 38,900	0 0 877 1,548	0 693 2,001 2,673
35,900 35,950	0 311 1,498 2,170	0 1,164 2,623 3,294	38,900 38,950	0 0 866 1,538	0 685 1,991 2,662
35,950 36,000	0 303 1,487 2,159	0 1,156 2,612 3,284	38,950 39,000	0 0 856 1,527	0 677 1,980 2,652
36,000 36,050	0 295 1,477 2,148	0 1,148 2,602 3,273	39,000 39,050	0 0 845 1,517	0 669 1,970 2,641
36,050 36,100	0 287 1,466 2,138	0 1,140 2,591 3,263	39,050 39,100	0 0 835 1,506	0 661 1,959 2,631
36,100 36,150	0 279 1,456 2,127	0 1,132 2,580 3,252	39,100 39,150	0 0 824 1,496	0 653 1,949 2,620
36,150 36,200	0 271 1,445 2,117	0 1,124 2,570 3,241	39,150 39,200	0 0 814 1,485	0 645 1,938 2,610
36,200 36,250	0 263 1,435 2,106	0 1,116 2,559 3,231	39,200 39,250	0 0 803 1,475	0 637 1,928 2,599
36,250 36,300	0 255 1,424 2,096	0 1,108 2,549 3,220	39,250 39,300	0 0 793 1,464	0 629 1,917 2,589
36,300 36,350	0 247 1,414 2,085	0 1,100 2,538 3,210	39,300 39,350	0 0 782 1,453	0 621 1,907 2,578
36,350 36,400	0 239 1,403 2,075	0 1,092 2,528 3,199	39,350 39,400	0 0 771 1,443	0 613 1,896 2,568
36,400 36,450	0 231 1,393 2,064	0 1,084 2,517 3,189	39,400 39,450	0 0 761 1,432	0 605 1,886 2,557
36,450 36,500	0 223 1,382 2,054	0 1,076 2,507 3,178	39,450 39,500	0 0 750 1,422	0 597 1,875 2,546
36,500 36,550	0 215 1,372 2,043	0 1,068 2,496 3,168	39,500 39,550	0 0 740 1,411	0 589 1,864 2,536
36,550 36,600	0 207 1,361 2,033	0 1,060 2,486 3,157	39,550 39,600	0 0 729 1,401	0 581 1,854 2,525
36,600 36,650	0 199 1,351 2,022	0 1,052 2,475 3,147	39,600 39,650	0 0 719 1,390	0 573 1,843 2,515
36,650 36,700	0 191 1,340 2,012	0 1,044 2,465 3,136	39,650 39,700	0 0 708 1,380	0 565 1,833 2,504
36,700 36,750	0 183 1,330 2,001	0 1,036 2,454 3,126	39,700 39,750	0 0 698 1,369	0 557 1,822 2,494
36,750 36,800	0 175 1,319 1,991	0 1,028 2,444 3,115	39,750 39,800	0 0 687 1,359	0 549 1,812 2,483
36,800 36,850	0 167 1,308 1,980	0 1,020 2,433 3,105	39,800 39,850	0 0 677 1,348	0 541 1,801 2,473
36,850 36,900	0 159 1,298 1,969	0 1,012 2,423 3,094	39,850 39,900	0 0 666 1,338	0 533 1,791 2,462
36,900 36,950	0 151 1,287 1,959	0 1,004 2,412 3,084	39,900 39,950	0 0 656 1,327	0 525 1,780 2,452
36,950 37,000	0 143 1,277 1,948	0 996 2,401 3,073	39,950 40,000	0 0 645 1,317	0 517 1,770 2,441
37,000 37,050	0 135 1,266 1,938	0 988 2,391 3,062	40,000 40,050	0 0 635 1,306	0 509 1,759 2,431
37,050 37,100	0 127 1,256 1,927	0 980 2,380 3,052	40,050 40,100	0 0 624 1,296	0 501 1,749 2,420
37,100 37,150	0 119 1,245 1,917	0 972 2,370 3,041	40,100 40,150	0 0 613 1,285	0 493 1,738 2,410
37,150 37,200	0 111 1,235 1,906	0 964 2,359 3,031	40,150 40,200	0 0 603 1,274	0 485 1,728 2,399
37,200 37,250	0 103 1,224 1,896	0 956 2,349 3,020	40,200 40,250	0 0 592 1,264	0 477 1,717 2,389
37,250 37,300	0 95 1,214 1,885	0 948 2,338 3,010	40,250 40,300	0 0 582 1,253	0 469 1,707 2,378
37,300 37,350	0 87 1,203 1,875	0 940 2,328 2,999	40,300 40,350	0 0 571 1,243	0 461 1,696 2,367
37,350 37,400	0 79 1,193 1,864	0 933 2,317 2,989	40,350 40,400	0 0 561 1,232	0 453 1,685 2,357
37,400 37,450	0 71 1,182 1,854	0 925 2,307 2,978	40,400 40,450	0 0 550 1,222	0 445 1,675 2,346
37,450 37,500	0 63 1,172 1,843	0 917 2,296 2,968	40,450 40,500	0 0 540 1,211	0 437 1,664 2,336
37,500 37,550	0 55 1,161 1,833	0 909 2,286 2,957	40,500 40,550	0 0 529 1,201	0 429 1,654 2,325
37,550 37,600	0 47 1,151 1,822	0 901 2,275 2,947	40,550 40,600	0 0 519 1,190	0 421 1,643 2,315
37,600 37,650	0 39 1,140 1,811	0 893 2,265 2,936	40,600 40,650	0 0 508 1,180	0 413 1,633 2,304
37,650 37,700	0 31 1,129 1,801	0 885 2,254 2,926	40,650 40,700	0 0 498 1,169	0 405 1,622 2,294
37,700 37,750	0 23 1,119 1,790	0 877 2,244 2,915	40,700 40,750	0 0 487 1,159	0 397 1,612 2,283
37,750 37,800	0 15 1,108 1,780	0 869 2,233 2,905	40,750 40,800	0 0 477 1,148	0 389 1,601 2,273
37,800 37,850	0 7 1,098 1,769	0 861 2,222 2,894	40,800 40,850	0 0 466 1,138	0 381 1,591 2,262
37,850 37,900	0 * 1,087 1,759	0 853 2,212 2,883	40,850 40,900	0 0 456 1,127	0 373 1,580 2,252
37,900 37,950	0 0 1,077 1,748	0 845 2,201 2,873	40,900 40,950	0 0 445 1,117	0 365 1,570 2,241
37,950 38,000	0 0 1,066 1,738	0 837 2,191 2,862	40,950 41,000	0 0 434 1,106	0 357 1,559 2,231

<sup>\*</sup> If the amount you are looking up from the worksheet is at least \$37,850 but less than \$37,870, and you have one qualifying child, your credit is \$2. If the amount you are looking up from the worksheet is \$37,870 or more, and you have one qualifying child, you cannot take the credit.

### Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

	And your fil	ing status is-		1	ing status is-
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-
	0 1 2 3	0 1 2 3		0 1 2 3	0 1 2 3
But less At least than	Your credit is-	Your credit is-	But less At least than	Your credit is-	Your credit is-
41,000 41,050	0 0 424 1,095	0 349 1,549 2,220	43,500 43,550	0 0 0 569	0 0 1,022 1,694
41,050 41,100	0 0 413 1,085	0 341 1,538 2,210	43,550 43,600	0 0 0 558	0 0 1,012 1,683
41,100 41,150	0 0 403 1,074	0 333 1,527 2,199	43,600 43,650	0 0 0 548	0 0 1,001 1,672
41,150 41,200	0 0 392 1,064	0 325 1,517 2,188	43,650 43,700	0 0 0 537	0 0 990 1,662
41,200 41,250	0 0 382 1,053	0 317 1,506 2,178	43,700 43,750	0 0 0 527	0 0 980 1,651
41,250 41,300	0 0 371 1,043	0 309 1,496 2,167	43,750 43,800	0 0 0 516	0 0 969 1,641
41,300 41,350	0 0 361 1,032	0 301 1,485 2,157	43,800 43,850	0 0 0 506	0 0 959 1,630
41,350 41,400	0 0 350 1,022	0 293 1,475 2,146	43,850 43,900	0 0 0 495	0 0 948 1,620
41,400 41,450	0 0 340 1,011	0 285 1,464 2,136	43,900 43,950	0 0 0 485	0 0 938 1,609
41,450 41,500	0 329 1,001	0 277 1,454 2,125	43,950 44,000	0 0 0 474	0 0 927 1,599
41,500 41,550	0 0 319 990	0 269 1,443 2,115	44,000 44,050	0 0 0 464	0 0 917 1,588
41,550 41,600	0 0 308 980	0 261 1,433 2,104	44,050 44,100	0 0 0 453	0 0 906 1,578
41,600 41,650	0 0 298 969	0 253 1,422 2,094	44,100 44,150	0 0 0 443	0 0 896 1,567
41,650 41,700	0 0 287 959	0 245 1,412 2,083	44,150 44,200	0 0 0 432	0 0 885 1,557
41,700 41,750	0 0 277 948	0 237 1,401 2,073	44,200 44,250	0 0 0 422	0 0 875 1,546
41,750 41,800	0 0 266 938	0 229 1,391 2,062	44,250 44,300	0 0 0 411	0 0 864 1,536
41,800 41,850	0 0 255 927	0 221 1,380 2,052	44,300 44,350	0 0 0 400	0 0 854 1,525
41,850 41,900	0 0 245 916	0 213 1,370 2,041	44,350 44,400	0 0 390	0 0 843 1,515
41,900 41,950	0 0 234 906	0 205 1,359 2,031	44,400 44,450	0 0 0 379	0 0 833 1,504
41,950 42,000	0 0 224 895	0 197 1,348 2,020	44,450 44,500	0 0 0 369	0 0 822 1,493
42,000 42,050	0 0 213 885	0 189 1,338 2,009	44,500 44,550	0 0 0 358	0 0 811 1,483
42,050 42,100	0 0 203 874	0 181 1,327 1,999	44,550 44,600	0 0 0 348	0 0 801 1,472
42,100 42,150	0 0 192 864	0 173 1,317 1,988	44,600 44,650	0 0 0 337	0 0 790 1,462
42,150 42,200	0 0 182 853	0 165 1,306 1,978	44,650 44,700	0 0 0 327	0 0 780 1,451
42,200 42,250	0 0 171 843	0 157 1,296 1,967	44,700 44,750	0 0 0 316	0 0 769 1,441
42,250 42,300	0 0 161 832	0 149 1,285 1,957	44,750 44,800	0 0 0 306	0 0 759 1,430
42,300 42,350	0 0 150 822	0 141 1,275 1,946	44,800 44,850	0 0 0 295	0 0 748 1,420
42,350 42,400	0 0 140 811	0 134 1,264 1,936	44,850 44,900	0 0 0 285	0 0 738 1,409
42,400 42,450	0 0 129 801	0 126 1,254 1,925	44,900 44,950	0 0 0 274	0 0 727 1,399
42,450 42,500	0 0 119 790	0 118 1,243 1,915	44,950 45,000	0 0 0 264	0 0 717 1,388
42,500 42,550	0 0 108 780	0 110 1,233 1,904	45,000 45,050	0 0 0 253	0 0 706 1,378
42,550 42,600	0 0 98 769	0 102 1,222 1,894	45,050 45,100	0 0 0 243	0 0 696 1,367
42,600 42,650	0 0 87 758	0 94 1,212 1,883	45,100 45,150	0 0 0 232	0 0 685 1,357
42,650 42,700	0 0 76 748	0 86 1,201 1,873	45,150 45,200	0 0 0 221	0 0 675 1,346
42,700 42,750	0 0 66 737	0 78 1,191 1,862	45,200 45,250	0 0 0 211	0 0 664 1,336
42,750 42,800	0 0 55 727	0 70 1,180 1,852	45,250 45,300	0 0 0 200	0 0 654 1,325
42,800 42,850	0 0 45 716	0 62 1,169 1,841	45,300 45,350	0 0 0 190	0 0 643 1,314
42,850 42,900	0 0 34 706	0 54 1,159 1,830	45,350 45,400	0 0 0 179	0 0 632 1,304
42,900 42,950	0 0 24 695	0 46 1,148 1,820	45,400 45,450	0 0 0 169	0 0 622 1,293
42,950 43,000	0 0 13 685	0 38 1,138 1,809	45,450 45,500	0 0 0 158	0 0 611 1,283
43,000 43,050 43,050 43,100 43,100 43,150 43,150 43,200 43,200 43,250	0 0 * 674 0 0 0 664 0 0 0 653 0 0 0 632	0 30 1,127 1,799 0 22 1,117 1,788 0 14 1,106 1,778 0 6 1,096 1,767 0 ** 1,085 1,757	45,500 45,550 45,550 45,600 45,600 45,650 45,650 45,700 45,700 45,750	0 0 0 148 0 0 0 137 0 0 0 127 0 0 0 116 0 0 0 106	0 0 601 1,272 0 0 590 1,262 0 0 580 1,251 0 0 569 1,241 0 0 559 1,230
43,250 43,300	0 0 0 622	0 0 1,075 1,746	45,750 45,800	0 0 0 95	0 0 548 1,220
43,300 43,350	0 0 0 611	0 0 1,064 1,736	45,800 45,850	0 0 0 85	0 0 538 1,209
43,350 43,400	0 0 0 601	0 0 1,054 1,725	45,850 45,900	0 0 0 74	0 0 527 1,199
43,400 43,450	0 0 590	0 0 1,043 1,715	45,900 45,950	0 0 0 64	0 0 517 1,188
43,450 43,500	0 0 579	0 0 1,033 1,704	45,950 46,000	0 0 53	0 0 506 1,178

<sup>\*</sup> If the amount you are looking up from the worksheet is at least \$43,000 but less than \$43,038, and you have two qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$43,038 or more, and you have two qualifying children, you cannot take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$43,200 but less than \$43,210, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$43,210 or more, and you have one qualifying child, you cannot take the credit.

Larried income (	And your file	ing status is-		1	ing status is-
If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-	If the amount you are looking up from the worksheet is-	Single, head of household, or qualifying widow(er) and the number of children you have is-	Married filing jointly and the number of children you have is-
But less At least than	Your credit is-	Your credit is-	But less At least than	Your credit is-	Your credit is-
46,000 46,050	0 0 0 42	0 0 496 1,167	49,000 49,050	0 0 0 0	0 0 0 535
46,050 46,100	0 0 0 32	0 0 485 1,157	49,050 49,100	0 0 0 0	0 0 0 525
46,100 46,150	0 0 0 21	0 0 474 1,146	49,100 49,150	0 0 0 0	0 0 0 514
46,150 46,200	0 0 0 11	0 0 464 1,135	49,150 49,200	0 0 0 0	0 0 0 504
46,200 46,250	0 0 0 *	0 0 453 1,125	49,200 49,250	0 0 0 0	0 0 0 493
46,250 46,300	0 0 0 0	0 0 443 1,114	49,250 49,300	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 483
46,300 46,350	0 0 0	0 0 432 1,104	49,300 49,350		0 0 0 472
46,350 46,400	0 0 0	0 0 422 1,093	49,350 49,400		0 0 0 462
46,400 46,450	0 0 0	0 0 411 1,083	49,400 49,450		0 0 0 451
46,450 46,500	0 0 0	0 0 401 1,072	49,450 49,500		0 0 440
46,500 46,550	0 0 0 0	0 0 390 1,062	49,500 49,550	0 0 0 0	0 0 0 430
46,550 46,600	0 0 0 0	0 0 380 1,051	49,550 49,600	0 0 0 0	0 0 0 419
46,600 46,650	0 0 0 0	0 0 369 1,041	49,600 49,650	0 0 0 0	0 0 0 409
46,650 46,700	0 0 0 0	0 0 359 1,030	49,650 49,700	0 0 0 0	0 0 0 398
46,700 46,750	0 0 0 0	0 0 348 1,020	49,700 49,750	0 0 0 0	0 0 0 388
46,750 46,800	0 0 0 0	0 0 338 1,009	49,750 49,800	0 0 0 0	0 0 0 377
46,800 46,850	0 0 0 0	0 0 327 999	49,800 49,850	0 0 0 0	0 0 0 367
46,850 46,900	0 0 0 0	0 0 317 988	49,850 49,900	0 0 0 0	0 0 0 356
46,900 46,950	0 0 0 0	0 0 306 978	49,900 49,950	0 0 0 0	0 0 0 346
46,950 47,000	0 0 0 0	0 0 295 967	49,950 50,000	0 0 0 0	0 0 0 335
47,000 47,050	0 0 0 0	0 0 285 956	50,000 50,050	0 0 0 0	0 0 0 325
47,050 47,100	0 0 0 0	0 0 274 946	50,050 50,100	0 0 0 0	0 0 0 314
47,100 47,150	0 0 0 0	0 0 264 935	50,100 50,150	0 0 0 0	0 0 0 304
47,150 47,200	0 0 0 0	0 0 253 925	50,150 50,200	0 0 0 0	0 0 0 293
47,200 47,250	0 0 0 0	0 0 243 914	50,200 50,250	0 0 0 0	0 0 0 283
47,250 47,300	0 0 0 0	0 0 232 904	50,250 50,300	0 0 0 0	0 0 0 272
47,300 47,350	0 0 0 0	0 0 222 893	50,300 50,350	0 0 0 0	0 0 0 261
47,350 47,400	0 0 0 0	0 0 211 883	50,350 50,400	0 0 0 0	0 0 0 251
47,400 47,450	0 0 0 0	0 0 201 872	50,400 50,450	0 0 0 0	0 0 0 240
47,450 47,500	0 0 0 0	0 0 190 862	50,450 50,500	0 0 0 0	0 0 0 230
47,500 47,550	0 0 0 0	0 0 180 851	50,500 50,550	0 0 0 0	0 0 0 219
47,550 47,600	0 0 0 0	0 0 169 841	50,550 50,600	0 0 0 0	0 0 0 209
47,600 47,650	0 0 0 0	0 0 159 830	50,600 50,650	0 0 0 0	0 0 0 198
47,650 47,700	0 0 0 0	0 0 148 820	50,650 50,700	0 0 0 0	0 0 0 188
47,700 47,750	0 0 0 0	0 0 138 809	50,700 50,750	0 0 0 0	0 0 0 177
47,750 47,800	0 0 0 0	0 0 127 799	50,750 50,800	0 0 0 0	0 0 0 167
47,800 47,850	0 0 0 0	0 0 116 788	50,800 50,850	0 0 0 0	0 0 0 156
47,850 47,900	0 0 0 0	0 0 106 777	50,850 50,900	0 0 0 0	0 0 0 146
47,900 47,950	0 0 0 0	0 0 95 767	50,900 50,950	0 0 0 0	0 0 0 135
47,950 48,000	0 0 0 0	0 0 85 756	50,950 51,000	0 0 0 0	0 0 0 125
48,000 48,050	0 0 0 0	0 0 74 746	51,000 51,050	0 0 0 0	0 0 0 114
48,050 48,100	0 0 0 0	0 0 64 735	51,050 51,100	0 0 0 0	0 0 0 104
48,100 48,150	0 0 0 0	0 0 53 725	51,100 51,150	0 0 0 0	0 0 0 93
48,150 48,200	0 0 0 0	0 0 43 714	51,150 51,200	0 0 0 0	0 0 0 82
48,200 48,250	0 0 0 0	0 0 32 704	51,200 51,250	0 0 0 0	0 0 0 72
48,250 48,300	0 0 0 0	0 0 22 693	51,250 51,300	0 0 0 0	0 0 0 61
48,300 48,350	0 0 0 0	0 0 11 683	51,300 51,350	0 0 0 0	0 0 0 51
48,350 48,400	0 0 0 0	0 0 ** 672	51,350 51,400	0 0 0 0	0 0 0 40
48,400 48,450	0 0 0 0	0 0 0 662	51,400 51,450	0 0 0 0	0 0 0 30
48,450 48,500	0 0 0 0	0 0 0 651	51,450 51,500	0 0 0 0	0 0 0 19
48,500 48,550 48,550 48,600 48,600 48,650 48,650 48,700 48,700 48,750	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 641 0 0 0 630 0 0 0 619 0 0 0 609 0 0 598	51,500 51,550 51,550 51,567	0 0 0 0 0 0 0	0 0 0 9 0 2
48,750 48,800 48,800 48,850 48,850 48,900 48,900 48,950 48,950 49,000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 588 0 0 0 577 0 0 0 567 0 0 0 556 0 0 0 546			

<sup>\*</sup> If the amount you are looking up from the worksheet is at least \$46,200 but less than \$46,227, and you have three qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$46,227 or more, and you have three qualifying children, you cannot take the credit.

\*\*\* If the amount you are looking up from the worksheet is at least \$48,350 but less than \$48,378, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$48,378 or more, and you have two qualifying children, you cannot take the credit.

### Line 65

#### **Additional Child Tax Credit**

## What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c. The additional child tax credit may give you a refund even if you do not owe any tax.

# Two Steps To Take the Additional Child Tax Credit!

**Step 1.** Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51.

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

### Line 66

# American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49), enter on line 66 the amount, if any, from Form 8863, line 8. To find out which education benefits you qualify for, go to <a href="https://www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F">www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F</a>.

### Line 67

#### Reserved

This line has been reserved for future use.

### Line 68

# Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 68 the convenience fee you were

charged. Also, include any amounts paid with Form 2350.



You may be able to deduct any credit or debit card convenience fees on your 2014 Sched-

ule A.

### Line 69

# Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2013 and total wages of more than \$113,700, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,049.40. But if any one employer withheld more than \$7,049.40, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

#### Line 70

# Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

### Line 71

Check the box(es) on line 71 to report any credit from Form 2439 or 8885. The health coverage tax credit claimed on Form 8885 expires at the end of 2013.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 71. Check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that does not belong on any other line, include the payment on line 71. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 71 credits and payments.

### Refund

### Line 73

### **Amount Overpaid**

If line 73 is under \$1, we will send a refund only on written request.



If the amount you overpaid is large, you may want to decrease the amount of income

tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2014 under General Information, later.

#### **Refund Offset**

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts. such as student loans, all or part of the overpayment on line 73 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

#### **Injured Spouse**

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For de-

tails, use TeleTax topic 203 or see Form 8379.

### Lines 74a Through 74d **Amount Refunded to You**

If you want to check the status of your refund, see Refund Information, later. Just use the IRS2Go phone app or go to IRS.gov and click on Where's My Refund. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves vour refund.

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

### DIRECT DEPOSIT

Simple. Safe. Secure.

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

If you want us to directly deposit the amount shown on line 74a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

#### Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.



If you file a joint return and check the box on line 74a and CAUTION attach Form 8888 or fill in

lines 74b through 74d, your spouse may get at least part of the refund.

**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA. Roth IRA. or SEP-IRA. but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2013). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you

file your 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2014. If you designate your deposit to be for 2013, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2013. In that case, you must file an amended 2013 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to CAUTION contribute up to \$5,500

(\$6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.publicdebt.treas.gov/index1.htm.

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

#### Line 74a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

### Line 74b

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

Ask your financial institution for the correct routing number to enter on line 74b if

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

#### Line 74c

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

#### Line 74d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

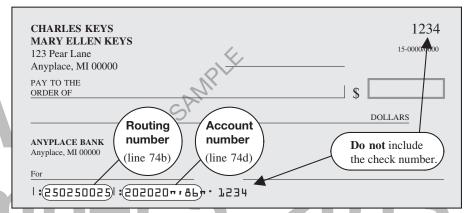
If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

### **Reasons Your Direct Deposit Request May Be Rejected**

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

- Any numbers or letters on lines 74b through 74d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2013 return after December 31, 2014.

### Sample Check—Lines 74b Through 74d





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



The IRS is not responsible for a lost refund if you enter the wrong account information.

Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

### Line 75

### **Applied to Your 2014 Estimated Tax**

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2014 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to CAUTION your 2014 estimated tax can-

not be changed later.

### **Amount You Owe**



IRS e-file offers two electronic payment options.

With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

### Line 76

### **Amount You Owe**



To save interest and penalties, pay your taxes in full by April 15, 2014. You do not have to

pay if line 76 is under \$1.

Include any estimated tax penalty from line 77 in the amount you enter on

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2014 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

#### **Pav Online**

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
  - Credit or debit card.

To pay your taxes online or for more information, go to <a href="www.irs.gov/e-pay">www.irs.gov/e-pay</a>. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

### Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
  - Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay 1-888-9-PAY-TAX<sup>TM</sup> (1-888-972-9829) www.payUSAtax.com

Official Payments Corporation 1-888-UPAY-TAX<sup>TM</sup> (1-888-872-9829) www.officialpayments.com

Link2Gov Corporation 1-888-PAY-1040<sup>TM</sup> (1-888-729-1040) www.PAY1040.com

For the latest details on how to pay by phone, go to <u>www.irs.gov/e-pay</u>.

### Pay by Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2013 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXXx\"\"").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.



You may need to (a) increase the amount of income tax withheld from your pay by filing a

new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2014. See Income Tax Withholding and Estimated Tax Payments for 2014 under General Information, later.

#### What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 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 your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2014. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2014, you will be charged interest on the tax not paid by April 15, 2014. You must pay the tax before the extension

runs out. If you do not, penalties may be imposed.

### Line 77

### **Estimated Tax Penalty**

You may owe this penalty if:

- Line 76 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not 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 2013 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would owe the penalty even if you did not include those taxes.

**Exception.** You will not owe the penalty if your 2012 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 2012 return and you were a U.S. citizen or resident for all of 2012.
- 2. The total of lines 62, 63, and 69 on your 2013 return is at least 100% of the tax shown on your 2012 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2012 return was more than \$150,000 (more than \$75,000 if married filing separately for 2013)). Your estimated tax payments for 2013 must have been made on time and for the required amount.

For most people, the "tax shown on your 2012 return" is the amount on your 2012 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329

(Parts III through VIII only), 8801 (line 27 only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would have owed the estimated tax penalty for 2012 even if you did not include those taxes.

#### Figuring the Penalty

If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not 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 77 blank and the IRS will figure

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

#### **Third Party Designee**

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2013 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

#### Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use

Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer*, later.

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

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

#### Child's Return

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

#### **Daytime Phone Number**

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

#### rse file

## Electronic Return Signatures!

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

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2012 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2012 return.) You will also be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a CAUTION first-time filer under age 16 at the end of 2013.



*If you cannot locate your prior* year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov.

Click on "Request an Electronic Filing PIN." Or you can call 1-866-704-7388.

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

#### **Identity Protection** PIN

For 2013, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all 6 numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN CAUTION you received. IP PINs for 2013

tax returns generally were sent in December 2013.

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

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to www.irs.gov/Individuals/Understanding-Your-CP01A-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

#### **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 does not charge you should not sign your return.

#### **Assemble Your** Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.



See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, 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 \$2,906. This is the tax amount they should enter on Form 1040, line 44.

#### Sample Table

Least	But Less Than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your ta	ax is—	
25,250 25,300	25,250 25,300 25,350 25,400	3,345	2,891 2,899 2,906 2,914	3,338 3,345 3,353 3,360	3,146 3,154 3,161 3,169

				F	orm 1040,	11	ne 44.											
If line 43 (taxable income) i	s—		And yo	ou are—			If line 43 (taxable income) i	s—		And yo	ou are—		If line 43 (taxable income) is	s—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your	tax is—		П				Your	tax is—					Your	tax is—	
0 5	5 15	0	0	0	0	ľ	1,00	00					2,00	00				
15 25 50 75	25 50 75 100	2 4 6 9	2 4 6 9	2 4 6 9	2 4 6 9		1,000 1,025 1,050 1,075	1,025 1,050 1,075 1,100	101 104 106 109	101 104 106 109	101 104 106 109	101 104 106 109	2,000 2,025 2,050 2,075	2,025 2,050 2,075 2,100	201 204 206 209	201 204 206 209	201 204 206 209	201 204 206 209
100 125 150 175	125 150 175 200	11 14 16 19	11 14 16 19	11 14 16 19	11 14 16 19		1,100 1,125 1,150 1,175	1,125 1,150 1,175 1,200	111 114 116 119	111 114 116 119	111 114 116 119	111 114 116 119	2,100 2,125 2,150 2,175	2,125 2,150 2,175 2,200	211 214 216 219	211 214 216 219	211 214 216 219	211 214 216 219
200 225 250 275	225 250 275 300	21 24 26 29	21 24 26 29	21 24 26 29	21 24 26 29		1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	121 124 126 129	121 124 126 129	121 124 126 129	121 124 126 129	2,200 2,225 2,250 2,275	2,225 2,250 2,275 2,300	221 224 226 229	221 224 226 229	221 224 226 229	221 224 226 229
300 325 350 375	325 350 375 400	31 34 36 39	31 34 36 39	31 34 36 39	31 34 36 39		1,300 1,325 1,350 1,375	1,325 1,350 1,375 1,400	131 134 136 139	131 134 136 139	131 134 136 139	131 134 136 139	2,300 2,325 2,350 2,375	2,325 2,350 2,375 2,400	231 234 236 239	231 234 236 239	231 234 236 239	231 234 236 239
400 425 450 475	425 450 475 500	41 44 46 49	41 44 46 49	41 44 46 49	41 44 46 49		1,400 1,425 1,450 1,475	1,425 1,450 1,475 1,500	141 144 146 149	141 144 146 149	141 144 146 149	141 144 146 149	2,400 2,425 2,450 2,475	2,425 2,450 2,475 2,500	241 244 246 249	241 244 246 249	241 244 246 249	241 244 246 249
500 525 550 575	525 550 575 600	51 54 56 59	51 54 56 59	51 54 56 59	51 54 56 59		1,500 1,525 1,550 1,575	1,525 1,550 1,575 1,600	151 154 156 159	151 154 156 159	151 154 156 159	151 154 156 159	2,500 2,525 2,550 2,575	2,525 2,550 2,575 2,600	251 254 256 259	251 254 256 259	251 254 256 259	251 254 256 259
600 625 650 675	625 650 675 700	61 64 66 69	61 64 66 69	61 64 66 69	61 64 66 69		1,600 1,625 1,650 1,675	1,625 1,650 1,675 1,700	161 164 166 169	161 164 166 169	161 164 166 169	161 164 166 169	2,600 2,625 2,650 2,675	2,625 2,650 2,675 2,700	261 264 266 269	261 264 266 269	261 264 266 269	261 264 266 269
700 725 750 775	725 750 775 800	71 74 76 79	71 74 76 79	71 74 76 79	71 74 76 79		1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,800	171 174 176 179	171 174 176 179	171 174 176 179	171 174 176 179	2,700 2,725 2,750 2,775	2,725 2,750 2,775 2,800	271 274 276 279	271 274 276 279	271 274 276 279	271 274 276 279
800 825 850 875	825 850 875 900	81 84 86 89	81 84 86 89	81 84 86 89	81 84 86 89		1,800 1,825 1,850 1,875	1,825 1,850 1,875 1,900	181 184 186 189	181 184 186 189	181 184 186 189	181 184 186 189	2,800 2,825 2,850 2,875	2,825 2,850 2,875 2,900	281 284 286 289	281 284 286 289	281 284 286 289	281 284 286 289
900 925 950 975	925 950 975 1,000	91 94 96 99	91 94 96 99	91 94 96 99	91 94 96 99		1,900 1,925 1,950 1,975	1,925 1,950 1,975 2,000	191 194 196 199	191 194 196 199	191 194 196 199	191 194 196 199	2,900 2,925 2,950 2,975	2,925 2,950 2,975 3,000	291 294 296 299	291 294 296 299	291 294 296 299	291 294 296 299

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is	<b>3—</b>		And yo	ou are—		If line 4: (taxable	<b>!</b>		And yo	ou are—		If line 43 (taxable income)	is—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
3,00	10		Your	tax is—		6.1	000		Your	tax is—		9,0	00		Your	tax is—	
3,000	3,050	303	303	303	303	6,00		603	603	603	603	9,000		908	903	908	903
3,050 3,100	3,100 3,150	308 313	308 313	308 313	308 313	6,05 6,10	0 6,100	608 613	608 613	608 613	608 613	9,050 9,100	9,100	915 923	908	915 923	908 913
3,150	3,200	318	318	318	318	6,15	0 6,200	618	618	618	618	9,150	9,200	930	918	930	918
3,200 3,250	3,250 3,300	323 328	323 328	323 328	323 328	6,20 6,25		623 628	623 628	623 628	623 628	9,200 9,250		938 945	923 928	938 945	923 928
3,300 3,350	3,350 3,400	333 338	333 338	333 338	333 338	6,30 6,35	,	633 638	633 638	633 638	633 638	9,300 9,350		953 960	933 938	953 960	933 938
3,400 3,450	3,450 3,500	343 348	343 348	343 348	343 348	6,40 6,45	0 6,450	643 648	643 648	643 648	643 648	9,400 9,450		968 975	943 948	968 975	943 948
3,500 3,550	3,550 3,600	353 358	353 358	353 358	353 358	6,50 6,55	0 6,550	653 658	653 658	653 658	653 658	9,500 9,550	9,550	983 990	953 958	983 990	953 958
3,600	3,650	363	363	363	363	6,60	0 6,650	663	663	663	663	9,600	9,650	998	963	998	963
3,650 3,700	3,700 3,750	368 373	368 373	368 373	368 373	6,65 6,70	0 6,750	668 673	668 673	668 673	668 673	9,650 9,700	9,750	1,005 1,013	968 973	1,005 1,013	968 973
3,750 3,800	3,800 3,850	378 383	378 383	378 383	378 383	6,75 6,80	•	678 683	678 683	678 683	678 683	9,750 9,800		1,020 1,028	978 983	1,020 1,028	978 983
3,850 3,900	3,900 3,950	388 393	388 393	388 393	388 393	6,85 6,90	0 6,900	688 693	688 693	688 693	688 693	9,850 9,900	9,900	1,035 1,043	988 993	1,035 1,043	988 993
3,950	4,000	398	398	398	398	6,95	0 7,000	698	698	698	698	9,950	10,000	1,050	998	1,050	998
4,00							000	1					000				
4,000 4,050	4,050 4,100	403 408	403 408	403 408	403 408	7,00 7,05		703 708	703 708	703 708	703 708	10,000 10,050		1,058 1,065	1,003 1,008	1,058 1,065	1,003 1,008
4,100 4,150	4,150 4,200	413 418	413 418	413 418	413 418	7,10 7,15		713 718	713 718	713 718	713 718	10,100 10,150		1,073 1,080	1,013 1,018	1,073 1,080	1,013 1,018
4,200 4,250	4,250 4,300	423 428	423 428	423 428	423 428	7,20 7,25		723 728	723 728	723 728	723 728	10,200 10,250		1,088 1,095	1,023 1,028	1,088 1,095	1,023 1,028
4,300 4,350	4,350 4,400	433 438	433 438	433 438	433 438	7,30 7,35	0 7,350	733 738	733 738	733 738	733 738	10,300	10,350	1,103 1,110	1,033 1,038	1,103 1,110	1,033 1,038
4,400	4,450	443	443	443	443	7,40	0 7,450	743	743	743	743	10,400	10,450	1,118	1,043	1,118	1,043
4,450 4,500	4,500 4,550	448 453	448 453	448 453	448 453	7,45 7,50	0 7,550	748 753	748 753	748 753	748 753	10,450 10,500	10,550	1,125 1,133	1,048 1,053	1,125 1,133	1,048 1,053
4,550 4,600	4,600 4,650	458 463	458 463	458 463	458 463	7,55 7,60		758 763	758 763	758 763	758 763	10,550 10,600		1,140 1,148	1,058 1,063	1,140 1,148	1,058 1,063
4,650 4,700	4,700 4,750	468 473	468 473	468 473	468 473	7,65 7,70	0 7,700	768 773	768 773	768 773	768 773	10,650 10,700	10,700	1,155 1,163	1,068 1,073	1,155 1,163	1,068 1,073
4,750	4,800	478	478	478	478	7,75	0 7,800	778	778	778	778	10,750	10,800	1,170	1,078	1,170	1,078
4,800 4,850	4,850 4,900	483 488	483 488	483 488	483 488	7,80 7,85	0 7,900	783 788	783 788	783 788	783 788	10,800 10,850	10,900	1,178 1,185	1,083 1,088	1,178 1,185	1,083 1,088
4,900 4,950	4,950 5,000	493 498	493 498	493 498	493 498	7,90 7,95		793 798	793 798	793 798	793 798	10,900 10,950		1,193 1,200	1,093 1,098	1,193 1,200	1,093 1,098
5,00	00					8,0	000	,				11,	000				
5,000 5,050	5,050 5,100	503 508	503 508	503 508	503 508	8,00 8,05		803 808	803 808	803 808	803 808	11,000 11,050		1,208 1,215	1,103 1,108	1,208 1,215	1,103 1,108
5,100 5,150	5,150 5,200	513 518	513 518	513 518	513 518	8,10 8,15	0 8,150	813 818	813 818	813 818	813 818	11,100 11,150	11,150	1,223 1,230	1,113 1,118	1,223 1,230	1,113 1,118
5,200	5,250	523	523	523	523	8,20	0 8,250	823	823	823	823	11,200	11,250	1,238	1,123	1,238	1,123
5,250 5,300	5,300 5,350	528 533	528 533	528 533	528 533	8,25 8,30	0 8,350	828 833	828 833	828 833	828 833	11,250 11,300	11,350	1,245 1,253	1,128 1,133	1,245 1,253	1,128 1,133
5,350 5,400	5,400 5,450	538 543	538 543	538 543	538 543	8,35 8,40	0 8,450	838 843	838 843	838 843	838 843	11,350 11,400	11,450	1,260 1,268	1,138 1,143	1,260 1,268	1,138 1,143
5,450 5,500	5,500 5,550	548 553	548 553	548 553	548 553	8,45 8,50		848 853	848 853	848 853	848 853	11,450 11,500	11,500 11,550	1,275 1,283	1,148 1,153	1,275 1,283	1,148 1,153
5,550 5,600	5,600 5,650	558 563	558 563	558 563	558 563	8,55 8,60	0 8,600	858 863	858 863	858 863	858 863	11,550 11,600	11,600	1,290 1,298	1,158 1,163	1,290 1,298	1,158 1,163
5,650 5,650 5,700	5,700 5,750	568 573	568 573	568 573	568 573	8,65 8,70	0 8,700	868 873	868 873	868 873	868 873	11,650 11,700	11,700	1,305 1,313	1,168 1,173	1,305 1,313	1,168 1,173
5,750	5,800	578	578	578	578	8,75	0 8,800	878	878	878	878	11,750	11,800	1,320	1,178	1,320	1,178
5,800 5,850	5,850 5,900	583 588	583 588	583 588	583 588	8,80 8,85	0 8,900	883 888	883 888	883 888	883 888	11,800 11,850	11,900	1,328 1,335	1,183 1,188	1,328 1,335	1,183 1,188
5,900 5,950	5,950 6,000	593 598	593 598	593 598	593 598	8,90 8,95		893 900	893 898	893 900	893 898	11,900 11,950		1,343 1,350	1,193 1,198	1,343 1,350	1,193 1,198
																(C	ontinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Table—Continued

If line 43 (taxable income) i	s—		And yo	ou are—		If line 4: (taxable	!		And yo	ou are—			If line 43 (taxable income) i	s—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
12,0	200		Your	ax is—		15	,000		Your	ax is—			18,0	000		Your	tax is—	
		4.050	4 000	4.050	4.000	_		4 000	4.500	1 000	1.010				0.050	1.011	0.050	0.000
12,000 12,050	12,050 12,100	1,358 1,365	1,203 1,208	1,358 1,365	1,203 1,208	15,00 15,05	0 15,100	1,808 1,815	1,503 1,508	1,808 1,815	1,616 1,624		18,000 18,050	18,050 18,100	2,258 2,265	1,819	2,258 2,265	2,066 2,074
12,100 12,150	12,150 12,200	1,373 1,380	1,213 1,218	1,373 1,380	1,213 1,218	15,10 15,15		1,823 1,830	1,513 1,518	1,823 1,830	1,631 1,639		18,100 18,150	18,150 18,200	2,273 2,280	1,826 1,834	2,273 2,280	2,081 2,089
12,200 12,250	12,250 12,300	1,388 1,395	1,223 1,228	1,388 1,395	1,223 1,228	15,20 15,25		1,838 1,845	1,523 1,528	1,838 1,845	1,646 1,654		18,200 18,250	18,250 18,300	2,288 2,295	1,841 1,849	2,288 2,295	2,096 2,104
12,300 12,350	12,350 12,400	1,403 1,410	1,233 1,238	1,403 1,410	1,233 1,238	15,30 15,35	0 15,350	1,853 1,860	1,533 1,538	1,853 1,860	1,661 1,669		18,300 18,350	18,350 18,400	2,303 2,310	1,856 1,864	2,303 2,310	2,111 2,119
12,400	12,450	1,418	1,243	1,418	1,243	15,40	0 15,450	1,868	1,543	1,868	1,676		18,400	18,450	2,318	1,871	2,318	2,126
12,450 12,500	12,500 12,550	1,425 1,433	1,248 1,253	1,425 1,433	1,248 1,253	15,45 15,50	0 15,550	1,875 1,883	1,548 1,553	1,875 1,883	1,684 1,691		18,450 18,500	18,500 18,550	2,325 2,333	1,879 1,886	2,325 2,333	2,134 2,141
12,550 12,600	12,600 12,650	1,440 1,448	1,258 1,263	1,440 1,448	1,258 1,263	15,55 15,60		1,890 1,898	1,558 1,563	1,890 1,898	1,699 1,706		18,550 18,600	18,600 18,650	2,340 2,348	1,894 1,901	2,340 2,348	2,149 2,156
12,650 12,700	12,700 12,750	1,455 1,463	1,268 1,273	1,455 1,463	1,268 1,273	15,65 15,70	0 15,700	1,905 1,913	1,568 1,573	1,905 1,913	1,714 1,721		18,650 18,700	18,700 18,750	2,355 2,363	1,909 1,916	2,355 2,363	2,164 2,171
12,750	12,800 12,850	1,470 1,478	1,278	1,470 1,478	1,279	15,75 15,80	0 15,800	1,920 1,928	1,578 1,583	1,920	1,729 1,736		18,750 18,800	18,800 18,850	2,370 2,378	1,924	2,370 2,378	2,179 2,186
12,800 12,850	12,900	1,485	1,288	1,485	1,294	15,85	0 15,900	1,935	1,588	1,928 1,935	1,744		18,850	18,900	2,385	1,931 1,939	2,385	2,194
12,900 12,950	12,950 13,000	1,493 1,500	1,293 1,298	1,493 1,500	1,301 1,309	15,90 15,95		1,943 1,950	1,593 1,598	1,943 1,950	1,751 1,759		18,900 18,950	18,950 19,000	2,393 2,400	1,946 1,954	2,393 2,400	2,201 2,209
13,0	000					16	,000						19,0	000				
13,000 13,050	13,050 13,100	1,508 1,515	1,303 1,308	1,508 1,515	1,316 1,324	16,00 16,05		1,958 1,965	1,603 1,608	1,958 1,965	1,766 1,774		19,000 19,050	19,050 19,100	2,408 2,415	1,961 1,969	2,408 2,415	2,216 2,224
13,100 13,150	13,150 13,200	1,523 1,530	1,313 1,318	1,523 1,530	1,331 1,339	16,10 16,15	0 16,150	1,973 1,980	1,613 1,618	1,973 1,980	1,781 1,789		19,100 19,150	19,150	2,423 2,430	1,976 1,984	2,423 2,430	2,231 2,239
13,200	13,250	1,538	1,323	1,538	1,346	16,20	0 16,250	1,988	1,623	1,988	1,796		19,200	19,250	2,438	1,991	2,438	2,246
13,250 13,300	13,300 13,350	1,545 1,553	1,328 1,333	1,545 1,553	1,354 1,361	16,25 16,30		1,995 2,003	1,628 1,633	1,995 2,003	1,804 1,811		19,250 19,300	19,300 19,350	2,445 2,453	1,999 2,006	2,445 2,453	2,254 2,261
13,350 13,400	13,400 13,450	1,560 1,568	1,338 1,343	1,560 1,568	1,369 1,376	16,35 16,40		2,010 2,018	1,638 1,643	2,010 2,018	1,819 1,826		19,350 19,400	19,400 19,450	2,460 2,468	2,014 2,021	2,460 2,468	2,269 2,276
13,450 13,500	13,500 13,550	1,575 1,583	1,348 1,353	1,575 1,583	1,384 1,391	16,45 16,50	0 16,500	2,025 2,033	1,648 1,653	2,025 2,033	1,834 1,841		19,450 19,500	19,500 19,550	2,475 2,483	2,029 2,036	2,475 2,483	2,284 2,291
13,550	13,600	1,590	1,358	1,590	1,399	16,55	0 16,600	2,040	1,658	2,040	1,849		19,550	19,600	2,490	2,044	2,490	2,299
13,600 13,650	13,650 13,700	1,598 1,605	1,363 1,368	1,598 1,605	1,406 1,414	16,60 16,65	0 16,700	2,048 2,055	1,663 1,668	2,048 2,055	1,856 1,864		19,600 19,650	19,650 19,700	2,498 2,505	2,051 2,059	2,498 2,505	2,306 2,314
13,700 13,750	13,750 13,800	1,613 1,620	1,373 1,378	1,613 1,620	1,421 1,429	16,70 16,75		2,063 2,070	1,673 1,678	2,063 2,070	1,871 1,879		19,700 19,750	19,750 19,800	2,513 2,520	2,066 2,074	2,513 2,520	2,321 2,329
13,800 13,850	13,850 13,900	1,628 1,635	1,383 1,388	1,628 1,635	1,436 1,444	16,80 16,85		2,078 2,085	1,683 1,688	2,078 2,085	1,886 1,894		19,800 19,850	19,850 19,900	2,528 2,535	2,081 2,089	2,528 2,535	2,336 2,344
13,900 13,950	13,950 14,000	1,643 1,650	1,393 1,398	1,643 1,650	1,451 1,459	16,90 16,95	0 16,950	2,003 2,093 2,100	1,693 1,698	2,003 2,093 2,100	1,901 1,909		19,900 19,950	19,950	2,543 2,550	2,009 2,096 2,104	2,543 2,550	2,351 2,359
14,0	-	.,,555	.,500	.,500	.,		,000	,100	.,500	_,100	.,500	1	20,0	-	_,,,,,,	=,101	_,555	_,500
14,000	14,050	1,658	1,403	1,658	1,466	17,00	0 17,050	2,108	1,703	2,108	1,916		20,000	20,050	2,558	2,111	2,558	2,366
14,050 14,100	14,100 14,150	1,665 1,673	1,408 1,413	1,665 1,673	1,474 1,481	17,05 17,10	0 17,150	2,115 2,123	1,708 1,713	2,115 2,123	1,924 1,931		20,050 20,100	20,150	2,565 2,573	2,119 2,126	2,565 2,573	2,374 2,381
14,150 14,200	14,200 14,250	1,680 1,688	1,418 1,423	1,680 1,688	1,489 1,496	17,15 17,20		2,130 2,138	1,718 1,723	2,130 2,138	1,939 1,946		20,150 20,200		2,580 2,588	2,134 2,141	2,580 2,588	2,389 2,396
14,250 14,250 14,300	14,300 14,350	1,695 1,703	1,428 1,433	1,695 1,703	1,504 1,511	17,20 17,25 17,30	0 17,300	2,136 2,145 2,153	1,728 1,733	2,136 2,145 2,153	1,954 1,954 1,961		20,250 20,250 20,300	20,300	2,500 2,595 2,603	2,141 2,149 2,156	2,500 2,595 2,603	2,404 2,411
14,350	14,400	1,710	1,438	1,710	1,519	17,35	0 17,400	2,160	1,738	2,160	1,969		20,350	20,400	2,610	2,164	2,610	2,419
14,400 14,450	14,450 14,500	1,718 1,725	1,443 1,448	1,718 1,725	1,526 1,534	17,40 17,45	0 17,500	2,168 2,175	1,743 1,748	2,168 2,175	1,976 1,984		20,400 20,450		2,618 2,625	2,171 2,179	2,618 2,625	2,426 2,434
14,500 14,550	14,550 14,600	1,733 1,740	1,453 1,458	1,733 1,740	1,541 1,549	17,50 17,55		2,183 2,190	1,753 1,758	2,183 2,190	1,991 1,999		20,500 20,550		2,633 2,640	2,186 2,194	2,633 2,640	2,441 2,449
14,600 14,650	14,650 14,700	1,748 1,755	1,463 1,468	1,748 1,755	1,556 1,564	17,60 17,65	0 17,650	2,198 2,205	1,763 1,768	2,198 2,205	2,006 2,014		20,600 20,650	20,650	2,648 2,655	2,201 2,209	2,648 2,655	2,456 2,464
14,700 14,750	14,750	1,763 1,770	1,400 1,473 1,478	1,763 1,770	1,571	17,05 17,70 17,75	0 17,750	2,203 2,213 2,220	1,773	2,203 2,213 2,220	2,021		20,700 20,750	20,750	2,663 2,670	2,216 2,224	2,663 2,670	2,471
14,800	14,800 14,850	1,778	1,483	1,778	1,579 1,586	17,80	0 17,850	2,228	1,778 1,783	2,228	2,029 2,036		20,800	20,850	2,678	2,231	2,678	2,479 2,486
14,850 14,900	14,900 14,950	1,785 1,793	1,488 1,493	1,785 1,793	1,594 1,601	17,85 17,90	0 17,950	2,235 2,243	1,789 1,796	2,235 2,243	2,044 2,051		20,850 20,900	20,950	2,685 2,693	2,239 2,246	2,685 2,693	2,494 2,501
14,950	15,000	1,800	1,498	1,800	1,609	17,95	0 18,000	2,250	1,804	2,250	2,059		20,950	21,000	2,700	2,254	2,700	2,509 ontinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is	s—		And yo	ou are—		If line 4 (taxable income	!		And yo	ou are—			If line 43 (taxable income) i	s—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
21.0	200		Your	ax is—		24	000		Your	ax is—			27 (	000		Your	tax is—	
21,0		2 = 22	0.004	0.000	2.7/2	_	,000		. =	2 100	2.222		27,0			0.101		0.440
21,000 21,050	21,050 21,100	2,708 2,715	2,261 2,269	2,708 2,715	2,516 2,524	24,00 24,05	0 24,100	3,158 3,165	2,711 2,719	3,158 3,165	2,966 2,974		27,000 27,050	27,050 27,100	3,608 3,615	3,169	3,608 3,615	3,416 3,424
21,100 21,150	21,150 21,200	2,723 2,730	2,276 2,284	2,723 2,730	2,531 2,539	24,10 24,15		3,173 3,180	2,726 2,734	3,173 3,180	2,981 2,989		27,100 27,150	27,150 27,200	3,623 3,630	3,176 3,184	3,623 3,630	3,431 3,439
21,200 21,250	21,250 21,300	2,738 2,745	2,291 2,299	2,738 2,745	2,546 2,554	24,20 24,25		3,188 3,195	2,741 2,749	3,188 3,195	2,996 3,004		27,200 27,250	27,250 27,300	3, <b>638</b> 3,645	3,191 3,199	3,638 3,645	3,446 3,454
21,300 21,350	21,350 21,400	2,753 2,760	2,306 2,314	2,753 2,760	2,561 2,569	24,30 24,35	0 24,350	3,203 3,210	2,756 2,764	3,203 3,210	3,011 3,019		27,300 27,350	27,350 27,400	3,653 3,660	3,206 3,214	3,653 3,660	3,461 3,469
21,400	21,450	2,768	2,321	2,768	2,576	24,40	0 24,450	3,218	2,771	3,218	3,026		27,400	27,450	3,668	3,221	3,668	3,476
21,450 21,500	21,500 21,550	2,775 2,783	2,329 2,336	2,775 2,783	2,584 2,591	24,45 24,50	0 24,550	3,225 3,233	2,779 2,786	3,225 3,233	3,034 3,041		27,450 27,500	27,500 27,550	3,675 3,683	3,229 3,236	3,675 3,683	3,484 3,491
21,550 21,600	21,600 21,650	2,790 2,798	2,344 2,351	2,790 2,798	2,599 2,606	24,55 24,60		3,240 3,248	2,794 2,801	3,240 3,248	3,049 3,056		27,550 27,600	27,600 27,650	3,690 3,698	3,244 3,251	3,690 3,698	3,499 3,506
21,650 21,700	21,700 21,750	2,805 2,813	2,359 2,366	2,805 2,813	2,614 2,621	24,65 24,70	0 24,700	3,255 3,263	2,809 2,816	3,255 3,263	3,064 3,071		27,650 27,700	27,700 27,750	3,705 3,713	3,259 3,266	3,705 3,713	3,514 3,521
21,750 21,800	21,800 21,850	2,820 2,828	2,374 2,381	2,820 2,828	2,629 2,636	24,75 24,80	0 24,800	3,270 3,278	2,824 2,831	3,270 3,278	3,079 3,086		27,750 27,800	27,800 27,850	3,720 3,728	3,274 3,281	3,720 3,728	3,529 3,536
21,850	21,900	2,835	2,389	2,835	2,644	24,85	0 24,900	3,285	2,839	3,285	3,094		27,850	27,900	3,735	3,289	3,735	3,544
21,900 21,950	21,950 22,000	2,843 2,850	2,396 2,404	2,843 2,850	2,651 2,659	24,90 24,95		3,293 3,300	2,846 2,854	3,293 3,300	3,101 3,109		27,900 27,950	27,950 28,000	3,743 3,750	3,296 3,304	3,743 3,750	3,551 3,559
22,0	000					25	,000						28,	000				
22,000 22,050	22,050 22,100	2,858 2,865	2,411 2,419	2,858 2,865	2,666 2,674	25,00 25,05		3,308 3,315	2,861 2,869	3,308 3,315	3,116 3,124		28,000 28,050	28,050 28,100	3,758 3,765	3,311 3,319	3,758 3,765	3,566 3,574
22,100 22,150	22,150 22,200	2,873 2,880	2,426 2,434	2,873 2,880	2,681 2,689	25,10 25,15	0 25,150	3,323 3,330	2,876 2,884	3,323 3,330	3,131 3,139		28,100 28,150	28,150 28,200	3,773 3,780	3,326 3,334	3,773 3,780	3,581 3,589
22,200	22,250	2,888	2,441	2,888	2,696	25,20	0 25,250	3,338	2,891	3,338	3,146		28,200	28,250	3,788	3,341	3,788	3,596
22,250 22,300	22,300 22,350	2,895 2,903	2,449 2,456	2,895 2,903	2,704 2,711	25,25 25,30	0 25,350	3,345 3,353	2,899 2,906	3,345 3,353	3,154 3,161		28,250 28,300	28,300 28,350	3,795 3,803	3,349 3,356	3,795 3,803	3,604 3,611
22,350 22,400	22,400 22,450	2,910 2,918	2,464 2,471	2,910 2,918	2,719 2,726	25,35 25,40		3,360 3,368	2,914 2,921	3,360 3,368	3,169 3,176		28,350 28,400	28,400 28,450	3,810 3,818	3,364 3,371	3,810 3,818	3,619 3,626
22,450 22,500	22,500 22,550	2,925 2,933	2,479 2,486	2,925 2,933	2,734 2,741	25,45 25,50	0 25,500	3,375 3,383	2,929 2,936	3,375 3,383	3,184 3,191		28,450 28,500	28,500 28,550	3,825 3,833	3,379 3,386	3,825 3,833	3,634 3,641
22,550	22,600	2,940	2,494	2,940	2,749	25,55	0 25,600	3,390	2,944	3,390	3,199		28,550	28,600	3,840	3,394	3,840	3,649
22,600 22,650	22,650 22,700	2,948 2,955	2,501 2,509	2,948 2,955	2,756 2,764	25,60 25,65	0 25,700	3,398 3,405	2,951 2,959	3,398 3,405	3,206 3,214		28,600 28,650	28,650 28,700	3,848 3,855	3,401 3,409	3,848 3,855	3,656 3,664
22,700 22,750	22,750 22,800	2,963 2,970	2,516 2,524	2,963 2,970	2,771 2,779	25,70 25,75		3,413 3,420	2,966 2,974	3,413 3,420	3,221 3,229		28,700 28,750	28,750 28,800	3,863 3,870	3,416 3,424	3,863 3,870	3,671 3,679
22,800 22,850	22,850 22,900	2,978 2,985	2,531 2,539	2,978 2,985	2,786 2,794	25,80 25,85		3,428 3,435	2,981 2,989	3,428 3,435	3,236 3,244		28,800 28,850	28,850 28,900	3,878 3,885	3,431 3,439	3,878 3,885	3,686 3,694
22,900 22,950	22,950 23,000	2,993 3,000	2,546 2,554	2,993 3,000	2,801 2,809	25,90 25,95	0 25,950	3,443 3,450	2,996 3,004	3,443 3,450	3,251 3,259		28,900 28,950	28,950	3,893 3,900	3,446 3,454		3,701 3,709
23,0	-	,		,			,000	1			,	1	29,0	-				
23,000	23,050	3,008	2,561	3,008	2,816	26,00	,	3,458	3,011	3,458	3,266		29,000	29,050	3,908	3,461	3,908	3,716
23,050 23,100	23,100 23,150	3,015 3,023	2,569 2,576	3,015 3,023	2,824 2,831	26,05 26,10	0 26,150	3,465 3,473	3,019 3,026	3,465 3,473	3,274 3,281		29,050 29,100	29,100 29,150	3,915 3,923	3,469 3,476	3,915 3,923	3,724 3,731
23,150 23,200	23,200 23,250	3,030 3,038	2,584 2,591	3,030 3,038	2,839 2,846	26,15 26,20		3,480 3,488	3,034 3,041	3,480 3,488	3,289 3,296		29,150 29,200	29,200 29,250	3,930 3,938	3,484 3,491	3,930 3,938	3,739 3,746
23,250 23,300	23,300 23,350	3,045 3,053	2,599 2,606	3,045 3,053	2,854 2,861	26,25 26,30	0 26,300	3,495 3,503	3,049 3,056	3,495 3,503	3,304 3,311		29,250 29,300	29,300 29,350	3,945 3,953	3,499 3,506	3,945 3,953	3,754 3,761
23,350	23,400	3,060	2,614	3,060	2,869	26,35	0 26,400	3,510	3,064	3,510	3,319		29,350	29,400	3,960	3,514	3,960	3,769
23,400 23,450	23,450 23,500	3,068 3,075	2,621 2,629	3,068 3,075	2,876 2,884	26,40 26,45	0 26,500	3,518 3,525	3,071 3,079	3,518 3,525	3,326 3,334		29,400 29,450	29,450 29,500	3,968 3,975	3,521 3,529	3,968 3,975	3,776 3,784
23,500 23,550	23,550 23,600	3,083 3,090	2,636 2,644	3,083 3,090	2,891 2,899	26,50 26,55		3,533 3,540	3,086 3,094	3,533 3,540	3,341 3,349		29,500 29,550	29,550 29,600	3,983 3,990	3,536 3,544	3,983 3,990	3,791 3,799
23,600 23,650	23,650 23,700	3,098 3,105	2,651 2,659	3,098 3,105	2,906 2,914	26,60 26,65		3,548 3,555	3,101 3,109	3,548 3,555	3,356 3,364		29,600 29,650	29,650 29,700	3,998 4,005	3,551 3,559	3,998 4,005	3,806 3,814
23,700 23,750	23,750 23,800	3,113 3,120	2,666 2,674	3,113 3,120	2,921 2,929	26,70 26,75	0 26,750	3,563 3,570	3,116 3,124	3,563 3,570	3,371 3,379		29,700 29,750	29,750 29,800	4,013 4,020	3,566 3,574	4,013 4,020	3,821 3,829
23,800	23,850	3,128	2,681	3,128	2,936	26,80	0 26,850	3,578	3,131	3,578	3,386		29,800	29,850	4,028	3,581	4,028	3,836
23,850 23,900	23,900 23,950	3,135 3,143	2,689 2,696	3,135 3,143	2,944 2,951	26,85 26,90	0 26,950	3,585 3,593	3,139 3,146	3,585 3,593	3,394 3,401		29,850 29,900	29,900 29,950	4,035 4,043	3,589 3,596	4,035 4,043	3,844 3,851
23,950	24,000	3,150	2,704	3,150	2,959	26,95	0 27,000	3,600	3,154	3,600	3,409	ı l	29,950	30,000	4,050	3,604		3,859 ontinued,

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Table—Continued

If line 43 (taxable income) i	s—		And yo	ou are—		If lin (taxa inco		}—		And yo	ou are—			If line 4 (taxable income	)		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	,	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
30,0	000		Your	ax is—			33,0	000		Your	ax is—			36	,000		Your	tax is—	
30,000	30,050	4,058	3,611	4,058	3,866	. —	,000	33,050	4,508	4,061	4,508	4,316		36,00		4,958	4,511	4,958	4,766
30,050 30,100	30,100 30,150	4,065 4,073	3,619 3,626	4,065 4,073	3,874 3,881		,050 ,100	33,100 33,150	4,515 4,523	4,069 4,076	4,515 4,523	4,324 4,331		36,05 36,10		4,965 4,973	4,519 4,526	4,965 4,973	4,774 4,781
30,150	30,200	4,080 4,088	3,634	4,080 4,088	3,889	33	,150 ,200	33,200 33,250	4,530 4,538	4,084 4,091	4,530 4,538	4,339 4,346		36,15	0 36,200	4,980 4,988	4,534	4,980	4,789 4,796
30,200 30,250	30,250 30,300	4,095	3,641 3,649	4,095	3,896 3,904	33	,250	33,300	4,545	4,099	4,545	4,354		36,20 36,25	0 36,300	4,998	4,541 4,549	4,988 4,998	4,804
30,300 30,350	30,350 30,400	4,103 4,110	3,656 3,664	4,103 4,110	3,911 3,919		,300 ,350	33,350 33,400	4,553 4,560	4,106 4,114	4,553 4,560	4,361 4,369		36,30 36,35		5,010 5,023	4,556 4,564	5,010 5,023	4,811 4,819
30,400 30,450	30,450 30,500	4,118 4,125	3,671 3,679	4,118 4,125	3,926 3,934		,400 ,450	33,450 33,500	4,568 4,575	4,121 4,129	4,568 4,575	4,376 4,384		36,40 36,45		5,035 5,048	4,571 4,579	5,035 5,048	4,826 4,834
30,500 30,550	30,550 30,600	4,133 4,140	3,686 3,694	4,133 4,140	3,941 3,949		,500 ,550	33,550 33,600	4,583 4,590	4,136 4,144	4,583 4,590	4,391 4,399	L	36,50 36,55		5,060 5,073	4,586 4,594	5,060 5, <b>07</b> 3	4,841 4,849
30,600	30,650	4,148	3,701	4,148	3,956	33	,600	33,650	4,598	4,151	4,598	4,406	L	36,60	0 36,650	5,085	4,601	5,085	4,856
30,650 30,700	30,700 30,750	4,155 4,163	3,709 3,716	4,155 4,163	3,964 3,971	33	,650 ,700	33,700 33,750	4,605 4,613	4,159 4,166	4,605 4,613	4,414 4,421		36,65 36,70	0 36,750	5,098 5,110	4,609 4,616	5,098 5,110	4,864 4,871
30,750 30,800	30,800 30,850	4,170 4,178	3,724 3,731	4,170 4,178	3,979 3,986	1	,750 ,800	33,800 33,850	4,620 4,628	4,174 4,181	4,620 4,628	4,429 4,436		36,75 36,80	0 36,850	5,123 5,135	4,624 4,631	5,123 5,135	4,879 4,886
30,850 30,900	30,900 30,950	4,185 4,193	3,739 3,746	4,185 4,193	3,994 4,001		,850 ,900	33,900 33,950	4,635 4,643	4,189 4,196	4,635 4,643	4,444 4,451		36,85 36,90		5,148 5,160	4,639 4,646	5,148 5,160	4,894 4,901
30,950	31,000	4,200	3,754	4,200	4,009	-	,950	34,000	4,650	4,204	4,650	4,459		36,95	•	5,173	4,654	5,173	4,909
31,0			0.=01	4.000	4040	-	34,0				4.0=0				,000				
31,000 31,050	31,050 31,100	4,208 4,215	3,761 3,769	4,208 4,215	4,016 4,024	34	,000 ,050	34,050 34,100	4,658 4,665	4,211 4,219	4,658 4,665	4,466 4,474		37,00 37,05	0 37,100	5,185 5,198	4,661 4,669	5,185 5,198	4,916 4,924
31,100 31,150	31,150 31,200	4,223 4,230	3,776 3,784	4,223 4,230	4,031 4,039		,100 ,150	34,150 34,200	4,673 4,680	4,226 4,234	4,673 4,680	4,481 4,489		37,10 37,15		5,210 5,223	4,676 4,684	5,210 5,223	4,931 4,939
31,200 31,250	31,250 31,300	4,238 4,245	3,791 3,799	4,238 4,245	4,046 4,054		,200 ,250	34,250 34,300	4,688 4,695	4,241 4,249	4,688 4,695	4,496 4,504		37,20 37,25		5,235 5,248	4,691 4,699	5,235 5,248	4,946 4,954
31,300 31,350	31,350 31,400	4,253 4,260	3,806 3,814	4,253 4,260	4,061 4,069	34	,300 ,350	34,350 34,400	4,703 4,710	4,256 4,264	4,703 4,710	4,511 4,519		37,30 37,35	0 37,350	5,260 5,273	4,706 4,714	5,260 5,273	4,961 4,969
31,400	31,450	4,268	3,821	4,268	4,076	34	,400	34,450	4,718	4,271	4,718	4,526		37,40	0 37,450	5,285	4,721	5,285	4,976
31,450 31,500	31,500 31,550	4,275 4,283	3,829 3,836	4,275 4,283	4,084 4,091	34	,450 ,500	34,500 34,550	4,725 4,733	4,279 4,286	4,725 4,733	4,534 4,541		37,45 37,50	0 37,550	5,298 5,310	4,729 4,736	5,298 5,310	4,984 4,991
31,550 31,600	31,600 31,650	4,290 4,298	3,844 3,851	4,290 4,298	4,099 4,106	- 1	,550 ,600	34,600 34,650	4,740 4,748	4,294 4,301	4,740 4,748	4,549 4,556		37,55 37,60		5,323 5,335	4,744 4,751	5,323 5,335	4,999 5,006
31,650 31,700	31,700 31,750	4,305 4,313	3,859 3,866	4,305 4,313	4,114 4,121		,650 ,700	34,700 34,750	4,755 4,763	4,309 4,316	4,755 4,763	4,564 4,571		37,65 37,70		5,348 5,360	4,759 4,766	5,348 5,360	5,014 5,021
31,750 31,800	31,800 31,850	4,320 4,328	3,874 3,881	4,320 4,328	4,129 4,136	34	,750 ,800	34,800 34,850	4,770 4,778	4,324 4,331	4,770 4,778	4,579 4,586		37,75 37,80	0 37,800	5,373 5,385	4,774 4,781	5,373 5,385	5,029 5,036
31,850	31,900	4,335	3,889 3,896	4,335	4,144	34	,850	34,900	4,776 4,785 4,793	4,339 4,346	4,785	4,594		37,85	0 37,900	5,398	4,789 4,796	5,398	5,036 5,044 5,051
31,900 31,950	31,950 32,000	4,343 4,350	3,904	4,343 4,350	4,151 4,159		,900 ,950	34,950 35,000	4,793	4,354	4,793 4,800	4,601 4,609		37,90 37,95		5,410 5,423	4,790	5,410 5,423	5,059
32,	000						35,0	000	Г					38	,000				
32,000 32,050	32,050 32,100	4,358 4,365	3,911 3,919	4,358 4,365	4,166 4,174		,000 ,050	35,050 35,100	4,808 4,815	4,361 4,369	4,808 4,815	4,616 4,624		38,00 38,05		5,435 5,448	4,811 4,819	5,435 5,448	5,066 5,074
32,100 32,150	32,150 32,200	4,373 4,380	3,926 3,934	4,373 4,380	4,181 4,189	35	,100 ,150	35,150 35,200	4,823 4,830	4,376 4,384	4,823 4,830	4,631 4,639		38,10 38,15	0 38,150	5,460 5,473	4,826 4,834	5,460 5,473	5,081 5,089
32,200	32,250	4,388	3,941	4,388	4,196	35	,200	35,250	4,838	4,391	4,838	4,646		38,20	0 38,250	5,485	4,841	5,485	5,096
32,250 32,300	32,300 32,350	4,395 4,403	3,949 3,956	4,395 4,403	4,204 4,211	35	,250 ,300	35,300 35,350	4,845 4,853	4,399 4,406	4,845 4,853	4,654 4,661		38,25 38,30	0 38,350	5,498 5,510	4,849 4,856	5,498 5,510	5,104 5,111
32,350 32,400	32,400 32,450	4,410 4,418	3,964 3,971	4,410 4,418	4,219 4,226	1	,350 ,400	35,400 35,450	4,860 4,868	4,414 4,421	4,860 4,868	4,669 4,676		38,35 38,40		5,523 5,535	4,864 4,871	5,523 5,535	5,119 5,126
32,450 32,500	32,500 32,550	4,425 4,433	3,979 3,986	4,425 4,433	4,234 4,241	35	,450 ,500	35,500 35,550	4,875 4,883	4,429 4,436	4,875 4,883	4,684 4,691		38,45 38,50	0 38,500	5,548 5,560	4,879 4,886	5,548 5,560	5,134 5,141
32,550	32,600	4,440	3,994	4,440	4,249	35	,550	35,600	4,890	4,444	4,890	4,699		38,55	0 38,600	5,573	4,894	5,573	5,149
32,600 32,650	32,650 32,700	4,448 4,455	4,001 4,009	4,448 4,455	4,256 4,264	35	,600 ,650	35,650 35,700	4,898 4,905	4,451 4,459	4,898 4,905	4,706 4,714		38,60 38,65	0 38,700	5,585 5,598	4,901 4,909	5,585 5,598	5,156 5,164
32,700 32,750	32,750 32,800	4,463 4,470	4,016 4,024	4,463 4,470	4,271 4,279	35	,700 ,750	35,750 35,800	4,913 4,920	4,466 4,474	4,913 4,920	4,721 4,729		38,70 38,75	0 38,800	5,610 5,623	4,916 4,924	5,610 5,623	5,171 5,179
32,800 32,850	32,850 32,900	4,478 4,485	4,031 4,039	4,478 4,485	4,286 4,294		,800 ,850	35,850 35,900	4,928 4,935	4,481 4,489	4,928 4,935	4,736 4,744		38,80 38,85		5,635 5,648	4,931 4,939	5,635 5,648	5,186 5,194
32,900 32,950	32,950 33,000	4,493 4,500	4,046 4,054	4,493 4,500	4,301 4,309	35	,900 ,950	35,950 36,000	4,943 4,950	4,496 4,504	4,943 4,950	4,751 4,759		38,90 38,95	0 38,950	5,660 5,673	4,946 4,954	5,660 5,673	5,201 5,209
													- 1		· ·			(Ca	ntinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income) i	s <u>—</u>		And yo	ou are—		If line 43 (taxable income)			And yo	ou are—			If line 43 (taxable income) i	s—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
39,0	000		Your	tax is—		42	,000		Your	ax is—			45,0	000		Your	tax is—	
		F 00F	4.004	F 00F	5.040			0.405	F 444	0.405	F 000				7405	E 004	7.105	0.110
39,000 39,050	39,100	5,685 5,698	4,961 4,969	5,685 5,698	5,216 5,224	42,00 42,05	0 42,100	6,435 6,448	5,411 5,419	6,435 6,448	5,666 5,674		45,000 45,050	45,050 45,100	7,185 7,198	5,869	7,185 7,198	6,116 6,124
39,100 39,150	39,150 39,200	5,710 5,723	4,976 4,984	5,710 5,723	5,231 5,239	42,10 42,15		6,460 6,473	5,426 5,434	6,460 6,473	5,681 5,689		45,100 45,150	45,150 45,200	7,210 7,223	5,876 5,884	7,210 7,223	6,131 6,139
39,200 39,250	39,250 39,300	5,735 5,748	4,991 4,999	5,735 5,748	5,246 5,254	42,20 42,25		6,485 6,498	5,441 5,449	6,485 6,498	5,696 5,704		45,200 45,250	45,250 45,300	7,235 7,248	5,891 5,899	7,235 7,248	6,146 6,154
39,300 39,350	39,350 39,400	5,760 5,773	5,006 5,014	5,760 5,773	5,261 5,269	42,30 42,35	,	6,510 6,523	5,456 5,464	6,510 6,523	5,711 5,719		45,300 45,350	45,350 45,400	7,260 7,273	5,906 5,914	7,260 7,273	6,161 6,169
39,400 39,450		5,785 5,798	5,021 5,029	5,785 5,798	5,276 5,284	42,40 42,45	42,450	6,535 6,548	5,471 5,479	6,535 6,548	5,726 5,734		45,400 45,450	45,450 45,500	7,285 7,298	5,921 5,929	7,285 7,298	6,176 6,184
39,500	39,550	5,810	5,036	5,810	5,291	42,50	42,550	6,560	5,486	6,560	5,741		45,500	45,550	7,310	5,936	7,310	6,191
39,550 39,600	39,600 39,650	5,823 5,835	5,044 5,051	5,823 5,835	5,299 5,306	42,55 42,60	42,650	6,573 6,585	5,494 5,501	6,573 6,585	5,749 5,756		45,550 45,600	45,600 45,650	7,323 7,335	5,944 5,951	7,323 7,335	6,199 6,206
39,650 39,700	39,750	5,848 5,860	5,059 5,066	5,848 5,860	5,314 5,321	42,65 42,70	42,750	6,598 6,610	5,509 5,516	6,598 6,610	5,764 5,771		45,650 45,700	45,700 45,750	7,348 7,360	5,959 5,966	7,348 7,360	6,214 6,221
39,750 39,800	39,800 39,850	5,873 5,885	5,074 5,081	5,873 5,885	5,329 5,336	42,75 42,80		6,623 6,635	5,524 5,531	6,623 6,635	5,779 5,786		45,750 45,800	45,800 45,850	7,373 7,385	5,974 5,981	7,373 7,385	6,229 6,236
39,850 39,900	39,900 39,950	5,898 5,910	5,089 5,096	5,898 5,910	5,344 5,351	42,85 42,90	42,900	6,648 6,660	5,539 5,546	6,648 6,660	5,794 5,801		45,850 45,900	45,900 45,950	7,398 7,410	5,989 5,996	7,398 7,410	6,244 6,251
39,950	40,000	5,923	5,104	5,923	5,359	42,95	43,000	6,673	5,554	6,673	5,809		45,950	46,000	7,423	6,004	7,423	6,259
40,0	000					43	,000	1					46,	000				
40,000 40,050	40,050 40,100	5,935 5,948	5,111 5,119	5,935 5,948	5,366 5,374	43,00 43,05		6,685 6,698	5,561 5,569	6,685 6,698	5,816 5,824		46,000 46,050	46,050 46,100	7,435 7,448	6,011 6,019	7,435 7,448	6,266 6,274
40,100 40,150	40,150 40,200	5,960 5,973	5,126 5,134	5,960 5,973	5,381 5,389	43,10 43,15		6,710 6,723	5,576 5,584	6,710 6,723	5,831 5,839		46,100 46,150	46,150 46,200	7,460 7,473	6,026 6,034	7,460 7,473	6,281 6,289
40,200 40,250	40,250 40,300	5,985 5,998	5,141 5,149	5,985 5,998	5,396 5,404	43,20 43,25	43,250	6,735 6,748	5,591 5,599	6,735 6,748	5,846 5,854		46,200 46,250	46,250 46,300	7,485 7,498	6,041 6,049	7,485 7,498	6,296 6,304
40,300	40,350	6,010	5,156	6,010 6,023	5,411	43,30	43,350	6,760	5,606	6,760	5,861		46,300	46,350	7,510 7,523	6,056	7,510	6,311
40,350 40,400	40,450	6,023 6,035	5,164 5,171	6,035	5,419 5,426	43,35 43,40	0 43,450	6,773 6,785	5,614 5,621	6,773 6,785	5,869 5,876		46,350 46,400	46,400 46,450	7,535	6,064 6,071	7,523 7,535	6,319 6,326
40,450 40,500	40,500 40,550	6,048 6,060	5,179 5,186	6,048 6,060	5,434 5,441	43,450 43,50		6,798 6,810	5,629 5,636	6,798 6,810	5,884 5,891		46,450 46,500	46,500 46,550	7,548 7,560	6,079 6,086	7,548 7,560	6,334 6,341
40,550 40,600	40,600 40,650	6,073 6,085	5,194 5,201	6,073 6,085	5,449 5,456	43,55 43,60		6,823 6,835	5,644 5,651	6,823 6,835	5,899 5,906		46,550 46,600	46,600 46,650	7,573 7,585	6,094 6,101	7,573 7,585	6,349 6,356
40,650 40,700	40,700 40,750	6,098 6,110	5,209 5,216	6,098 6,110	5,464 5,471	43,65 43,70	43,700	6,848 6,860	5,659 5,666	6,848 6,860	5,914 5,921		46,650 46,700	46,700 46,750	7,598 7,610	6,109 6,116	7,598 7,610	6,364 6,371
40,750	40,800	6,123	5,224	6,123	5,479	43,75	43,800	6,873	5,674	6,873	5,929		46,750	46,800	7,623	6,124	7,623	6,379
40,800 40,850	40,850 40,900	6,135 6,148	5,231 5,239	6,135 6,148	5,486 5,494	43,80 43,85	43,900	6,885 6,898	5,681 5,689	6,885 6,898	5,936 5,944		46,800 46,850	46,850 46,900	7,635 7,648	6,131 6,139	7,635 7,648	6,386 6,394
40,900 40,950		6,160 6,173	5,246 5,254	6,160 6,173	5,501 5,509	43,90 43,95		6,910 6,923	5,696 5,704	6,910 6,923	5,951 5,959		46,900 46,950	46,950 47,000	7,660 7,673	6,146 6,154	7,660 7,673	6,401 6,409
41,0	000					44	,000						47,0	000				
41,000 41,050		6,185 6,198	5,261 5,269	6,185 6,198	5,516 5,524	44,00 44,05	,	6,935 6,948	5,711 5,719	6,935 6,948	5,966 5,974		47,000 47,050	47,050 47,100	7,685 7,698	6,161 6,169	7,685 7,698	6,416 6,424
41,100 41,150	41,150	6,210 6,223	5,276 5,284	6,210 6,223	5,531 5,539	44,10 44,15	0 44,150	6,960 6,973	5,719 5,726 5,734	6,960 6,973	5,981 5,989		47,100 47,150	47,150 47,150 47,200	7,710 7,723	6,176 6,184	7,710 7,723	6,431 6,439
41,200	41,250	6,235	5,291	6,235	5,546	44,20	0 44,250	6,985	5,741	6,985	5,996		47,200	47,250	7,735	6,191	7,735	6,446
41,250 41,300	41,350	6,248 6,260	5,299 5,306	6,248 6,260	5,554 5,561	44,25 44,30	44,350	6,998 7,010	5,749 5,756	6,998 7,010	6,004 6,011		47,250 47,300	47,300 47,350	7,748 7,760	6,199 6,206	7,748 7,760	6,454 6,461
41,350 41,400		6,273 6,285	5,314 5,321	6,273 6,285	5,569 5,576	44,35 44,40		7,023 7,035	5,764 5,771	7,023 7,035	6,019 6,026		47,350 47,400	47,400 47,450	7,773 7,785	6,214 6,221	7,773 7,785	6,469 6,476
41,450 41,500	41,500	6,298 6,310	5,329 5,336	6,298 6,310	5,584 5,591	44,45 44,50	44,500	7,048 7,060	5,779 5,786	7,048 7,060	6,034 6,041		47,450 47,500	47,500 47,550	7,798 7,810	6,229 6,236	7,798 7,810	6,484 6,491
41,550	41,600	6,323	5,344	6,323	5,599	44,55	44,600	7,073	5,794	7,073	6,049		47,550	47,600	7,823	6,244	7,823	6,499
41,600 41,650	41,700	6,335 6,348	5,351 5,359	6,335 6,348	5,606 5,614	44,60 44,65	44,700	7,085 7,098	5,801 5,809	7,085 7,098	6,056 6,064		47,600 47,650	47,650 47,700	7,835 7,848	6,251 6,259	7,835 7,848	6,506 6,514
41,700 41,750	41,800	6,360 6,373	5,366 5,374	6,360 6,373	5,621 5,629	44,70 44,75	0 44,800	7,110 7,123	5,816 5,824	7,110 7,123	6,071 6,079		47,700 47,750	47,750 47,800	7,860 7,873	6,266 6,274	7,860 7,873	6,521 6,529
41,800 41,850	41,900	6,385 6,398	5,381 5,389	6,385 6,398	5,636 5,644	44,80 44,85	,	7,135 7,148	5,831 5,839	7,135 7,148	6,086 6,094		47,800 47,850	47,850 47,900	7,885 7,898	6,281 6,289	7,885 7,898	6,536 6,544
41,900 41,950	41,950	6,410 6,423	5,396 5,404	6,410	5,651 5,659	44,90 44,95	44,950	7,160 7,173	5,846 5,854	7,160 7,173	6,101 6,109		47,900 47,950	47,950 48,000	7,910 7,923	6,296 6,304	7,910 7,923	6,551 6,559
												ıL		<u> </u>				ontinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Table—Continued

If line 43 (taxable income) is	s—		And yo	ou are—		If line 43 (taxable income)			And ye	ou are—			If line 43 (taxable income)			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
40.0	200		Your	tax is—		F4	000		Your	tax is—		-	F.4	000		Your	tax is—	
48,0						. —	,000							000				
48,000 48,050	48,050 48,100	7,935 7,948	6,311 6,319	7,935 7,948	6,566 6,574	51,00 51,05	0 51,100	8,685 8,698	6,761 6,769	8,685 8,698	7,259 7,271		54,000 54,050	54,100	9,435 9,448	7,211 7,219	9,435 9,448	8,009 8,021
48,100 48,150	48,150 48,200	7,960 7,973	6,326 6,334	7,960 7,973	6,581 6,589	51,10 51,15		8,710 8,723	6,776 6,784	8,710 8,723	7,284 7,296		54,100 54,150		9,460 9,473	7,226 7,234	9,460 9,473	8,034 8,046
48,200	48,250	7,985	6,341	7,985	6,596	51,20	0 51,250	8,735	6,791	8,735 8,748	7,309		54,200	54,250	9,485	7,241	9,485	8,059
48,250 48,300	48,300 48,350	7,998 8,010	6,349 6,356	7,998 8,010	6,604 6,611	51,25 51,30	0 51,350	8,748 8,760	6,799 6,806	8,760	7,321 7,334		54,250 54,300	54,350	9,498 9,510	7,249 7,256	9,498 9,510	8,071 8,084
48,350 48,400	48,400 48,450	8,023 8,035	6,364 6,371	8,023 8,035	6,619 6,626	51,35 51,40		8,773 8,785	6,814 6,821	8,773 8,785	7,346 7,359		54,350 54,400		9,523 9,535	7,264 7,271	9,523 9,535	8,096 8,109
48,450 48,500	48,500 48,550	8,048 8,060	6,379 6,386	8,048 8,060	6,634 6,641	51,45 51,50		8,798 8,810	6,829 6,836	8,798 8,810	7,371 7,384		54,450 54,500		9,548 9,560	7,279 7,286	9,548 9,560	8,121 8,134
48,550	48,600	8,073	6,394	8,073	6,649	51,55	51,600	8,823	6,844	8,823	7,396	Н	54,550	54,600	9,573	7,294	9,573	8,146
48,600 48,650	48,650 48,700	8,085 8,098	6,401 6,409	8,085 8,098	6,659 6,671	51,60 51,65	51,700	8,835 8,848	6,851 6,859	8,835 8,848	7,409 7,421		54,600 54,650	54,700	9,585 9,598	7,301 7,309	9,585 9,598	8,159 8,171
48,700 48,750	48,750 48,800	8,110 8,123	6,416 6,424	8,110 8,123	6,684 6,696	51,70 51,75		8,860 8,873	6,866 6,874	8,860 8,873	7,434 7,446		54,700 54,750		9,610 9,623	7,316 7,324	9,610 9,623	8,184 8,196
48,800 48,850	48,850 48,900	8,135 8,148	6,431 6,439	8,135 8,148	6,709 6,721	51,80 51,85		8,885 8,898	6,881 6,889	8,885 8,898	7,459 7,471		54,800 54,850		9,635 9,648	7,331 7,339	9,635 9,648	8,209 8,221
48,900 48,950	48,950 49,000	8,160 8,173	6,446 6,454	8,160 8,173	6,734 6,746	51,90 51,95	0 51,950	8,910 8,923	6,896 6,904	8,910 8,923	7,484 7,496		54,900 54,950	54,950	9,660 9,673	7,346 7,354	9,660 9,673	8,234 8,246
49,0		0,173	0,454	0,173	0,740	<u> </u>	,000	0,923	0,304	0,920	7,430		- 1	000	9,073	7,004	9,073	0,240
49,000	49,050	8,185	6,461	8,185	6,759	52,00	<u> </u>	8,935	6,911	8,935	7,509	l	55,000		9,685	7,361	9.685	8,259
49,050 49,100	49,100 49,150	8,198 8,210	6,469 6,476	8,198 8,210	6,771 6,784	52,05 52,10	52,100	8,948 8,960	6,919 6,926	8,948 8,960	7,521 7,534		55,050 55,100	55,100	9,698 9,710	7,369 7,376	9,698 9,710	8,271 8,284
49,150	49,200	8,223	6,484	8,223	6,796	52,15	0 52,200	8,973	6,934	8,973	7,546		55,150	55,200	9,723	7,384	9,723	8,296
49,200 49,250	49,250 49,300	8,235 8,248	6,491 6,499	8,235 8,248	6,809 6,821	52,20 52,25	52,300	8,985 8,998	6,941 6,949	8,985 8,998	7,559 7,571		55,200 55,250	55,300	9,735 9,748	7,391 7,399	9,735 9,748	8,309 8,321
49,300 49,350	49,350 49,400	8,260 8,273	6,506 6,514	8,260 8,273	6,834 6,846	52,30 52,35		9,010 9,023	6,956 6,964	9,010 9,023	7,584 7,596		55,300 55,350		9,760 9,773	7,406 7,414	9,760 9,773	8,334 8,346
49,400 49,450	49,450 49,500	8,285 8,298	6,521 6,529	8,285 8,298	6,859 6,871	52,40 52,45	0 52,450	9,035 9,048	6,971 6,979	9,035 9,048	7,609 7,621		55,400 55,450	55,450	9,785 9,798	7,421 7,429	9,785 9,798	8,359 8,371
49,500	49,550	8,310	6,536	8,310	6,884	52,50	0 52,550	9,060	6,986	9,060	7,634		55,500	55,550	9,810	7,436	9,810	8,384
49,550 49,600	49,600 49,650	8,323 8,335	6,544 6,551	8,323 8,335	6,896 6,909	52,55 52,60		9,073 9,085	6,994 7,001	9,073 9,085	7,646 7,659		55,550 55,600		9,823 9,835	7,444 7,451	9,823 9,835	8,396 8,409
49,650 49,700	49,700 49,750	8,348 8,360	6,559 6,566	8,348 8,360	6,921 6,934	52,65 52,70		9,098 9,110	7,009 7,016	9,098 9,110	7,671 7,684		55,650 55,700		9,848 9,860	7,459 7,466	9,848 9,860	8,421 8,434
49,750	49,800	8,373	6,574	8,373	6,946	52,75	52,800	9,123	7,024	9,123	7,696		55,750	55,800	9,873	7,474	9,873	8,446
49,800 49,850	49,850 49,900	8,385 8,398	6,581 6,589	8,385 8,398	6,959 6,971	52,80 52,85	52,900	9,135 9,148	7,031 7,039	9,135 9,148	7,709 7,721		55,800 55,850	55,900	9,885 9,898	7,481 7,489	9,885 9,898	8,459 8,471
49,900 49,950	49,950 50,000	8,410 8,423	6,596 6,604	8,410 8,423	6,984 6,996	52,90 52,95		9,160 9,173	7,046 7,054	9,160 9,173	7,734 7,746		55,900 55,950		9,910 9,923	7,496 7,504	9,910 9,923	8,484 8,496
50,0	000					53	,000						56,	000				
50,000 50,050	50,050 50,100	8,435 8,448	6,611 6,619	8,435 8,448	7,009 7,021	53,00 53,05	,	9,185 9,198	7,061 7,069	9,185 9,198	7,759 7,771		56,000 56,050		9,935 9,948	7,511 7,519	9,935 9,948	8,509 8,521
50,100	50,150	8,460	6,626	8,460	7,034	53,10	0 53,150	9,210	7,076	9,210	7,784		56,100	56,150	9,960	7,526	9,960	8,534
50,150 50,200	50,200 50,250	8,473 8,485	6,634 6,641	8,473 8,485	7,046 7,059	53,15 53,20		9,223 9,235	7,084 7,091	9,223 9,235	7,796 7,809		56,150 56,200		9,973 9,985	7,534 7,541	9,973 9,985	8,546 8,559
50,250 50,300	50,300 50,350	8,498 8,510	6,649 6,656	8,498 8,510	7,071 7,084	53,25 53,30		9,248 9,260	7,099 7,106	9,248 9,260	7,821 7,834		56,250 56,300		9,998 10,010	7,549 7,556	9,998 10,010	8,571 8,584
50,350	50,400	8,523	6,664	8,523	7,096	53,35	0 53,400	9,273	7,114	9,273	7,846		56,350	56,400	10,023	7,564	10,023	8,596
50,400 50,450	50,450 50,500	8,535 8,548	6,671 6,679	8,535 8,548	7,109 7,121	53,40 53,45	53,500	9,285 9,298	7,121 7,129	9,285 9,298	7,859 7,871		56,400 56,450	56,500	10,035 10,048	7,571 7,579	10,035 10,048	8,609 8,621
50,500 50,550	50,550 50,600	8,560 8,573	6,686 6,694	8,560 8,573	7,134 7,146	53,50 53,55		9,310 9,323	7,136 7,144	9,310 9,323	7,884 7,896		56,500 56,550		10,060 10,073	7,586 7,594	10,060 10,073	8,634 8,646
50,600 50,650	50,650 50,700	8,585 8,598	6,701 6,709	8,585 8,598	7,159 7,171	53,60 53,65		9,335 9,348	7,151 7,159	9,335 9,348	7,909 7,921		56,600 56,650		10,085 10,098	7,601 7,609	10,085 10,098	8,659 8,671
50,700 50,750	50,750 50,800	8,610 8,623	6,716 6,724	8,610 8,623	7,184 7,196	53,70 53,75	0 53,750	9,360 9,373	7,166 7,174	9,360 9,373	7,934 7,946		56,700 56,750	56,750	10,110	7,616 7,624	10,110 10,123	8,684 8,696
50,800	50,850	8,635	6,731	8,635	7,209	53,80	0 53,850	9,385	7,181	9,385	7,959		56,800	56,850	10,135	7,631	10,135	8,709
50,850 50,900	50,900 50,950	8,648 8,660	6,739 6,746	8,648 8,660	7,221 7,234	53,85 53,90	53,950	9,398 9,410	7,189 7,196	9,398 9,410	7,971 7,984		56,850 56,900	56,950	10,148 10,160	7,639 7,646	10,148 10,160	8,721 8,734
50,950	51,000	8,673	6,754	8,673	7,246	53,95	0 54,000	9,423	7,204	9,423	7,996		56,950	57,000	10,173	7,654	10,173	8,746 ontinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is	s—		And yo	ou are—		If line 43 (taxable income)	is—		And yo	ou are—		If line 43 (taxable income)	is—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
57,0	200		Your t	ax is—		60	000		Your	ax is—		62	000		Your	tax is—	
		10 105	7.001	10 105	0.750			10.005	0 111	10,935	0.500			11 005	0.561	11 605	10.050
57,000 57,050	57,050 57,100	10,185 10,198	7,661 7,669	10,185 10,198	8,759 8,771	60,000 60,050	60,100	10,935 10,948	8,111 8,119	10,948	9,509 9,521	63,000 63,050	63,100	11,685 11,698	8,569	11,685 11,698	10,259 10,271
57,100 57,150	57,150 57,200	10,210 10,223	7,676 7,684	10,210 10,223	8,784 8,796	60,100 60,150		10,960 10,973	8,126 8,134	10,960 10,973	9,534 9,546	63,100 63,150		11,710 11,723	8,576 8,584	11,710 11,723	10,284 10,296
57,200 57,250	57,250 57,300	10,235 10,248	7,691 7,699	10,235 10,248	8,809 8,821	60,200 60,250		10,985 10,998	8,141 8,149	10,985 10,998	9,559 9,571	63,200 63,250		11,735 11,748	8,591 8,599	11,735 11,748	10,309 10,321
57,300 57,350	57,350 57,400	10,260 10,273	7,706 7,714	10,260 10,273	8,834 8,846	60,300 60,350	60,350	11,010 11,023	8,156 8,164	11,010 11,023	9,584 9,596	63,300 63,350	63,350	11,760 11,773	8,606 8,614	11,760 11,773	10,334 10,346
57,400	57,450	10,285	7,721	10,285	8,859	60,400	60,450	11,035	8,171	11,035	9,609	63,400	63,450	11,785	8,621	11,785	10,359
57,450 57,500	57,500 57,550	10,298	7,729 7,736	10,298 10,310	8,871 8,884	60,450	60,550	11,048 11,060	8,179 8,186	11,048 11,060	9,621 9,634	63,450 63,500	63,550	11,798 11,810	8,629 8,636	11,798 11,810	10,371 10,384
57,550 57,600	57,600 57,650	10,323	7,744 7,751	10,323	8,896 8,909	60,550		11,073 11,085	8,194 8,201	11,073 11,085	9,646 9,659	63,550 63,600		11,823 11,835	8,644 8,651	11,823 11,835	10,396 10,409
57,650 57,700	57,700 57,750	10,348 10,360	7,759 7,766	10,348 10,360	8,921 8,934	60,650 60,700	60,700	11,098 11,110	8,209 8,216	11,098 11,110	9,671 9,684	63,650 63,700	63,700	11,848 11,860	8,659 8,666	11,848 11,860	10,421 10,434
57,750	57,800	10,373 10,385	7,774 7,781	10,373 10,385	8,946 8,959	60,750	60,800	11,123	8,224 8,231	11,123	9,696	63,750 63,800	63,800	11,873 11,885	8,674 8,681	11,873	10,446
57,800 57,850	57,850 57,900	10,398	7,789	10,398	8,971	60,800 60,850	60,900	11,148	8,239	11,135 11,148	9,709 9,721	63,850	63,900	11,898	8,689	11,885 11,898	10,459 10,471
57,900 57,950	57,950 58,000	10,410 10,423	7,796 7,804	10,410 10,423	8,984 8,996	60,900 60,950		11,160 11,173	8,246 8,254	11,160 11,173	9,734 9,746	63,900 63,950		11,910 11,923	8,696 8,704	11,910 11,923	10,484 10,496
58,0	000					61,	000					64,	000				
58,000 58,050	58,050 58,100	10,435 10,448	7,811 7,819	10,435 10,448	9,009 9,021	61,000 61,050		11,185 11,198	8,261 8,269	11,185 11,198	9,759 9,771	64,000 64,050		11,935 11,948	8,711 8,719	11,935 11,948	10,509 10,521
58,100 58,150	58,150 58,200	10,460 10,473	7,826 7,834	10,460 10,473	9,034 9,046	61,100 61,150	61,150	11,210 11,223	8,276 8,284	11,210 11,223	9,784 9,796	64,100 64,150	64,150	11,960 11,973	8,726 8,734	11,960 11,973	10,534 10,546
58,200	58,250	10,485	7,841	10,485	9,059	61,200	61,250	11,235	8,291	11,235	9,809	64,200	64,250	11,985	8,741	11,985	10,559
58,250 58,300	58,300 58,350	10,498 10,510	7,849 7,856	10,498 10,510	9,071 9,084	61,250 61,300		11,248 11,260	8,299 8,306	11,248 11,260	9,821 9,834	64,250 64,300		11,998 12,010	8,749 8,756	11,998 12,010	10,571 10,584
58,350 58,400	58,400 58,450	10,523 10,535	7,864 7,871	10,523 10,535	9,096 9,109	61,350 61,400		11,273 11,285	8,314 8,321	11,273 11,285	9,846 9,859	64,350 64,400		12,023 12,035	8,764 8,771	12,023 12,035	10,596 10,609
58,450 58,500	58,500 58,550	10,548 10,560	7,879 7,886	10,548 10,560	9,121 9,134	61,450 61,500	61,500	11,298 11,310	8,329 8,336	11,298 11,310	9,871 9,884	64,450 64,500	64,500	12,048 12,060	8,779 8,786	12,048 12,060	10,621 10,634
58,550	58,600	10,573	7,894	10,573	9,146	61,550	61,600	11,323	8,344	11,323	9,896	64,550	64,600	12,073	8,794	12,073	10,646
58,600 58,650	58,650 58,700	10,585 10,598	7,901 7,909	10,585 10,598	9,159 9,171	61,600 61,650	61,700	11,335 11,348	8,351 8,359	11,335 11,348	9,909 9,921	64,600 64,650	64,700	12,085 12,098	8,801 8,809	12,085 12,098	10,659 10,671
58,700 58,750	58,750 58,800	10,610 10,623	7,916 7,924	10,610 10,623	9,184 9,196	61,700 61,750		11,360 11,373	8,366 8,374	11,360 11,373	9,934 9,946	64,700 64,750		12,110 12,123	8,816 8,824	12,110 12,123	10,684 10,696
58,800 58,850	58,850 58,900	10,635 10,648	7,931 7,939	10,635 10,648	9,209 9,221	61,800 61,850		11,385 11,398	8,381 8,389	11,385 11,398	9,959 9,971	64,800 64,850		12,135 12,148	8,831 8,839	12,135 12,148	10,709 10,721
58,900 58,950	58,950 59,000	10,660 10,673	7,946 7,954	10,660 10,673	9,234 9,246	61,900 61,950	61,950	11,410 11,423	8,396 8,404	11,410 11,423	9,984 9,996	64,900 64,950	64,950	12,140 12,160 12,173	8,846 8,854	12,160 12,173	10,734 10,746
59,0	-	.0,070	7,334	10,070	0,240	<u> </u>	000	11,420	0,404	11,420	0,000		000	1 .2,173	0,004	12,170	10,740
59,000	59,050	10,685	7,961	10,685	9,259	62,000		11,435	8,411	11,435	10,009	65,000		12,185	8,861	12,185	10,759
59,050 59,100	59,100 59,150	10,698 10,710	7,969 7,976	10,698 10,710	9,271 9,284	62,050 62,100	62,100	11,448 11,460	8,419 8,426	11,448 11,460	10,021 10,034	65,050 65,100	65,100	12,198 12,210	8,869 8,876	12,198 12,210	10,771 10,784
59,150	59,200	10,723	7,984	10,723	9,296	62,150	62,200	11,473	8,434	11,473	10,046	65,150	65,200	12,223	8,884	12,223	10,796
59,200 59,250	59,250 59,300	10,735 10,748	7,991 7,999	10,735 10,748	9,309 9,321	62,200 62,250	62,300	11,485 11,498	8,441 8,449	11,485 11,498	10,059 10,071	65,200 65,250	65,300	12,235 12,248	8,891 8,899	12,235 12,248	10,809 10,821
59,300 59,350	59,350 59,400	10,760 10,773	8,006 8,014	10,760 10,773	9,334 9,346	62,300 62,350		11,510 11,523	8,456 8,464	11,510 11,523	10,084 10,096	65,300 65,350		12,260 12,273	8,906 8,914	12,260 12,273	10,834 10,846
59,400 59,450	59,450 59,500	10,785 10,798	8,021 8,029	10,785 10,798	9,359 9,371	62,400 62,450		11,535 11,548	8,471 8,479	11,535 11,548	10,109 10,121	65,400 65,450		12,285 12,298	8,921 8,929	12,285 12,298	10,859 10,871
59,500 59,550	59,550 59,600	10,810 10,823	8,036 8,044	10,810 10,823	9,384 9,396	62,500 62,550	62,550	11,560 11,573	8,486 8,494	11,560 11,573	10,134 10,146	65,500 65,550	65,550	12,310 12,323	8,936 8,944	12,310 12,323	10,884 10,896
59,600	59,650	10,835	8,051	10,835	9,409	62,600	62,650	11,585	8,501	11,585	10,159	65,600	65,650	12,335	8,951	12,335	10,909
59,650 59,700	59,700 59,750	10,848 10,860	8,059 8,066	10,848 10,860	9,421 9,434	62,650 62,700	62,750	11,598 11,610	8,509 8,516	11,598 11,610	10,171 10,184	65,650 65,700	65,750	12,348 12,360	8,959 8,966	12,348 12,360	10,921 10,934
59,750 59,800	59,800 59,850	10,873 10,885	8,074 8,081	10,873 10,885	9,446 9,459	62,750 62,800		11,623 11,635	8,524 8,531	11,623 11,635	10,196 10,209	65,750 65,800		12,373 12,385	8,974 8,981	12,373 12,385	10,946 10,959
59,850 59,900	59,900 59,950	10,898 10,910	8,089 8,096	10,898 10,910	9,471 9,484	62,850 62,900	62,900	11,648 11,660	8,539 8,546	11,648 11,660	10,221 10,234	65,850 65,900	65,900	12,398 12,410	8,989 8,996	12,398 12,410	10,971 10,984
59,950	60,000	10,923	8,104	10,923	9,496	62,950		11,673	8,554	11,673	10,246	65,950		12,423	9,004	12,423	10,996 ontinued,

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Table—Continued

If line 43 (taxable income) is	<b>S—</b>		And yo	ou are—		If line 4 (taxable income	<b>!</b>		And yo	ou are—			If line 43 (taxable income) is	<b>S</b> —		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
66,0	100		Your	tax is—		60	,000		Your	ax is—			72,0	100		Your	tax is—	
		10.405	0.011	10 105	11.000	. —	·	10 105	0.404	10.105	44.750				10.005	0.011	10.005	10 500
66,000 66,050	66,050 66,100	12,435 12,448	9,011 9,019	12,435 12,448	11,009 11,021	69,00 69,05	0 69,100	13,185 13,198	9,461 9,469	13,185 13,198	11,759 11,771		72,000 72,050	72,050 72,100	13,935 13,948	9,911 9,919	13,935 13,948	12,509 12,521
66,100 66,150	66,150 66,200	12,460 12,473	9,026 9,034	12,460 12,473	11,034 11,046	69,10 69,15		13,210 13,223	9,476 9,484	13,210 13,223	11,784 11,796		72,100 72,150	72,150 72,200	13,960 13,973	9,926 9,934	13,960 13,973	12,534 12,546
66,200 66,250	66,250 66,300	12,485 12,498	9,041 9,049	12,485 12,498	11,059 11,071	69,20 69,25		13,235 13,248	9,491 9,499	13,235 13,248	11,809 11,821		72,200 72,250	72,250 72,300	13,985 13,998	9,941 9,949	13,985 13,998	12,559 12,571
66,300 66,350	66,350 66,400	12,510 12,523	9,056 9,064	12,510 12,523	11,084 11,096	69,30 69,35	0 69,350	13,260 13,273	9,506 9,514	13,260 13,273	11,834 11,846		72,300 72,350	72,350 72,400	14,010 14,023	9,956 9,964	14,010 14,023	12,584 12,596
66,400	66,450	12,535	9,071	12,535	11,109	69,40	0 69,450	13,285	9,521	13,285	11,859		72,400	72,450	14,035	9,971	14,035	12,609
66,450 66,500	66,500 66,550	12,548 12,560	9,079 9,086	12,548 12,560	11,121 11,134	69,45 69,50	0 69,550	13,298 13,310	9,529 9,536	13,298 13,310	11,871 11,884		72,450 72,500	72,500 72,550	14,048 14,060	9,979 9,989	14,048 14,060	12,621 12,634
66,550 66,600	66,600 66,650	12,573 12,585	9,094 9,101	12,573 12,585	11,146 11,159	69,55 69,60		13,323 13,335	9,544 9,551	13,323 13,335	11,896 11,909		72,550 72,600	72,600 72,650	14,073 14,085	10,001 10,014	14,073 14,085	12,646 12,659
66,650 66,700	66,700 66,750	12,598 12,610	9,109 9,116	12,598 12,610	11,171 11,184	69,65 69,70	0 69,700	13,348 13,360	9,559 9,566	13,348 13,360	11,921 11,934		72,650 72,700	72,700 72,750	14,098 14,110	10,026 10,039	14,098 14,110	12,671 12,684
66,750	66,800	12,623 12,635	9,124 9,131	12,623 12,635	11,196 11,209	69,75	0 69,800	13,373 13,385	9,574 9,581	13,373 13,385	11,946 11,959		72,750 72,800	72,800 72,850	14,123 14,135	10,051 10,064	14,123	12,696 12,709
66,800 66,850	66,850 66,900	12,648	9,139	12,648	11,221	69,80 69,85	0 69,900	13,398	9,589	13,398	11,971		72,850	72,900	14,148	10,076	14,135 14,148	12,721
66,900 66,950	66,950 67,000	12,660 12,673	9,146 9,154	12,660 12,673	11,234 11,246	69,90 69,95		13,410 13,423	9,596 9,604	13,410 13,423	11,984 11,996		72,900 72,950	72,950 73,000	14,160 14,173	10,089 10,101	14,160 14,173	12,734 12,746
67,0	000					70	,000						73,0	000				
67,000 67,050	67,050 67,100	12,685 12,698	9,161 9,169	12,685 12,698	11,259 11,271	70,00 70,05		13,435 13,448	9,611 9,619	13,435 13,448	12,009 12,021		73,000 73,050	73,050 73,100	14,185 14,198	10,114 10,126	14,185 14,198	12,759 12,771
67,100 67,150	67,150 67,200	12,710 12,723	9,176 9,184	12,710 12,723	11,284 11,296	70,10 70,15	0 70,150	13,460 13,473	9,626 9,634	13,460 13,473	12,034 12,046		73,100 73,150	73,150 73,200	14,210 14,223	10,139 10,151	14,210 14,223	12,784 12,796
67,200	67,250	12,735	9,191	12,735	11,309	70,20	0 70,250	13,485	9,641	13,485	12,059		73,200	73,250	14,235	10,164	14,236	12,809
67,250 67,300	67,300 67,350	12,748 12,760	9,199 9,206	12,748 12,760	11,321 11,334	70,25 70,30	0 70,350	13,498 13,510	9,649 9,656	13,498 13,510	12,071 12,084		73,250 73,300	73,300 73,350	14,248 14,260	10,176 10,189	14,250 14,264	12,821 12,834
67,350 67,400	67,400 67,450	12,773 12,785	9,214 9,221	12,773 12,785	11,346 11,359	70,35 70,40	•	13,523 13,535	9,664 9,671	13,523 13,535	12,096 12,109		73,350 73,400	73,400 73,450	14,273 14,285	10,201 10,214	14,278 14,292	12,846 12,859
67,450 67,500	67,500 67,550	12,798 12,810	9,229 9,236	12,798 12,810	11,371 11,384	70,45 70,50	0 70,500	13,548 13,560	9,679 9,686	13,548 13,560	12,121 12,134		73,450 73,500	73,500 73,550	14,298 14,310	10,226 10,239	14,306 14,320	12,871 12,884
67,550	67,600	12,823	9,244	12,823	11,396	70,55	0 70,600	13,573	9,694	13,573	12,146		73,550	73,600	14,323	10,251	14,334	12,896
67,600 67,650	67,650 67,700	12,835 12,848	9,251 9,259	12,835 12,848	11,409 11,421	70,60 70,65	0 70,700	13,585 13,598	9,701 9,709	13,585 13,598	12,159 12,171		73,600 73,650	73,650 73,700	14,335 14,348	10,264 10,276	14,348 14,362	12,909 12,921
67,700 67,750	67,750 67,800	12,860 12,873	9,266 9,274	12,860 12,873	11,434 11,446	70,70 70,75		13,610 13,623	9,716 9,724	13,610 13,623	12,184 12,196		73,700 73,750	73,750 73,800	14,360 14,373	10,289 10,301	14,376 14,390	12,934 12,946
67,800 67,850	67,850 67,900	12,885 12,898	9,281 9,289	12,885 12,898	11,459 11,471	70,80 70,85		13,635 13,648	9,731 9,739	13,635 13,648	12,209 12,221		73,800 73,850	73,850 73,900	14,385 14,398	10,314 10,326	14,404 14,418	12,959 12,971
67,900 67,950	67,950 68,000	12,910 12,923	9,296 9,304	12,910 12,923	11,484 11,496	70,90 70,95	0 70,950	13,660 13,673	9,746 9,754	13,660 13,673	12,234 12,246		73,900 73,950	73,950 74,000	14,410 14,423	10,339 10,351	14,432 14,446	12,984 12,996
68,0	-		0,50 F	,5_5	,	- ·	,000	1 .5,575	0,707	. 5,57 5	,_ 10	1	74,0	-	1,120	. 0,001	, 110	,000
68,000	68,050	12,935	9,311	12,935	11,509	71,00	0 71,050	13,685	9,761	13,685	12,259	-	74,000	74,050	14,435	10,364	14,460	13,009
68,050 68,100	68,100 68,150	12,948 12,960	9,319 9,326	12,948 12,960	11,521 11,534	71,05 71,10		13,698 13,710	9,769 9,776	13,698 13,710	12,271 12,284		74,050 74,100	74,100 74,150	14,448 14,460	10,376 10,389	14,474 14,488	13,021 13,034
68,150 68,200	68,200 68,250	12,973 12,985	9,334 9,341	12,973 12,985	11,546 11,559	71,15 71,20	0 71,200	13,723 13,735	9,784 9,791	13,723 13,735	12,296 12,309		74,150 74,200	74,200 74,250	14,473 14,485	10,401 10,414	14,502 14,516	13,046 13,059
68,250 68,300	68,300 68,350	12,965 12,998 13,010	9,341 9,349 9,356	12,965 12,998 13,010	11,571 11,584	71,20 71,25 71,30	0 71,300	13,748 13,760	9,791 9,799 9,806	13,748 13,760	12,321 12,334		74,250 74,250 74,300	74,300 74,350	14,465 14,498 14,510	10,414 10,426 10,439	14,516 14,530 14,544	13,039 13,071 13,084
68,350	68,400	13,023	9,364	13,023	11,596	71,35	0 71,400	13,773	9,814	13,773	12,346		74,350	74,400	14,523	10,451	14,558	13,096
68,400 68,450	68,450 68,500	13,035 13,048	9,371 9,379	13,035 13,048	11,609 11,621	71,40 71,45	0 71,500	13,785 13,798	9,821 9,829	13,785 13,798	12,359 12,371		74,400 74,450	74,450 74,500	14,535 14,548	10,464 10,476	14,572 14,586	13,109 13,121
68,500 68,550	68,550 68,600	13,060 13,073	9,386 9,394	13,060 13,073	11,634 11,646	71,50 71,55		13,810 13,823	9,836 9,844	13,810 13,823	12,384 12,396		74,500 74,550	74,550 74,600	14,560 14,573	10,489 10,501	14,600 14,614	13,134 13,146
68,600 68,650	68,650 68,700	13,085 13,098	9,401 9,409	13,085 13,098	11,659 11,671	71,60 71,65	0 71,650	13,835 13,848	9,851 9,859	13,835 13,848	12,409 12,421		74,600 74,650	74,650 74,700	14,585 14,598	10,514 10,526	14,628 14,642	13,159 13,171
68,700 68,750	68,750 68,800	13,110 13,123	9,416 9,424	13,110 13,123	11,684 11,696	71,70	0 71,750	13,860 13,873	9,866 9,874	13,860 13,873	12,434 12,446		74,700 74,750	74,750 74,800	14,610 14,623	10,539 10,551	14,656 14,670	13,184 13,196
68,800	68,850	13,135	9,431	13,135	11,709	71,80	0 71,850	13,885	9,881	13,885	12,459		74,800	74,850	14,635	10,564	14,684	13,209
68,850 68,900	68,900 68,950	13,148 13,160	9,439 9,446	13,148 13,160	11,721 11,734	71,85 71,90	0 71,950	13,898 13,910	9,889 9,896	13,898 13,910	12,471 12,484		74,850 74,900	74,900 74,950	14,648 14,660	10,576 10,589	14,698 14,712	13,221 13,234
68,950	69,000	13,173	9,454	13,173	11,746	71,95	0 72,000	13,923	9,904	13,923	12,496		74,950	75,000	14,673	10,601	14,726	13,246 ontinued,

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is	S—		And yo	ou are—		If line 43 (taxable income)	is—		And yo	ou are—			If line 43 (taxable income)	!		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
75.0	100		Your	tax is—		70	000		Your	tax is—		1	04	000		Your	tax is—	
75,0							000							,000				
75,000 75,050	75,050 75,100	14,685 14,698	10,614 10,626	14,740 14,754	13,259 13,271	78,000 78,050		15,435 15,448	11,364 11,376	15,580 15,594	14,009 14,021		81,00 81,05		16,185 16,198	12,114 12,126	16,420 16,434	14,759 14,771
75,100 75,150	75,150 75,200	14,710 14,723	10,639 10,651	14,768 14,782	13,284 13,296	78,100 78,150		15,460 15,473	11,389 11,401	15,608 15,622	14,034 14,046		81,10 81,15		16,210 16,223	12,139 12,151	16,448 16,462	14,784 14,796
75,200	75,250	14,735	10,664	14,796	13,309	78,200	78,250	15,485 15,498	11,414 11,426	15,636	14,059		81,20	0 81,250	16,235	12,164	16,476	14,809
75,250 75,300	75,300 75,350	14,748 14,760	10,676 10,689	14,810 14,824	13,321 13,334	78,250 78,300	78,350	15,510	11,439	15,650 15,664	14,071 14,084		81,25 81,30	0 81,350	16,248 16,260	12,176 12,189	16,490 16,504	14,821 14,834
75,350 75,400	75,400 75,450	14,773 14,785	10,701 10,714	14,838 14,852	13,346 13,359	78,350 78,400		15,523 15,535	11,451 11,464	15,678 15,692	14,096 14,109		81,35 81,40		16,273 16,285	12,201 12,214	16,518 16,532	14,846 14,859
75,450 75,500	75,500 75,550	14,798 14,810	10,726 10,739	14,866 14,880	13,371 13,384	78,450 78,500		15,548 15,560	11,476 11,489	15,706 15,720	14,121 14,134		81,45 81,50		16,298 16,310	12,226 12,239	16,546 16,560	14,871 14,884
75,550	75,600	14,823	10,751	14,894	13,396	78,550	78,600	15,573	11,501	15,734	14,146	١	81,55	0 81,600	16,323	12,251	16,574	14,896
75,600 75,650	75,650 75,700	14,835 14,848	10,764 10,776	14,908 14,922	13,409 13,421	78,600 78,650	78,700	15,585 15,598	11,514 11,526	15,748 15,762	14,159 14,171		81,60 81,65	0 81,700	16,335 16,348	12,264 12,276	16,588 16,602	14,909 14,921
75,700 75,750	75,750 75,800	14,860 14,873	10,789 10,801	14,936 14,950	13,434 13,446	78,700 78,750		15,610 15,623	11,539 11,551	15,776 15,790	14,184 14,196		81,70 81,75		16,360 16,373	12,289 12,301	16,616 16,630	14,934 14,946
75,800 75,850	75,850 75,900	14,885 14,898	10,814 10,826	14,964 14,978	13,459 13,471	78,800 78,850		15,635 15,648	11,564 11,576	15,804 15,818	14,209 14,221		81,80 81,85		16,385 16,398	12,314 12,326	16,644 16,658	14,959 14,971
75,900 75,950	75,950 76,000	14,910 14,923	10,839 10,851	14,992 15,006	13,484 13,496	78,900 78,950	78,950	15,660 15,673	11,589 11,601	15,832 15,846	14,234 14,246		81,90 81,95	0 81,950	16,410 16,423	12,339 12,351	16,672 16,686	14,984 14,996
76,0		14,320	10,001	13,000	10,430		000	15,075	11,001	13,040	14,240		-	,000	10,420	12,001	10,000	14,330
76,000	76,050	14,935	10,864	15,020	13,509	79,000		15,685	11,614	15,860	14,259		82,00		16,435	12,364	16,700	15,009
76,050 76,100	76,100 76,150	14,948 14,960	10,876 10,889	15,034 15,048	13,521 13,534	79,050 79,100	79,100	15,698 15,710	11,626 11,639	15,874 15,888	14,271 14,284		82,05 82,10	0 82,100	16,448 16,460	12,376 12,389	16,714 16,728	15,021 15,034
76,150	76,200	14,973	10,901	15,062	13,546	79,150	79,200	15,723	11,651	15,902	14,296		82,15	0 82,200	16,473	12,401	16,742	15,046
76,200 76,250	76,250 76,300	14,985 14,998	10,914 10,926	15,076 15,090	13,559 13,571	79,200 79,250	79,300	15,735 15,748	11,664 11,676	15,916 15,930	14,309 14,321		82,20 82,25	0 82,300	16,485 16,498	12,414 12,426	16,756 16,770	15,059 15,071
76,300 76,350	76,350 76,400	15,010 15,023	10,939 10,951	15,104 15,118	13,584 13,596	79,300 79,350		15,760 15,773	11,689 11,701	15,944 15,958	14,334 14,346		82,30 82,35		16,510 16,523	12,439 12,451	16,784 16,798	15,084 15,096
76,400 76,450	76,450 76,500	15,035 15,048	10,964 10,976	15,132 15,146	13,609 13,621	79,400 79,450		15,785 15,798	11,714 11,726	15,972 15,986	14,359 14,371		82,40 82,45		16,535 16,548	12,464 12,476	16,812 16,826	15,109 15,121
76,500	76,550	15,060	10,989	15,160	13,634	79,500	79,550	15,810	11,739	16,000	14,384		82,50	0 82,550	16,560	12,489	16,840	15,134
76,550 76,600	76,600 76,650	15,073 15,085	11,001 11,014	15,174 15,188	13,646 13,659	79,550 79,600		15,823 15,835	11,751 11,764	16,014 16,028	14,396 14,409		82,55 82,60		16,573 16,585	12,501 12,514	16,854 16,868	15,146 15,159
76,650 76,700	76,700 76,750	15,098 15,110	11,026 11,039	15,202 15,216	13,671 13,684	79,650 79,700		15,848 15,860	11,776 11,789	16,042 16,056	14,421 14,434		82,65 82,70		16,598 16,610	12,526 12,539	16,882 16,896	15,171 15,184
76,750	76,800	15,123	11,051	15,230	13,696	79,750	79,800	15,873	11,801	16,070	14,446		82,75	0 82,800	16,623	12,551	16,910	15,196
76,800 76,850	76,850 76,900	15,135 15,148	11,064 11,076	15,244 15,258	13,709 13,721	79,800 79,850	79,900	15,885 15,898	11,814 11,826	16,084 16,098	14,459 14,471		82,80 82,85	0 82,900	16,635 16,648	12,564 12,576	16,924 16,938	15,209 15,221
76,900 76,950	76,950 77,000	15,160 15,173	11,089 11,101	15,272 15,286	13,734 13,746	79,900 79,950		15,910 15,923	11,839 11,851	16,112 16,126	14,484 14,496		82,90 82,95		16,660 16,673	12,589 12,601	16,952 16,966	15,234 15,246
77,0	000					80,	000						83	,000				
77,000 77,050	77,050 77,100	15,185 15,198	11,114 11,126		13,759 13,771	80,000 80,050		15,935 15,948	11,864 11,876	16,140 16,154	14,509 14,521		83,00 83,05		16,685 16,698	12,614 12,626	16,980 16,994	15,259 15,271
77,100	77,150	15,210	11,139	15,328	13,784	80,100	80,150	15,960	11,889	16,168	14,534		83,10	0 83,150	16,710	12,639	17,008	15,284
77,150 77,200	77,200 77,250	15,223 15,235	11,151 11,164	15,342 15,356	13,796 13,809	80,150 80,200	80,250	15,973 15,985	11,901 11,914	16,182 16,196	14,546 14,559		83,15 83,20	0 83,250	16,723 16,735	12,651 12,664	17,022 17,036	15,296 15,309
77,250 77,300	77,300 77,350	15,248 15,260	11,176 11,189	15,370 15,384	13,821 13,834	80,250 80,300		15,998 16,010	11,926 11,939	16,210 16,224	14,571 14,584		83,25 83,30		16,748 16,760	12,676 12,689	17,050 17,064	15,321 15,334
77,350	77,400	15,273 15,285	11,201	15,398	13,846 13,859	80,350	80,400	16,023	11,951	16,238	14,596		83,35	0 83,400	16,773	12,701 12,714	17,078 17,092	15,346 15,359
77,400 77,450	77,450 77,500	15,298	11,214 11,226	15,412 15,426	13,871	80,400 80,450	80,500	16,035 16,048	11,964 11,976	16,252 16,266	14,609 14,621		83,40 83,45	0 83,500	16,785 16,798	12,726	17,106	15,371
77,500 77,550	77,550 77,600	15,310 15,323	11,239 11,251	15,440 15,454	13,884 13,896	80,500 80,550		16,060 16,073	11,989 12,001	16,280 16,294	14,634 14,646		83,50 83,55		16,810 16,823	12,739 12,751	17,120 17,134	15,384 15,396
77,600 77,650	77,650 77,700	15,335 15,348	11,264 11,276	15,468 15,482	13,909 13,921	80,600 80,650		16,085 16,098	12,014 12,026	16,308 16,322	14,659 14,671		83,60 83,65		16,835 16,848	12,764 12,776	17,148 17,162	15,409 15,421
77,700 77,750	77,750 77,800	15,360 15,373	11,289 11,301	15,496 15,510	13,934 13,946	80,700 80,750	80,750	16,110 16,123	12,039 12,051	16,336 16,350	14,684 14,696		83,70 83,75	0 83,750	16,860 16,873	12,789 12,801	17,176 17,190	15,434 15,446
77,800	77,850	15,385	11,314	15,524	13,959	80,800	80,850	16,135	12,064	16,364	14,709		83,80	0 83,850	16,885	12,814	17,204	15,459
77,850 77,900	77,900 77,950	15,398 15,410	11,326 11,339	15,538 15,552	13,971 13,984	80,850 80,900	80,950	16,148 16,160	12,076 12,089	16,378 16,392	14,721 14,734		83,85 83,90	0 83,950	16,898 16,910	12,826 12,839	17,218 17,232	15,471 15,484
77,950	78,000	15,423	11,351	15,566	13,996	80,950	81,000	16,173	12,101	16,406	14,746		83,95	0 84,000	16,923	12,851	17,246	15,496 ontinued)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Table—Continued

If line 43 (taxable income) is	s—		And yo	ou are—		If line 43 (taxable income)	is—		And yo	ou are—			If line 43 (taxable income)			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
84,0	200		Your	tax is—		97	000		Your	tax is—			90	,000		Your	tax is—	
		10.005	40.004	17.000	45.500	<u> </u>		47.005	10.011	40.400	10.050				40.500	44.004	10.010	17.000
84,000 84,050	84,050 84,100	16,935 16,948	12,864 12,876	17,260 17,274	15,509 15,521	87,000 87,050	87,100	17,685 17,698	13,614 13,626	18,100 18,114	16,259 16,271		90,00 90,05	90,100	18,500 18,514	14,364 14,376	18,940 18,954	17,009 17,021
84,100 84,150	84,150 84,200	16,960 16,973	12,889 12,901	17,288 17,302	15,534 15,546	87,100 87,150		17,710 17,723	13,639 13,651	18,128 18,142	16,284 16,296		90,10 90,15		18,528 18,542	14,389 14,401	18,968 18,982	17,034 17,046
84,200 84,250	84,250 84,300	16,985 16,998	12,914 12,926	17,316 17,330	15,559 15,571	87,200 87,250		17,735 17,748	13,664 13,676	18,156 18,170	16,309 16,321		90,20 90,25		18,556 18,570	14,414 14,426	18,996 19,010	17,059 17,071
84,300 84,350	84,350 84,400	17,010 17,023	12,939 12,951	17,344 17,358	15,584 15,596	87,300 87,350	87,350	17,760 17,773	13,689 13,701	18,184 18,198	16,334 16,346		90,30 90,35	0 90,350	18,584 18,598	14,439 14,451	19,024 19,038	17,084 17,096
84,400 84,450	84,450 84,500	17,035 17,048	12,964 12,976	17,372 17,386	15,609 15,621	87,400 87,450	87,450	17,785 17,798	13,714 13,726	18,212 18,226	16,359 16,371		90,40 90,45	0 90,450	18,612 18,626	14,464 14,476	19,052 19,066	17,109 17,121
84,500	84,550	17,060	12,989	17,400	15,634	87,500	87,550	17,810	13,739	18,240	16,384		90,50	0 90,550	18,640	14,489	19,080	17,134
84,550 84,600	84,600 84,650	17,073 17,085	13,001 13,014	17,414 17,428	15,646 15,659	87,550 87,600		17,823 17,835	13,751 13,764	18,254 18,268	16,396 16,409		90,55 90,60	90,650	18,654 18,668	14,501 14,514	19,094 19,108	17,146 17,159
84,650 84,700	84,700 84,750	17,098 17,110	13,026 13,039	17,442 17,456	15,671 15,684	87,650 87,700	87,750	17,848 17,860	13,776 13,789	18,282 18,296	16,421 16,434		90,65 90,70	0 90,750	18,682 18,696	14,526 14,539	19,122 19,136	17,171 17,184
84,750 84,800	84,800 84,850	17,123 17,135	13,051 13,064	17,470 17,484	15,696 15,709	87,750 87,800		17,873 17,885	13,801 13,814	18,310 18,324	16,446 16,459		90,75 90,80		18,710 18,724	14,551 14,564	19,150 19,164	17,196 17,209
84,850 84,900	84,900 84,950	17,148 17,160	13,076 13,089	17,498 17,512	15,721 15,734	87,850 87,900	87,900	17,898 17,912	13,826 13,839	18,338 18,352	16,471 16,484		90,85 90,90	0 90,900	18,738 18,752	14,576 14,589	19,178 19,192	17,221 17,234
84,950	85,000	17,173	13,101	17,526	15,746	87,950		17,926	13,851	18,366	16,496		90,95		18,766	14,601	19,206	17,246
85,0	000					88,	000						91	,000				
85,000 85,050	85,050 85,100	17,185 17,198	13,114 13,126	17,540 17,554	15,759 15,771	88,000 88,050		17,940 17,954	13,864 13,876	18,380 18,394	16,509 16,521		91,00 91,05		18,780 18,794	14,614 14,626	19,220 19,234	17,259 17,271
85,100 85,150	85,150 85,200	17,210 17,223	13,139 13,151	17,568 17,582	15,784 15,796	88,100 88,150	88,150	17,968 17,982	13,889 13,901	18,408 18,422	16,534 16,546		91,10 91,15	0 91,150	18,808 18,822	14,639 14,651	19,248 19,262	17,284 17,296
85,200	85,250	17,235	13,164	17,596	15,809	88,200	88,250	17,996	13,914	18,436	16,559		91,20	0 91,250	18,836	14,664	19,276	17,309
85,250 85,300	85,300 85,350	17,248 17,260	13,176 13,189	17,610 17,624	15,821 15,834	88,250 88,300	88,350	18,010 18,024	13,926 13,939	18,450 18,464	16,571 16,584		91,25 91,30	0 91,350	18,850 18,864	14,676 14,689	19,290 19,304	17,321 17,334
85,350 85,400	85,400 85,450	17,273 17,285	13,201 13,214	17,638 17,652	15,846 15,859	88,350 88,400		18,038 18,052	13,951 13,964	18,478 18,492	16,596 16,609		91,35 91,40		18,878 18,892	14,701 14,714	19,318 19,332	17,346 17,359
85,450 85,500	85,500 85,550	17,298 17,310	13,226 13,239	17,666 17,680	15,871 15,884	88,450 88,500	88,500	18,066 18,080	13,976 13,989	18,506 18,520	16,621 16,634		91,45 91,50	0 91,500	18,906 18,920	14,726 14,739	19,346 19,360	17,371 17,384
85,550	85,600	17,323	13,251	17,694	15,896	88,550	88,600	18,094	14,001	18,534	16,646		91,55	0 91,600	18,934	14,751	19,374	17,396
85,600 85,650	85,650 85,700	17,335 17,348	13,264 13,276	17,708 17,722	15,909 15,921	88,600 88,650	88,700	18,108 18,122	14,014 14,026	18,548 18,562	16,659 16,671		91,60 91,65	0 91,700	18,948 18,962	14,764 14,776	19,388 19,402	17,409 17,421
85,700 85,750	85,750 85,800	17,360 17,373	13,289 13,301	17,736 17,750	15,934 15,946	88,700 88,750		18,136 18,150	14,039 14,051	18,576 18,590	16,684 16,696		91,70 91,75		18,976 18,990	14,789 14,801	19,416 19,430	17,434 17,446
85,800 85,850	85,850 85,900	17,385 17,398	13,314 13,326	17,764 17,778	15,959 15,971	88,800 88,850		18,164 18,178	14,064 14,076	18,604 18,618	16,709 16,721		91,80 91,85		19,004 19,018	14,814 14,826	19,444 19,458	17,459 17,471
85,900 85,950	85,950 86,000	17,410 17,423	13,339 13,351	17,792 17,806	15,984 15,996	88,900 88,950	88,950	18,192 18,206	14,089 14,101	18,632 18,646	16,734 16,746		91,90 91,95	0 91,950	19,032 19,046	14,839 14,851	19,472 19,486	17,484 17,496
86,0	-	1			,		000					1		,000				
86,000	86,050	17,435	13,364	17,820	16,009	89,000		18,220	14,114	18,660	16,759		92,00		19,060	14,864	19,500	17,509
86,050 86,100	86,100 86,150	17,448 17,460	13,376 13,389	17,834 17,848	16,021 16,034	89,050 89,100	89,150	18,234 18,248	14,126 14,139	18,674 18,688	16,771 16,784		92,05 92,10	0 92,150	19,074 19,088	14,876 14,889	19,514 19,528	17,521 17,534
86,150 86,200	86,200 86,250	17,473 17,485	13,401 13,414	17,862 17,876	16,046 16,059	89,150 89,200		18,262 18,276	14,151 14,164	18,702 18,716	16,796 16,809		92,15 92,20		19,102 19,116	14,901 14,914	19,542 19,556	17,546 17,559
86,250 86,300	86,300 86,350	17,498 17,510	13,426 13,439	17,890 17,904	16,071 16,084	89,250 89,300	89,300	18,290 18,304	14,176 14,189	18,730 18,744	16,821 16,834		92,25 92,30	0 92,300	19,130 19,144	14,926 14,939	19,570 19,584	17,533 17,571 17,584
86,350	86,400	17,523	13,451	17,918	16,096	89,350	89,400	18,318	14,201	18,758	16,846		92,35	0 92,400	19,158	14,951	19,598	17,596
86,400 86,450	86,450 86,500	17,535 17,548	13,464 13,476	17,932 17,946	16,109 16,121	89,400 89,450	89,500	18,332 18,346	14,214 14,226	18,772 18,786	16,859 16,871		92,40 92,45	0 92,500	19,172 19,186	14,964 14,976	19,612 19,626	17,609 17,621
86,500 86,550	86,550 86,600	17,560 17,573	13,489 13,501	17,960 17,974	16,134 16,146	89,500 89,550		18,360 18,374	14,239 14,251	18,800 18,814	16,884 16,896		92,50 92,55		19,200 19,214	14,989 15,001	19,640 19,654	17,634 17,646
86,600 86,650	86,650 86,700	17,585 17,598	13,514 13,526	17,988 18,002	16,159 16,171	89,600 89,650		18,388 18,402	14,264 14,276	18,828 18,842	16,909 16,921		92,60 92,65		19,228 19,242	15,014 15,026	19,668 19,682	17,659 17,671
86,700 86,750	86,750 86,800	17,610 17,623	13,539 13,551	18,016 18,030	16,184 16,196	89,700 89,750	89,750	18,416 18,430	14,289 14,301	18,856 18,870	16,934 16,946		92,70 92,75	0 92,750	19,256 19,270	15,039 15,051	19,696 19,710	17,684 17,696
86,800	86,850	17,635	13,564	18,044	16,209	89,800	89,850	18,444	14,314	18,884	16,959		92,80	0 92,850	19,284	15,064	19,724	17,709
86,850 86,900	86,900 86,950	17,648 17,660	13,576 13,589	18,058 18,072	16,221 16,234	89,850 89,900	89,950	18,458 18,472	14,326 14,339	18,898 18,912	16,971 16,984		92,85 92,90	0 92,950	19,298 19,312	15,076 15,089	19,738 19,752	17,721 17,734
86,950	87,000	17,673	13,601	18,086	16,246	89,950	90,000	18,486	14,351	18,926	16,996		92,95	0 93,000	19,326	15,101	19,766	17,746 ontinued,

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 43 (taxable income)			And yo	ou are—		If line (taxab	le		And yo	ou are—			If line 43 (taxable income)	is—		And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
- 00	000		Your	tax is—					Your	tax is—					Your tax is—			
ļ	,000					. —	6,000						99,000					
93,000 93,050	93,100	19,340 19,354	15,114 15,126	19,780 19,794	17,759 17,771	96,0 96,0	50 96,100	20,180 20,194	15,864 15,876	20,620 20,634	18,509 18,521		99,000 99,050	99,100	21,020 21,034	16,614 16,626	21,460 21,474	19,259 19,271
93,100 93,150		19,368 19,382	15,139 15,151	19,808 19,822	17,784 17,796	96,1 96,1		20,208 20,222	15,889 15,901	20,648 20,662	18,534 18,546		99,100 99,150		21,048 21,062	16,639 16,651	21,488 21,502	19,284 19,296
93,200 93,250		19,396 19,410	15,164 15,176	19,836 19,850	17,809 17,821	96,2 96,2		20,236 20,250	15,914 15,926	20,676 20,690	18,559 18,571		99,200 99,250		21,076 21,090	16,664 16,676	21,516 21,530	19,309 19,321
93,300	93,350	19,424	15,189	19,864	17,834	96,3	00 96,350	20,264	15,939	20,704	18,584		99,300	99,350	21,104	16,689	21,544	19,334
93,350 93,400		19,438 19,452	15,201 15,214	19,878 19,892	17,846 17,859	96,3 96,4		20,278 20,292	15,951 15,964	20,718	18,596 18,609		99,350 99,400		21,118 21,132	16,701 16,714	21,558 21,572	19,346 19,359
93,450 93,500		19,466 19,480	15,226 15,239	19,906 19,920	17,871 17,884	96,4 96,5		20,306 20,320	15,976 15,989	20,746 20,760	18,621 18,634		99,450 99,500		21,146 21,160	16,726 16,739	21,586 21,600	19,371 19,384
93,550		19,494	15,251	19,934	17,896	96,5		20,334	16,001	20,774	18,646		99,550	99,600	21,174	16,751	21,614	19,396
93,600 93,650	93,700	19,508 19,522	15,264 15,276	19,948 19,962	17,909 17,921	96,6 96,6	50 96,700	20,348 20,362	16,014 16,026	20,788 20,802	18,659 18,671		99,600 99,650	99,700	21,188 21,202	16,764 16,776	21,628 21,642	19,409 19,421
93,700 93,750		19,536 19,550	15,289 15,301	19,976 19,990	17,934 17,946	96,7 96,7		20,376 20,390	16,039 16,051	20,816 20,830	18,684 18,696		99,700 99,750		21,216 21,230	16,789 16,801	21,656 21,670	19,434 19,446
93,800 93,850		19,564 19,578	15,314 15,326	20,004 20,018	17,959 17,971	96,8 96,8		20,404 20,418	16,064 16,076	20,844 20,858	18,709 18,721		99,800 99,850		21,244 21,258	16,814 16,826	21,684 21,698	19,459 19,471
93,900	93,950	19,592 19,606	15,339 15,351	20,032 20,046	17,984 17,996	96,9 96,9	00 96,950	20,432 20,446	16,089 16,101	20,872 20,886	18,734 18,746		99,900 99,950	99,950	21,272 21,286	16,839 16,851	21,712 21,726	19,484 19,496
<u> </u>	,000	13,000	10,001	20,040	17,330	-	7,000	20,440	10,101	20,000	10,740		33,330	100,000	21,200	10,001	21,720	13,430
94,000		19,620	15,364	20,060	18,009	97,0		20,460	16,114	20,900	18,759							
94,050	94,100	19,634 19,648	15,376 15,389	20,074 20,088	18,021 18,034	97,0 97,1	50 97,100	20,474 20,488	16,126 16,139	20,914 20,928	18,771 18,784							
94,150	94,200	19,662	15,401	20,102	18,046	97,1	50 97,200	20,502	16,151	20,942	18,796							
94,200 94,250		19,676 19,690	15,414 15,426	20,116 20,130	18,059 18,071	97,2 97,2		20,516 20,530	16,164 16,176	20,956 20,970	18,809 18,821						1	
94,300 94,350		19,704 19,718	15,439 15,451	20,144 20,158	18,084 18,096	97,3 97,3		20,544 20,558	16,189 16,201	20,984 20,998	18,834 18,846					0,000		
94,400	94,450	19,732	15,464	20,172	18,109	97,4	00 97,450	20,572	16,214	21,012	18,859				use tl	over ne Tax		
94,450 94,500	94,550	19,746 19,760	15,476 15,489	20,186 20,200	18,121 18,134	97,4 97,5	00 97,550	20,586 20,600	16,226 16,239	21,026 21,040	18,871 18,884					utation sheet		
94,550		19,774 19,788	15,501 15,514	20,214	18,146 18,159	97,5 97,6		20,614 20,628	16,251 16,264	21,054 21,068	18,896 18,909						]	
94,650	94,700	19,802 19,816	15,526 15,539	20,242 20,256	18,171 18,184	97,6 97,7	50 97,700	20,642 20,656	16,276 16,289	21,082 21,096	18,921 18,934							
94,700 94,750		19,830	15,559	20,230	18,196	97,7		20,636	16,301	21,110	18,946							
94,800 94,850		19,844 19,858	15,564 15,576	20,284 20,298	18,209 18,221	97,8 97,8		20,684 20,698	16,314 16,326	21,124 21,138	18,959 18,971							
94,900 94,950	94,950	19,872 19,886	15,589 15,601	20,312 20,326	18,234 18,246	97,9 97,9	00 97,950		16,339 16,351	21,152 21,166	18,984 18,996							
	,000	10,000	,			-	8,000		,		,							
95,000	95,050	19,900	15,614	20,340	18,259	98,0	00 98,050	20,740	16,364	21,180	19,009							
95,050 95,100		19,914 19,928	15,626 15,639	20,354 20,368	18,271 18,284	98,0 98,1		20,754 20,768	16,376 16,389	21,194 21,208	19,021 19,034							
95,150	95,200	19,942	15,651	20,382	18,296	98,1	50 98,200	20,782	16,401	21,222	19,046							
95,200 95,250	95,300	19,956 19,970	15,664 15,676	20,396 20,410	18,309 18,321	98,2 98,2	50 98,300	20,796 20,810	16,414 16,426	21,236 21,250	19,059 19,071							
95,300 95,350		19,984 19,998	15,689 15,701	20,424 20,438	18,334 18,346	98,3 98,3		20,824 20,838	16,439 16,451	21,264 21,278	19,084 19,096							
95,400 95,450		20,012 20,026	15,714 15,726	20,452 20,466	18,359 18,371	98,4 98,4		20,852 20,866	16,464 16,476	21,292 21,306	19,109 19,121							
95,500	95,550	20,040	15,739	20,480	18,384	98,5	00 98,550	20,880	16,489	21,320	19,134							
95,550 95,600	95,650	20,054 20,068	15,751 15,764	20,494 20,508	18,396 18,409	98,6 98,6		20,894 20,908	16,501 16,514	21,334 21,348	19,146 19,159							
95,650 95,700	95,700	20,082 20,096	15,776 15,789	20,522 20,536	18,421 18,434	98,6 98,7	50 98,700	20,922 20,936	16,526 16,539	21,362 21,376	19,171 19,184							
95,750	95,800	20,110	15,801	20,550	18,446	98,7	50 98,800	20,950	16,551	21,390	19,196							
95,800 95,850	95,900	20,124 20,138	15,814 15,826	20,564 20,578	18,459 18,471	98,8 98,8	50 98,900	20,964 20,978	16,564 16,576	21,404 21,418	19,209 19,221							
95,900 95,950		20,152 20,166	15,839 15,851	20,592 20,606	18,484 18,496	98,9 98,9		20,992 21,006	16,589 16,601	21,432 21,446	19,234 19,246							

<sup>\*</sup> This column must also be used by a qualifying widow(er).

#### 2013 Tax Computation Worksheet—Line 44



See the instructions for line 44 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 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$183,250	\$	× 28% (.28)	\$	\$ 6,706.75	\$
Over \$183,250 but not over \$398,350	\$	× 33% (.33)	\$	\$ 15,869.25	\$
Over \$398,350 but not over \$400,000	\$	× 35% (.35)	\$	\$ 23,836.25	\$
Over \$400,000	\$	× 39.6% (.396)	\$	\$ 42,236.25	\$

## **Section B**—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$146,400	\$	× 25% (.25)	\$	\$ 8,142.50	\$
Over \$146,400 but not over \$223,050	\$	× 28% (.28)	\$	\$ 12,534.50	\$
Over \$223,050 but not over \$398,350	\$	× 33% (.33)	\$	\$ 23,687.00	\$
Over \$398,350 but not over \$450,000	\$	× 35% (.35)	\$	\$ 31,654.00	\$
Over \$450,000	\$	× 39.6% (.396)	\$	\$ 52,354.00	\$

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

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$111,525	\$	× 28% (.28)	\$	\$ 6,267.25	\$
Over \$111,525 but not over \$199,175	\$	× 33% (.33)	\$	\$ 11,843.50	\$
Over \$199,175 but not over \$225,000	\$	× 35% (.35)	\$	\$ 15,827.00	\$
Over \$225,000	\$	× 39.6% (.396)	\$	\$ 26,177.00	\$

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

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$125,450	\$	× 25% (.25)	\$	\$ 5,497.50	\$
Over \$125,450 but not over \$203,150	\$	× 28% (.28)	\$	\$ 9,261.00	\$
Over \$203,150 but not over \$398,350	\$	× 33% (.33)	\$	\$ 19,418.50	\$
Over \$398,350 but not over \$425,000	\$	× 35% (.35)	\$	\$ 27,385.50	\$
Over \$425,000	\$	× 39.6% (.396)	\$	\$ 46,935.50	\$

## General Information

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

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, 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 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. 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 40 to be sure you entered the correct amount.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC

Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040 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 76 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not 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.

## What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

#### **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 would not 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 did not file a joint return and are now liable for an underpaid 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. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

# Income Tax Withholding and Estimated Tax Payments for 2014

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2014 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at <a href="https://www.irs.gov/Individuals/IRS-Withholding-">www.irs.gov/Individuals/IRS-Withholding-</a>

<u>Calculator</u>, 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 do not have to make estimated tax payments if you expect that your 2014 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2014 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

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Feder-Relay Service available www.gsa.gov/fedrelay.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is 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 does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

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

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

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

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for line 76 for details on how to pay any tax you owe. Go to <a href="https://www.publicdebt.treas.gov/">www.publicdebt.treas.gov/</a> for information on how to make this type of gift online.



You may be able to deduct this gift on your 2014 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 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

## Need a Copy of Your Tax Return?

If you need a copy of your 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. If you want a free transcript of your tax return or account:

- Use Form 4506-T or 4506T-EZ,
- Visit IRS.gov and click on "Order a Return or Account Transcript," or
  - Call us at 1-800-908-9946.

#### Death of a Taxpayer

If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a return for 2013, you can file a joint return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

## Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased tax-payer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 or see Pub. 559.

#### **Past Due Returns**

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to <a href="www.irs.gov/individuals">www.irs.gov/individuals</a> for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2010 return in 2014, 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**

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

Free help with your tax return. You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at <a href="https://www.aarp.org/money/taxaide">www.aarp.org/money/taxaide</a> or call 1-888-227-7669. For more information on these programs, go to IRS.gov and enter "VITA" in the search box.

**Internet.** IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Check the status of your 2013 refund with the *Where's My Refund?* application on IRS.gov or download the

IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your *e-filed* return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.

• Use the *Interactive Tax Assistant* (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in *Tax Trails*, one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the *IRS Tax Map*, which includes an international subject index. You can use the IRS Tax Map, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

• This filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using Get Transcript. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app, by selecting *Mail Transcript* on IRS.gov, or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past 3 years.

- Determine if you are eligible for the EIC and estimate the amount of the credit with the <u>Earned Income Tax</u> <u>Credit Assistant</u>.
- Visit <u>Understanding Your IRS</u>
  <u>Notice or Letter</u> to get answers to questions about a notice or letter you received from the IRS.
- If you received the First Time Homebuyer Credit, you can use the *First Time Homebuyer Credit Account Look-up* tool for information on your repayments and account balance.
- Check the status of your amended return using Where's My Amended Return?. Go to IRS.gov and enter Where's My Amended Return? in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Determine if you are eligible and apply for an *online payment agreement*, if you owe more tax than you can pay today.
- Figure your income tax withholding with the *IRS Withholding Calculator* on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the <u>Alternative Minimum Tax</u>
  <u>Assistant</u> on IRS.gov.
- Request an Electronic Filing PIN by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest Taxpayer Assistance Center (TAC) using the <u>Office Locator</u> tool on IRS.gov, or choose the <u>Contact Us</u> option on the IRS2Go app and search <u>Local Offices</u>. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the <u>Office Locator</u> on IRS.gov, or <u>Local Offices</u> under Contact Us on IRS2Go to confirm the address, phone number, days and hours

of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.

- Apply for an Employer Identification Number (EIN). Go to IRS gov and enter *Apply for an EIN* in the search box.
- Read the Internal Revenue Code, regulations, or other official guidance.
  - Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site. 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, download the IRS2Go Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpavers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VI-TA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
- Call the automated Where's My Refund? information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you e-file, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. Where's My Refund? will give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated

hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live 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.

- Call the Amended Return Hotline, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call TeleTax, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. See *What Is TeleTax* later, for a list of the topics covered. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.
- Call 1-800-829-4059 to ask tax questions or order forms and publications using TTY/TDD equipment. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the *Federal Relay Service*.

**Walk-in.** You can find a selection of forms, publications and services — in person.

• Products. You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.

• Services. You can walk in to your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

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

#### **IRS Videos**

The IRS Video portal <a href="https://www.IRSvideos.gov">www.IRSvideos.gov</a> contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

## Tax Information in Other Languages

For taxpayers whose native language is not English, we have the following resources available.

Over-the-phone interpreter service. The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is available free to taxpayers. To find the nearest location, see *Everyday Tax Solutions*, earlier.

**Language websites.** Taxpayers can find information on IRS.gov in the following languages:

- Spanish.
- Chinese.
- <u>Vietnamese</u>.
- Korean.
- Russian.

#### Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

#### **Interest**

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

#### **Penalties**

**Late filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a

month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not 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 does not 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 www.irs.gov/irb/ 2010-17 IRB/ar13.html.

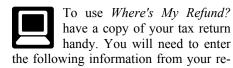
Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub.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

#### **Refund Information**

## where's my refund

Visit IRS.gov and click on Where's My

Refund? 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



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

Where's My Refund? includes a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. 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 do not have Internet access, many services are available by phone:

- You can check the status of your refund on the free IRS2Go phone app.
- You can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our live phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electroni-

cally or more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

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

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at <a href="https://www.irs.gov/Spanish">www.irs.gov/Spanish</a> and 1-800-829-1954.

## What Is TeleTax?

#### **Recorded Tax** Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Topics by Internet Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

TeleTax topics are also available at www.irs.gov/taxtopics.

	eTax Topics pics are available in Spanish.	No. 206	Subject Dishonored payments	No. 424	Subject 401(k) plans
Горіс		200	Alternative Filing Methods	425	Passive activities—Losses and
Yo.	Subject	253	Substitute tax forms		credits
	IRS Help Available	254	How to choose a tax return preparer	427	Stock options
101	IRS services—Volunteer tax	255	Self-select PIN signature method	429	Traders in securities (information for Form 1040 filers)
101	assistance, toll-free telephone,		for online registration	430	Receipt of stock in a
	walk-in assistance, outreach		General Information	430	demutualization
	programs, and identity theft	301	When, where, and how to file	431	Canceled debt—Is it Taxable or
02	Tax assistance for individuals with	303	Checklist of common errors when		Not?
	disabilities and the deaf and hard of	202	preparing your tax return		Adjustments to Income
02	hearing	304	Extensions of time to file your tax	451	Individual retirement arrangement
.03	Tax help for small businesses and	• • •	return	131	(IRAs)
04	the self-employed Taxpayer Advocate Service—Your	305	Recordkeeping	452	Alimony paid
.04	voice at the IRS	306	Penalty for underpayment of	453	Bad debt deduction
105	Armed Forces tax information	307	estimated tax Backup withholding	455	Moving expenses
07	Tax relief in disaster situations	308	Amended returns	456	Student loan interest deduction
	IRS Procedures	309	Roth IRA contributions	457 458	Tuition and fees deduction
51	Your appeal rights	310	Coverdell education savings	436	Educator expense deduction
52	Refund information		accounts		<b>Itemized Deductions</b>
53	What to do if you haven't filed your	311	Power of attorney information	501	Should I itemize?
	tax return	312	Disclosure authorizations	502	Medical and dental expenses
54	Form W-2 and Form 1099-R (What	313	Qualified tuition programs (QTPs)	503 504	Deductible taxes Home mortgage points
	to do if incorrect or not received)		Which Forms to File	505	Interest expense
55	Forms and publications—How to	352	Which form—1040, 1040A, or	506	Charitable contributions
56	order Copy of your tax return—How to	256	1040EZ?	508	Miscellaneous expenses
130	get one	356	Decedents	509	Business use of home
157	Change of address—How to notify		Types of Income	510	Business use of car
	the IRS	401	Wages and salaries	511	Business travel expenses
158	Ensuring proper credit of payments	403	Interest received	512 513	Business entertainment expenses
.59	Prior year(s) Form W-2 (How to	404	Dividends	514	Educational expenses Employee business expenses
60	get a copy)	407 409	Business income	515	Casualty, disaster, and theft losses
60	Form 1099-A (Acquisition or Abandonment of Secured Property)	410	Capital gains and losses Pensions and annuities		(including federally declared
	and Form 1099-C (Cancellation of	411	Pensions—The general rule and the		disaster areas)
	Debt)		simplified method		Tax Computation
	Collection	412	Lump-sum distributions	551	Standard deduction
201	The collection process	413	Rollovers from retirement plans	552	Tax and credits figured by the IR:
202	Tax payment options	414	Rental income and expenses	553	Tax on a child's investment incom
.03	Refund offsets for unpaid child	415	Renting residential and vacation	554	Self-employment tax
.05	support, certain federal and state	416	property Farming and fishing income	556	Alternative minimum tax
	debts, and unemployment	417	Earnings for clergy	557	Additional tax on early
	compensation debts	418	Unemployment compensation		distributions from traditional and
04	Offers in compromise	419	Gambling income and losses	558	Roth IRAs Additional tax on early
:05	Innocent spouse relief (Including	420	Bartering income	550	distributions from retirement plan
	separation of liability and equitable	421	Scholarship and fellowship grants		
	relief)	423	Social security and equivalent		other than IRAs

Tel	eTax Topics	Topi No.	c Subject	Topio No.	c Subject
	tinued)	755	Employer identification number	856	Foreign tax credit
` Topic No.		756	(EIN)—How to apply Employment taxes for household employees	857 858	Individual taxpayer identification number (ITIN)—Form W-7 Alien tax clearance
560	Additional Medicare Tax  Tax Credits	757	Forms 941 and 944—Deposit requirements		Tax Information for Residents or Puerto Rico
601 602	Earned income credit Child and dependent care credit	758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal	901	Is a person with income from Puerto Rican sources required to
607	Adoption credit and adoption assistance programs	759	Tax Return Form 940—Employer's Annual	902	file a U.S. federal income tax return? Credits and deductions for
610	Excess social security and RRTA tax withheld Retirement savings contributions		Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements	902	taxpayers with Puerto Rican source income that is exempt from U.S.
611	credit Repayment of the first-time	760	Reporting and deposit requirements for agricultural employers	903	tax Federal employment tax in Puerto
	homebuyer credit IRS Notices	761 762	Tips—Withholding and reporting Independent contractor vs.	904	Rico Tax assistance for residents of Puerto Rico
651 652	Notices—What to do Notice of underreported income—CP 2000	763	employee Highlights of the Affordable Care Act of 2010		ic numbers are effective
653	IRS notices and bills, penalties, and interest charges		Electronic Media Filers—1099 Series and Related Information	Janu	nary 1, 2014.
	Basis of Assets, Depreciation, and Sale of Assets	801	<b>Returns</b> Who must file information returns		
701 703	Sale of your home Basis of assets	802	electronically Applications, forms, and information		
704 705	Depreciation Installment sales	803 804	Waivers and extensions Test files and combined federal and		
751	Employer Tax Information Social security and Medicare	805	state filing Electronic filing of information		
752	withholding rates Form W-2—Where, when, and how to file		Tax Information for Aliens and		
753	Form W-4—Employee's Withholding Allowance Certificate	851	U.S. Citizens Living Abroad Resident and nonresident aliens		

## **Calling the IRS**

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call*. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.



If you want to check the status of your 2013 refund, see Refund Information, earlier.

#### **Before You Call**

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.

• Your personal identification number (PIN) if you have one.

- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

#### **Making the Call**

Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call

1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at <a href="https://www.gsa.gov/fedrelay">www.gsa.gov/fedrelay</a>. Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

#### **Before You Hang Up**

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

#### Quick and Easy Access to Tax Help and Tax Forms and Publications



If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications



#### Internet

You can access IRS gov 24 hours a day, 7 days a week.

**Online services and help.** Go to IRS.gov to obtain information on:

- Free File—Use free tax software to prepare and e-file your tax return at <a href="www.irs.gov/freefile">www.irs.gov/freefile</a>.
- Interactive Tax Assistant—Provides answers to tax law questions using a probe and response process.
- *Online Services*—Conduct business with the IRS electronically.
- Taxpayer Advocate Service—Helps taxpayers resolve problems with the IRS.
- Where's My Refund—Your refund status anytime from anywhere.
- Where's My Amended Return—Check the status of your amended return.
  - Free Tax Return Preparation—Locate the site nearest you.
  - Recent Tax Changes
  - Tax information for Innocent Spouses
  - Disaster Tax Relief
  - Identity Theft and Your Tax Records
  - Online Payment Agreement Application
  - Applying for Offers in Compromise

**View and download tax forms and publications.** Click on "Forms & Pubs" or go to <a href="https://www.irs.gov/formspubs">www.irs.gov/formspubs</a> to:

- View or download current and previous year tax forms and publications, or
  - Order current year tax forms and publications online.

**Online ordering of tax forms and publications.** To order tax forms and publications delivered by mail, go to <a href="https://www.irs.gov/formspubs">www.irs.gov/formspubs</a>. For current year tax forms and publications, click on "Forms and publications by U.S. mail."



To get information, forms, and publications in Spanish, go to <u>www.irs.gov/Spanish</u>.



#### **Phone**

**TeleTax information - 24 hour tax information.** Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

**Tax forms and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

**Tax help and questions.** Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at <a href="https://www.gsa.gov/fedrelay">www.gsa.gov/fedrelay</a>.

National Taxpayer Advocate helpline. Call 1-877-777-4778.



#### Walk-In

You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offi-

ces have a collection of forms, instructions, and publications available to photocopy from reproducible proofs.



#### Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 business days after we receive your request.

Other ways to get help. See *How To Get Tax Help*, earlier.

#### Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

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

or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

## We Welcome Comments on Forms

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

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from <a href="https://www.irs.gov/formspubs/">www.irs.gov/formspubs/</a>. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

## Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of November 2013, for taxpayers filing a 2013 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities. IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 12 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpaver activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$280; the average burden for taxpavers filing Form 1040A is about 7 hours and \$90;

and the average for Form 1040EZ filers is about 4 hours and \$30.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 7 hours and \$120, while business

taxpayers are expected to have an average burden of about 24 hours and \$430. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

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

#### **Estimated Average Taxpayer Burden for Individuals by Activity**

			A	verage Time E	Burden (Hours)		
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	Average Cost (Dollars)**
All taxpayers Primary forms filed 1040	100	12	68	2	4		\$210
1040A	19	7	2	1	3	1	90
1040EZ	13	4	1	***	2	1	30
Type of taxpayer							
Nonbusiness****	70	7	3	1	3	1	120
Business****	30	24	13	4	5	2	430

<sup>\*</sup>Detail may not add to total time due to rounding.

<sup>\*\*</sup>Dollars rounded to the nearest \$10.

<sup>\*\*\*</sup>Rounds to less than hour.

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

# Order Form for Forms and Publications

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



For faster ways of getting the items you need, go to www.irs.gov/formspubs.

## How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper. Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown here. You should receive your order within 10 business days after we receive your request.

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

#### **Mail Your Order Form To:**

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

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A	L						0	Ci	u	t	Ì	h	e		e							

#### Save Money and Time by Going Online!

Download or order these and other tax products at www.irs.gov/formspubs

#### Order Form

Please print.

Name		
Postal mailing address		Apt./Suite/Room
City	State	ZIP code
Foreign country		International postal code
Daytime phone number		
( )		

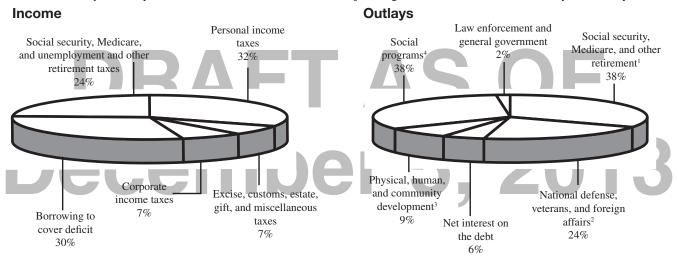
Circle the forms and publications you need. The instructions for any form you order will be included.

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

1040	Schedule F (1040)	1040-V	4868	8959	Pub. 523	Pub. 554	Pub. 972
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 525	Pub. 575	Pub. 4681
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	Pub. 1	Pub. 526	Pub. 583	
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	Pub. 17	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 463	Pub. 535	Pub. 596	
Form 8949	1040A	4506-T	8829	Pub. 501	Pub. 547	Pub. 915	
Schedule E (1040)	1040EZ	4562	8863	Pub. 502	Pub. 550	Pub. 946	
Schedule EIC (1040A or 1040)	1040-ES (2014)	4684	8917	Pub. 505	Pub. 551	Pub. 970	

#### Major Categories of Federal Income and Outlays for Fiscal Year 2012

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.



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

In fiscal year 2012 (which began on October 1, 2011, and ended on September

30, 2012), Federal income was \$2.45 trillion and outlays were \$3.537 trillion, leaving a deficit of \$1.087 trillion.

### Footnotes for Certain Federal Outlays

- 1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- 2. National defense, veterans, and foreign affairs: About 19% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign

countries and the maintenance of U.S. embassies abroad.

- 3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. **Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$104 billion in fiscal year 2012. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

### 2013 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.

Schedule X-If yo	ur filing status is Single		
If your taxable		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$8,925	10%	\$0
8,925	36,250	\$892.50 + 15%	8,925
36,250	87,850	4,991.25 + 25%	36,250
87,850	183,250	17,891.25 + 28%	87,850
183,250	398,350	44,603.25 + 33%	183,250
398,350	400,000	115,586.25 + 35%	398,350
400,000		116,163.75 + 39.6%	400,000
	If your taxable income is:    Over - \$0	If your taxable income is:    Over	income is:    Over

# OF 2013

#### Schedule Y-1—If your filing status is Married filing jointly or Qualifying widow(er)

		, 0		. ,
If your taxable			The tax is:	
	income is:	Dud mad		of the
	Over—	But not		amount
		over—		over—
	\$0	\$17,850	10%	\$0
	17,850	72,500	\$1,785.00 + 15%	17,850
	72,500	146,400	9,982.50 + 25%	72,500
	146,400	223,050	28,457.50 + 28%	146,400
	223,050	398,350	49,919.50 + 33%	223,050
	398,350	450,000	107,768.50 + 35%	398,350
	450,000		125,846.00 + 39.6%	450,000

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

Solication 1 2 In your mining states to Marriod mining Soparatory			
If your taxable		The tax is:	
income is:			of the
	But not		amount
Over—	over—		over—
\$0	\$8,925	10%	\$0
8,925	36,250	\$892.50 + 15%	8,925
36,250	73,200	4,991.25 + 25%	36,250
73,200	111,525	14,228.75 + 28%	73,200
111,525	199,175	24,959.75 + 33%	111,525
199,175	225,000	53,884.25 + 35%	199,175
225,000		62,923.00 + 39.6%	225,000

#### Schedule Z-If your filing status is Head of household

ochedule 2 in your ming status is fledd of floddefiold			
If your taxable		The tax is:	
income is:			of the
_	But not		amount
Over—	over—		over—
\$0	\$12,750	10%	\$0
12,750	48,600	\$1,275.00 + 15%	12,750
48,600	125,450	6,652.50 + 25%	48,600
125,450	203,150	25,865.00 + 28%	125,450
203,150	398,350	47,621.00 + 33%	203,150
398,350	425,000	112,037.00 + 35%	398,350
425,000		121,364.50 + 39.6%	425,000
425,000		121,364.50 + 39.6%	425,0

#### **Index to Instructions**

	Elderly persons:	Living abroad, U.S. citizens and resident
Δ	Credit for 47	aliens <u>6, 20</u>
Additional Medicare Tax 48	Standard deduction 39 Electric vehicles 47	Lung-term care insurance 30 Lump-sum distributions 26
Address change 12	Electronic filing (e-file) 4, 9, 10, 69, 70, 72, 73,	Eurip sum distributions 20
Adjusted gross income <u>30–37</u>	<u>96</u>	
Adoption credit 47	Estimated tax 50, 71, 87 Excess salary deferrals 21	M
Adoption expenses: Employer-provided benefits for 20	Excess social security and tier 1 RRTA tax	Married persons:
Adoption taxpayer identification number 17	withheld <u>68</u>	Filing joint returns 13
Alaska Permanent Fund dividends 28	Exemptions 14	Filing separate returns 13
Aliens 6 Alimony paid 32	Extension of time to file $\underline{6}, \underline{68}$	Living apart 14 Medicare tax, additional 48
Alimony received 23		Mileage rates, standard 5
Alternative minimum tax 44	F =	Mortgage interest credit 47
Amended return 88	Filing requirements 9	Moving expenses 5, 30 Multiple support agreement 18
Amount you owe 70–72 Annuities 25, 26	Filing status, which box to check 12–14	Multiple support agreement 10
Archer MSAs 28, 48	Foreign accounts and trusts 20	
Artists 30	Foreign-source income 20 Foreign tax credit 44	N A S
Attachments to the return 73 Awards 28	Forms, how to get $\frac{44}{96}$	Name change 12
	Forms W-2, 1098, and 1099—where to report	Net Investment Income Tax 48
	certain items from 9, 10 Form W-2 21	Net operating loss 30
В	Free tax help 89, 96	Nonresident aliens $\underline{6}, \underline{12}, \underline{13}$
Bankruptcy cases, chapter 11 20	1100 tax neip <u>622, 20</u>	
Bequests 30		0
Blindness 37, 39 Pusiness income or loss 22	G	Offsets 68
Business income or loss $\underline{23}$	Gambling 28	Order form for forms and publications 99
	General business credit 47	Other income 28
С	Gifts 30 Colden parachute payments 40	Other taxes $47, 48$
Canceled debt 28	Golden parachute payments 49 Group-term life insurance, uncollected tax	
Capital gain distributions 23	on 49	P
Capital gain or loss 23		•
Child's requirement to file § Child and dependent care expenses, credit		Parents, divorced or separated 17 Payments 49–68
for 44	Н	Pay taxes electronically (e-pay) 70
Child custody 18	Head of household 13	Penalty:
Child top and its 16, 45, 69	Health insurance deduction, self-employed 30 Health savings accounts 28, 30, 48	Early withdrawal of savings 32 Estimated tax 71, 72
Child tax credits 16, 45, 68 Community property states 20	Homebuyer credit, first-time 48, 68	Others (including late filing and late
Contributions to reduce debt held by the	Household employment taxes 48	payment) 91
public 88	How to comment on forms 97	Penalty on early withdrawal of savings 32
Corrective distributions 21		Pensions and annuities 25, 26 Presidential election \$3 check-off 12
	1	Private delivery services 6
D	Identity Ductaction DIN 72	Prizes 28 Publications have to get 06
Daycare center expenses 44	Identity Protection PIN 73 Identity theft 88	Publications, how to get 96 Public debt, gift to reduce the 88
Death of a taxpayer 88	Income $20-28$	Tuble dest, give to reduce the <u>so</u>
Death of spouse $15, 88$	Income tax withholding (federal) 50, 87	
Dependent care benefits 20 Dependents:	Individual retirement arrangements (IRAs): Contributions to (line 32) 32, 34	Q
Exemptions for 16	Credit for contributions to $\frac{32}{44}$	Qualified dividends 41–43
Standard deduction 39	Distributions from (lines 15a and 15b) 24	Qualified dividends and capital gain tax
Direct deposit of refund 69, 70	Nondeductible contributions to <u>24</u> , <u>32</u> – <u>34</u> <b>Individual taxpayer identification numbers</b> 12	worksheet 41–43 Qualified retirement plans, deduction for 30
Disclosure, Privacy Act, and Paperwork Reduction Act Notice 97	Injured spouse 68	Qualified tuition program earnings 28, 48
Dividends:	Innocent spouse relief 87	1 0 0 ==
Nondividend distributions <u>21</u>	Installment payments 71, 95 Interest income:	
Ordinary dividends 21 Qualified dividends 22, 41–43	Taxable 21	R
Divorced parents 17	Tax-exempt 21	Railroad retirement benefits:
Domestic production activities deduction <u>37</u>	Interest on taxes 91	Treated as a pension $\frac{25}{2}$
Dual-status aliens $\underline{6}, \underline{13}$	Investment income, tax on 48 Itemized deductions or standard	Treated as social security 28 <b>Records, how long to keep</b> 88
	deduction 37–39	Refund 68-70
E		Refund information 92
		Refund offset 68 Refunds, credits, or offsets of state and local
Earned income credit (EIC) 51–56, 59 Combat pay, nontaxable 53	J	income taxes 22
Education:	Jury duty pay $28, 37$	Reservists, expenses of 30
Credits 44, 68		Resident aliens 6
Expenses 36, 44, 68 Recapture of education credits 40		Residential energy efficient property credit 47 Retirement plan deduction, self-employed 30
Savings accounts $\frac{28}{48}$	L	Retirement savings contributions credit 44
Educator expenses 30	Life insurance 30	Rights of taxpayers 87
	Line instructions for Form 1040 73	<b>Rollovers</b> <u>24</u> , <u>26</u>

<b>Roth IRAs</b> 24, 32	Other taxes:	
Rounding off to whole dollars 20	Alternative minimum tax 44	
_	IRAs and other tax-favored accounts 48	V
	Lump-sum distributions 26	Volunteer Income Tax Assistance Program
S	Recapture 48	(VITA) 4
3	Tax computation worksheet 86	( ) =
Saver's credit 44	Tax Counseling for the Elderly (TCE) 4	
Scholarship and fellowship grants 21	Taxpayer Advocate Service (TAS) 3	147
Self-employment tax:	Tax rate schedules 101	W
Deduction for part of <u>30</u>	Tax table 74	Wages 20
Separated parents <u>17</u>	Telephone assistance:	What's new 5
Signing your return 72	Federal tax information 95	What if you cannot pay? 71, 95
Single person 13	TeleTax <u>93</u> , <u>94</u>	When and where should you file? 6
Social security and equivalent railroad	Third party designee 72	Who must file 7, 8
retirement benefits 28, 29	Tip income <u>20, 47</u>	Who should file 6
Social security number 12, 19	Tips reported to employer, uncollected tax	Widows and widowers, qualifying 14
Standard deduction or itemized	on <u>49</u>	Winnings, prizes, gambling, and lotteries (other
<b>deductions</b> <u>37</u> – <u>39</u>	Tuition and fees <u>37</u>	income) 28
State and local income taxes, taxable refunds, credits, or offsets of 22	Tuition program earnings 28, 48	Withholding, federal income tax 49, 87
Statutory employees 21		
Student loan interest deduction 36	mor 5	-7HT-3
	Unemployment compensation 26	
T		

Tax and credits  $\underline{37-48}$ Figured by the IRS  $\underline{40}$ ,  $\underline{54}$ 



File?

Where Do You Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see Private Delivery Services under Filing Requirements, earlier.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over  $\frac{1}{4}$ " thick). Also, include your complete return address.

	THEN use this address if you:	
IF you live in	Are not enclosing a check or money order	Are enclosing a check or money order
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, 4563, or 8891, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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