

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

INSTRUCTIONS



2014



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.

2014 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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Internal Revenue Service

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, your advocate will be with you at every turn and do everything possible. TAS can help you if:

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

How can you reach us?

We have offices in <u>every state</u>, the <u>District of Columbia</u>, and <u>Puerto Rico</u>. Your local advocate's number is at <u>www.TaxpayerAdvocate.irs.gov</u>, at <u>www.irs.gov/advocate</u>, and in your local directory. You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at www.TaxpayerAdvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are your rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at www.irs.gov/sams.

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 www.irs.gov/litc or IRS Publication 4134, Low Income Taxpayer Clinic List. 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 www.improveirs.org 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 more than 120 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 stolen

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 \$53,000 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 *How To Get Tax Help* 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

If your adjusted gross income was \$60,000 or less in 2014, 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 15 brand name 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 15 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 forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at www.irs.gov/formspubs.

Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to www.irs.gov/payments to see all your electronic payment options.

What's New

For information about any additional changes to the 2014 tax law or any other developments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

Health care: individual responsibility. You must either:

- Indicate on line 61 that you, your spouse (if filing jointly), and your dependents had health care coverage throughout 2014,
- Claim an exemption from the health care coverage requirement for some or all of 2014 and attach Form 8965, or
- Make a shared responsibility payment if, for any month in 2014, you, your spouse (if filing jointly), or your dependents did not have coverage and do not qualify for a coverage exemption. See the instructions for line 61 and Form 8965 for more information.

Premium tax credit. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. See the instructions for line 69 and Form 8962 for more information.

Advance payments of the premium tax credit. Advance payments of the premium tax credit may have been made to the health insurer to help pay for the insurance coverage of you, your spouse, or your dependent. If advance payments of the premium tax credit were made, you must file a 2014 tax return and Form 8962. If you enrolled someone who is not claimed as a dependent on your tax return or for more information, see the instructions for Form 8962.

Form 1095-A. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you should have received Form(s) 1095-A. If you receive Form(s) 1095-A for 2014, save it. It will help you figure your premium tax credit. If you did not receive a Form 1095-A, contact the Marketplace.

Medicaid waiver payments. If you received certain payments under a Medicaid waiver program for caring for someone who lives in your home with you, you may be able to exclude these payments from your income. See the instructions for line 21.

If you reported these payments on your return for 2013 or an earlier year, see www.irs.gov/Individuals/Certain-Medicaid-Waiver-Payments-May-Be-Excludable-From-Income. You may want to file Form 1040X to amend that prior year return.

Pell grants and other scholarships or fellowships. Choosing to include otherwise tax-free scholarships or fellowships in your income can increase an education credit and lower your total tax or increase your refund. See the instructions for line 68, the instructions for Form 8863, and Pub. 970 for more information

Personal exemption amount increased for certain taxpayers. Your personal exemption is increased to \$3,950. But

the amount is reduced if your adjusted gross income is more than:

- \$152,525 if married filing separate-
 - \$254,200 if single,
 - \$279,650 if head of household, or
- \$305,050 if married filing jointly or qualifying widow(er).

See the instructions for line 42.

Alternative minimum tax worksheet. We have added a worksheet to the instructions for line 45. If you are not sure whether you need to complete Form 6251, you can use this worksheet to see whether you should complete it.

Mailing your return. If you live in Missouri and need to make a payment with your paper return, you will need to mail it to a different address this year. See *Where Do You File?* at the end of these instructions.

Direct deposit. To combat fraud and identity theft, the number of refunds that can be directly deposited to a single financial account or prepaid debit card is now limited to three a year. After this limit is exceeded, paper checks will be sent instead.

Direct Pay. The best way to pay your taxes is with IRS Direct Pay. It's the safe, easy, and free way to pay from your checking or savings account in one online session. Just click "Pay Your Tax Bill" on IRS.gov.

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.
- Premium 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. If advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace, you must file a 2014 return and attach Form 8962.

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 2014 or was a full-time student under age 24 at the end of 2014. 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, 1991, is considered to be age 24 at the end of 2014. Do not use Form 8814 for such a child.

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 2014.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident ali-AUTION en, 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, 2015. 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 15, 2015, 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

If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more information. However, if you choose to mail it, 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.

• 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.

• Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

For more information, go to IRS.gov and enter "private delivery service" in

the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

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 2014 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	\$10,150 11,700
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,300 21,500 22,700
Married filing separately (see the instructions for line 3)	any age	\$3,950
Head of household (see the instructions for line 4)	under 65 65 or older	\$13,050 14,600
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$16,350 17,550

^{*}If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014. (If your spouse died in 2014 or if you are preparing a return for someone who died in 2014, see Pub. 501.)

^{**}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 2014 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.

^{***}If you did not live with your spouse at the end of 2014 (or on the date your spouse died) and your gross income was at least \$3,950, 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 \$6,200. • Your gross income was more than the larger of— • \$1,000, or • Your earned income (up to \$5,850) plus \$350. Yes. You must file a return if any of the following apply. • Your unearned income was over \$2,550 (\$4,100 if 65 or older and blind). • Your earned income was over \$7,750 (\$9,300 if 65 or older and blind). • Your gross income was more than the larger of— • \$2,550 (\$4,100 if 65 or older **and** blind), or • Your earned income (up to \$5,850) plus \$1,900 (\$3,450 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 \$6.200. • 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 \$5,850) 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 \$7,400 (\$8,600 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 \$5,850) 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 five conditions below apply for 2014.

- 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 60b.
 - **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 62.
 - g. Recapture taxes. See the instructions for line 44 and line 62.
- 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.
- 5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. You should have received Form(s) 1095-A showing the amount of the advance payments, if any.

Where To Report Certain Items From 2014 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 <u>www.irs.gov/efile</u> for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 64. 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 62		
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 50; 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 1d), cost or other basis (box 1e), and adjustments (box 1g)	Form 8949 or Schedule D, whichever applies; see the Instructions for Form 8949		
	Aggregate profit or (loss) on contracts (box 11)	Form 6781, line 1		
	Bartering (box 13)	See Pub. 525		
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 instructions 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 48, or Schedule A, line 8; but first see the instructions for line 48		
	Exempt-interest dividends (box 10)	Form 1040, line 8b		
	Specified private activity bond interest dividends (box 11)	Form 6251, line 12		
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, the box 8 instructions		
	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		

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions on Form 1099-INT and the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 48, or Schedule A, line 8; but first see the instructions for line 48
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
	Market discount (box 10)	See the instructions on Form 1099-INT and Pub. 550
	Bond premium (box 11)	See the instructions on Form 1099-INT and Pub. 550
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 on For 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 62
	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
	Market discount (box 5)	See the instructions on Form 1099-OID and Pub. 550
	Acquisition premium (box 6)	See the instructions on Form 1099-OID and Pub. 550
	Original issue discount on U.S. Treasury obligations (box 8)	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-PAT
	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
	Disability income with code 3 in box 7	See the instructions for Form 1040, line 7
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
SSA-1099	Social security benefits	See the instructions for lines 20a and 20b
RRB-1099	Railroad retirement benefits	See the instructions for lines 20a and 20b
or form instead.		, E , or F or F orm 4835, report the taxable or deductible amount allocable to the activity on that schedu

^{***}This includes 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 **TIP** 2013 and you are filing a joint return for 2014 with the same

spouse, be sure to enter your names and SSNs in the same order as on your 2013 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. The fund also helps pay for pediatric medical research. 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.
- 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, 2014.

- 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 2014, 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, 2014, and did not remarry before the end of 2014. 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 2014, even if you did not live with your spouse at the end of 2014.
- Your spouse died in 2014 and you did not remarry in 2014.
- You were married at the end of 2014, and your spouse died in 2015 before filing a 2014 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 2014, 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 2014. 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 2014. But if, at the end of 2014, 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 2014 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 2014 of your parent whom you can claim as a dependent on line 6c, 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 on line 6c. 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 2014, 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 line 6c of someone else's 2014 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 claimed as your dependent on line 6c, 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 2014, 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 2014, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2014. 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 2014.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2014 (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 2014 if all of the following apply.

- 1. Your spouse died in 2012 or 2013 and you did not remarry before the end of 2014.
- 2. You have a child or stepchild you can claim as a dependent on line 6c. This does not include a foster child.
- 3. This child lived in your home for all of 2014. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- 4. You paid over half the cost of keeping up your home.

5. 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 2014, 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 2014 if the child was born or died in 2014 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 \$3,950 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 2014, 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 2014, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2014 and you did not remarry by the end of 2014, 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.

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. If 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?

A qualifying child 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)



Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2014, 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 2014 (see Pub.



Who is not filing a joint return for 2014 or is filing a joint return for 2014 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 2014. 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 2014, see Qualifying child of more than one person, later.

1.	Do you have a child who me qualifying child?	ets th	e conditions to be your
	☐ Yes. Go to Step 2.		No. Go to Step 4.
3	Is Your Qua Dependent?	_	ing Child Your
1.	Was the child a U.S. citizen, alien, or a resident of Canada the definition of a U.S. nation child was adopted, see <i>Except</i>	a or M nal or	Mexico? (See Pub. 519 for U.S. resident alien. If the
	\square Yes. Continue \searrow		No. STOP
	•		You cannot claim this child as a dependent.
2.	Was the child married?		
	☐ Yes. See <i>Married person</i> , later.		No. Continue
3.	Could you, or your spouse if dependent on someone else's 2, and 4.	filing 2014	g jointly, be claimed as a tax return? See Steps 1,
	☐ Yes. You cannot claim any dependents. Go to Form 1040, line 7.	n 🗆	No. You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child Then, go to Step 3.
Ş			lifying Child the Child Tax
1.	Was the child under age 17 a	it the	
	☐ Yes. Continue	Ш	No. (STOP)
	•		This child is not a qualifying child for the child tax credit.
2.	Was the child a U.S. citizen, alien? (See Pub. 519 for the Cu.S. resident alien. If the chi to citizen test, later.)	defini	tion of a U.S. national or
	☐ Yes. 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.

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)

0

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

01

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

01

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 2014. 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



Who had gross income of less than \$3,950 in 2014. If the person was permanently and totally disabled, see *Exception to gross income test*, later



For whom you provided over half of his or her support in 2014. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

1.	Does any person meet the concrelative?	ditic	ons to be your qualifying
	\square Yes. Continue \searrow		No. STOP
	V		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 on U.S ng re	f Canada or Mexico? (See S. national or U.S.
	☐ Yes. Continue →		No. STOP
	•		You cannot claim this person as a dependent.
3.	Was your qualifying relative m ☐ Yes. See <i>Married</i> person, later.	_	No. Continue
4.	Could you, or your spouse if fi dependent on someone else's 2 2, and 4. Yes. STOP You cannot claim any dependents. Go to Form 1040, line 7.	ling 014	No. You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

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.

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 2014 (whether or not they are or were married).
- 2. The child received over half of his or her support for 2014 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 2014.
 - 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 2014, 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 2014.

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 52 and 67). 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, or the earned income 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 2014. 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.

If the person meets all other requirements to be your qualifying child but was born or died in 2014, the person is considered to have lived with you for more than half of 2014 if your home was this person's home for more than half the time he or she was alive in 2014.

Any other person is considered to have lived with you for all of 2014 if the person was born or died in 2014 and your home was this person's home for the entire time he or she was alive in 2014.

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 2014, 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 52 and 67).
- 3. Head of household filing status (line 4).
- 4. Credit for child and dependent care expenses (line 49).
- 5. Exclusion for dependent care benefits (Form 2441, Part III).
 - 6. Earned income credit (lines 66a and 66b).

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 2014. 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 2014.
- 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 2014.
- 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 qualify-

ing child of the person who had the highest AGI for 2014, 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 2014 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 2014 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 Revenue Procedure 2014-55, 2014-44 I.R.B. 753, available at www.irs.gov//irb/2014-44 IRB/ ar10.html, to find out if you can elect to defer tax on the undistributed income.

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 2014, 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 \$1,900 in 2014. 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 unreported tips. See the instructions for line 58.

- 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 2014.

- 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. 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 2014 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 have only 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 2014, 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 February 2, 2015. 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 2014 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 2014 income. For details, see Pub. 550.



If you get a 2014 Form 1099-INT for U.S. savings bond interest that includes

amounts you reported before 2014, 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, 2014. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2014. 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, 2014. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2014, through August 11, 2014). The 121-day period began on May 17, 2014 (60 days before the ex-dividend date), and ended on September 14, 2014. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61

Example 2. The facts are the same as in Example 1 except that you bought the stock on July 15, 2014 (the day before the ex-dividend date), and you sold the stock on September 16, 2014. You held the stock for 63 days (from July 16, 2014, through September 16, 2014). 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, 2014, through September 14, 2014).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2014. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2014. 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, 2014. 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 2014, 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 2014 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 2014 estimated state or local income tax, the amount applied is treated as received in 2014. If the refund was for a tax you paid in 2013 and you deducted state and local income taxes on line 5 of your 2013 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 2014 that is for a tax year other than 2013.
- 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

Keep for Your Records



Befor	Te 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 Form(s) 1099-G (or similar statement). But do not enter more than the amount of your state and local income taxes shown on your 2013 Schedule A, line 5
2.	Enter your total itemized deductions from your 2013 Schedule A, line 29 2.
	Note. If the filing status on your 2013 Form 1040 was married filing separately and your spouse itemized deductions in 2013, 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 2013 Form 1040.
	 Single or married filing separately—\$6,100 Married filing jointly or qualifying widow(er)—\$12,200 Head of household—\$8,950 3
4.	Did you fill in line 39a on your 2013 Form 1040? No. Enter -0 Yes. Multiply the number in the box on line 39a of your 2013 Form 1040 by \$1,200 (\$1,500 if your 2013 filing status was single or head of household).
5.	filing status was single or head of household). 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.
	Yes. Subtract line 5 from line 2
7.	Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form1040, line 107.

2014 of an amount deducted or credit claimed in an earlier year.

- 3. The amount on your 2013 Form 1040, line 42, was more than the amount on your 2013 Form 1040, line 41.
- 4. You had taxable income on your 2013 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 2013 state and local income tax refund is more than your 2013 state and local income tax deduction minus the amount you could have deducted as your 2013 state and local general sales taxes.
- 6. You made your last payment of 2013 estimated state or local income tax in 2014.

- 7. You owed alternative minimum tax in 2013.
- 8. You could not use the full amount of credits you were entitled to in 2013 because the total credits were more than the amount shown on your 2013 Form 1040, line 46.
- 9. You could be claimed as a dependent by someone else in 2013.
- 10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2014 Form 1040 with the same person.
- 11. You had to use the Itemized Deductions Worksheet in the 2013 Instructions for Schedule A and both of the following apply.
- a. You could not deduct all of the amount on the 2013 Itemized Deductions Worksheet, line 1.

b. The amount on line 8 of that 2013 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2014.

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, re-

port 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 2013,
- 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 to another 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-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2015, 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 2014 or an earlier year. If you made nondeductible contributions to these IRAs for 2014, also see Pub. 590-A and Pub. 590-B.
- 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 2009 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 2014.
- 4. You had a 2013 or 2014 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 2014.
- 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.) The amount of the QCD 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-A for details.



You cannot claim a charitable contribution deduction for any 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 your 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, 1943, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.

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

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 2014. 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 make this election only 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 you **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 59.

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 2014. 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 are itemizing deductions, see the Form 1099-G instructions.

If you received an overpayment of unemployment compensation in 2014 and you repaid any of it in 2014, 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

Ве	Before you begin: Value 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.					
		ty. If you had more than one partially taxable pension or annuity, figure the taxable par rm 1040, line 16b. Enter the total pension or annuity payments received in 2014 on For				
1.		nity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040,	1.			
2		he annuity starting date				
4.		orksheet last year, skip line 3 and enter the amount from line 4	_			
		e 4 below (even if the amount of your pension or annuity has				
	changed). Otherwise, go to lin					
2						
э.		from Table 1 below. But if your annuity starting date was after your life and that of your beneficiary, enter the appropriate				
4		n line 3				
		of months for which this year's payments were made. If your				
٥.		re 1987, skip lines 6 and 7 and enter this amount on line 8.				
6.	<u>-</u>	vered tax free in years after 1986. If you completed this				
		amount from line 10 of last year's worksheet 6.				
7.	Subtract line 6 from line 2 .					
		ine 7				
9.	Taxable amount. Subtract lin	e 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form	1			
		099-R shows a larger amount, use the amount on this line instead of the amount from				
	Form 1099-R. If you are a reti	red public safety officer, see Insurance Premiums for Retired Public Safety Officers				
	•	line 16b	. 9.			
10.	Was your annuity starting date	before 1987?				
	Yes. Stop Do not complete the rest of this worksheet.					
		This is the amount you have recovered tax free through 2014. You will need this to fill out this worksheet next year	10			
	-		. 10.			
11.		ered. Subtract line 10 from line 2. If zero, you will not have to complete this	11			
	worksneet next year. The pa	yments you receive next year will generally be fully taxable	. 11.			
		Table 1 for Line 3 Above				
	IE the egg of committee of materials	AND your annuity starting date was—	har 19, 1006			
	IF the age at annuity startin date was	before November 19, 1996, after November enter on line 3				
	55 or under		60			
	56–60		10			
	61–65		60			
	66–70		10			
	71 or older	120 1	60			
		Table 2 for Line 3 Above				
	IF the combined ages at ann					
	starting date were	THEN enter on line 3				
	110 or under 111–120	410 360				
	121–130	310				
	131–140	260				
	141 or older	210				

next to line 19. If, in 2014, you repaid unemployment compensation that you 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 2014. 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 ap-

- You made contributions to a traditional IRA for 2014 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2014 and your total repayments (box 4) were more than your total benefits for 2014 (box 3). None of your benefits are taxable for 2014. 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.



Benefits for earlier year received in 2014? If any of your benefits are taxable for 2014

and they include a lump-sum benefit payment that was for an earlier year. you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

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.

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 2014, 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 Coverdell ESA or a QTP. 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 2014, 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 taxable 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 62.
- 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.

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

 //A

Bef	 ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you. ✓ Figure any write-in adjustments to be entered on the dotted line next to line 3 line 36). ✓ 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 mat IRS. ✓ Be sure you have read the Exception in the line 20a and 20b instructions to sworksheet instead of a publication to find out if any of your benefits are taxa 	all of 2 th error	2014, enter "D" to notice from the
1.	Enter the total amount from box 5 of all your Forms SSA-1099 and		
2.	Forms RRB-1099. Also, enter this amount on Form 1040, line 20a 1. Enter one-half of line 1		
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19,	_,	
4	and 21 Enter the amount, if any, from Form 1040, line 8b		
4. 5.	Combine lines 2, 3, and 4		
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in	5.	
0.	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. Stop None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	Yes. Subtract line 6 from line 5	7.	
0			
8.	If you are: • Married filing jointly, enter \$32,000		
	• Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2014, enter \$25,000	8.	
	 Married filing separately and you lived with your spouse at any time in 2014, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 		
9.	Is the amount on line 8 less than the amount on line 7?		
	No. Stop None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2014, 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 lived apart from your spouse for all		
11.	of 2014		
12.	Enter the smaller of line 9 or line 10		
13.	Enter one-half of line 12		
14.	Enter the smaller 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.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b		
[If any of your benefits are taxable for 2014 and they include a lump-sum benefit payment that year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for	was fo	or an earlier

- 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 statement 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 \$15,358, 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.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you cannot get a corrected Form W-2, include the amount on line 7. On line 21, subtract

the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2014, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2014. 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 2014. 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.

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records



Ве	Before 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. 535 to figure your deduction.				
1.	Enter the total amount paid in 2014 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2014 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2014, 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				
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				
3.	Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Schedule A				
	you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the mount from Schedule SE, Section B, line 4b.				
C	arned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include apital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned become is your Medicare wages (box 5 of Form W-2) from that corporation.				

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 who was under age 27 at the end of 2014, 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 2014 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 pay-

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 2014 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 2014, 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 2014, 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.

Exceptions. 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.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Health Insurance Marketplace and you are claiming the premium tax credit.

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 2014, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2014, 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 member 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. A statement should be sent to you by June 1, 2015, that shows all contributions to your traditional IRA for 2014.

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 2014, you cannot deduct any contributions made to your traditional IRA for 2014 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 51.
- 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 2014, do not use the IRA Deduction Worksheet in these instructions. Instead,

see Pub. 590-A 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 51.
- 5. If you made contributions to your IRA in 2014 that you deducted for 2013, 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-A.
- 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 2014, see Pub. 590-A for special rules.

TIP

By April 1 of the year after the year in which you turn age

70\\(^h\), you must start taking minimum 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-B.

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-A 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 2014.



You may be able to take the retirement savings contributions credit. See the line 51 instruc-

tions.

IRA Deduction Worksheet—Line 32





If you were age 70½ or older at the end of 2014, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. Do not complete this worksheet for anyone age 701/2 or older at the end of CAUTION 2014. If you are married filing jointly and only one spouse was under age 70½ at the end of 2014, complete this worksheet only for that spouse.

Befo	Before you begin: √ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this workshee √ 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 2014, 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.				
	Yo	our IRA S	pouse's IRA		
1a.		Yes No			
b.	If married filing jointly, was your spouse covered by a retirement plan?	1b.	☐ Yes ☐ No		
2.	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 2014. • \$6,500, if age 50 or older but under age 70½ at the end of 2014. Otherwise, go to line 2. Enter the amount shown below that applies to you.				
	• Single, head of household, or married filing separately and you lived apart from your spouse for all of 2014, enter \$70,000.				
	• Qualifying widow(er), enter \$116,000.	2b.			
	 Married filing jointly, enter \$116,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$191,000 for the person who was not covered by a plan. Married filing separately and you lived with your spouse at any time in 2014, enter \$10,000. 				
2	F + 1 + 2 F + 1040 F + 20				
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	51			
6	columns 5a	5b.			
6.	Is the amount on line 5 less than the amount on line 2? None of your IRA contributions are deductible. For details on				
	No. Stop 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 2014. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2014. If the result is less than \$10,000, go to line 7. • If married filing injutty or qualifying widow(cr), and the	6b.			
	• 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 line 7 for that column and go to line 8. i. \$5,500, if under age 50 at the end of 2014. ii. \$6,500 if age 50 or older but under age 70½ at the end of 2014. 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 2014).		
• 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 2014). 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 2014).	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. 590-A 9.		
10. Add lines 8 and 9		
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 2014; \$13,000 if both spouses are age 50 or older at the end of 2014), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.		
11. Enter traditional IRA contributions made, or that will be made by April 15, 2015, for 2014 to your IRA on line 11a and to your spouse's IRA on line 11b	11b.	
On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest 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)	12b.	

Line 33

Student Loan Interest Deduction

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

- You paid interest in 2014 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: \$80,000 if single, head of household, or qualifying widow(er); \$160,000 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) 2014 tax return.

Use the worksheet in these instructions 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 (\$3,950 for 2014), 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

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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 2014 on qualified student loans (see the instructions for line 33). Do not 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.
	 Single, head of household, or qualifying widow(er)—\$65,000 Married filing jointly—\$130,000
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.
	Yes. 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.)

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 **TIP** credit for your educational expenses instead of a deduction.

See the instructions for lines 50 and 68 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.

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, 1950, or were blind at the end of 2014, 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, 1950, or was blind at the end of 2014, 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.

Death of spouse in 2014. If your spouse was born before January 2, 1950, but died in 2014 before reaching age 65, do not check the box that says "Spouse was born before January 2, 1950."

A person is considered to reach age 65 on the day before his or her 65th birthday.

Example. Your spouse was born on February 14, 1949, and died on February 13, 2014. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on line 39a. However, if your spouse died on February 12, 2014, your spouse is not considered age 65. Do not check the box.

Death of taxpayer in 2014. If you are preparing a return for someone who died in 2014, see Pub. 501 before completing line 39a

Blindness

If you were not totally blind as of December 31, 2014, 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

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 2014 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 2014 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, 1950, 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, 1950, or were blind.

Line 42

Exemptions

If the amount on line 38 is over \$152,525, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

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* more than \$650?		
	Yes. Add \$350 to your earned income. Enter the total		
	No. Enter \$1,000		
2.	Enter the amount shown below for your filing status.		
	• Single or married filing separately—\$6,200		
	• Married filing jointly or qualifying widow(er)—\$12,400 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
	• Head of household—\$9,100		
3.	Standard deduction.		
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1950, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b		
b.	b. If born before January 2, 1950, or blind, multiply the number on Form 1040, line 39a, by \$1,200 (\$1,550 if single or head of household)		
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40		
* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.			

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Standard Deduction Chart for People Who Were Born Before January 2, 1950, or Were Blind				
Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.				
Enter the number from the box on Form 1040, line 39a Do not use the number of exemptions from line 6d.				
IF your filing	AND the number in	THEN your standard		
status is	the box above is	deduction is		
G:1-	1	\$7,750		
Single	2	9,300		
3.6 . 1.61	1	\$13,600		
Married filing jointly	2	14,800		
or Qualifying widow(er)	3	16,000		
Quantying widow(er)	4	17,200		
	1	\$7,400		
Married filing concretely	2	8,600		
Married filing separately	3	9,800		
	4	11,000		
H1-Chh-11	1	\$10,650		
Head of household	2	12 200		

2

12,200

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 \$3,950 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.
	☐ Yes. Continue.
2.	Multiply \$3,950 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 —\$254,200
	• Married filing jointly or qualifying widow(er)—\$305,050
	• Married filing separately—\$152,525
	• Head of household—\$279,650
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 5
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.	Deduction for exemptions. 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 2014 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 "1291TAX" 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 2014,

- 2. Was age 18 at the end of 2014 and did not have earned income that was more than half of the child's support, or
- 3. Was a full-time student at least age 19 but under age 24 at the end of 2014 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 2014 or if neither of the child's parents was alive at the end of 2014, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1997, is considered to be age 18 at the end of 2014; a child born on January 1, 1996, is considered to be age 19 at the end of 2014; a child born on January 1, 1991, is considered to be age 24 at the end of 2014.

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

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AUTIO	If Form 1040, line 43, is zero, do not complete this worksheet.
1.	Enter the amount from Form 1040, line 43
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18
b.	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income
c.	Subtract line 2b from line 2a. If zero or less, enter -0-
3.	Add lines 1 and 2c
4.	Tax on the amount on line 3. 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)
5.	Tax on the amount on line 2c. If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0 Also include this amount on Form 1040, line 44

*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



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. ✓ 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.		
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 J	
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: \$36,900 if single or married filing separately, \$73,800 if married filing jointly or qualifying widow(er), \$49,400 if head of household. Enter the smaller of line 1 or line 8	
9.	Enter the smaller of line 1 or line 89.	
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: \$406,750 if single, \$228,800 if married filing separately, \$457,600 if married filing jointly or qualifying widow(er), \$432,200 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)	
21.	Add lines 11 and 19	
22.	Subtract line 21 from line 12	
23.	Multiply line 22 by 20% (.20)	
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	_
26.27.	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	_
*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.		

Alternative Minimum Tax (AMT)

If you are not sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.



An electronic version of this worksheet is available on IRS.gov. Enter "AMT Assis-

tant" in the search box.

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you are not at risk.
- Income from long-term contracts figured using the percentage-of-completion method.
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
- Investment interest expense reported on Form 4952.
 - Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
 - Section 1202 exclusion.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than
 - Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property tax.
 - Credit for prior year minimum tax.
 - Foreign tax credit.



Form 6251 should be filled in for certain children who are **CAUTION** under age 24 at the end of

2014. See the Instructions for Form 6251 for more information.

Line 46

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Health Insurance Marketplace. If advance payments of this credit were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount, if any, from Form 8962, line 29.

If you enrolled someone who is not claimed as a dependent on your return or for more information, see the instructions for Form 8962.

Line 48

Foreign Tax Credit

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

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 just listed?

- ☐ **Yes.** Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.
- 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 49

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 50

Education Credits

If you (or your dependent) paid qualified expenses in 2014 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) 2014 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.

Worksheet To See if You Should Fill in Form 6251—Line 45



1. Are you filing Schedule A? No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5 Yes. Enter the amount from Form 1040, line 41 1. 1. 2. If you or your spouse was age 65 or older, enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0- 3. Enter the total of the amounts from Schedule A, lines 9 and 27 4. Add lines 1 through 3 5. Enter any tax refund from Form 1040, lines 10 and 21 6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 7. Add lines 5 and 6 7. — — — — — — — — — — — — — — — — — — —
Yes. Enter the amount from Form 1040, line 41 If you or your spouse was age 65 or older, enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0- Enter the total of the amounts from Schedule A, lines 9 and 27 Add lines 1 through 3 Enter any tax refund from Form 1040, lines 10 and 21 In the smaller of the amount on Schedule A, line 4, or 2.5% (.025) o
 If you or your spouse was age 65 or older, enter the smaller of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0- Enter the total of the amounts from Schedule A, lines 9 and 27 Add lines 1 through 3 Enter any tax refund from Form 1040, lines 10 and 21 If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet Add lines 5 and 6 Add lines 5 and 6
the amount on Form 1040, line 38. If zero or less, enter -0- 3. Enter the total of the amounts from Schedule A, lines 9 and 27 4. Add lines 1 through 3 5. Enter any tax refund from Form 1040, lines 10 and 21 6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 7. Add lines 5 and 6 7.
4. Add lines 1 through 3 5. Enter any tax refund from Form 1040, lines 10 and 21 6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 6
 5. Enter any tax refund from Form 1040, lines 10 and 21 6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 6
6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet 6. 7. Add lines 5 and 6 7.
line 9 of that worksheet 6. 7. Add lines 5 and 6 7.
· · · · · · · · · · · · · · · · · · ·
8. Subtract line 7 from line 4
9. Enter the amount shown below for your filing status
• Single or head of household—\$52,800
 Married filing jointly or qualifying widow(er)—\$82,100 Married filing separately—\$41,050 9
10. Is the amount on line 8 more than the amount on line 9?
No. STOP You do not need to fill in Form 6251. Do not complete the rest of this worksheet.
Yes. Subtract line 9 from line 8
11. Enter the amount shown below for your filing status.
 Single or head of household—\$117,300 Married filing jointly or qualifying widow(er)—\$156,500
• Married filing separately—\$78,250
12. Is the amount on line 8 more than the amount on line 11?
No. Enter -0 Skip line 13. Enter on line 14 the amount from line 10, and go to line 15.
Yes. Subtract line 11 from line 8
13. Multiply line 12 by 25% (.25) and enter the smaller of the result or line 9
14. Add lines 10 and 13
15. Is the amount on line 14 more than \$182,500 (\$91,250 if married filing separately)?
Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.
□ No. Multiply line 14 by 26% (.26)
16. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation)
Next. Is the amount on line 15 more than the amount on line 16?
Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.
No. You do not owe alternative minimum tax and do not need to fill out Form 6251. Leave line 45 blank.

• You, or your spouse, were a non-resident alien for any part of 2014 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970, the instructions for line 68, and www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit/3F.

Line 51

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 \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- 2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on some-

one else's 2014 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2014 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.

2014 Child Tax Credit Worksheet-Line 52





- 1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2014, 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 filing Form 2555, 2555-EZ, or 4563.

Part 1	1. Number of qualifying children:× \$1,000. Enter the result.
	2. Enter the amount from Form 1040, line 38.
	3. 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 J 4. 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, increase \$1,025 to \$2,000, etc.
	5. Multiply the amount on line 4 by 5% (.05). Enter the result.
	6. 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 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040. Yes. Subtract line 5 from line 1. Enter the result. Go to Part 2.



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.

7.	Enter the amount from Form 1040, line 47.	7
8.	Add any amounts from:	<u> </u>
	Form 1040, line 48	
	Form 1040, line 49 +	
	Form 1040, line 50 +	
	Form 1040, line 51 +	
	Form 5695, line 30 +	
	Form 8910, line 15 +	
	Form 8936, line 23 +	
	Schedule R, line 22 +	
	Enter the total.	
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.	
	No. Subtract line 8 from line 7.	9
	No. Subtract fine 8 from fine 7.	_
10.	Is the amount on line 6 more than the amount on line 9?	
	Yes. Enter the amount from line 9. Also, you may be able to take the	
	additional child tax credit. See the aredit	10
	TIP below.	Enter this amount on Form 1040, line 52.
	□ No. Enter the amount from line 6.	1 orm 1040, nnc 32.
		1 1 1 1 1 1 1 1 1 1
		- \10 ⁴⁰ \
	You may be able to take the additional child tax credit on Form 1040, line 67, if you answered "Yes" on line 9 or line 10 above.	
	• First, complete your Form 1040 through lines 66a and 66	Sb.
	· · · · · · · · · · · · · · · · · · ·	

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 2014.

- 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 2014 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

Line 54

Other Credits

Enter the total of the following credits on line 54 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 2014. 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 2013. 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 2014.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 58

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

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 58 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

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. Also see Form 5329 and its instructions for definitions of the terms used here.

- 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, 1943, 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 all your Forms 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 59. 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 59 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 60a

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. 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 \$1,900 or more in 2014. 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 2014 and was a student.
- 2. You withheld federal income tax during 2014 at the request of any household employee.
- 3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2013 or 2014 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 60b

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 2014, you can enter your 2014 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 61

Health Care: Individual Responsibility

Beginning in 2014, individuals must have health care coverage, qualify for a health coverage exemption, or make a shared responsibility payment with their tax return.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2014 for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent, check the box on this line and leave the entry space blank.

Otherwise, do not check the box on this line. See the instructions for Form 8965.

If you can be claimed as a dependent, do not check the box on this line. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage.

Minimum essential coverage includes:

- Health care coverage provided by your employer,
- Health insurance coverage you buy through the Health Insurance Marketplace,
- Many types of government-sponsored health coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members,
- Certain types of coverage you buy directly from an insurance company. See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for line 69 and Form 8962.

Other Taxes

Use line 62 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 62 the total of all of the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2014 wages and self-employment income was more than:

- \$125,000 if married filing separate-
- \$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. In that case, you may be able to get a refund of the tax withheld. 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:

- \$25,800 if married filing separate-
- \$150,800 if married filing jointly or qualifying widow(er), or
- \$100,800 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 2014 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. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."
- 8. 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."

- 9. 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"
- 10. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."
- 11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."
- 12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(1)(3)."
- 13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."
- 14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."
- 15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."
- 16. 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."
- 17. 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 2014. 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."

18. 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."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT."

20. Any interest amount from Form 8621, line 24. Identify as "1294INT."

Payments

Line 64

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 64. 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 2014 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest

income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

If you had Additional Medicare Tax withheld by your employer(s) in 2014, include the amount shown on Form 8959, line 24, in the total on line 64. Attach Form 8959.

Also include on line 64 any federal income tax withheld that is shown on a Schedule K-1.

Line 65

2014 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2014. Include any overpayment that you applied to your 2014 estimated tax from:

- Your 2013 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income 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 2014. 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 2014 or in 2015 before filing a 2014 return.

Divorced taxpayers. If you got divorced in 2014 and you made joint estimated 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 2014, 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 65, 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 2014 and the name(s) and SSN(s) under which you made them.

Lines 66a and 66b-**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 www.irs.gov/eitc 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 CAUTION 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 2014:
 - 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$46,997 (\$52,427 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040, line 38, less than \$43,756 (\$49,186 if married filing jointly)
 - 1 child lived with you, is the amount on Form 1040, line 38, less than \$38,511 (\$43,941 if married filing
 - No children lived with you, is the amount on Form 1040, line 38, less than \$14,590 (\$20,020 if married filing jointly)?
 - ☐ **Yes.** Continue •



No. (STOP)

You cannot take the

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



■ No. (STOP)

You cannot take the credit. Enter "No" on the dotted line next to line 66a.

- 3. Is your filing status married filing separately? ☐ Yes. (STOP) \square **No.** Continue You cannot take the credit. 4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)? □ **No.** Continue ☐ Yes. (STOP) You cannot take the credit.
- 5. Were you or your spouse a nonresident alien for any part of
 - ☐ **Yes.** See *Nonresident* \square **No.** Go to Step 2. aliens, later, under Definitions and Special Rules.

Step 2 Investment Income

1. Add the amounts from Form 1040:

> Line 8a Line 8b Line 9a Line 13* **Investment Income**

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

2. Is your investment income more than \$3,350?

☐ Yes. Continue ¬

 \square **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 2014?
 - 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 2014 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2014, a student (defined later), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later)



Who is not filing a joint return for 2014 or is filing a joint return for 2014 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 2014. 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 2014, 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 2014. If at least one qualifying child has a valid SSN (or was born or died in 2014), go to question 2. Otherwise, you cannot

 \square **No.** Skip questions 2 and 3; go to Step 4.

take the credit.

- 2. Are you filing a joint return for 2014?
 - □ No. Continue ¬ ☐ **Yes.** Skip question 3 and Step 4; go to Step 5.

- 3. Could you be a qualifying child of another person for 2014? (Check "No" if the other person is not required to file, and is not filing, a 2014 tax return or is filing a 2014 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
 - ☐ Yes. STOP

You cannot take the credit. Enter "No" on the dotted line next to line 66a

□ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying

- 1. Is the amount on Form 1040, line 38, less than \$14,590 (\$20,020 if married filing jointly)?
 - \square Yes. Continue

□ No. (STOP)

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 2014? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1949, and before January 2, 1990.) If your spouse died in 2014 or if you are preparing a return for someone who died in 2014, see Pub. 596 before you answer.
 - ☐ **Yes.** Continue ¬

☐ 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 2014? Members of the military stationed outside the United States, see Members of the military, later, before you answer.

☐ **Yes.** Continue **¬**



■ No. (STOP)

You cannot take the credit. Enter "No" on the dotted line next to line 66a.

- 4. Are you filing a joint return for 2014?
 - ☐ **Yes.** Skip questions 5 and 6; go to Step 5.

☐ **No.** Continue



- 5. Could you be a qualifying child of another person for 2014? (Check "No" if the other person is not required to file, and is not filing, a 2014 tax return or is filing a 2014 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
 - ☐ Yes. (STOP)

☐ **No.** Continue **¬**



You cannot take the credit. Enter "No" on the dotted line next to line 66a.

6.	Can you be claimed as a dependent on so tax return? Yes. STOP No. G You cannot take the credit.	meone else's 2014 o to Step 5.	2. Were you self-employed at any time in 2014, 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? ☐ Yes. Skip question 3 ☐ No. Continue and Step 6; go to Worksheet B.
S	Etep 5 Earned Income		
1.		come of \$108.28 omplete the	 3. If you have: 3 or more qualifying children, is your earned income less than \$46,997 (\$52,427 if married filing jointly)? 2 qualifying children, is your earned income less than \$43,756 (\$49,186 if married filing jointly)? 1 qualifying child, is your earned income less than
	Church employees, follow whichever applies.	ing worksheet.	\$38,511 (\$\overline{4}3,941 if married filing jointly)? • No qualifying children, is your earned income less than \$14,590 (\$20,020 if married filing jointly)?
1.	Enter the amount from Form 1040, line 7	1	☐ Yes. Go to Step 6. ☐ No. (STOP)
2.	Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form		You cannot take the credit.
2		2	Step 6 How To Figure the Credit
3.	line 7, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line	3	 Do you want the IRS to figure the credit for you? Yes. See Credit
4.	Enter any amount included on Form 1040, line 7, that you received as a pension or		Definitions and Special Rules
	annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same		Adopted child. An adopted child is always treated as your ow child. An adopted child includes a child lawfully placed wit you for legal adoption.
	amount 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	4	Church employees. Determine how much of the amount of 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 on line 1 of the worksheet in
5.	Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for		Step 5 (instead of entering the actual amount from Form 1040 line 7). Be sure to answer "Yes" to question 2 in Step 5.
	line 21)	5	Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty
		6	and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes a
	Subtract line 6 from line 1	7	amount that was also reported on Form 1040, line 7:
0.	elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See		1. Enter "Clergy" on the dotted line next to Form 1040 line 66a.
	Combat pay, nontaxable, later Electing to include nontaxable	8	2. Determine how much of the amount on Form 1040 line 7, was also reported on Schedule SE, Section A, line 2, of Section B, line 2.
	combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the		3. Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 (in stead of entering the actual amount from Form 1040, line 7).
9.	election. Add lines 7 and 8. This is your	0	4. Be sure to answer "Yes" to question 2 in Step 5.
	earned income	9	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 Pul.

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 66a.
- 2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. 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 2014 if the child was born or died in 2014 and your home was this child's home for more than half the time he or she was alive in 2014.

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 2014 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 66a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2014, 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 52 and 67).
- 3. Head of household filing status (line 4).
- 4. Credit for child and dependent care expenses (line 49).
- 5. Exclusion for dependent care benefits (Form 2441, Part III).
 - 6. Earned income credit (lines 66a and 66b).

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 2014. 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 2014.
- 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 2014.
- 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 2014, 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 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 66a. 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 2014 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-2014 EIC-Lines 66a and 66b

Keep for Your Records

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

Part 1	1. Enter your earned income from Step 5.
All Filers Using Worksheet A	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 66a.
	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	 5. If you have: No qualifying children, is the amount on line 3 less than \$8,150 (\$13,550 if married filing jointly)? 1 or more qualifying children, is the amount on line 3 less than \$17,850 (\$23,300 if married filing jointly)? Yes. Leave line 5 blank; enter the amount from line 2 on line 6. No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.
Part 3 Your Farned	6. This is your earned income credit. Enter this amount on Form 1040, line 66a.
Income Credit	Reminder— √ If you have a qualifying child, complete and attach Schedule EIC. 1040 104
	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 2014.

Worksheet B-2014 EIC-Lines 66a and 66b

Keep for Your Records

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

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

enter in Farts 1 th	lough 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. b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. c. Combine lines 1a and 1b. d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. e. Subtract line 1d from 1c. 	1a
Part 2 Self-Employed NOT Required To File Schedule SE For example, your net earnings from self-employment were less than \$400.	 2. Do not include on these lines any statutory employee income, any net profit fron notary public, any amount exempt from self-employment tax as the result of the filit 4029 or Form 4361, or any other amounts exempt from self-employment tax. 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*. 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*. c. Combine lines 2a and 2b. *If you have any Schedule K-1 amounts, complete the appropriate line(s) of Reduce the Schedule K-1 amounts as described in the Partner's Instructions for your name and social security number on Schedule SE and attach it to your ret 	2a + 2b = 2c Schedule SE, Section A. or Schedule K-1. Enter
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.	3
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.	 4a. Enter your earned income from Step 5. b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income. If line 4b is zero or less, You cannot take the credit. Enter "No" on the description of th	arried filing jointly)? ing jointly)? jointly)? iling jointly)? earlier. If you want to esheet.

Worksheet B-2014 EIC-Lines 66a and 66b-Continued

Keep for Your Records

Part 5 All Filers Using Worksheet B	6. Enter your total earned income from Part 4, line 4b. 7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of 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 66a. 8. Enter the amount from Form 1040, line 38. 9. Are the amounts on lines 8 and 6 the same? Yes. Skip line 10; enter the amount from line 7 on line 11. No. Go to line 10.
Part 6 Filers Who Answered "No" on Line 9	 10. If you have: No qualifying children, is the amount on line 8 less than \$8,150 (\$13,550 if married filing jointly)? 1 or more qualifying children, is the amount on line 8 less than \$17,850 (\$23,300 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. 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 2014.

2014 Earned Income Credit (EIC) Table Caution. This is not a tax table.

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 yo	our filing state	us is—	
If the amount you are looking up from the worksheet is—	qualify	head of housing widow(er	and í	
	0	1	2	3
At least But less	Y	our credit is-	_	
2,400 2,450	186	825	970	1,091
2,450 2,500	189	842	990	1,114
		7		

				And y	our fil	ing stat	us is-							And	your fil	ing statu	ıs is-		
If the amou are looking the worksh	up from	or qua	, head o	idow(er)	and		d filing j r of child			If the amou are looking the worksh	up from	or qual	head of ifying was aber of cl	idow(e	r) and			ointly an ren you h	
At least	But less	0	1 Your cr	2 edit is-	3	0	1 Your ci	2 redit is-	3	At least	But less	0	1 Your cre	2 edit is-	3	0	1 Your cr	edit is-	3
	than	40			644	***			044		than	040			4.074	040			4.074
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11	2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
50	100	6	26	30	34	6	26	30	34	2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
100	150	10	43	50	56	10	43	50	56	2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
150	200	13	60	70	79	13	60	70	79	2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
200	250	17	77	90	101	17	77	90	101	3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
250	300	21	94	110	124	21	94	110	124	3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
300	350	25	111	130	146	25	111	130	146	3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
350	400	29	128	150	169	29	128	150	169	3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
400	450	33	145	170	191	33	145	170	191	3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
450	500	36	162	190	214	36	162	190	214	3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
500	550	40	179	210	236	40	179	210	236	3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
550	600	44	196	230	259	44	196	230	259	3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
600	650	48	213	250	281	48	213	250	281	3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
650	700	52	230	270	304	52	230	270	304	3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
700	750	55	247	290	326	55	247	290	326	3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
750	800	59	264	310	349	59	264	310	349	3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
800	850	63	281	330	371	63	281	330	371	3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
850	900	67	298	350	394	67	298	350	394	3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
900	950	71	315	370	416	71	315	370	416	3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
950	1,000	75	332	390	439	75	332	390	439	3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
1,000	1,050	78	349	410	461	78	349	410	461	3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
1,050	1,100	82	366	430	484	82	366	430	484	3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
1,100	1,150	86	383	450	506	86	383	450	506	3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
1,150	1,200	90	400	470	529	90	400	470	529	3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
1,200	1,250	94	417	490	551	94	417	490	551	4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
1,250	1,300	98	434	510	574	98	434	510	574	4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
1,300	1,350	101	451	530	596	101	451	530	596	4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
1,350	1,400	105	468	550	619	105	468	550	619	4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
1,400	1,450	109	485	570	641	109	485	570	641	4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
1,450	1,500	113	502	590	664	113	502	590	664	4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
1,500	1,550	117	519	610	686	117	519	610	686	4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
1,550	1,600	120	536	630	709	120	536	630	709	4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
1,600	1,650	124	553	650	731	124	553	650	731	4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
1,650	1,700	128	570	670	754	128	570	670	754	4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
1,700	1,750	132	587	690	776	132	587	690	776	4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
1,750	1,800	136	604	710	799	136	604	710	799	4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
1,800	1,850	140	621	730	821	140	621	730	821	4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
1,850	1,900	143	638	750	844	143	638	750	844	4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
1,900	1,950	147	655	770	866	147	655	770	866	4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
1,950	2,000	151	672	790	889	151	672	790	889	4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
2,000	2,050	155	689	810	911	155	689	810	911	4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
2,050	2,100	159	706	830	934	159	706	830	934	4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
2,100	2,150	163	723	850	956	163	723	850	956	4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
2,150	2,200	166	740	870	979	166	740	870	979	4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
2,200	2,250	170	757	890	1,001	170	757	890	1,001	5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
2,250	2,300	174	774	910	1,024	174	774	910	1,024	5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
2,300	2,350	178	791	930	1,046	178	791	930	1,046	5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
2,350	2,400	182	808	950	1,069	182	808	950	1,069	5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
2,400	2,450	186	825	970	1,091	186	825	970	1,091	5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
2,450	2,500	189	842	990	1,114	189	842	990	1,114	5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136	5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159	5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181	5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204	5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226	5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249	5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

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5,600	than 5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	9,200	than 9,250	410	3,137	3,690	4,151	496	3,137	3,690	4,151
5,650 5,700 5,750	5,700 5,750 5,800	434 438 442	1,930 1,947 1,964	2,270 2,290 2,310	2,554 2,576 2,599	434 438 442	1,930 1,947 1,964	2,270 2,290 2,310	2,554 2,576 2,599	9,250 9,300 9,350	9,300 9,350 9,400	407 403 399	3,154 3,171 3,188	3,710 3,730 3,750	4,174 4,196 4,219	496 496 496	3,154 3,171 3,188	3,710 3,730 3,750	4,174 4,196 4,219
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	446 449 453 457	1,981 1,998 2,015 2,032	2,330 2,350 2,370 2,390	2,621 2,644 2,666 2,689	446 449 453 457	1,981 1,998 2,015 2,032	2,330 2,350 2,370 2,390	2,621 2,644 2,666 2,689	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	395 391 387 384	3,205 3,222 3,239 3,256	3,770 3,790 3,810 3,830	4,241 4,264 4,286 4,309	496 496 496 496	3,205 3,222 3,239 3,256	3,770 3,790 3,810 3,830	4,241 4,264 4,286 4,309
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	461 465 469 472	2,049 2,066 2,083 2,100	2,410 2,430 2,450 2,470	2,711 2,734 2,756 2,779	461 465 469 472	2,049 2,066 2,083 2,100	2,410 2,430 2,450 2,470	2,711 2,734 2,756 2,779	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	380 376 372 368	3,273 3,290 3,305 3,305	3,850 3,870 3,890 3,910	4,331 4,354 4,376 4,399	496 496 496 496	3,273 3,290 3,305 3,305	3,850 3,870 3,890 3,910	4,331 4,354 4,376 4,399
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	476 480 484 488	2,117 2,134 2,151 2,168	2,490 2,510 2,530 2,550	2,801 2,824 2,846 2,869	476 480 484 488	2,117 2,134 2,151 2.168	2,490 2,510 2,530 2,550	2,801 2,824 2,846 2,869	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	365 361 357 353	3,305 3,305 3,305 3,305	3,930 3,950 3,970 3,990	4,421 4,444 4,466 4,489	496 496 496 496	3,305 3,305 3,305 3,305	3,930 3,950 3,970 3,990	4,421 4,444 4,466 4,489
6,400 6,450 6,500	6,450 6,500 6,550 6,600	492 496 496 496 496	2,185 2,202 2,219 2,236	2,570 2,590 2,610 2,630	2,891 2,914 2,936 2,959	492 496 496 496	2,185 2,202 2,219 2,236	2,570 2,590 2,610 2,630	2,891 2,914 2,936 2,959	10,000 10,050 10,100	10,050 10,100 10,150 10,200	349 345 342 338	3,305 3,305 3,305 3,305	4,010 4,030 4,050 4,070	4,511 4,534 4,556 4,579	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,010 4,030 4,050	4,511 4,534 4,556
6,550 6,600 6,650 6,700	6,650 6,700 6,750	496 496 496	2,253 2,270 2,287	2,650 2,670 2,690	2,981 3,004 3,026	496 496 496	2,253 2,270 2,287	2,650 2,670 2,690	2,981 3,004 3,026	10,150 10,200 10,250 10,300	10,250 10,300 10,350	334 330 326 322	3,305 3,305 3,305	4,090 4,110 4,130	4,601 4,624 4,646	496 496 496	3,305 3,305 3,305	4,070 4,090 4,110 4,130	4,579 4,601 4,624 4,646
6,750 6,800 6,850 6,900	6,800 6,850 6,900 6,950 7,000	496 496 496 496 496	2,304 2,321 2,338 2,355 2,372	2,710 2,730 2,750 2,770 2,790	3,049 3,071 3,094 3,116 3,139	496 496 496 496 496	2,304 2,321 2,338 2,355 2,372	2,710 2,730 2,750 2,770 2,790	3,049 3,071 3,094 3,116 3,139	10,350 10,400 10,450 10,500 10,550	10,400 10,450 10,500 10,550 10,600	319 315 311 307	3,305 3,305 3,305 3,305 3,305	4,150 4,170 4,190 4,210 4,230	4,669 4,691 4,714 4,736 4,759	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,150 4,170 4,190 4,210 4,230	4,669 4,691 4,714 4,736 4,759
7,000 7,050 7,100 7,150	7,000 7,050 7,100 7,150 7,200	496 496 496 496 496	2,389 2,406 2,423 2,440	2,810 2,830 2,850 2,870	3,161 3,184 3,206 3,229	496 496 496 496 496	2,389 2,406 2,423 2,440	2,810 2,830 2,850 2,870	3,161 3,184 3,206 3,229	10,600 10,650 10,700 10,750	10,650 10,700 10,750 10,800	303 299 296 292	3,305 3,305 3,305 3,305 3,305	4,250 4,270 4,290 4,310	4,739 4,781 4,804 4,826 4,849	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,250 4,270 4,290 4,310	4,739 4,781 4,804 4,826 4,849
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	496 496 496 496	2,457 2,474 2,491 2,508	2,890 2,910 2,930 2,950	3,251 3,274 3,296 3,319	496 496 496 496	2,457 2,474 2,491 2,508	2,890 2,910 2,930 2,950	3,251 3,274 3,296 3,319	10,800 10,850 10,900 10,950	10,850 10,900 10,950 11,000	288 284 280 277	3,305 3,305 3,305 3,305 3,305	4,330 4,350 4,370 4,390	4,871 4,894 4,916 4,939	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,330 4,350 4,370 4,390	4,871 4,894 4,916 4,939
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	496 496 496 496 496	2,525 2,542 2,559 2,576	2,970 2,990 3,010 3,030	3,341 3,364 3,386 3,409	496 496 496 496	2,525 2,542 2,559 2,576	2,970 2,990 3,010 3,030	3,341 3,364 3,386 3,409	11,000 11,050 11,100 11,150	11,050 11,100 11,150 11,200	273 269 265 261	3,305 3,305 3,305 3,305	4,410 4,430 4,450 4,470	4,961 4,984 5,006 5,029	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,410 4,430 4,450 4,470	4,961 4,984 5,006 5,029
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	496 496 496 496	2,593 2,610 2,627 2,644	3,050 3,070 3,090 3,110	3,431 3,454 3,476 3,499	496 496 496 496	2,593 2,610 2,627 2,644	3,050 3,070 3,090 3,110	3,431 3,454 3,476 3,499	11,200 11,250 11,300 11,350	11,250 11,300 11,350 11,400	257 254 250 246	3,305 3,305 3,305 3,305	4,490 4,510 4,530 4,550	5,051 5,074 5,096 5,119	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,490 4,510 4,530 4,550	5,051 5,074 5,096 5,119
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	496 496 496 496 496	2,661 2,678 2,695 2,712	3,130 3,150 3,170 3,190	3,521 3,544 3,566 3,589	496 496 496 496	2,661 2,678 2,695 2,712	3,130 3,150 3,170 3,190	3,521 3,544 3,566 3,589	11,400 11,450 11,500 11,550	11,450 11,500 11,550 11,600	242 238 234 231	3,305 3,305 3,305 3,305 3,305	4,570 4,590 4,610 4,630	5,141 5,164 5,186 5,209	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,570 4,590 4,610 4,630	5,141 5,164 5,186 5,209
8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	496 496 496 491	2,729 2,746 2,763 2,780	3,210 3,230 3,250 3,270	3,611 3,634 3,656 3,679	496 496 496 496	2,729 2,746 2,763 2,780	3,210 3,230 3,250 3,270	3,611 3,634 3,656 3,679	11,600 11,650 11,700 11,750	11,650 11,700 11,750 11,800	227 223 219 215	3,305 3,305 3,305 3,305 3,305	4,650 4,670 4,690 4,710	5,231 5,254 5,276 5,299	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,650 4,670 4,690 4,710	5,231 5,254 5,276 5,299
8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	487 483 479 475	2,797 2,814 2,831 2,848	3,290 3,310 3,330 3,350	3,701 3,724 3,746 3,769	496 496 496 496	2,797 2,814 2,831 2,848	3,290 3,310 3,330 3,350	3,701 3,724 3,746 3,769	11,800 11,850 11,900 11,950	11,850 11,900 11,950 12,000	212 208 204 200	3,305 3,305 3,305 3,305 3,305	4,730 4,750 4,770 4,790	5,321 5,344 5,366 5,389	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,730 4,750 4,770 4,790	5,321 5,344 5,366 5,389
8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	472 468 464 460	2,865 2,882 2,899 2,916	3,370 3,390 3,410 3,430	3,791 3,814 3,836 3,859	496 496 496 496	2,865 2,882 2,899 2,916	3,370 3,390 3,410 3,430	3,791 3,814 3,836 3,859	12,000 12,050 12,100 12,150	12,050 12,100 12,150 12,200	196 192 189 185	3,305 3,305 3,305 3,305 3,305	4,810 4,830 4,850 4,870	5,411 5,434 5,456 5,479	496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,810 4,830 4,850 4,870	5,411 5,434 5,456 5,479
8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	456 452 449 445	2,933 2,950 2,967 2,984	3,450 3,470 3,490 3,510	3,881 3,904 3,926 3,949	496 496 496 496 496	2,933 2,950 2,967 2,984	3,450 3,470 3,490 3,510	3,881 3,904 3,926 3,949	12,200 12,250 12,300 12,350	12,250 12,350 12,350 12,400	181 177 173 169	3,305 3,305 3,305 3,305 3,305	4,890 4,910 4,930 4,950	5,501 5,524 5,546 5,569	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,890 4,910 4,930 4,950	5,501 5,524 5,546 5,569
8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	441 437 433 430	3,001 3,018 3,035 3,052	3,530 3,550 3,570 3,590	3,971 3,994 4,016 4,039	496 496 496 496 496	3,001 3,018 3,035 3,052	3,530 3,550 3,570 3,590	3,971 3,994 4,016 4,039	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	166 162 158 154	3,305 3,305 3,305 3,305 3,305	4,970 4,990 5,010 5,030	5,591 5,614 5,636 5,659	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	4,970 4,990 5,010 5,030	5,509 5,591 5,614 5,636 5,659
9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	426 422 418 414	3,069 3,086 3,103 3,120	3,610 3,630 3,650 3,670	4,061 4,084 4,106 4,129	496 496 496 496	3,069 3,086 3,103 3,120	3,610 3,630 3,650 3,670	4,061 4,084 4,106 4,129	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	150 146 143 139	3,305 3,305 3,305 3,305 3,305	5,050 5,070 5,090 5,110	5,681 5,704 5,726 5,749	496 496 496 496 496	3,305 3,305 3,305 3,305 3,305	5,050 5,070 5,090 5,110	5,681 5,704 5,726 5,749

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13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	120 116 112 108	3,305 3,305 3,305 3,305	5,210 5,230 5,250 5,270	5,861 5,884 5,906 5,929	496 496 496 496	3,305 3,305 3,305 3,305	5,210 5,230 5,250 5,270	5,861 5,884 5,906 5,929	16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	0 0 0 0	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	290 286 283 279	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143
13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	104 101 97 93	3,305 3,305 3,305 3,305	5,290 5,310 5,330 5,350	5,951 5,974 5,996 6,019	496 496 496 496	3,305 3,305 3,305 3,305	5,290 5,310 5,330 5,350	5,951 5,974 5,996 6,019	16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	0 0 0	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	275 271 267 264	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143
13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	89 85 81 78	3,305 3,305 3,305 3,305	5,370 5,390 5,410 5,430	6,041 6,064 6,086 6,109	496 496 496 493	3,305 3,305 3,305 3,305	5,370 5,390 5,410 5,430	6,041 6,064 6,086 6,109	16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	0 0 0	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	260 256 252 248	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143
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13,800 13,850 13,900 13,950	13,850 13,900 13,950 14,000	59 55 51 47	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	474 470 466 462	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	17,000 17,050 17,100 17,150	17,050 17,100 17,150 17,200	0 0 0 0	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143	229 225 221 218	3,305 3,305 3,305 3,305	5,460 5,460 5,460 5,460	6,143 6,143 6,143 6,143
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26,000 26,050 26,100 26,150	26,050 26,100 26,150 26,200	0 0 0	1,995 1,987 1,979 1,971	3,734 3,724 3,713 3,703	4,417 4,406 4,396 4,385	0 0 0	2,863 2,855 2,847 2,839	4,878 4,867 4,857 4,846	5,560 5,550 5,539 5,529	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	0 0 0	1,420 1,412 1,404 1,396	2,976 2,965 2,955 2,944	3,658 3,648 3,637 3,627	0 0 0	2,288 2,280 2,272 2,264	4,120 4,109 4,098 4,088	4,802 4,792 4,781 4,770
26,200 26,250 26,300 26,350	26,250 26,300 26,350 26,400	0 0 0	1,963 1,955 1,947 1,939	3,692 3,681 3,671 3,660	4,375 4,364 4,353 4,343	0 0 0 0	2,831 2,823 2,815 2,807	4,836 4,825 4,815 4,804	5,518 5,508 5,497 5,486	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	0 0 0	1,388 1,380 1,372 1,364	2,934 2,923 2,913 2,902	3,616 3,606 3,595 3,585	0 0 0	2,256 2,248 2,240 2,232	4,077 4,067 4,056 4,046	4,760 4,749 4,739 4,728
26,400 26,450 26,500 26,550	26,450 26,500 26,550 26,600	0 0 0 0	1,931 1,923 1,915 1,907	3,650 3,639 3,629 3,618	4,332 4,322 4,311 4,301	0 0 0	2,799 2,791 2,783 2,775	4,793 4,783 4,772 4,762	5,476 5,465 5,455 5,444	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	0 0 0	1,356 1,348 1,340 1,332	2,892 2,881 2,871 2,860	3,574 3,564 3,553 3,543	0 0 0 0	2,224 2,216 2,208 2,200	4,035 4,025 4,014 4,004	4,718 4,707 4,697 4,686
26,600 26,650 26,700 26,750	26,650 26,700 26,750 26,800	0 0 0	1,899 1,891 1,883 1,875	3,608 3,597 3,587 3,576	4,290 4,280 4,269 4,259	0 0 0	2,767 2,759 2,751 2,743	4,751 4,741 4,730 4,720	5,434 5,423 5,413 5,402	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	0 0 0	1,324 1,316 1,308 1,300	2,850 2,839 2,829 2,818	3,532 3,522 3,511 3,501	0 0 0	2,192 2,184 2,176 2,168	3,993 3,983 3,972 3,962	4,676 4,665 4,655 4,644
26,800 26,850 26,900 26,950	26,850 26,900 26,950 27,000	0 0 0	1,867 1,859 1,851 1,843	3,566 3,555 3,545 3,534	4,248 4,238 4,227 4,217	0 0 0	2,735 2,727 2,719 2,711	4,709 4,699 4,688 4,678	5,392 5,381 5,371 5,360	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	0 0 0	1,292 1,284 1,276 1,268	2,807 2,797 2,786 2,776	3,490 3,479 3,469 3,458	0 0 0 0	2,160 2,152 2,144 2,136	3,951 3,941 3,930 3,919	4,634 4,623 4,612 4,602
27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	0 0 0	1,835 1,827 1,819 1,811	3,524 3,513 3,502 3,492	4,206 4,196 4,185 4,174	0 0 0	2,703 2,695 2,687 2,679	4,667 4,657 4,646 4,636	5,350 5,339 5,329 5,318	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	0 0 0	1,260 1,252 1,244 1,236	2,765 2,755 2,744 2,734	3,448 3,437 3,427 3,416	0 0 0 0	2,128 2,120 2,112 2,104	3,909 3,898 3,888 3,877	4,591 4,581 4,570 4,560
27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	0 0 0 0	1,803 1,795 1,787 1,780	3,481 3,471 3,460 3,450	4,164 4,153 4,143 4,132	0 0 0 0	2,671 2,663 2,655 2,647	4,625 4,614 4,604 4,593	5,307 5,297 5,286 5,276	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	0 0 0	1,228 1,220 1,212 1,204	2,723 2,713 2,702 2,692	3,406 3,395 3,385 3,374	0 0 0 0	2,096 2,088 2,080 2,072	3,867 3,856 3,846 3,835	4,549 4,539 4,528 4,518
27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	0 0 0	1,772 1,764 1,756 1,748	3,439 3,429 3,418 3,408	4,122 4,111 4,101 4,090	0 0 0	2,639 2,631 2,623 2,615	4,583 4,572 4,562 4,551	5,265 5,255 5,244 5,234	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	0 0 0	1,196 1,188 1,180 1,172	2,681 2,671 2,660 2,650	3,364 3,353 3,343 3,332	0 0 0	2,064 2,056 2,048 2,040	3,825 3,814 3,804 3,793	4,507 4,497 4,486 4,476
27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	0 0 0 0	1,740 1,732 1,724 1,716	3,397 3,387 3,376 3,366	4,080 4,069 4,059 4,048	0 0 0	2,607 2,599 2,591 2,583	4,541 4,530 4,520 4,509	5,223 5,213 5,202 5,192	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	0 0 0	1,164 1,156 1,148 1,140	2,639 2,628 2,618 2,607	3,322 3,311 3,300 3,290	0 0 0 0	2,032 2,024 2,016 2,008	3,783 3,772 3,762 3,751	4,465 4,455 4,444 4,433
27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	0 0 0 0	1,708 1,700 1,692 1,684	3,355 3,345 3,334 3,323	4,038 4,027 4,016 4,006	0 0 0	2,575 2,567 2,559 2,551	4,499 4,488 4,478 4,467	5,181 5,171 5,160 5,150	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	0 0 0	1,132 1,124 1,116 1,108	2,597 2,586 2,576 2,565	3,279 3,269 3,258 3,248	0 0 0 0	2,000 1,992 1,984 1,976	3,740 3,730 3,719 3,709	4,423 4,412 4,402 4,391
28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	0 0 0 0	1,676 1,668 1,660 1,652	3,313 3,302 3,292 3,281	3,995 3,985 3,974 3,964	0 0 0	2,543 2,535 2,527 2,519	4,456 4,446 4,435 4,425	5,139 5,128 5,118 5,107	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	0 0 0	1,100 1,092 1,084 1,076	2,555 2,544 2,534 2,523	3,237 3,227 3,216 3,206	0 0 0	1,968 1,960 1,952 1,944	3,698 3,688 3,677 3,667	4,381 4,370 4,360 4,349
28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	0 0 0	1,644 1,636 1,628 1,620	3,271 3,260 3,250 3,239	3,953 3,943 3,932 3,922	0 0 0	2,511 2,503 2,495 2,487	4,414 4,404 4,393 4,383	5,097 5,086 5,076 5,065	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	0 0 0	1,068 1,060 1,052 1,044	2,513 2,502 2,492 2,481	3,195 3,185 3,174 3,164	0 0 0	1,936 1,928 1,920 1,912	3,656 3,646 3,635 3,625	4,339 4,328 4,318 4,307
28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	0 0 0 0	1,612 1,604 1,596 1,588	3,229 3,218 3,208 3,197	3,911 3,901 3,890 3,880	0 0 0 0	2,479 2,471 2,463 2,455	4,372 4,362 4,351 4,341	5,055 5,044 5,034 5,023	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	0 0 0 0	1,036 1,028 1,020 1,012	2,471 2,460 2,449 2,439	3,153 3,143 3,132 3,121	0 0 0 0	1,904 1,896 1,888 1,880	3,614 3,604 3,593 3,583	4,297 4,286 4,276 4,265
28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	0 0 0 0	1,580 1,572 1,564 1,556	3,187 3,176 3,166 3,155	3,869 3,859 3,848 3,837	0 0 0	2,447 2,439 2,431 2,424	4,330 4,320 4,309 4,299	5,013 5,002 4,992 4,981	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	0 0 0	1,004 996 988 981	2,428 2,418 2,407 2,397	3,111 3,100 3,090 3,079	0 0 0 0	1,872 1,864 1,856 1,848	3,572 3,561 3,551 3,540	4,254 4,244 4,233 4,223
28,800 28,850 28,900 28,950	28,850 28,900 28,950 29,000	0 0 0 0	1,548 1,540 1,532 1,524	3,144 3,134 3,123 3,113	3,827 3,816 3,806 3,795	0 0 0 0	2,416 2,408 2,400 2,392	4,288 4,277 4,267 4,256	4,971 4,960 4,949 4,939	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	0 0 0 0	973 965 957 949	2,386 2,376 2,365 2,355	3,069 3,058 3,048 3,037	0 0 0 0	1,840 1,832 1,824 1,816	3,530 3,519 3,509 3,498	4,212 4,202 4,191 4,181
29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	0 0 0 0	1,516 1,508 1,500 1,492	3,102 3,092 3,081 3,071	3,785 3,774 3,764 3,753	0 0 0	2,384 2,376 2,368 2,360	4,246 4,235 4,225 4,214	4,928 4,918 4,907 4,897	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	0 0 0 0	941 933 925 917	2,344 2,334 2,323 2,313	3,027 3,016 3,006 2,995	0 0 0 0	1,808 1,800 1,792 1,784	3,488 3,477 3,467 3,456	4,170 4,160 4,149 4,139

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32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	0 0 0	909 901 893 885	2,302 2,292 2,281 2,270	2,985 2,974 2,963 2,953	0 0 0	1,776 1,768 1,760 1,752	3,446 3,435 3,425 3,414	4,128 4,118 4,107 4,097	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	0 0 0	397 389 381 373	1,628 1,618 1,607 1,597	2,311 2,300 2,290 2,279	0 0 0 0	1,265 1,257 1,249 1,241	2,772 2,761 2,751 2,740	3,454 3,444 3,433 3,423
33,000 33,050 33,100 33,150	33,050 33,100 33,150 33,200	0 0 0 0	877 869 861 853	2,260 2,249 2,239 2,228	2,942 2,932 2,921 2,911	0 0 0	1,744 1,736 1,728 1,720	3,403 3,393 3,382 3,372	4,086 4,075 4,065 4,054	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	0 0 0 0	365 357 349 341	1,586 1,575 1,565 1,554	2,269 2,258 2,247 2,237	0 0 0 0	1,233 1,225 1,217 1,209	2,730 2,719 2,709 2,698	3,412 3,402 3,391 3,380
33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	0 0 0 0	845 837 829 821	2,218 2,207 2,197 2,186	2,900 2,890 2,879 2,869	0 0 0 0	1,712 1,704 1,696 1,688	3,361 3,351 3,340 3,330	4,044 4,033 4,023 4,012	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	0 0 0 0	333 325 317 309	1,544 1,533 1,523 1,512	2,226 2,216 2,205 2,195	0 0 0 0	1,201 1,193 1,185 1,177	2,687 2,677 2,666 2,656	3,370 3,359 3,349 3,338
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	0 0 0 0	813 805 797 789	2,176 2,165 2,155 2,144	2,858 2,848 2,837 2,827	0 0 0 0	1,680 1,672 1,664 1,656	3,319 3,309 3,298 3,288	4,002 3,991 3,981 3,970	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	0 0 0 0	301 293 285 277	1,502 1,491 1,481 1,470	2,184 2,174 2,163 2,153	0 0 0 0	1,169 1,161 1,153 1,145	2,645 2,635 2,624 2,614	3,328 3,317 3,307 3,296
33,600 33,650 33,700 33,750	33,650 33,700 33,750 33,800	0 0 0	781 773 765 757	2,134 2,123 2,113 2,102	2,816 2,806 2,795 2,784	0 0 0	1,648 1,640 1,632 1,625	3,277 3,267 3,256 3,246	3,960 3,949 3,939 3,928	36,800 36,850 36,900 36,950	36,850 36,900 36,950 37,000	0 0 0 0	269 261 253 245	1,460 1,449 1,439 1,428	2,142 2,132 2,121 2,111	0 0 0	1,137 1,129 1,121 1,113	2,603 2,593 2,582 2,572	3,286 3,275 3,265 3,254
33,800 33,850 33,900 33,950	33,850 33,900 33,950 34,000	0 0 0 0	749 741 733 725	2,091 2,081 2,070 2,060	2,774 2,763 2,753 2,742	0 0 0 0	1,617 1,609 1,601 1,593	3,235 3,224 3,214 3,203	3,918 3,907 3,896 3,886	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	0 0 0 0	237 229 221 213	1,418 1,407 1,396 1,386	2,100 2,090 2,079 2,068	0 0 0	1,105 1,097 1,089 1,081	2,561 2,551 2,540 2,530	3,244 3,233 3,223 3,212
34,000 34,050 34,100 34,150	34,050 34,100 34,150 34,200	0 0 0 0	717 709 701 693	2,049 2,039 2,028 2,018	2,732 2,721 2,711 2,700	0 0 0 0	1,585 1,577 1,569 1,561	3,193 3,182 3,172 3,161	3,875 3,865 3,854 3,844	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	0 0 0 0	205 197 189 182	1,375 1,365 1,354 1,344	2,058 2,047 2,037 2,026	0 0 0 0	1,073 1,065 1,057 1,049	2,519 2,508 2,498 2,487	3,201 3,191 3,180 3,170
34,200 34,250 34,300 34,350	34,250 34,300 34,350 34,400	0 0 0 0	685 677 669 661	2,007 1,997 1,986 1,976	2,690 2,679 2,669 2,658	0 0 0 0	1,553 1,545 1,537 1,529	3,151 3,140 3,130 3,119	3,833 3,823 3,812 3,802	37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	0 0 0	174 166 158 150	1,333 1,323 1,312 1,302	2,016 2,005 1,995 1,984	0 0 0 0	1,041 1,033 1,025 1,017	2,477 2,466 2,456 2,445	3,159 3,149 3,138 3,128
34,400 34,450 34,500 34,550	34,450 34,500 34,550 34,600	0 0 0 0	653 645 637 629	1,965 1,955 1,944 1,934	2,648 2,637 2,627 2,616	0 0 0 0	1,521 1,513 1,505 1,497	3,109 3,098 3,088 3,077	3,791 3,781 3,770 3,760	37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	0 0 0 0	142 134 126 118	1,291 1,281 1,270 1,260	1,974 1,963 1,953 1,942	0 0 0 0	1,009 1,001 993 985	2,435 2,424 2,414 2,403	3,117 3,107 3,096 3,086
34,600 34,650 34,700 34,750	34,650 34,700 34,750 34,800	0 0 0	621 613 605 597	1,923 1,912 1,902 1,891	2,605 2,595 2,584 2,574	0 0 0 0	1,489 1,481 1,473 1,465	3,067 3,056 3,045 3,035	3,749 3,739 3,728 3,717	37,800 37,850 37,900 37,950	37,850 37,900 37,950 38,000	0 0 0 0	110 102 94 86	1,249 1,239 1,228 1,217	1,932 1,921 1,910 1,900	0 0 0 0	977 969 961 953	2,393 2,382 2,372 2,361	3,075 3,065 3,054 3,044
34,800 34,850 34,900 34,950	34,850 34,900 34,950 35,000	0 0 0 0	589 581 573 565	1,881 1,870 1,860 1,849	2,563 2,553 2,542 2,532	0 0 0 0	1,457 1,449 1,441 1,433	3,024 3,014 3,003 2,993	3,707 3,696 3,686 3,675	38,000 38,050 38,100 38,150	38,050 38,100 38,150 38,200	0 0 0	78 70 62 54	1,207 1,196 1,186 1,175	1,889 1,879 1,868 1,858	0 0 0 0	945 937 929 921	2,350 2,340 2,329 2,319	3,033 3,022 3,012 3,001
35,000 35,050 35,100 35,150	35,050 35,100 35,150 35,200	0 0 0 0	557 549 541 533	1,839 1,828 1,818 1,807	2,521 2,511 2,500 2,490	0 0 0	1,425 1,417 1,409 1,401	2,982 2,972 2,961 2,951	3,665 3,654 3,644 3,633	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	0 0 0	46 38 30 22	1,165 1,154 1,144 1,133	1,847 1,837 1,826 1,816	0 0 0 0	913 905 897 889	2,308 2,298 2,287 2,277	2,991 2,980 2,970 2,959
35,200 35,250 35,300 35,350	35,250 35,300 35,350 35,400	0 0 0 0	525 517 509 501	1,797 1,786 1,776 1,765	2,479 2,469 2,458 2,448	0 0 0	1,393 1,385 1,377 1,369	2,940 2,930 2,919 2,909	3,623 3,612 3,602 3,591	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	0 0 0 0	14 6 *	1,123 1,112 1,102 1,091	1,805 1,795 1,784 1,774	0 0 0 0	881 873 865 857	2,266 2,256 2,245 2,235	2,949 2,938 2,928 2,917
35,400 35,450 35,500 35,550	35,450 35,500 35,550 35,600	0 0 0	493 485 477 469	1,754 1,744 1,733 1,723	2,437 2,426 2,416 2,405	0 0 0	1,361 1,353 1,345 1,337	2,898 2,888 2,877 2,866	3,581 3,570 3,559 3,549	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	0 0 0 0	0 0 0 0	1,081 1,070 1,060 1,049	1,763 1,753 1,742 1,731	0 0 0 0	849 841 833 826	2,224 2,214 2,203 2,193	2,907 2,896 2,886 2,875
35,600 35,650 35,700 35,750	35,650 35,700 35,750 35,800	0 0 0	461 453 445 437	1,712 1,702 1,691 1,681	2,395 2,384 2,374 2,363	0 0 0 0	1,329 1,321 1,313 1,305	2,856 2,845 2,835 2,824	3,538 3,528 3,517 3,507	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	0 0 0	0 0 0 0	1,038 1,028 1,017 1,007	1,721 1,710 1,700 1,689	0 0 0 0	818 810 802 794	2,182 2,171 2,161 2,150	2,865 2,854 2,843 2,833
35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	0 0 0	429 421 413 405	1,670 1,660 1,649 1,639	2,353 2,342 2,332 2,321	0 0 0	1,297 1,289 1,281 1,273	2,814 2,803 2,793 2,782	3,496 3,486 3,475 3,465	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	0 0 0	0 0 0 0	996 986 975 965	1,679 1,668 1,658 1,647	0 0 0 0	786 778 770 762	2,140 2,129 2,119 2,108	2,822 2,812 2,801 2,791

If the amount you are looking up from the worksheet is at least \$38,500 but less than \$38,511, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$38,511 or more, and you have one qualifying child, you cannot take the credit.

(Caution. This is not a tax table.)

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39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	0 0 0 0	0 0 0	954 944 933 923	1,637 1,626 1,616 1,605	0 0 0 0	754 746 738 730	2,098 2,087 2,077 2,066	2,780 2,770 2,759 2,749	42,400 42,450 42,500 42,550	42,450 42,500 42,550 42,600	0 0 0 0	0 0 0	280 270 259 249	963 952 942 931	0 0 0 0	242 234 226 218	1,424 1,413 1,403 1,392	2,106 2,096 2,085 2,075
39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	0 0 0		912 902 891 881	1,595 1,584 1,574 1,563	0 0 0 0	722 714 706 698	2,056 2,045 2,035 2,024	2,738 2,728 2,717 2,707	42,600 42,650 42,700 42,750	42,650 42,700 42,750 42,800	0 0 0 0	0 0 0	238 228 217 207	921 910 900 889	0 0 0 0	210 202 194 186	1,382 1,371 1,361 1,350	2,064 2,054 2,043 2,033
39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	0 0 0	0	870 859 849 838	1,552 1,542 1,531 1,521	0 0 0 0	690 682 674 666	2,014 2,003 1,992 1,982	2,696 2,686 2,675 2,664	42,800 42,850 42,900 42,950	42,850 42,900 42,950 43,000	0 0 0 0	0 0 0 0	196 186 175 164	879 868 857 847	0 0 0 0	178 170 162 154	1,340 1,329 1,319 1,308	2,022 2,012 2,001 1,991
39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	0 0 0	0 0 0 0	828 817 807 796	1,510 1,500 1,489 1,479	0 0 0 0	658 650 642 634	1,971 1,961 1,950 1,940	2,654 2,643 2,633 2,622	43,000 43,050 43,100 43,150	43,050 43,100 43,150 43,200	0 0 0	0 0 0	154 143 133 122	836 826 815 805	0 0 0 0	146 138 130 122	1,297 1,287 1,276 1,266	1,980 1,969 1,959 1,948
40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	0 0 0	0 0 0 0	786 775 765 754	1,468 1,458 1,447 1,437	0 0 0 0	626 618 610 602	1,929 1,919 1,908 1,898	2,612 2,601 2,591 2,580	43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	0 0 0	0 0 0 0	112 101 91 80	794 784 773 763	0 0 0 0	114 106 98 90	1,255 1,245 1,234 1,224	1,938 1,927 1,917 1,906
40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	0 0 0	0	744 733 723 712	1,426 1,416 1,405 1,395	0 0 0 0	594 586 578 570	1,887 1,877 1,866 1,856	2,570 2,559 2,549 2,538	43,400 43,450 43,500 43,550	43,450 43,500 43,550 43,600	0 0 0 0	0 0 0	70 59 49 38	752 742 731 721	0 0 0 0	82 74 66 58	1,213 1,203 1,192 1,182	1,896 1,885 1,875 1,864
40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	0 0 0	0 0 0 0	701 691 680 670	1,384 1,373 1,363 1,352	0 0 0 0	562 554 546 538	1,845 1,835 1,824 1,813	2,528 2,517 2,506 2,496	43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	0 0 0 0	0 0 0	28 17 7	710 700 689 678	0 0 0 0	50 42 34 27	1,171 1,161 1,150 1,140	1,854 1,843 1,833 1,822
40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	0 0 0	0	659 649 638 628	1,342 1,331 1,321 1,310	0 0 0 0	530 522 514 506	1,803 1,792 1,782 1,771	2,485 2,475 2,464 2,454	43,800 43,850 43,900 43,950	43,850 43,900 43,950 44,000	0 0 0 0	0 0 0	0 0 0	668 657 647 636	0 0 0 0	19 11 ** 0	1,129 1,118 1,108 1,097	1,812 1,801 1,790 1,780
40,800 40,850 40,900 40,950	40,850 40,900 40,950 41,000	0 0 0	0 0 0 0	617 607 596 586	1,300 1,289 1,279 1,268	0 0 0 0	498 490 482 474	1,761 1,750 1,740 1,729	2,443 2,433 2,422 2,412	44,000 44,050 44,100 44,150	44,050 44,100 44,150 44,200	0 0 0 0	0 0 0 0	0 0 0 0	626 615 605 594	0 0 0 0	0 0 0 0	1,087 1,076 1,066 1,055	1,769 1,759 1,748 1,738
41,000 41,050 41,100 41,150	41,050 41,100 41,150 41,200	0 0 0		575 565 554 544	1,258 1,247 1,237 1,226	0 0 0 0	466 458 450 442	1,719 1,708 1,698 1,687	2,401 2,391 2,380 2,370	44,200 44,250 44,300 44,350	44,250 44,300 44,350 44,400	0 0 0 0	0 0 0	0 0 0 0	584 573 563 552	0 0 0 0	0 0 0	1,045 1,034 1,024 1,013	1,727 1,717 1,706 1,696
41,200 41,250 41,300 41,350	41,250 41,300 41,350 41,400	0 0 0	0 0 0 0	533 522 512 501	1,216 1,205 1,194 1,184	0 0 0 0	434 426 418 410	1,677 1,666 1,656 1,645	2,359 2,349 2,338 2,327	44,400 44,450 44,500 44,550	44,450 44,500 44,550 44,600	0 0 0 0	0 0 0	0 0 0 0	542 531 521 510	0 0 0 0	0 0 0	1,003 992 982 971	1,685 1,675 1,664 1,654
41,400 41,450 41,500 41,550	41,450 41,500 41,550 41,600	0 0 0	0 0 0 0	491 480 470 459	1,173 1,163 1,152 1,142	0 0 0 0	402 394 386 378	1,634 1,624 1,613 1,603	2,317 2,306 2,296 2,285	44,600 44,650 44,700 44,750	44,650 44,700 44,750 44,800	0 0 0 0	0 0 0	0 0 0 0	499 489 478 468	0 0 0 0	0 0 0	961 950 939 929	1,643 1,633 1,622 1,611
41,600 41,650 41,700 41,750	41,650 41,700 41,750 41,800	0 0 0	0	449 438 428 417	1,131 1,121 1,110 1,100	0 0 0 0	370 362 354 346	1,592 1,582 1,571 1,561	2,275 2,264 2,254 2,243	44,800 44,850 44,900 44,950	44,850 44,900 44,950 45,000	0 0 0 0	0 0 0	0 0 0 0	457 447 436 426	0 0 0 0	0 0 0	918 908 897 887	1,601 1,590 1,580 1,569
41,800 41,850 41,900 41,950	41,850 41,900 41,950 42,000	0 0 0		407 396 386 375	1,089 1,079 1,068 1,058	0 0 0 0	338 330 322 314	1,550 1,540 1,529 1,519	2,233 2,222 2,212 2,201	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	0 0 0 0	0 0 0	0 0 0 0	415 405 394 384	0 0 0 0	0 0 0	876 866 855 845	1,559 1,548 1,538 1,527
42,000 42,050 42,100 42,150	42,050 42,100 42,150 42,200	0 0 0	0	365 354 343 333	1,047 1,037 1,026 1,015	0 0 0 0	306 298 290 282	1,508 1,498 1,487 1,477	2,191 2,180 2,170 2,159	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	0 0 0 0	0 0 0	0 0 0 0	373 363 352 342	0 0 0 0	0 0 0	834 824 813 803	1,517 1,506 1,496 1,485
42,200 42,250 42,300 42,350	42,250 42,300 42,350 42,400	0 0 0	0 0 0 0	322 312 301 291	1,005 994 984 973	0 0 0 0	274 266 258 250	1,466 1,455 1,445 1,434	2,148 2,138 2,127 2,117	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	0 0 0 0	0 0 0	0 0 0 0	331 320 310 299	0 0 0 0	0 0 0 0	792 782 771 760	1,475 1,464 1,453 1,443

^{*} If the amount you are looking up from the worksheet is at least \$43,750 but less than \$43,756, and you have two qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$43,756 or more, and you have two qualifying children, you cannot take the credit.

the amount you are looking up from the worksheet is at least \$43,900 but less than \$43,941, and you have one qualifying child, your credit is \$3. If the amount you are looking up from the worksheet is \$43,941 or more, and you have one qualifying child, you cannot take the credit.

				And y	our fili	ing stati	us is-							And y	our fil	ing stati	us is-		
If the amou are looking the worksh	up from	or qua	, head of lifying wi mber of ch i-	dow(er)	and			ointly airen you h		If the amou are looking the worksh	up from	or quali	fying w i ber of ch	househidow(er) hildren yo	and		d filing j or r of childr		
At least	But less than		Your cre		- 0		Your c	redit is-	0	At least	But less than	- '	Your cre				Your cr		
45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	0 0 0	0 0 0	0 0 0	289 278 268 257	0 0 0 0	0 0 0	750 739 729 718	1,432 1,422 1,411 1,401	48,800 48,850 48,900 48,950	48,850 48,900 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	76 65 55 44	759 748 737 727
45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	0 0 0 0	0 0 0	0 0 0 0	247 236 226 215	0 0 0 0	0 0 0 0	708 697 687 676	1,390 1,380 1,369 1,359	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	34 23 13 **	716 706 695 685
46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	0 0 0	0 0 0	0 0 0	205 194 184 173	0 0 0 0	0 0 0	666 655 645 634	1,348 1,338 1,327 1,317	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	674 664 653 643
46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	0 0 0	0 0 0	0 0 0 0	163 152 141 131	0 0 0 0	0 0 0 0	624 613 603 592	1,306 1,296 1,285 1,274	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	632 622 611 601
46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	0 0 0 0	0 0 0	0 0 0	120 110 99 89	0 0 0 0	0 0 0	581 571 560 550	1,264 1,253 1,243 1,232	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	590 580 569 558
46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	0 0 0	0 0 0 0	0 0 0 0	78 68 57 47	0 0 0 0	0 0 0 0	539 529 518 508	1,222 1,211 1,201 1,190	49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	548 537 527 516
46,800 46,850 46,900 46,950	46,850 46,900 46,950 47,000	0 0 0	0 0 0	0 0 0	36 26 15	0 0 0 0	0 0 0 0	497 487 476 466	1,180 1,169 1,159 1,148	50,000 50,050 50,100 50,150	50,050 50,100 50,150 50,200	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	506 495 485 474
47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	455 445 434 424	1,138 1,127 1,117 1,106	50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	464 453 443 432
47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	413 402 392 381	1,095 1,085 1,074 1,064	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	422 411 400 390
47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0	371 360 350 339	1,053 1,043 1,032 1,022	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	379 369 358 348
47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	329 318 308 297	1,011 1,001 990 980	50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	337 327 316 306
47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	287 276 266 255	969 959 948 938	51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	295 285 274 264
48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	244 234 223 213	927 916 906 895	51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	253 243 232 221
48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	202 192 181 171	885 874 864 853	51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	211 200 190 179
48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	160 150 139 129	843 832 822 811	51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	169 158 148 137
48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	118 108 97 87	801 790 780 769	51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	127 116 106 95

If the amount you are looking up from the worksheet is at least \$46,950 but less than \$46,997, and you have three qualifying children, your credit is \$5

If the amount you are looking up from the worksheet is \$46,997 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 \$49,150 but less than \$49,186, and you have two qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$49,186 or more, and you have two qualifying children, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amou are looking the worksh	up from	or qual i	ifying w	And y	nold, and		d filing j	ointly ar	
		have is-	- 1	2	3	0	1	2	3
At least	But less than	,	Your cr	edit is-			Your c	redit is-	
52,000 52,050 52,100 52,150	52,050 52,100 52,150 52,200	0 0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	85 74 64 53
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	0 0 0 0	42 32 21 11						

				And	your fil	ing stati	us is-		
If the amou are looking the worksh	up from	or qual	, head o lifying w mber of o	ridow(e	r) and			jointly a Iren you	nd the have is-
		0	1	2	3	0	1	2	3
At least	But less than		Your cr	edit is-			Your c	redit is-	
52,400	52,427	0	0	0	0	0	0	0	3

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

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 52.

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 68

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 50), enter on line 68 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the instructions for Form 8863 for more information.

Line 69

Net Premium Tax Credit

You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the instructions for Form 8962 for more information.

Line 70

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 debit or credit card, do not include on line 70 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 2015 Sched-

ule A.

Line 71

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 2014 and total wages of more than \$117,000, 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 \$7,254. But if any one employer withheld more than \$7,254, 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 72

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 73

Check the box on line 73 to report any credit from Form 2439.

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 73. 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 73. 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 73 credits and payments.

Refund

Line 75

Amount Overpaid

If line 75 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 2015 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 75 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find

out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

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 75 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form 8379.

Lines 76a Through 76d **Amount Refunded to You**

If you want to check the status of your refund, just use the IRS2Go phone app or go to IRS.gov and click on Where's My Refund. See Refund Information, later. 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 2014 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

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

Effect of refund on benefits. Any refund vou 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 you 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 76a 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 76b through 76d (if you want your refund deposited to only one account), or
- Check the box on line 76a 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 76a. Draw a line through the boxes on lines 76b and 76d. 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. Do not allow your tax preparer to deposit any part of your refund into his or her account. The number of direct deposits to a single account or prepaid debit card is limited to three refunds a year. After this limit is exceeded, paper checks will be sent instead. Learn more at IRS.gov.

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 76a and CAUTION attach Form 8888 or fill in

lines 76b through 76d, 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 vear to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2014). 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 2014 return during 2015 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2015. If you designate your deposit to be for 2014, 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 2014. In that case, vou must file an amended 2014 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 2014) to a traditional IRA or Roth IRA for 2014. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2015, Pub. 590-A will have the new 2015 limits.

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

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities 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 76a

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 76b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, 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 76b 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.

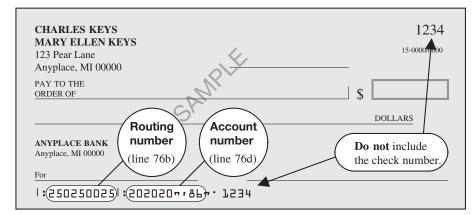
Line 76c

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 76d

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

Sample Check—Lines 76b Through 76d





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

blank. On the sample check shown here, 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 76b through 76d are crossed out or whited out.
- Your financial institution(s) may 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 vour 2014 return after December 31, 2015.
- Three direct deposits of tax refunds have already been made to your account or prepaid debit card.
- The name on your account does not match the name on the tax refund.



The IRS is not responsible for a lost refund if you enter the **CAUTION** 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 77

Applied to Your 2015 Estimated Tax

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2015 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 2015 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 debit or credit card. Visit www.irs.gov/payments for details on both options.

Line 78

Amount You Owe



To save interest and penalties, pay your taxes in full by April 15, 2015. You do not have to

pay if line 78 is under \$1.

Include any estimated tax penalty from line 79 in the amount you enter on line 78.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2015 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.

Pay 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. Go to IRS.gov. Click on "Pay Your Tax Bill" and then "Direct Pay."
 - Debit or credit card.

To pay your taxes online or for more information, go to www.irs.gov/payments. Also see the *e-file* information under *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 using Electronic Federal Tax Payment System (EFTPS).
 - Debit or credit card.

Direct transfer. To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, 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. For more information about EFTPS, go to www.irs.gov/payments.

Debit or credit card. To pay using a debit or credit 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 US, Inc. 1-844-729-8298 (1-844-PAY-TAX-8^{TM)} www.payUSAtax.com

Official Payments Corporation 1-888-UPAY-TAXTM (1-888-872-9829) www.officialpayments.com

Link2Gov Corporation 1-888-PAY-1040TM (1-888-729-1040) www.PAY1040.com

For the latest details on how to pay by phone, go to www.irs.gov/payments.

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 "2014 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*/100").

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 2015. See Income Tax Withholding and Estimated Tax Payments for 2015 under General Information, later.

What If You Cannot Pay?

If you cannot pay the full amount shown on line 78 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, 2015. 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, 2015. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2015, you will be charged interest on the tax not paid by April 15, 2015. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 79

Estimated Tax Penalty

You may owe this penalty if:

• Line 78 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 2014 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72 and Forms 8828, 4137, 5329 (Parts III through VIII only), and 8919. Also subtract from line 63 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, and any look-back interest due under section 167(g) or 460(b). When figuring the amount on line 63, include household employment taxes only if line 64 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 2013 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 2013 return and you were a U.S. citizen or resident for all of 2013.
- 2. The total of lines 64, 65, and 71 on your 2014 return is at least 100% of the tax shown on your 2013 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2013 return was more than \$150,000 (more than \$75,000 if married filing separately for 2014)). Your estimated tax payments for 2014 must have been made on time and for the required amount.

For most people, the "tax shown on your 2013 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 have owed the estimated tax penalty for 2013 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 79. Add the penalty to any tax due and enter the total on line 78.

However, if you have an overpayment on line 75, subtract the penalty from the amount you would otherwise enter on line 76a or line 77. Lines 76a, 77, and 79 must equal line 75.

If the penalty is more than the overpayment on line 75, enter -0- on lines 76a and 77. Then subtract line 75 from line 79 and enter the result on line 78.

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 79 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 2014 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 2015 tax return. This is April 18, 2016, 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 or the credit for child and dependent care expenses. 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.



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 2013 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 2013 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2013 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 Get Transcript of Your Tax Records under "Tools." (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 vou used to electronically sign your 2013 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 2014.



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

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 2014, 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 six 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 2014

tax returns generally were sent in December 2014.

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.

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 vour return but does not charge vou 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.

2014 Tax Table



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 \$2,891. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At 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	3,330 3,338 3,345 3,353	2,876 2,884 2,891 2,899	3,330 3,338 3,345 3,353	3,136 3,144 3,151 3,159

If line 43 (taxable income)	•		And yo	u are—		If line 43 (taxable income)			And yo	u are—		If line 4 (taxable) income	e		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 t	ax is—					Your t	ax is—					Your t	ax is—	
0 5 15 25	5 15 25 50	0 1 2 4	0 1 2 4	0 1 2 4	0 1 2 4	1	,000					2	2,000)			
50	75	6	6	6	6	1,000 1,025	1,025 1,050	101 104	101 104	101 104	101 104	2,000 2,025		201 204	201 204	201 204	201 204
75 100 125 150	100 125 150 175	9 11 14 16	9 11 14 16	9 11 14 16	9 11 14 16	1,050 1,075 1,100	1,075 1,100 1,125	106 109 111	106 109 111	106 109 111	106 109 111	2,050 2,075 2,100	2,100	206 209 211	206 209 211	206 209 211	206 209 211
175 200 225	200 225 250	19 21 24	19 21 24	19 21 24	19 21 24	1,125 1,150 1,175 1,200	1,150 1,175 1,200 1,225	114 116 119 121	114 116 119 121	114 116 119 121	114 116 119 121	2,125 2,150 2,175 2,200	2,175 2,200	214 216 219 221	214 216 219 221	214 216 219 221	214 216 219 221
250 275	275 300	26 29	26 29	26 29	26 29	1,225	1,250	124	124	124	124	2,225	2,250	224	224	224	224
300 325	325 350	31 34	31 34	31 34	31 34	1,250 1,275 1,300	1,275 1,300 1,325	126 129 131	126 129 131	126 129 131	126 129 131	2,250 2,275 2,300	2,300	226 229 231	226 229 231	226 229 231	226 229 231
350 375 400	375 400 425	36 39 41	36 39 41	36 39 41	36 39 41	1,325 1,350	1,350 1,375	134 136	134 136	134 136	134 136	2,325 2,350	2,350	234 236	234 236	234 236	234 236
400 425 450	425 450 475	41 44 46	41 44 46	41 44 46	41 44 46	1,375 1,400 1,425	1,400 1,425 1,450	139 141 144	139 141 144	139 141 144	139 141 144	2,375 2,400 2,425	2,425	239 241 244	239 241 244	239 241 244	239 241 244
475 500 525	500 525 550	49 51 54	49 51 54	49 51 54	49 51 54	1,450 1,475	1,475 1,500	146 149	146 149	146 149	146 149	2,450 2,475	2,475 2,500	246 249	246 249	246 249	246 249
525 550 575	575 600	54 56 59	54 56 59	54 56 59	54 56 59	1,500 1,525 1,550	1,525 1,550 1,575	151 154 156	151 154 156	151 154 156	151 154 156	2,500 2,525 2,550	2,550	251 254 256	251 254 256	251 254 256	251 254 256
600 625 650	625 650 675	61 64 66	61 64 66	61 64 66	61 64 66	1,575 1,600	1,600 1,625	159 161	159 161	159 161	159 161	2,575 2,600	2,625	259 261	259 261	259 261	259 261
675	700 725	69 71	69 71	69 71	69 71	1,625 1,650 1,675	1,650 1,675 1,700	164 166 169	164 166 169	164 166 169	164 166 169	2,625 2,650 2,675	2,675 2,700	264 266 269	264 266 269	264 266 269	264 266 269
725 750 775	750 775 800	74 76 79	74 76 79	74 76 79	74 76 79	1,700 1,725 1,750	1,725 1,750 1,775	171 174 176	171 174 176	171 174 176	171 174 176	2,700 2,725 2,750	2,750	271 274 276	271 274 276	271 274 276	271 274 276
800 825	825 850	81 84	81 84	81 84	81 84	1,775 1,800	1,800 1,825	179 181	179 181	179 181	179 181	2,775 2,800	2,800 2,825	279 281	279 281	279 281	279 281
850 875	875 900	86 89	86 89	86 89	86 89	1,825 1,850	1,850 1,875	184 186 189	184 186 189	184 186 189	184 186 189	2,825 2,850	2,875	284 286 289	284 286 289	284 286 289	284 286 289
900 925	925 950	91 94	91 94	91 94	91 94	1,875 1,900 1,925	1,900 1,925 1,950	191 194	191 194	191 194	191 194	2,875 2,900 2,925	2,925 2,950	291 294	291 294	291 294	291 294
950 975	975 1,000	96 99	96 99	96 99	96 99	1,950 1,975	1,975 2,000	196 199	196 199	196 199	196 199	2,950 2,975		296 299	296 299	296 299	296 299

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income	•		And yo	u are—		If line 43 (taxable income)	•		And yo	u are—		If line (taxab	е		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 t	ax is—	·				Your t	ax is—					Your t	ax is—	
3	,000					6	,000)				9	9,000)			
3,000 3,050 3,100 3,150 3,200	3,050 3,100 3,150 3,200 3,250	303 308 313 318 323	303 308 313 318 323	303 308 313 318 323	303 308 313 318 323	6,000 6,050 6,100 6,150 6,200	6,050 6,100 6,150 6,200 6,250	603 608 613 618 623	603 608 613 618 623	603 608 613 618 623	603 608 613 618 623	9,000 9,050 9,100 9,150 9,200	9,100 9,150 9,200	903 908 915 923 930	903 908 913 918 923	903 908 915 923 930	903 908 913 918 923
3,250 3,300 3,350 3,400 3,450	3,300 3,350 3,400 3,450 3,500	328 333 338 343 348	328 333 338 343 348	328 333 338 343 348	328 333 338 343 348	6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	628 633 638 643 648	628 633 638 643 648	628 633 638 643 648	628 633 638 643 643	9,250 9,300 9,350 9,400 9,450	9,350 9,400 9,450	938 945 953 960 968	928 933 938 943 948	938 945 953 960 968	928 933 938 943 948
3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	353 358 363 368 373	353 358 363 368 373	353 358 363 368 373	353 358 363 368 373	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	653 658 663 668 673	653 658 663 668 673	653 658 663 668 673	653 658 663 668 673	9,500 9,550 9,600 9,650 9,700	9,600 9,650 9,700	975 983 990 998 1,005	953 958 963 968 973	975 983 990 998 1,005	953 958 963 968 973
3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950 4,000	378 383 388 393 398	378 383 388 393 398	378 383 388 393 398	378 383 388 393 398	6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	678 683 688 693 698	678 683 688 693 698	678 683 688 693 698	678 683 688 693 698	9,750 9,800 9,850 9,900 9,950	9,900 9,950	1,013 1,020 1,028 1,035 1,043	978 983 988 993 998	1,013 1,020 1,028 1,035 1,043	978 983 988 993 998
4	,000					7	,000)				-	10,00	0			
4,000 4,050 4,100 4,150 4,200	4,050 4,100 4,150 4,200 4,250	403 408 413 418 423	403 408 413 418 423	403 408 413 418 423	403 408 413 418 423	7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	703 708 713 718 723	703 708 713 718 723	703 708 713 718 723	703 708 713 718 723	10,000 10,050 10,100 10,150 10,200	10,100 10,150 10,200	1,050 1,058 1,065 1,073 1,080	1,003 1,008 1,013 1,018 1,023	1,050 1,058 1,065 1,073 1,080	1,003 1,008 1,013 1,018 1,023
4,250 4,300 4,350 4,400 4,450	4,300 4,350 4,400 4,450 4,500	428 433 438 443 448	428 433 438 443 448	428 433 438 443 448	428 433 438 443 448	7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	728 733 738 743 748	728 733 738 743 748	728 733 738 743 748	728 733 738 743 748	10,250 10,300 10,350 10,400 10,450	10,350 10,400 10,450	1,088 1,095 1,103 1,110 1,118	1,028 1,033 1,038 1,043 1,048	1,088 1,095 1,103 1,110 1,118	1,028 1,033 1,038 1,043 1,048
4,500 4,550 4,600 4,650 4,700	4,550 4,600 4,650 4,700 4,750	453 458 463 468 473	453 458 463 468 473	453 458 463 468 473	453 458 463 468 473	7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	753 758 763 768 773	753 758 763 768 773	753 758 763 768 773	753 758 763 768 773	10,500 10,550 10,600 10,650 10,700	10,600 10,650 10,700	1,125 1,133 1,140 1,148 1,155	1,053 1,058 1,063 1,068 1,073	1,125 1,133 1,140 1,148 1,155	1,053 1,058 1,063 1,068 1,073
4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	478 483 488 493 498	478 483 488 493 498	478 483 488 493 498	478 483 488 493 498	7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	778 783 788 793 798	778 783 788 793 798	778 783 788 793 798	778 783 788 793 798	10,750 10,800 10,850 10,900 10,950	10,850 10,900 10,950	1,163 1,170 1,178 1,185 1,193	1,078 1,083 1,088 1,093 1,098	1,163 1,170 1,178 1,185 1,193	1,078 1,083 1,088 1,093 1,098
5	,000					8	,000)				-	11,00	0			
5,000 5,050 5,100 5,150 5,200	5,050 5,100 5,150 5,200 5,250	503 508 513 518 523	503 508 513 518 523	503 508 513 518 523	503 508 513 518 523	8,000 8,050 8,100 8,150 8,200	8,050 8,100 8,150 8,200 8,250	803 808 813 818 823	803 808 813 818 823	803 808 813 818 823	803 808 813 818 823	11,000 11,050 11,100 11,150 11,200	11,100 11,150 11,200	1,200 1,208 1,215 1,223 1,230	1,103 1,108 1,113 1,118 1,123	1,200 1,208 1,215 1,223 1,230	1,103 1,108 1,113 1,118 1,123
5,250 5,300 5,350 5,400 5,450	5,300 5,350 5,400 5,450 5,500	528 533 538 543 548	528 533 538 543 548	528 533 538 543 548	528 533 538 543 548	8,250 8,300 8,350 8,400 8,450	8,300 8,350 8,400 8,450 8,500	828 833 838 843 848	828 833 838 843 848	828 833 838 843 848	828 833 838 843 843	11,250 11,300 11,350 11,400 11,450	11,350 11,400 11,450	1,238 1,245 1,253 1,260 1,268	1,128 1,133 1,138 1,143 1,148	1,238 1,245 1,253 1,260 1,268	1,128 1,133 1,138 1,143 1,148
5,500 5,550 5,600 5,650 5,700	5,550 5,600 5,650 5,700 5,750	553 558 563 568 573	553 558 563 568 573	553 558 563 568 573	553 558 563 568 573	8,500 8,550 8,600 8,650 8,700	8,550 8,600 8,650 8,700 8,750	853 858 863 868 873	853 858 863 868 873	853 858 863 868 873	853 858 863 868 873	11,500 11,550 11,600 11,650 11,700	11,600 11,650 11,700	1,275 1,283 1,290 1,298 1,305	1,153 1,158 1,163 1,168 1,173	1,275 1,283 1,290 1,298 1,305	1,153 1,158 1,163 1,168 1,173
5,750 5,800 5,850 5,900 5,950	5,800 5,850 5,900 5,950 6,000	578 583 588 593 598	578 583 588 593 598	578 583 588 593 598	578 583 588 593 598	8,750 8,800 8,850 8,900 8,950	8,800 8,850 8,900 8,950 9,000	878 883 888 893 898	878 883 888 893 898	878 883 888 893 898	878 883 888 893 898	11,750 11,800 11,850 11,900 11,950	11,850 11,900 11,950	1,313 1,320 1,328 1,335 1,343	1,178 1,183 1,188 1,193 1,198	1,313 1,320 1,328 1,335 1,343	1,178 1,183 1,188 1,193 1,198

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)	•		And yo	u are—		If line 43 (taxable income)	:		And yo	u are—		If line 4 (taxabl	е		And yo	u 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 t	ax is—	'				Your t	ax is—	<u>'</u>				Your t	ax is—	'
1	2,00	0				1	5,00	0				-	18,00	0			
12,000 12,050 12,100 12,150 12,200	12,050 12,100 12,150 12,200 12,250	1,350 1,358 1,365 1,373 1,380	1,203 1,208 1,213 1,218 1,223	1,350 1,358 1,365 1,373 1,380	1,203 1,208 1,213 1,218 1,223	15,000 15,050 15,100 15,150 15,200	15,050 15,100 15,150 15,200 15,250	1,800 1,808 1,815 1,823 1,830	1,503 1,508 1,513 1,518 1,523	1,800 1,808 1,815 1,823 1,830	1,606 1,614 1,621 1,629 1,636	18,000 18,050 18,100 18,150 18,200	18,100 18,150 18,200	2,250 2,258 2,265 2,273 2,280	1,803 1,808 1,813 1,819 1,826	2,250 2,258 2,265 2,273 2,280	2,056 2,064 2,071 2,079 2,086
12,250 12,300 12,350 12,400 12,450	12,300 12,350 12,400 12,450 12,500	1,388 1,395 1,403 1,410 1,418	1,228 1,233 1,238 1,243 1,248	1,388 1,395 1,403 1,410 1,418	1,228 1,233 1,238 1,243 1,248	15,250 15,300 15,350 15,400 15,450	15,300 15,350 15,400 15,450 15,500	1,838 1,845 1,853 1,860 1,868	1,528 1,533 1,538 1,543 1,548	1,838 1,845 1,853 1,860 1,868	1,644 1,651 1,659 1,666 1,674	18,250 18,300 18,350 18,400 18,450	18,350 18,400 18,450	2,288 2,295 2,303 2,310 2,318	1,834 1,841 1,849 1,856 1,864	2,288 2,295 2,303 2,310 2,318	2,094 2,101 2,109 2,116 2,124
12,500 12,550 12,600 12,650 12,700	12,550 12,600 12,650 12,700 12,750	1,425 1,433 1,440 1,448 1,455	1,253 1,258 1,263 1,268 1,273	1,425 1,433 1,440 1,448 1,455	1,253 1,258 1,263 1,268 1,273	15,500 15,550 15,600 15,650 15,700	15,550 15,600 15,650 15,700 15,750	1,875 1,883 1,890 1,898 1,905	1,553 1,558 1,563 1,568 1,573	1,875 1,883 1,890 1,898 1,905	1,681 1,689 1,696 1,704 1,711	18,500 18,550 18,600 18,650 18,700	18,600 18,650 18,700	2,325 2,333 2,340 2,348 2,355	1,871 1,879 1,886 1,894 1,901	2,325 2,333 2,340 2,348 2,355	2,131 2,139 2,146 2,154 2,161
12,750 12,800 12,850 12,900 12,950	12,800 12,850 12,900 12,950 13,000	1,463 1,470 1,478 1,485 1,493	1,278 1,283 1,288 1,293 1,298	1,463 1,470 1,478 1,485 1,493	1,278 1,283 1,288 1,293 1,299	15,750 15,800 15,850 15,900 15,950	15,800 15,850 15,900 15,950 16,000	1,913 1,920 1,928 1,935 1,943	1,578 1,583 1,588 1,593 1,598	1,913 1,920 1,928 1,935 1,943	1,719 1,726 1,734 1,741 1,749	18,750 18,800 18,850 18,900 18,950	18,850 18,900 18,950	2,363 2,370 2,378 2,385 2,393	1,909 1,916 1,924 1,931 1,939	2,363 2,370 2,378 2,385 2,393	2,169 2,176 2,184 2,191 2,199
1	3,00	0				1	6,00	0				1	19,00	0			
13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	1,500 1,508 1,515 1,523 1,530	1,303 1,308 1,313 1,318 1,323	1,500 1,508 1,515 1,523 1,530	1,306 1,314 1,321 1,329 1,336	16,000 16,050 16,100 16,150 16,200	16,050 16,100 16,150 16,200 16,250	1,950 1,958 1,965 1,973 1,980	1,603 1,608 1,613 1,618 1,623	1,950 1,958 1,965 1,973 1,980	1,756 1,764 1,771 1,779 1,786	19,000 19,050 19,100 19,150 19,200	19,100 19,150 19,200	2,400 2,408 2,415 2,423 2,430	1,946 1,954 1,961 1,969 1,976	2,400 2,408 2,415 2,423 2,430	2,206 2,214 2,221 2,229 2,236
13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	1,538 1,545 1,553 1,560 1,568	1,328 1,333 1,338 1,343 1,348	1,538 1,545 1,553 1,560 1,568	1,344 1,351 1,359 1,366 1,374	16,250 16,300 16,350 16,400 16,450	16,300 16,350 16,400 16,450 16,500	1,988 1,995 2,003 2,010 2,018	1,628 1,633 1,638 1,643 1,648	1,988 1,995 2,003 2,010 2,018	1,794 1,801 1,809 1,816 1,824	19,250 19,300 19,350 19,400 19,450	19,350 19,400 19,450	2,438 2,445 2,453 2,460 2,468	1,984 1,991 1,999 2,006 2,014	2,438 2,445 2,453 2,460 2,468	2,244 2,251 2,259 2,266 2,274
13,500 13,550 13,600 13,650 13,700	13,550 13,600 13,650 13,700 13,750	1,575 1,583 1,590 1,598 1,605	1,353 1,358 1,363 1,368 1,373	1,575 1,583 1,590 1,598 1,605	1,381 1,389 1,396 1,404 1,411	16,500 16,550 16,600 16,650 16,700	16,550 16,600 16,650 16,700 16,750	2,025 2,033 2,040 2,048 2,055	1,653 1,658 1,663 1,668 1,673	2,025 2,033 2,040 2,048 2,055	1,831 1,839 1,846 1,854 1,861	19,500 19,550 19,600 19,650 19,700	19,600 19,650 19,700	2,475 2,483 2,490 2,498 2,505	2,021 2,029 2,036 2,044 2,051	2,475 2,483 2,490 2,498 2,505	2,281 2,289 2,296 2,304 2,311
13,750 13,800 13,850 13,900 13,950	13,800 13,850 13,900 13,950 14,000	1,613 1,620 1,628 1,635 1,643	1,378 1,383 1,388 1,393 1,398	1,613 1,620 1,628 1,635 1,643	1,419 1,426 1,434 1,441 1,449	16,750 16,800 16,850 16,900 16,950	16,800 16,850 16,900 16,950 17,000	2,063 2,070 2,078 2,085 2,093	1,678 1,683 1,688 1,693 1,698	2,063 2,070 2,078 2,085 2,093	1,869 1,876 1,884 1,891 1,899	19,750 19,800 19,850 19,900 19,950	19,850 19,900 19,950	2,513 2,520 2,528 2,535 2,543	2,059 2,066 2,074 2,081 2,089	2,513 2,520 2,528 2,535 2,543	2,319 2,326 2,334 2,341 2,349
1	4,00	0				1	7,00	0				2	20,00	0			
14,000 14,050 14,100 14,150 14,200	14,050 14,100 14,150 14,200 14,250	1,650 1,658 1,665 1,673 1,680	1,403 1,408 1,413 1,418 1,423	1,650 1,658 1,665 1,673 1,680	1,456 1,464 1,471 1,479 1,486	17,000 17,050 17,100 17,150 17,200	17,050 17,100 17,150 17,200 17,250	2,100 2,108 2,115 2,123 2,130	1,703 1,708 1,713 1,718 1,723	2,100 2,108 2,115 2,123 2,130	1,906 1,914 1,921 1,929 1,936	20,000 20,050 20,100 20,150 20,200	20,100 20,150 20,200	2,550 2,558 2,565 2,573 2,580	2,096 2,104 2,111 2,119 2,126	2,550 2,558 2,565 2,573 2,580	2,356 2,364 2,371 2,379 2,386
14,250 14,300 14,350 14,400 14,450	14,300 14,350 14,400 14,450 14,500	1,688 1,695 1,703 1,710 1,718	1,428 1,433 1,438 1,443 1,448	1,688 1,695 1,703 1,710 1,718	1,494 1,501 1,509 1,516 1,524	17,250 17,300 17,350 17,400 17,450	17,300 17,350 17,400 17,450 17,500	2,138 2,145 2,153 2,160 2,168	1,728 1,733 1,738 1,743 1,748	2,138 2,145 2,153 2,160 2,168	1,944 1,951 1,959 1,966 1,974	20,250 20,300 20,350 20,400 20,450	20,350 20,400 20,450	2,588 2,595 2,603 2,610 2,618	2,134 2,141 2,149 2,156 2,164	2,588 2,595 2,603 2,610 2,618	2,394 2,401 2,409 2,416 2,424
14,500 14,550 14,600 14,650 14,700	14,550 14,600 14,650 14,700 14,750	1,725 1,733 1,740 1,748 1,755	1,453 1,458 1,463 1,468 1,473	1,725 1,733 1,740 1,748 1,755	1,531 1,539 1,546 1,554 1,561	17,500 17,550 17,600 17,650 17,700	17,550 17,600 17,650 17,700 17,750	2,175 2,183 2,190 2,198 2,205	1,753 1,758 1,763 1,768 1,773	2,175 2,183 2,190 2,198 2,205	1,981 1,989 1,996 2,004 2,011	20,500 20,550 20,600 20,650 20,700	20,600 20,650 20,700	2,625 2,633 2,640 2,648 2,655	2,171 2,179 2,186 2,194 2,201	2,625 2,633 2,640 2,648 2,655	2,431 2,439 2,446 2,454 2,461
14,750 14,800 14,850 14,900 14,950	14,800 14,850 14,900 14,950 15,000	1,763 1,770 1,778 1,785 1,793	1,478 1,483 1,488 1,493 1,498	1,763 1,770 1,778 1,785 1,793	1,569 1,576 1,584 1,591 1,599	17,750 17,800 17,850 17,900 17,950	17,800 17,850 17,900 17,950 18,000	2,213 2,220 2,228 2,235 2,243	1,778 1,783 1,788 1,793 1,798	2,213 2,220 2,228 2,235 2,243	2,019 2,026 2,034 2,041 2,049	20,750 20,800 20,850 20,900 20,950	20,850 20,900 20,950	2,663 2,670 2,678 2,685 2,693	2,209 2,216 2,224 2,231 2,239	2,663 2,670 2,678 2,685 2,693	2,469 2,476 2,484 2,491 2,499

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)			And yo	u are—		If line 43 (taxable income)			And yo	u are—		If line 4 (taxabl	e		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing separately	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 t	ax is—					Your t	ax is—	'				Your t	ax is—	
2	1,00	0				2	4,00	0				2	27,00	0			
21,000 21,050 21,100 21,150 21,200	21,050 21,100 21,150 21,200 21,250	2,700 2,708 2,715 2,723 2,730	2,246 2,254 2,261 2,269 2,276	2,700 2,708 2,715 2,723 2,730	2,506 2,514 2,521 2,529 2,536	24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200 24,250	3,150 3,158 3,165 3,173 3,180	2,696 2,704 2,711 2,719 2,726	3,150 3,158 3,165 3,173 3,180	2,956 2,964 2,971 2,979 2,986	27,000 27,050 27,100 27,150 27,200	27,100 27,150 27,200	3,600 3,608 3,615 3,623 3,630	3,146 3,154 3,161 3,169 3,176	3,600 3,608 3,615 3,623 3,630	3,406 3,414 3,421 3,429 3,436
21,250 21,300 21,350 21,400 21,450	21,300 21,350 21,400 21,450 21,500	2,738 2,745 2,753 2,760 2,768	2,284 2,291 2,299 2,306 2,314	2,738 2,745 2,753 2,760 2,768	2,544 2,551 2,559 2,566 2,574	24,250 24,300 24,350 24,400 24,450	24,300 24,350 24,400 24,450 24,500	3,188 3,195 3,203 3,210 3,218	2,734 2,741 2,749 2,756 2,764	3,188 3,195 3,203 3,210 3,218	2,994 3,001 3,009 3,016 3,024	27,250 27,300 27,350 27,400 27,450	27,350 27,400 27,450	3,638 3,645 3,653 3,660 3,668	3,184 3,191 3,199 3,206 3,214	3,638 3,645 3,653 3,660 3,668	3,444 3,451 3,459 3,466 3,474
21,500 21,550 21,600 21,650 21,700	0 21,550 2,775 2,321 2,775 2 0 21,600 2,783 2,329 2,783 2 0 21,650 2,790 2,336 2,790 2 0 21,700 2,798 2,344 2,788 2 0 21,750 2,805 2,351 2,805 2 0 21,800 2,813 2,359 2,813 2 0 21,850 2,820 2,366 2,820 2 0 21,900 2,828 2,374 2,828 2,374 2,828 0 21,950 2,835 2,381 2,835 2,835 2,381 2,835 2,820			2,581 2,589 2,596 2,604 2,611	24,500 24,550 24,600 24,650 24,700	24,550 24,600 24,650 24,700 24,750	3,225 3,233 3,240 3,248 3,255	2,771 2,779 2,786 2,794 2,801	3,225 3,233 3,240 3,248 3,255	3,031 3,039 3,046 3,054 3,061	27,500 27,550 27,600 27,650 27,700	27,600 27,650 27,700	3,675 3,683 3,690 3,698 3,705	3,221 3,229 3,236 3,244 3,251	3,675 3,683 3,690 3,698 3,705	3,481 3,489 3,496 3,504 3,511	
21,750 21,800 21,850 21,900 21,950	21,850 21,900	2,820 2,828	2,366 2,374	2,820 2,828	2,619 2,626 2,634 2,641 2,649	24,750 24,800 24,850 24,900 24,950	24,800 24,850 24,900 24,950 25,000	3,263 3,270 3,278 3,285 3,293	2,809 2,816 2,824 2,831 2,839	3,263 3,270 3,278 3,285 3,293	3,069 3,076 3,084 3,091 3,099	27,750 27,800 27,850 27,900 27,950	27,850 27,900 27,950	3,713 3,720 3,728 3,735 3,743	3,259 3,266 3,274 3,281 3,289	3,713 3,720 3,728 3,735 3,743	3,519 3,526 3,534 3,541 3,549
2	2,00	0				2	5,00	0				2	28,00	0			
22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	2,850 2,858 2,865 2,873 2,880	2,396 2,404 2,411 2,419 2,426	2,850 2,858 2,865 2,873 2,880	2,656 2,664 2,671 2,679 2,686	25,000 25,050 25,100 25,150 25,200	25,050 25,100 25,150 25,200 25,250	3,300 3,308 3,315 3,323 3,330	2,846 2,854 2,861 2,869 2,876	3,300 3,308 3,315 3,323 3,330	3,106 3,114 3,121 3,129 3,136	28,000 28,050 28,100 28,150 28,200	28,100 28,150 28,200	3,750 3,758 3,765 3,773 3,780	3,296 3,304 3,311 3,319 3,326	3,750 3,758 3,765 3,773 3,780	3,556 3,564 3,571 3,579 3,586
22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	2,888 2,895 2,903 2,910 2,918	2,434 2,441 2,449 2,456 2,464	2,888 2,895 2,903 2,910 2,918	2,694 2,701 2,709 2,716 2,724	25,250 25,300 25,350 25,400 25,450	25,300 25,350 25,400 25,450 25,500	3,338 3,345 3,353 3,360 3,368	2,884 2,891 2,899 2,906 2,914	3,338 3,345 3,353 3,360 3,368	3,144 3,151 3,159 3,166 3,174	28,250 28,300 28,350 28,400 28,450	28,350 28,400 28,450	3,788 3,795 3,803 3,810 3,818	3,334 3,341 3,349 3,356 3,364	3,788 3,795 3,803 3,810 3,818	3,594 3,601 3,609 3,616 3,624
22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	2,925 2,933 2,940 2,948 2,955	2,471 2,479 2,486 2,494 2,501	2,925 2,933 2,940 2,948 2,955	2,731 2,739 2,746 2,754 2,761	25,500 25,550 25,600 25,650 25,700	25,550 25,600 25,650 25,700 25,750	3,375 3,383 3,390 3,398 3,405	2,921 2,929 2,936 2,944 2,951	3,375 3,383 3,390 3,398 3,405	3,181 3,189 3,196 3,204 3,211	28,500 28,550 28,600 28,650 28,700	28,600 28,650 28,700	3,825 3,833 3,840 3,848 3,855	3,371 3,379 3,386 3,394 3,401	3,825 3,833 3,840 3,848 3,855	3,631 3,639 3,646 3,654 3,661
22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	2,963 2,970 2,978 2,985 2,993	2,509 2,516 2,524 2,531 2,539	2,963 2,970 2,978 2,985 2,993	2,769 2,776 2,784 2,791 2,799	25,750 25,800 25,850 25,900 25,950	25,800 25,850 25,900 25,950 26,000	3,413 3,420 3,428 3,435 3,443	2,959 2,966 2,974 2,981 2,989	3,413 3,420 3,428 3,435 3,443	3,219 3,226 3,234 3,241 3,249	28,750 28,800 28,850 28,900 28,950	28,850 28,900 28,950	3,863 3,870 3,878 3,885 3,893	3,409 3,416 3,424 3,431 3,439	3,863 3,870 3,878 3,885 3,893	3,669 3,676 3,684 3,691 3,699
2	3,00	0				2	6,00	0				2	29,00	0			
23,000 23,050 23,100 23,150 23,200	23,050 23,100 23,150 23,200 23,250	3,000 3,008 3,015 3,023 3,030	2,546 2,554 2,561 2,569 2,576	3,000 3,008 3,015 3,023 3,030	2,806 2,814 2,821 2,829 2,836	26,000 26,050 26,100 26,150 26,200	26,050 26,100 26,150 26,200 26,250	3,450 3,458 3,465 3,473 3,480	2,996 3,004 3,011 3,019 3,026	3,450 3,458 3,465 3,473 3,480	3,256 3,264 3,271 3,279 3,286	29,000 29,050 29,100 29,150 29,200	29,100 29,150 29,200	3,900 3,908 3,915 3,923 3,930	3,446 3,454 3,461 3,469 3,476	3,900 3,908 3,915 3,923 3,930	3,706 3,714 3,721 3,729 3,736
23,250 23,300 23,350 23,400 23,450	23,300 23,350 23,400 23,450 23,500	3,038 3,045 3,053 3,060 3,068	2,584 2,591 2,599 2,606 2,614	3,038 3,045 3,053 3,060 3,068	2,844 2,851 2,859 2,866 2,874	26,250 26,300 26,350 26,400 26,450	26,300 26,350 26,400 26,450 26,500	3,488 3,495 3,503 3,510 3,518	3,034 3,041 3,049 3,056 3,064	3,488 3,495 3,503 3,510 3,518	3,294 3,301 3,309 3,316 3,324	29,250 29,300 29,350 29,400 29,450	29,350 29,400 29,450	3,938 3,945 3,953 3,960 3,968	3,484 3,491 3,499 3,506 3,514	3,938 3,945 3,953 3,960 3,968	3,744 3,751 3,759 3,766 3,774
23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700 23,750	3,075 3,083 3,090 3,098 3,105	2,621 2,629 2,636 2,644 2,651	3,075 3,083 3,090 3,098 3,105	2,881 2,889 2,896 2,904 2,911	26,500 26,550 26,600 26,650 26,700	26,550 26,600 26,650 26,700 26,750	3,525 3,533 3,540 3,548 3,555	3,071 3,079 3,086 3,094 3,101	3,525 3,533 3,540 3,548 3,555	3,331 3,339 3,346 3,354 3,361	29,500 29,550 29,600 29,650 29,700	29,600 29,650 29,700	3,975 3,983 3,990 3,998 4,005	3,521 3,529 3,536 3,544 3,551	3,975 3,983 3,990 3,998 4,005	3,781 3,789 3,796 3,804 3,811
23,750 23,800 23,850 23,900 23,950	23,800 23,850 23,900 23,950 24,000	3,113 3,120 3,128 3,135 3,143	2,659 2,666 2,674 2,681 2,689	3,113 3,120 3,128 3,135 3,143	2,919 2,926 2,934 2,941 2,949	26,750 26,800 26,850 26,900 26,950	26,800 26,850 26,900 26,950 27,000	3,563 3,570 3,578 3,585 3,593	3,109 3,116 3,124 3,131 3,139	3,563 3,570 3,578 3,585 3,593	3,369 3,376 3,384 3,391 3,399	29,750 29,800 29,850 29,900 29,950	29,850 29,900 29,950	4,013 4,020 4,028 4,035 4,043	3,559 3,566 3,574 3,581 3,589	4,013 4,020 4,028 4,035 4,043	3,819 3,826 3,834 3,841 3,849

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income))		And yo	u are—		If line 43 (taxable income)	:		And yo	u are—		If line 4 (taxabl	е		And yo	u 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 t	ax is—	'				Your t	ax is—	'				Your t	ax is—	'
3	0,00	0				3	3,00	0				3	36,00	0			
30,000 30,050 30,100 30,150 30,200	30,050 30,100 30,150 30,200 30,250	4,050 4,058 4,065 4,073 4,080	3,596 3,604 3,611 3,619 3,626	4,050 4,058 4,065 4,073 4,080	3,856 3,864 3,871 3,879 3,886	33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	4,500 4,508 4,515 4,523 4,530	4,046 4,054 4,061 4,069 4,076	4,500 4,508 4,515 4,523 4,530	4,306 4,314 4,321 4,329 4,336	36,000 36,050 36,100 36,150 36,200		4,950 4,958 4,965 4,973 4,980	4,496 4,504 4,511 4,519 4,526	4,950 4,958 4,965 4,973 4,980	4,756 4,764 4,771 4,779 4,786
30,250 30,300 30,350 30,400 30,450	30,300 30,350 30,400 30,450 30,500	4,088 4,095 4,103 4,110 4,118	3,634 3,641 3,649 3,656 3,664	4,088 4,095 4,103 4,110 4,118	3,894 3,901 3,909 3,916 3,924	33,250 33,300 33,350 33,400 33,450	33,300 33,350 33,400 33,450 33,500	4,538 4,545 4,553 4,560 4,568	4,084 4,091 4,099 4,106 4,114	4,538 4,545 4,553 4,560 4,568	4,344 4,351 4,359 4,366 4,374	36,250 36,300 36,350 36,400 36,450	36,300 36,350 36,400 36,450 36,500	4,988 4,995 5,003 5,010 5,018	4,534 4,541 4,549 4,556 4,564	4,988 4,995 5,003 5,010 5,018	4,794 4,801 4,809 4,816 4,824
30,500 30,550 30,600 30,650 30,700	30,550 30,600 30,650 30,700 30,750	4,125 4,133 4,140 4,148 4,155	3,671 3,679 3,686 3,694 3,701	4,125 4,133 4,140 4,148 4,155	3,931 3,939 3,946 3,954 3,961	33,500 33,550 33,600 33,650 33,700	33,550 33,600 33,650 33,700 33,750	4,575 4,583 4,590 4,598 4,605	4,121 4,129 4,136 4,144 4,151	4,575 4,583 4,590 4,598 4,605	4,381 4,389 4,396 4,404 4,411	36,500 36,550 36,600 36,650 36,700		5,025 5,033 5,040 5,048 5,055	4,571 4,579 4,586 4,594 4,601	5,025 5,033 5,040 5,048 5,055	4,831 4,839 4,846 4,854 4,861
30,750 30,800 30,850 30,900 30,950	30,800 30,850 30,900 30,950 31,000	4,163 4,170 4,178 4,185 4,193	3,709 3,716 3,724 3,731 3,739	4,163 4,170 4,178 4,185 4,193	3,969 3,976 3,984 3,991 3,999	33,750 33,800 33,850 33,900 33,950	33,800 33,850 33,900 33,950 34,000	4,613 4,620 4,628 4,635 4,643	4,159 4,166 4,174 4,181 4,189	4,613 4,620 4,628 4,635 4,643	4,419 4,426 4,434 4,441 4,449	36,750 36,800 36,850 36,900 36,950	36,800 36,850 36,900 36,950 37,000	5,063 5,070 5,078 5,088 5,100	4,609 4,616 4,624 4,631 4,639	5,063 5,070 5,078 5,088 5,100	4,869 4,876 4,884 4,891 4,899
3	1,00	0				3	4,00	0				3	37,00	0			
31,000 31,050 31,100 31,150 31,200	31,050 31,100 31,150 31,200 31,250	4,200 4,208 4,215 4,223 4,230	3,746 3,754 3,761 3,769 3,776	4,200 4,208 4,215 4,223 4,230	4,006 4,014 4,021 4,029 4,036	34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	4,650 4,658 4,665 4,673 4,680	4,196 4,204 4,211 4,219 4,226	4,650 4,658 4,665 4,673 4,680	4,456 4,464 4,471 4,479 4,486	37,000 37,050 37,100 37,150 37,200	37,050 37,100 37,150 37,200 37,250	5,113 5,125 5,138 5,150 5,163	4,646 4,654 4,661 4,669 4,676	5,113 5,125 5,138 5,150 5,163	4,906 4,914 4,921 4,929 4,936
31,250 31,300 31,350 31,400 31,450	31,300 31,350 31,400 31,450 31,500	4,238 4,245 4,253 4,260 4,268	3,784 3,791 3,799 3,806 3,814	4,238 4,245 4,253 4,260 4,268	4,044 4,051 4,059 4,066 4,074	34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	4,688 4,695 4,703 4,710 4,718	4,234 4,241 4,249 4,256 4,264	4,688 4,695 4,703 4,710 4,718	4,494 4,501 4,509 4,516 4,524	37,250 37,300 37,350 37,400 37,450	37,450	5,175 5,188 5,200 5,213 5,225	4,684 4,691 4,699 4,706 4,714	5,175 5,188 5,200 5,213 5,225	4,944 4,951 4,959 4,966 4,974
31,500 31,550 31,600 31,650 31,700	31,550 31,600 31,650 31,700 31,750	4,275 4,283 4,290 4,298 4,305	3,821 3,829 3,836 3,844 3,851	4,275 4,283 4,290 4,298 4,305	4,081 4,089 4,096 4,104 4,111	34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	4,725 4,733 4,740 4,748 4,755	4,271 4,279 4,286 4,294 4,301	4,725 4,733 4,740 4,748 4,755	4,531 4,539 4,546 4,554 4,561	37,500 37,550 37,600 37,650 37,700	37,550 37,600 37,650 37,700 37,750	5,238 5,250 5,263 5,275 5,288	4,721 4,729 4,736 4,744 4,751	5,238 5,250 5,263 5,275 5,288	4,981 4,989 4,996 5,004 5,011
31,750 31,800 31,850 31,900 31,950	31,800 31,850 31,900 31,950 32,000	4,313 4,320 4,328 4,335 4,343	3,859 3,866 3,874 3,881 3,889	4,313 4,320 4,328 4,335 4,343	4,119 4,126 4,134 4,141 4,149	34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	4,763 4,770 4,778 4,785 4,793	4,309 4,316 4,324 4,331 4,339	4,763 4,770 4,778 4,785 4,793	4,569 4,576 4,584 4,591 4,599	37,750 37,800 37,850 37,900 37,950	37,850 37,900 37,950	5,300 5,313 5,325 5,338 5,350	4,759 4,766 4,774 4,781 4,789	5,300 5,313 5,325 5,338 5,350	5,019 5,026 5,034 5,041 5,049
3	2,00	0				3	5,00	0				3	88,00	0			
32,000 32,050 32,100 32,150 32,200	32,050 32,100 32,150 32,200 32,250	4,350 4,358 4,365 4,373 4,380	3,896 3,904 3,911 3,919 3,926	4,350 4,358 4,365 4,373 4,380	4,156 4,164 4,171 4,179 4,186	35,000 35,050 35,100 35,150 35,200	35,050 35,100 35,150 35,200 35,250	4,800 4,808 4,815 4,823 4,830	4,346 4,354 4,361 4,369 4,376	4,800 4,808 4,815 4,823 4,830	4,606 4,614 4,621 4,629 4,636	38,000 38,050 38,100 38,150 38,200	38,100 38,150 38,200	5,363 5,375 5,388 5,400 5,413	4,796 4,804 4,811 4,819 4,826	5,363 5,375 5,388 5,400 5,413	5,056 5,064 5,071 5,079 5,086
32,250 32,300 32,350 32,400 32,450	32,300 32,350 32,400 32,450 32,500	4,388 4,395 4,403 4,410 4,418	3,934 3,941 3,949 3,956 3,964	4,388 4,395 4,403 4,410 4,418	4,194 4,201 4,209 4,216 4,224	35,250 35,300 35,350 35,400 35,450	35,300 35,350 35,400 35,450 35,500	4,838 4,845 4,853 4,860 4,868	4,384 4,391 4,399 4,406 4,414	4,838 4,845 4,853 4,860 4,868	4,644 4,651 4,659 4,666 4,674	38,250 38,300 38,350 38,400 38,450	38,350 38,400 38,450	5,425 5,438 5,450 5,463 5,475	4,834 4,841 4,849 4,856 4,864	5,425 5,438 5,450 5,463 5,475	5,094 5,101 5,109 5,116 5,124
32,500 32,550 32,600 32,650 32,700	32,550 32,600 32,650 32,700 32,750	4,425 4,433 4,440 4,448 4,455	3,971 3,979 3,986 3,994 4,001	4,425 4,433 4,440 4,448 4,455	4,231 4,239 4,246 4,254 4,261	35,500 35,550 35,600 35,650 35,700	35,550 35,600 35,650 35,700 35,750	4,875 4,883 4,890 4,898 4,905	4,421 4,429 4,436 4,444 4,451	4,875 4,883 4,890 4,898 4,905	4,681 4,689 4,696 4,704 4,711	38,500 38,550 38,600 38,650 38,700	38,600 38,650 38,700	5,488 5,500 5,513 5,525 5,538	4,871 4,879 4,886 4,894 4,901	5,488 5,500 5,513 5,525 5,538	5,131 5,139 5,146 5,154 5,161
32,750 32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	4,463 4,470 4,478 4,485 4,493	4,009 4,016 4,024 4,031 4,039	4,463 4,470 4,478 4,485 4,493	4,269 4,276 4,284 4,291 4,299	35,750 35,800 35,850 35,900 35,950	35,800 35,850 35,900 35,950 36,000	4,913 4,920 4,928 4,935 4,943	4,459 4,466 4,474 4,481 4,489	4,913 4,920 4,928 4,935 4,943	4,719 4,726 4,734 4,741 4,749	38,750 38,800 38,850 38,900 38,950	38,900 38,950	5,550 5,563 5,575 5,588 5,600	4,909 4,916 4,924 4,931 4,939	5,550 5,563 5,575 5,588 5,600	5,169 5,176 5,184 5,191 5,199

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)			And yo	u are—		If line 43 (taxable income)			And yo	u are—		If line 4 (taxabl	е		And yo	u 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 t	ax is—	'				Your t	ax is—	'				Your t	ax is—	'
3	9,00	0				4	2,00	0				4	15,00	0			
39,000 39,050 39,100 39,150 39,200	39,050 39,100 39,150 39,200 39,250	5,613 5,625 5,638 5,650 5,663	4,946 4,954 4,961 4,969 4,976	5,613 5,625 5,638 5,650 5,663	5,206 5,214 5,221 5,229 5,236	42,000 42,050 42,100 42,150 42,200	42,050 42,100 42,150 42,200 42,250	6,363 6,375 6,388 6,400 6,413	5,396 5,404 5,411 5,419 5,426	6,363 6,375 6,388 6,400 6,413	5,656 5,664 5,671 5,679 5,686	45,000 45,050 45,100 45,150 45,200	45,050 45,100 45,150 45,200 45,250	7,113 7,125 7,138 7,150 7,163	5,846 5,854 5,861 5,869 5,876	7,113 7,125 7,138 7,150 7,163	6,106 6,114 6,121 6,129 6,136
39,250 39,300 39,350 39,400 39,450	39,300 39,350 39,400 39,450 39,500	5,675 5,688 5,700 5,713 5,725	4,984 4,991 4,999 5,006 5,014	5,675 5,688 5,700 5,713 5,725	5,244 5,251 5,259 5,266 5,274	42,250 42,300 42,350 42,400 42,450	42,300 42,350 42,400 42,450 42,500	6,425 6,438 6,450 6,463 6,475	5,434 5,441 5,449 5,456 5,464	6,425 6,438 6,450 6,463 6,475	5,694 5,701 5,709 5,716 5,724	45,250 45,300 45,350 45,400 45,450	45,300 45,350 45,400 45,450 45,500	7,175 7,188 7,200 7,213 7,225	5,884 5,891 5,899 5,906 5,914	7,175 7,188 7,200 7,213 7,225	6,144 6,151 6,159 6,166 6,174
39,500 39,550 39,600 39,650 39,700	0 39,550 5,738 5,021 5,738 5,021 5,738 5,029 5,750 5,029 5,750 5,029 5,750 5,029 5,750 5,036 5,763 5,036 5,763 5,036 5,763 5,036 5,775 5,044 5,775 5,044 5,775 5,051 5,788 5,051 5,788 5,051 5,800 5,050 5,813 5,066 5,813 5,066 5,813 5,066 5,813 5,051 5,825 5,074 5,825 5,074 5,825 5,074 5,825 5,074 5,825 5,074 5,825 5,074 5,825 5,074 5,000 5,				5,281 5,289 5,296 5,304 5,311	42,500 42,550 42,600 42,650 42,700	42,550 42,600 42,650 42,700 42,750	6,488 6,500 6,513 6,525 6,538	5,471 5,479 5,486 5,494 5,501	6,488 6,500 6,513 6,525 6,538	5,731 5,739 5,746 5,754 5,761	45,500 45,550 45,600 45,650 45,700	45,550 45,600 45,650 45,700 45,750	7,238 7,250 7,263 7,275 7,288	5,921 5,929 5,936 5,944 5,951	7,238 7,250 7,263 7,275 7,288	6,181 6,189 6,196 6,204 6,211
39,750 39,800 39,850 39,900 39,950	39,850 39,900	5,813	5,066	5,813	5,319 5,326 5,334 5,341 5,349	42,750 42,800 42,850 42,900 42,950	42,800 42,850 42,900 42,950 43,000	6,550 6,563 6,575 6,588 6,600	5,509 5,516 5,524 5,531 5,539	6,550 6,563 6,575 6,588 6,600	5,769 5,776 5,784 5,791 5,799	45,750 45,800 45,850 45,900 45,950	45,800 45,850 45,900 45,950 46,000	7,300 7,313 7,325 7,338 7,350	5,959 5,966 5,974 5,981 5,989	7,300 7,313 7,325 7,338 7,350	6,219 6,226 6,234 6,241 6,249
4	0,00	0				4	3,00	0				4	16,00	0			
40,000 40,050 40,100 40,150 40,200	50 40,100 5,875 5,104 5,875 00 40,150 5,888 5,111 5,888 50 40,200 5,900 5,119 5,900 00 40,250 5,913 5,126 5,913					43,000 43,050 43,100 43,150 43,200	43,050 43,100 43,150 43,200 43,250	6,613 6,625 6,638 6,650 6,663	5,546 5,554 5,561 5,569 5,576	6,613 6,625 6,638 6,650 6,663	5,806 5,814 5,821 5,829 5,836	46,000 46,050 46,100 46,150 46,200	46,150 46,200	7,363 7,375 7,388 7,400 7,413	5,996 6,004 6,011 6,019 6,026	7,363 7,375 7,388 7,400 7,413	6,256 6,264 6,271 6,279 6,286
40,250 40,300 40,350 40,400 40,450	40,300 40,350 40,400 40,450 40,500	5,925 5,938 5,950 5,963 5,975	5,134 5,141 5,149 5,156 5,164	5,925 5,938 5,950 5,963 5,975	5,394 5,401 5,409 5,416 5,424	43,250 43,300 43,350 43,400 43,450	43,300 43,350 43,400 43,450 43,500	6,675 6,688 6,700 6,713 6,725	5,584 5,591 5,599 5,606 5,614	6,675 6,688 6,700 6,713 6,725	5,844 5,851 5,859 5,866 5,874	46,250 46,300 46,350 46,400 46,450	46,300 46,350 46,400 46,450 46,500	7,425 7,438 7,450 7,463 7,475	6,034 6,041 6,049 6,056 6,064	7,425 7,438 7,450 7,463 7,475	6,294 6,301 6,309 6,316 6,324
40,500 40,550 40,600 40,650 40,700	40,550 40,600 40,650 40,700 40,750	5,988 6,000 6,013 6,025 6,038	5,171 5,179 5,186 5,194 5,201	5,988 6,000 6,013 6,025 6,038	5,431 5,439 5,446 5,454 5,461	43,500 43,550 43,600 43,650 43,700	43,550 43,600 43,650 43,700 43,750	6,738 6,750 6,763 6,775 6,788	5,621 5,629 5,636 5,644 5,651	6,738 6,750 6,763 6,775 6,788	5,881 5,889 5,896 5,904 5,911	46,500 46,550 46,600 46,650 46,700	46,550 46,600 46,650 46,700 46,750	7,488 7,500 7,513 7,525 7,538	6,071 6,079 6,086 6,094 6,101	7,488 7,500 7,513 7,525 7,538	6,331 6,339 6,346 6,354 6,361
40,750 40,800 40,850 40,900 40,950	40,800 40,850 40,900 40,950 41,000	6,050 6,063 6,075 6,088 6,100	5,209 5,216 5,224 5,231 5,239	6,050 6,063 6,075 6,088 6,100	5,469 5,476 5,484 5,491 5,499	43,750 43,800 43,850 43,900 43,950	43,800 43,850 43,900 43,950 44,000	6,800 6,813 6,825 6,838 6,850	5,659 5,666 5,674 5,681 5,689	6,800 6,813 6,825 6,838 6,850	5,919 5,926 5,934 5,941 5,949	46,750 46,800 46,850 46,900 46,950	46,900 46,950	7,550 7,563 7,575 7,588 7,600	6,109 6,116 6,124 6,131 6,139	7,550 7,563 7,575 7,588 7,600	6,369 6,376 6,384 6,391 6,399
4	1,00	0				4	4,00	0				4	17,00	0			
41,000 41,050 41,100 41,150 41,200	41,050 41,100 41,150 41,200 41,250	6,113 6,125 6,138 6,150 6,163	5,246 5,254 5,261 5,269 5,276	6,113 6,125 6,138 6,150 6,163	5,506 5,514 5,521 5,529 5,536	44,000 44,050 44,100 44,150 44,200	44,050 44,100 44,150 44,200 44,250	6,863 6,875 6,888 6,900 6,913	5,696 5,704 5,711 5,719 5,726	6,863 6,875 6,888 6,900 6,913	5,956 5,964 5,971 5,979 5,986	47,000 47,050 47,100 47,150 47,200	47,100 47,150 47,200	7,613 7,625 7,638 7,650 7,663	6,146 6,154 6,161 6,169 6,176	7,613 7,625 7,638 7,650 7,663	6,406 6,414 6,421 6,429 6,436
41,250 41,300 41,350 41,400 41,450	41,250 6,163 5,276 6,163 41,300 6,175 5,284 6,175 50 41,350 6,188 5,291 6,188 51 6,200 5,299 6,200 6,00 41,450 6,213 5,306 6,213 50 41,500 6,225 5,314 6,225					44,250 44,300 44,350 44,400 44,450	44,300 44,350 44,400 44,450 44,500	6,925 6,938 6,950 6,963 6,975	5,734 5,741 5,749 5,756 5,764	6,925 6,938 6,950 6,963 6,975	5,994 6,001 6,009 6,016 6,024	47,250 47,300 47,350 47,400 47,450	47,400 47,450	7,675 7,688 7,700 7,713 7,725	6,184 6,191 6,199 6,206 6,214	7,675 7,688 7,700 7,713 7,725	6,444 6,451 6,459 6,466 6,474
41,500 41,550 41,600 41,650 41,700	41,550 41,600 41,650 41,700 41,750	6,238 6,250 6,263 6,275 6,288	5,321 5,329 5,336 5,344 5,351	6,238 6,250 6,263 6,275 6,288	5,581 5,589 5,596 5,604 5,611	44,500 44,550 44,600 44,650 44,700	44,550 44,600 44,650 44,700 44,750	6,988 7,000 7,013 7,025 7,038	5,771 5,779 5,786 5,794 5,801	6,988 7,000 7,013 7,025 7,038	6,031 6,039 6,046 6,054 6,061	47,500 47,550 47,600 47,650 47,700	47,600 47,650 47,700	7,738 7,750 7,763 7,775 7,788	6,221 6,229 6,236 6,244 6,251	7,738 7,750 7,763 7,775 7,788	6,481 6,489 6,496 6,504 6,511
41,750 41,800 41,850 41,900 41,950	41,800 41,850 41,900 41,950 42,000	6,300 6,313 6,325 6,338 6,350	5,359 5,366 5,374 5,381 5,389	6,300 6,313 6,325 6,338 6,350	5,619 5,626 5,634 5,641 5,649	44,750 44,800 44,850 44,900 44,950	44,800 44,850 44,900 44,950 45,000	7,050 7,063 7,075 7,088 7,100	5,809 5,816 5,824 5,831 5,839	7,050 7,063 7,075 7,088 7,100	6,069 6,076 6,084 6,091 6,099	47,750 47,800 47,850 47,900 47,950	47,850 47,900	7,800 7,813 7,825 7,838 7,850	6,259 6,266 6,274 6,281 6,289	7,800 7,813 7,825 7,838 7,850	6,519 6,526 6,534 6,541 6,549

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)	:		And yo	u are—		If line 43 (taxable income)	:		And yo	ou are—		If line 4 (taxabl	е		And yo	u 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 t	ax is—	·				Your t	ax is—	'				Your t	ax is—	'
4	8,00	0				5	1,00	0				5	54,00	0			
48,000 48,050 48,100 48,150 48,200	48,050 48,100 48,150 48,200 48,250	7,863 7,875 7,888 7,900 7,913	6,296 6,304 6,311 6,319 6,326	7,863 7,875 7,888 7,900 7,913	6,556 6,564 6,571 6,579 6,586	51,000 51,050 51,100 51,150 51,200	51,050 51,100 51,150 51,200 51,250	8,613 8,625 8,638 8,650 8,663	6,746 6,754 6,761 6,769 6,776	8,613 8,625 8,638 8,650 8,663	7,169 7,181 7,194 7,206 7,219	54,000 54,050 54,100 54,150 54,200	54,100 54,150 54,200	9,363 9,375 9,388 9,400 9,413	7,196 7,204 7,211 7,219 7,226	9,363 9,375 9,388 9,400 9,413	7,919 7,931 7,944 7,956 7,969
48,250 48,300 48,350 48,400 48,450	48,300 48,350 48,400 48,450 48,500	7,925 7,938 7,950 7,963 7,975	6,334 6,341 6,349 6,356 6,364	7,925 7,938 7,950 7,963 7,975	6,594 6,601 6,609 6,616 6,624	51,250 51,300 51,350 51,400 51,450	51,300 51,350 51,400 51,450 51,500	8,675 8,688 8,700 8,713 8,725	6,784 6,791 6,799 6,806 6,814	8,675 8,688 8,700 8,713 8,725	7,231 7,244 7,256 7,269 7,281	54,250 54,300 54,350 54,400 54,450	54,350 54,400 54,450	9,425 9,438 9,450 9,463 9,475	7,234 7,241 7,249 7,256 7,264	9,425 9,438 9,450 9,463 9,475	7,981 7,994 8,006 8,019 8,031
48,500 48,550 48,600 48,650 48,700	48,550 48,600 48,650 48,700 48,750	7,988 8,000 8,013 8,025 8,038	6,371 6,379 6,386 6,394 6,401	7,988 8,000 8,013 8,025 8,038	6,631 6,639 6,646 6,654 6,661	51,500 51,550 51,600 51,650 51,700	51,550 51,600 51,650 51,700 51,750	8,738 8,750 8,763 8,775 8,788	6,821 6,829 6,836 6,844 6,851	8,738 8,750 8,763 8,775 8,788	7,294 7,306 7,319 7,331 7,344	54,500 54,550 54,600 54,650 54,700	54,600 54,650 54,700	9,488 9,500 9,513 9,525 9,538	7,271 7,279 7,286 7,294 7,301	9,488 9,500 9,513 9,525 9,538	8,044 8,056 8,069 8,081 8,094
48,750 48,800 48,850 48,900 48,950	48,800 48,850 48,900 48,950 49,000	8,050 8,063 8,075 8,088 8,100	6,409 6,416 6,424 6,431 6,439	8,050 8,063 8,075 8,088 8,100	6,669 6,676 6,684 6,691 6,699	51,750 51,800 51,850 51,900 51,950	51,800 51,850 51,900 51,950 52,000	8,800 8,813 8,825 8,838 8,850	6,859 6,866 6,874 6,881 6,889	8,800 8,813 8,825 8,838 8,850	7,356 7,369 7,381 7,394 7,406	54,750 54,800 54,850 54,900 54,950	54,850 54,900 54,950	9,550 9,563 9,575 9,588 9,600	7,309 7,316 7,324 7,331 7,339	9,550 9,563 9,575 9,588 9,600	8,106 8,119 8,131 8,144 8,156
4	9,00	0				5	2,00	0				5	55,00	0			
49,000 49,050 49,100 49,150 49,200	49,050 49,100 49,150 49,200 49,250	8,113 8,125 8,138 8,150 8,163	6,446 6,454 6,461 6,469 6,476	8,113 8,125 8,138 8,150 8,163	6,706 6,714 6,721 6,729 6,736	52,000 52,050 52,100 52,150 52,200	52,050 52,100 52,150 52,200 52,250	8,863 8,875 8,888 8,900 8,913	6,896 6,904 6,911 6,919 6,926	8,863 8,875 8,888 8,900 8,913	7,419 7,431 7,444 7,456 7,469	55,000 55,050 55,100 55,150 55,200	55,100 55,150 55,200	9,613 9,625 9,638 9,650 9,663	7,346 7,354 7,361 7,369 7,376	9,613 9,625 9,638 9,650 9,663	8,169 8,181 8,194 8,206 8,219
49,250 49,300 49,350 49,400 49,450	49,300 49,350 49,400 49,450 49,500	8,175 8,188 8,200 8,213 8,225	6,484 6,491 6,499 6,506 6,514	8,175 8,188 8,200 8,213 8,225	6,744 6,751 6,759 6,769 6,781	52,250 52,300 52,350 52,400 52,450	52,300 52,350 52,400 52,450 52,500	8,925 8,938 8,950 8,963 8,975	6,934 6,941 6,949 6,956 6,964	8,925 8,938 8,950 8,963 8,975	7,481 7,494 7,506 7,519 7,531	55,250 55,300 55,350 55,400 55,450	55,350 55,400 55,450	9,675 9,688 9,700 9,713 9,725	7,384 7,391 7,399 7,406 7,414	9,675 9,688 9,700 9,713 9,725	8,231 8,244 8,256 8,269 8,281
49,500 49,550 49,600 49,650 49,700	49,550 49,600 49,650 49,700 49,750	8,238 8,250 8,263 8,275 8,288	6,521 6,529 6,536 6,544 6,551	8,238 8,250 8,263 8,275 8,288	6,794 6,806 6,819 6,831 6,844	52,500 52,550 52,600 52,650 52,700	52,550 52,600 52,650 52,700 52,750	8,988 9,000 9,013 9,025 9,038	6,971 6,979 6,986 6,994 7,001	8,988 9,000 9,013 9,025 9,038	7,544 7,556 7,569 7,581 7,594	55,500 55,550 55,600 55,650 55,700	55,600 55,650 55,700	9,738 9,750 9,763 9,775 9,788	7,421 7,429 7,436 7,444 7,451	9,738 9,750 9,763 9,775 9,788	8,294 8,306 8,319 8,331 8,344
49,750 49,800 49,850 49,900 49,950	49,800 49,850 49,900 49,950 50,000	8,300 8,313 8,325 8,338 8,350	6,559 6,566 6,574 6,581 6,589	8,300 8,313 8,325 8,338 8,350	6,856 6,869 6,881 6,894 6,906	52,750 52,800 52,850 52,900 52,950	52,800 52,850 52,900 52,950 53,000	9,050 9,063 9,075 9,088 9,100	7,009 7,016 7,024 7,031 7,039	9,050 9,063 9,075 9,088 9,100	7,606 7,619 7,631 7,644 7,656	55,750 55,800 55,850 55,900 55,950	55,850 55,900 55,950	9,800 9,813 9,825 9,838 9,850	7,459 7,466 7,474 7,481 7,489	9,800 9,813 9,825 9,838 9,850	8,356 8,369 8,381 8,394 8,406
5	0,00	0				5	3,00	0				5	56,00	0			
50,000 50,050 50,100 50,150 50,200	50,050 50,100 50,150 50,200 50,250	8,363 8,375 8,388 8,400 8,413	6,596 6,604 6,611 6,619 6,626	8,363 8,375 8,388 8,400 8,413	6,919 6,931 6,944 6,956 6,969	53,000 53,050 53,100 53,150 53,200	53,050 53,100 53,150 53,200 53,250	9,113 9,125 9,138 9,150 9,163	7,046 7,054 7,061 7,069 7,076	9,113 9,125 9,138 9,150 9,163	7,669 7,681 7,694 7,706 7,719	56,000 56,050 56,100 56,150 56,200	56,100 56,150 56,200	9,863 9,875 9,888 9,900 9,913	7,496 7,504 7,511 7,519 7,526	9,863 9,875 9,888 9,900 9,913	8,419 8,431 8,444 8,456 8,469
50,250 50,300 50,350 50,400 50,450	50,300 50,350 50,400 50,450 50,500	8,425 8,438 8,450 8,463 8,475	6,634 6,641 6,649 6,656 6,664	8,425 8,438 8,450 8,463 8,475	6,981 6,994 7,006 7,019 7,031	53,250 53,300 53,350 53,400 53,450	53,300 53,350 53,400 53,450 53,500	9,175 9,188 9,200 9,213 9,225	7,084 7,091 7,099 7,106 7,114	9,175 9,188 9,200 9,213 9,225	7,731 7,744 7,756 7,769 7,781	56,250 56,300 56,350 56,400 56,450	56,350 56,400 56,450	9,925 9,938 9,950 9,963 9,975	7,534 7,541 7,549 7,556 7,564	9,925 9,938 9,950 9,963 9,975	8,481 8,494 8,506 8,519 8,531
50,500 50,550 50,600 50,650 50,700	50,550 50,600 50,650 50,700 50,750	8,488 8,500 8,513 8,525 8,538	6,671 6,679 6,686 6,694 6,701	8,488 8,500 8,513 8,525 8,538	7,044 7,056 7,069 7,081 7,094	53,500 53,550 53,600 53,650 53,700	53,550 53,600 53,650 53,700 53,750	9,238 9,250 9,263 9,275 9,288	7,121 7,129 7,136 7,144 7,151	9,238 9,250 9,263 9,275 9,288	7,794 7,806 7,819 7,831 7,844	56,500 56,550 56,600 56,650 56,700	56,600 56,650 56,700	9,988 10,000 10,013 10,025 10,038	7,571 7,579 7,586 7,594 7,601	9,988 10,000 10,013 10,025 10,038	8,544 8,556 8,569 8,581 8,594
50,750 50,800 50,850 50,900 50,950	50,800 50,850 50,900 50,950 51,000	8,550 8,563 8,575 8,588 8,600	6,709 6,716 6,724 6,731 6,739	8,550 8,563 8,575 8,588 8,600	7,106 7,119 7,131 7,144 7,156	53,750 53,800 53,850 53,900 53,950	53,800 53,850 53,900 53,950 54,000	9,300 9,313 9,325 9,338 9,350	7,159 7,166 7,174 7,181 7,189	9,300 9,313 9,325 9,338 9,350	7,856 7,869 7,881 7,894 7,906	56,750 56,800 56,850 56,900 56,950	56,850 56,900 56,950	10,050 10,063 10,075 10,088 10,100	7,609 7,616 7,624 7,631 7,639	10,050 10,063 10,075 10,088 10,100	8,606 8,619 8,631 8,644 8,656

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income))		And yo	u are—		If line 43 (taxable income	:		And yo	u are—		If line 4 (taxablincome	е		And yo	u 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 t	ax is—	'				Your t	ax is—					Your t	ax is—	
5	7,00	0				6	0,00	0				6	3,00	0			
57,000 57,050 57,100 57,150 57,200	57,050 57,100 57,150 57,200 57,250	10,113 10,125 10,138 10,150 10,163	7,646 7,654 7,661 7,669 7,676	10,113 10,125 10,138 10,150 10,163	8,669 8,681 8,694 8,706 8,719	60,000 60,050 60,100 60,150 60,200	60,050 60,100 60,150 60,200 60,250	10,863 10,875 10,888 10,900 10,913	8,096 8,104 8,111 8,119 8,126	10,863 10,875 10,888 10,900 10,913	9,419 9,431 9,444 9,456 9,469	63,000 63,050 63,100 63,150 63,200	63,200	11,613 11,625 11,638 11,650 11,663	8,546 8,554 8,561 8,569 8,576	11,613 11,625 11,638 11,650 11,663	10,169 10,181 10,194 10,206 10,219
57,250 57,300 57,350 57,400 57,450	57,300 57,350 57,400 57,450 57,500	10,175 10,188 10,200 10,213 10,225	7,684 7,691 7,699 7,706 7,714	10,175 10,188 10,200 10,213 10,225	8,731 8,744 8,756 8,769 8,781	60,250 60,300 60,350 60,400 60,450	60,300 60,350 60,400 60,450 60,500	10,925 10,938 10,950 10,963 10,975	8,134 8,141 8,149 8,156 8,164	10,925 10,938 10,950 10,963 10,975	9,481 9,494 9,506 9,519 9,531	63,250 63,300 63,350 63,400 63,450	63,350 63,400	11,675 11,688 11,700 11,713 11,725	8,584 8,591 8,599 8,606 8,614	11,675 11,688 11,700 11,713 11,725	10,231 10,244 10,256 10,269 10,281
57,500 57,550 57,600 57,650 57,700	57,550 57,600 57,650 57,700 57,750	10,238 10,250 10,263 10,275 10,288	7,721 7,729 7,736 7,744 7,751	10,238 10,250 10,263 10,275 10,288	8,794 8,806 8,819 8,831 8,844	60,500 60,550 60,600 60,650 60,700	60,550 60,600 60,650 60,700 60,750	10,988 11,000 11,013 11,025 11,038	8,171 8,179 8,186 8,194 8,201	10,988 11,000 11,013 11,025 11,038	9,544 9,556 9,569 9,581 9,594	63,500 63,550 63,600 63,650 63,700		11,738 11,750 11,763 11,775 11,788	8,621 8,629 8,636 8,644 8,651	11,738 11,750 11,763 11,775 11,788	10,294 10,306 10,319 10,331 10,344
57,750 57,800 57,850 57,900 57,950	57,800 57,850 57,900 57,950 58,000	10,300 10,313 10,325 10,338 10,350	7,759 7,766 7,774 7,781 7,789	10,300 10,313 10,325 10,338 10,350	8,856 8,869 8,881 8,894 8,906	60,750 60,800 60,850 60,900 60,950	60,800 60,850 60,900 60,950 61,000	11,050 11,063 11,075 11,088 11,100	8,209 8,216 8,224 8,231 8,239	11,050 11,063 11,075 11,088 11,100	9,606 9,619 9,631 9,644 9,656	63,750 63,800 63,850 63,900 63,950	63,800 63,850 63,900 63,950 64,000	11,800 11,813 11,825 11,838 11,850	8,659 8,666 8,674 8,681 8,689	11,800 11,813 11,825 11,838 11,850	10,356 10,369 10,381 10,394 10,406
5	8,00	0				6	1,00	0				6	64,00	0			
58,000 58,050 58,100 58,150 58,200	58,050 58,100 58,150 58,200 58,250	10,363 10,375 10,388 10,400 10,413	7,796 7,804 7,811 7,819 7,826	10,363 10,375 10,388 10,400 10,413	8,919 8,931 8,944 8,956 8,969	61,000 61,050 61,100 61,150 61,200	61,050 61,100 61,150 61,200 61,250	11,113 11,125 11,138 11,150 11,163	8,246 8,254 8,261 8,269 8,276	11,113 11,125 11,138 11,150 11,163	9,669 9,681 9,694 9,706 9,719	64,000 64,050 64,100 64,150 64,200		11,863 11,875 11,888 11,900 11,913	8,696 8,704 8,711 8,719 8,726	11,863 11,875 11,888 11,900 11,913	10,419 10,431 10,444 10,456 10,469
58,250 58,300 58,350 58,400 58,450	58,300 58,350 58,400 58,450 58,500	10,425 10,438 10,450 10,463 10,475	7,834 7,841 7,849 7,856 7,864	10,425 10,438 10,450 10,463 10,475	8,981 8,994 9,006 9,019 9,031	61,250 61,300 61,350 61,400 61,450	61,300 61,350 61,400 61,450 61,500	11,175 11,188 11,200 11,213 11,225	8,284 8,291 8,299 8,306 8,314	11,175 11,188 11,200 11,213 11,225	9,731 9,744 9,756 9,769 9,781	64,250 64,300 64,350 64,400 64,450	64,450	11,925 11,938 11,950 11,963 11,975	8,734 8,741 8,749 8,756 8,764	11,925 11,938 11,950 11,963 11,975	10,481 10,494 10,506 10,519 10,531
58,500 58,550 58,600 58,650 58,700	58,550 58,600 58,650 58,700 58,750	10,488 10,500 10,513 10,525 10,538	7,871 7,879 7,886 7,894 7,901	10,488 10,500 10,513 10,525 10,538	9,044 9,056 9,069 9,081 9,094	61,500 61,550 61,600 61,650 61,700	61,550 61,600 61,650 61,700 61,750	11,238 11,250 11,263 11,275 11,288	8,321 8,329 8,336 8,344 8,351	11,238 11,250 11,263 11,275 11,288	9,794 9,806 9,819 9,831 9,844	64,500 64,550 64,600 64,650 64,700		11,988 12,000 12,013 12,025 12,038	8,771 8,779 8,786 8,794 8,801	11,988 12,000 12,013 12,025 12,038	10,544 10,556 10,569 10,581 10,594
58,750 58,800 58,850 58,900 58,950	58,800 58,850 58,900 58,950 59,000	10,550 10,563 10,575 10,588 10,600	7,909 7,916 7,924 7,931 7,939	10,550 10,563 10,575 10,588 10,600	9,106 9,119 9,131 9,144 9,156	61,750 61,800 61,850 61,900 61,950	61,800 61,850 61,900 61,950 62,000	11,300 11,313 11,325 11,338 11,350	8,359 8,366 8,374 8,381 8,389	11,300 11,313 11,325 11,338 11,350	9,856 9,869 9,881 9,894 9,906	64,750 64,800 64,850 64,900 64,950	64,850 64,900 64,950	12,050 12,063 12,075 12,088 12,100	8,809 8,816 8,824 8,831 8,839	12,050 12,063 12,075 12,088 12,100	10,606 10,619 10,631 10,644 10,656
5	9,00	0				6	2,00	0				6	55,00	0			
59,000 59,050 59,100 59,150 59,200	59,050 59,100 59,150 59,200 59,250	10,613 10,625 10,638 10,650 10,663	7,946 7,954 7,961 7,969 7,976	10,613 10,625 10,638 10,650 10,663	9,169 9,181 9,194 9,206 9,219	62,000 62,050 62,100 62,150 62,200	62,050 62,100 62,150 62,200 62,250	11,363 11,375 11,388 11,400 11,413	8,396 8,404 8,411 8,419 8,426	11,363 11,375 11,388 11,400 11,413	9,919 9,931 9,944 9,956 9,969	65,000 65,050 65,100 65,150 65,200	65,100 65,150 65,200	12,113 12,125 12,138 12,150 12,163	8,846 8,854 8,861 8,869 8,876	12,113 12,125 12,138 12,150 12,163	10,669 10,681 10,694 10,706 10,719
59,250 59,300 59,350 59,400 59,450	59,300 59,350 59,400 59,450 59,500	10,675 10,688 10,700 10,713 10,725	7,984 7,991 7,999 8,006 8,014	10,675 10,688 10,700 10,713 10,725	9,231 9,244 9,256 9,269 9,281	62,250 62,300 62,350 62,400 62,450	62,300 62,350 62,400 62,450 62,500	11,425 11,438 11,450 11,463 11,475	8,434 8,441 8,449 8,456 8,464	11,425 11,438 11,450 11,463 11,475	9,981 9,994 10,006 10,019 10,031	65,250 65,300 65,350 65,400 65,450	65,350 65,400 65,450	12,175 12,188 12,200 12,213 12,225	8,884 8,891 8,899 8,906 8,914	12,175 12,188 12,200 12,213 12,225	10,731 10,744 10,756 10,769 10,781
59,500 59,550 59,600 59,650 59,700	59,550 59,600 59,650 59,700 59,750	10,738 10,750 10,763 10,775 10,788	8,021 8,029 8,036 8,044 8,051	10,738 10,750 10,763 10,775 10,788	9,294 9,306 9,319 9,331 9,344	62,500 62,550 62,600 62,650 62,700	62,550 62,600 62,650 62,700 62,750	11,488 11,500 11,513 11,525 11,538	8,471 8,479 8,486 8,494 8,501	11,488 11,500 11,513 11,525 11,538	10,044 10,056 10,069 10,081 10,094	65,500 65,550 65,600 65,650 65,700	65,600 65,650 65,700	12,238 12,250 12,263 12,275 12,288	8,921 8,929 8,936 8,944 8,951	12,238 12,250 12,263 12,275 12,288	10,794 10,806 10,819 10,831 10,844
59,750 59,800 59,850 59,900 59,950	59,800 59,850 59,900 59,950 60,000	10,800 10,813 10,825 10,838 10,850	8,059 8,066 8,074 8,081 8,089	10,800 10,813 10,825 10,838 10,850	9,356 9,369 9,381 9,394 9,406	62,750 62,800 62,850 62,900 62,950	62,800 62,850 62,900 62,950 63,000	11,550 11,563 11,575 11,588 11,600	8,509 8,516 8,524 8,531 8,539	11,550 11,563 11,575 11,588 11,600	10,106 10,119 10,131 10,144 10,156	65,750 65,800 65,850 65,900 65,950	65,850 65,900 65,950	12,300 12,313 12,325 12,338 12,350	8,959 8,966 8,974 8,981 8,989	12,300 12,313 12,325 12,338 12,350	10,856 10,869 10,881 10,894 10,906

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income	•		And yo	u are—		If line 43 (taxable income)	:		And yo	u are—		If line (taxab	le		And yo	u 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 t	ax is—	·				Your t	ax is—	'				Your t	ax is—	'
6	6,00	0				6	9,00	0				-	72,00	0			
66,000 66,050 66,100 66,150 66,200	66,050 66,100 66,150 66,200 66,250	12,363 12,375 12,388 12,400 12,413	8,996 9,004 9,011 9,019 9,026	12,363 12,375 12,388 12,400 12,413	10,919 10,931 10,944 10,956 10,969	69,000 69,050 69,100 69,150 69,200	69,050 69,100 69,150 69,200 69,250	13,113 13,125 13,138 13,150 13,163	9,446 9,454 9,461 9,469 9,476	13,113 13,125 13,138 13,150 13,163	11,669 11,681 11,694 11,706 11,719	72,000 72,050 72,100 72,150 72,200	72,100 72,150 72,200	13,863 13,875 13,888 13,900 13,913	9,896 9,904 9,911 9,919 9,926	13,863 13,875 13,888 13,900 13,913	12,419 12,431 12,444 12,456 12,469
66,250 66,300 66,350 66,400 66,450	66,300 66,350 66,400 66,450 66,500	12,425 12,438 12,450 12,463 12,475	9,034 9,041 9,049 9,056 9,064	12,425 12,438 12,450 12,463 12,475	10,981 10,994 11,006 11,019 11,031	69,250 69,300 69,350 69,400 69,450	69,300 69,350 69,400 69,450 69,500	13,175 13,188 13,200 13,213 13,225	9,484 9,491 9,499 9,506 9,514	13,175 13,188 13,200 13,213 13,225	11,731 11,744 11,756 11,769 11,781	72,250 72,300 72,350 72,400 72,450	72,350 72,400 72,450	13,925 13,938 13,950 13,963 13,975	9,934 9,941 9,949 9,956 9,964	13,925 13,938 13,950 13,963 13,975	12,481 12,494 12,506 12,519 12,531
66,500 66,550 66,600 66,650 66,700	66,550 66,600 66,650 66,700 66,750	12,488 12,500 12,513 12,525 12,538	9,071 9,079 9,086 9,094 9,101	12,488 12,500 12,513 12,525 12,538	11,044 11,056 11,069 11,081 11,094	69,500 69,550 69,600 69,650 69,700	69,550 69,600 69,650 69,700 69,750	13,238 13,250 13,263 13,275 13,288	9,521 9,529 9,536 9,544 9,551	13,238 13,250 13,263 13,275 13,288	11,794 11,806 11,819 11,831 11,844	72,500 72,550 72,600 72,650 72,700	72,600 72,650 72,700	13,988 14,000 14,013 14,025 14,038	9,971 9,979 9,986 9,994 10,001	13,988 14,000 14,013 14,025 14,038	12,544 12,556 12,569 12,581 12,594
66,750 66,800 66,850 66,900 66,950	66,800 66,850 66,900 66,950 67,000	12,550 12,563 12,575 12,588 12,600	9,109 9,116 9,124 9,131 9,139	12,550 12,563 12,575 12,588 12,600	11,106 11,119 11,131 11,144 11,156	69,750 69,800 69,850 69,900 69,950	69,800 69,850 69,900 69,950 70,000	13,300 13,313 13,325 13,338 13,350	9,559 9,566 9,574 9,581 9,589	13,300 13,313 13,325 13,338 13,350	11,856 11,869 11,881 11,894 11,906	72,750 72,800 72,850 72,900 72,950	72,850 72,900 72,950	14,050 14,063 14,075 14,088 14,100	10,009 10,016 10,024 10,031 10,039	14,050 14,063 14,075 14,088 14,100	12,606 12,619 12,631 12,644 12,656
6	7,00	0				7	0,00	0				-	73,00	0			
67,000 67,050 67,100 67,150 67,200	67,050 67,100 67,150 67,200 67,250	12,613 12,625 12,638 12,650 12,663	9,146 9,154 9,161 9,169 9,176	12,613 12,625 12,638 12,650 12,663	11,169 11,181 11,194 11,206 11,219	70,000 70,050 70,100 70,150 70,200	70,050 70,100 70,150 70,200 70,250	13,363 13,375 13,388 13,400 13,413	9,596 9,604 9,611 9,619 9,626	13,363 13,375 13,388 13,400 13,413	11,919 11,931 11,944 11,956 11,969	73,000 73,050 73,100 73,150 73,200	73,100 73,150 73,200	14,113 14,125 14,138 14,150 14,163	10,046 10,054 10,061 10,069 10,076	14,113 14,125 14,138 14,150 14,163	12,669 12,681 12,694 12,706 12,719
67,250 67,300 67,350 67,400 67,450	67,300 67,350 67,400 67,450 67,500	12,675 12,688 12,700 12,713 12,725	9,184 9,191 9,199 9,206 9,214	12,675 12,688 12,700 12,713 12,725	11,231 11,244 11,256 11,269 11,281	70,250 70,300 70,350 70,400 70,450	70,300 70,350 70,400 70,450 70,500	13,425 13,438 13,450 13,463 13,475	9,634 9,641 9,649 9,656 9,664	13,425 13,438 13,450 13,463 13,475	11,981 11,994 12,006 12,019 12,031	73,250 73,300 73,350 73,400 73,450	73,350 73,400 73,450	14,175 14,188 14,200 14,213 14,225	10,084 10,091 10,099 10,106 10,114	14,175 14,188 14,200 14,213 14,225	12,731 12,744 12,756 12,769 12,781
67,500 67,550 67,600 67,650 67,700	67,550 67,600 67,650 67,700 67,750	12,738 12,750 12,763 12,775 12,788	9,221 9,229 9,236 9,244 9,251	12,738 12,750 12,763 12,775 12,788	11,294 11,306 11,319 11,331 11,344	70,500 70,550 70,600 70,650 70,700	70,550 70,600 70,650 70,700 70,750	13,488 13,500 13,513 13,525 13,538	9,671 9,679 9,686 9,694 9,701	13,488 13,500 13,513 13,525 13,538	12,044 12,056 12,069 12,081 12,094	73,500 73,550 73,600 73,650 73,700	73,600 73,650 73,700	14,238 14,250 14,263 14,275 14,288	10,121 10,129 10,136 10,144 10,151	14,238 14,250 14,263 14,275 14,288	12,794 12,806 12,819 12,831 12,844
67,750 67,800 67,850 67,900 67,950	67,800 67,850 67,900 67,950 68,000	12,800 12,813 12,825 12,838 12,850	9,259 9,266 9,274 9,281 9,289	12,800 12,813 12,825 12,838 12,850	11,356 11,369 11,381 11,394 11,406	70,750 70,800 70,850 70,900 70,950	70,800 70,850 70,900 70,950 71,000	13,550 13,563 13,575 13,588 13,600	9,709 9,716 9,724 9,731 9,739	13,550 13,563 13,575 13,588 13,600	12,106 12,119 12,131 12,144 12,156	73,750 73,850 73,850 73,950 73,950	73,850 73,900 73,950	14,300 14,313 14,325 14,338 14,350	10,159 10,169 10,181 10,194 10,206	14,300 14,313 14,325 14,338 14,350	12,856 12,869 12,881 12,894 12,906
6	8,00	0				7	1,00	0				-	74,00	0			
68,000 68,050 68,100 68,150 68,200	68,050 68,100 68,150 68,200 68,250	12,863 12,875 12,888 12,900 12,913	9,296 9,304 9,311 9,319 9,326	12,863 12,875 12,888 12,900 12,913	11,419 11,431 11,444 11,456 11,469	71,000 71,050 71,100 71,150 71,200	71,050 71,100 71,150 71,200 71,250	13,613 13,625 13,638 13,650 13,663	9,746 9,754 9,761 9,769 9,776	13,613 13,625 13,638 13,650 13,663	12,169 12,181 12,194 12,206 12,219	74,000 74,050 74,100 74,150 74,200	74,100 74,150 74,200	14,363 14,375 14,388 14,400 14,413	10,219 10,231 10,244 10,256 10,269	14,363 14,375 14,388 14,400 14,413	12,919 12,931 12,944 12,956 12,969
68,250 68,300 68,350 68,400 68,450	68,300 68,350 68,400 68,450 68,500	12,925 12,938 12,950 12,963 12,975	9,334 9,341 9,349 9,356 9,364	12,925 12,938 12,950 12,963 12,975	11,481 11,494 11,506 11,519 11,531	71,250 71,300 71,350 71,400 71,450	71,300 71,350 71,400 71,450 71,500	13,675 13,688 13,700 13,713 13,725	9,784 9,791 9,799 9,806 9,814	13,675 13,688 13,700 13,713 13,725	12,231 12,244 12,256 12,269 12,281	74,250 74,350 74,350 74,450 74,450	74,350 74,400 74,450	14,425 14,438 14,450 14,463 14,475	10,281 10,294 10,306 10,319 10,331	14,425 14,438 14,450 14,463 14,477	12,981 12,994 13,006 13,019 13,031
68,500 68,550 68,600 68,650 68,700	68,550 68,600 68,650 68,700 68,750	12,988 13,000 13,013 13,025 13,038	9,371 9,379 9,386 9,394 9,401	12,988 13,000 13,013 13,025 13,038	11,544 11,556 11,569 11,581 11,594	71,500 71,550 71,600 71,650 71,700	71,550 71,600 71,650 71,700 71,750	13,738 13,750 13,763 13,775 13,788	9,821 9,829 9,836 9,844 9,851	13,738 13,750 13,763 13,775 13,788	12,294 12,306 12,319 12,331 12,344	74,500 74,550 74,600 74,650 74,700	74,600 74,650 74,700	14,488 14,500 14,513 14,525 14,538	10,344 10,356 10,369 10,381 10,394	14,491 14,505 14,519 14,533 14,547	13,044 13,056 13,069 13,081 13,094
68,750 68,800 68,850 68,900 68,950	68,800 68,850 68,900 68,950 69,000	13,050 13,063 13,075 13,088 13,100	9,409 9,416 9,424 9,431 9,439	13,050 13,063 13,075 13,088 13,100	11,606 11,619 11,631 11,644 11,656	71,750 71,800 71,850 71,900 71,950	71,800 71,850 71,900 71,950 72,000	13,800 13,813 13,825 13,838 13,850	9,859 9,866 9,874 9,881 9,889	13,800 13,813 13,825 13,838 13,850	12,356 12,369 12,381 12,394 12,406	74,750 74,850 74,850 74,950 74,950	74,850 74,900 74,950	14,550 14,563 14,575 14,588 14,600	10,406 10,419 10,431 10,444 10,456	14,561 14,575 14,589 14,603 14,617	13,106 13,119 13,131 13,144 13,156

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)			And yo	u are—		If line 43 (taxable			And yo	u are—		If line 4 (taxabl	е		And yo	u are—	
At least	But less than	Single	Married filing jointly *	Married filing separately	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 t	ax is—	'				Your t	ax is—	'				Your t	ax is—	'
7	5,00	0				7	8,00	0				8	31,00	0			
75,000 75,050 75,100 75,150 75,200	75,050 75,100 75,150 75,200 75,250	14,613 14,625 14,638 14,650 14,663	10,469 10,481 10,494 10,506 10,519	14,631 14,645 14,659 14,673 14,687	13,169 13,181 13,194 13,206 13,219	78,000 78,050 78,100 78,150 78,200	78,050 78,100 78,150 78,200 78,250	15,363 15,375 15,388 15,400 15,413	11,219 11,231 11,244 11,256 11,269	15,471 15,485 15,499 15,513 15,527	13,919 13,931 13,944 13,956 13,969	81,000 81,050 81,100 81,150 81,200		16,113 16,125 16,138 16,150 16,163	11,969 11,981 11,994 12,006 12,019	16,311 16,325 16,339 16,353 16,367	14,669 14,681 14,694 14,706 14,719
75,250 75,300 75,350 75,400 75,450	75,300 75,350 75,400 75,450 75,500	14,675 14,688 14,700 14,713 14,725	10,531 10,544 10,556 10,569 10,581	14,701 14,715 14,729 14,743 14,757	13,231 13,244 13,256 13,269 13,281	78,250 78,300 78,350 78,400 78,450	78,300 78,350 78,400 78,450 78,500	15,425 15,438 15,450 15,463 15,475	11,281 11,294 11,306 11,319 11,331	15,541 15,555 15,569 15,583 15,597	13,981 13,994 14,006 14,019 14,031	81,250 81,300 81,350 81,400 81,450	81,300 81,350 81,400 81,450 81,500	16,175 16,188 16,200 16,213 16,225	12,031 12,044 12,056 12,069 12,081	16,381 16,395 16,409 16,423 16,437	14,731 14,744 14,756 14,769 14,781
75,500 75,550 75,600 75,650 75,700	0 75,550 14,738 10,594 14,771 0 75,600 14,750 10,606 14,785 0 75,650 14,763 10,619 14,799 0 75,700 14,775 10,631 14,813 0 75,750 14,788 10,644 14,827 0 75,800 14,801 10,669 14,851 0 75,950 14,813 10,669 14,855 0 75,900 14,825 10,681 14,869 0 75,950 14,838 10,694 14,883				13,294 13,306 13,319 13,331 13,344	78,500 78,550 78,600 78,650 78,700	78,550 78,600 78,650 78,700 78,750	15,488 15,500 15,513 15,525 15,538	11,344 11,356 11,369 11,381 11,394	15,611 15,625 15,639 15,653 15,667	14,044 14,056 14,069 14,081 14,094	81,500 81,550 81,600 81,650 81,700	81,650 81,700	16,238 16,250 16,263 16,275 16,288	12,094 12,106 12,119 12,131 12,144	16,451 16,465 16,479 16,493 16,507	14,794 14,806 14,819 14,831 14,844
75,750 75,800 75,850 75,900 75,950	75,850 75,900	14,813 14,825	10,669 10,681	14,855 14,869	13,356 13,369 13,381 13,394 13,406	78,750 78,800 78,850 78,900 78,950	78,800 78,850 78,900 78,950 79,000	15,550 15,563 15,575 15,588 15,600	11,406 11,419 11,431 11,444 11,456	15,681 15,695 15,709 15,723 15,737	14,106 14,119 14,131 14,144 14,156	81,750 81,800 81,850 81,900 81,950	81,800 81,850 81,900 81,950 82,000	16,300 16,313 16,325 16,338 16,350	12,156 12,169 12,181 12,194 12,206	16,521 16,535 16,549 16,563 16,577	14,856 14,869 14,881 14,894 14,906
7	6,00	0				7	9,00	0				8	32,00	0			
76,000 76,050 76,100 76,150 76,200	150 76,100 14,875 10,731 14,925 00 76,150 14,888 10,744 14,939 50 76,200 14,900 10,756 14,953 100 76,250 14,913 10,769 14,967					79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	15,613 15,625 15,638 15,650 15,663	11,469 11,481 11,494 11,506 11,519	15,751 15,765 15,779 15,793 15,807	14,169 14,181 14,194 14,206 14,219	82,000 82,050 82,100 82,150 82,200	82,150 82,200	16,363 16,375 16,388 16,400 16,413	12,219 12,231 12,244 12,256 12,269	16,591 16,605 16,619 16,633 16,647	14,919 14,931 14,944 14,956 14,969
76,250 76,300 76,350 76,400 76,450	76,300 76,350 76,400 76,450 76,500	14,925 14,938 14,950 14,963 14,975	10,781 10,794 10,806 10,819 10,831	14,981 14,995 15,009 15,023 15,037	13,481 13,494 13,506 13,519 13,531	79,250 79,300 79,350 79,400 79,450	79,300 79,350 79,400 79,450 79,500	15,675 15,688 15,700 15,713 15,725	11,531 11,544 11,556 11,569 11,581	15,821 15,835 15,849 15,863 15,877	14,231 14,244 14,256 14,269 14,281	82,250 82,300 82,350 82,400 82,450	82,300 82,350 82,400 82,450 82,500	16,425 16,438 16,450 16,463 16,475	12,281 12,294 12,306 12,319 12,331	16,661 16,675 16,689 16,703 16,717	14,981 14,994 15,006 15,019 15,031
76,500 76,550 76,600 76,650 76,700	76,550 76,600 76,650 76,700 76,750	14,988 15,000 15,013 15,025 15,038	10,844 10,856 10,869 10,881 10,894	15,051 15,065 15,079 15,093 15,107	13,544 13,556 13,569 13,581 13,594	79,500 79,550 79,600 79,650 79,700	79,550 79,600 79,650 79,700 79,750	15,738 15,750 15,763 15,775 15,788	11,594 11,606 11,619 11,631 11,644	15,891 15,905 15,919 15,933 15,947	14,294 14,306 14,319 14,331 14,344	82,500 82,550 82,600 82,650 82,700	82,550 82,600 82,650 82,700 82,750	16,488 16,500 16,513 16,525 16,538	12,344 12,356 12,369 12,381 12,394	16,731 16,745 16,759 16,773 16,787	15,044 15,056 15,069 15,081 15,094
76,750 76,800 76,850 76,900 76,950	76,800 76,850 76,900 76,950 77,000	15,050 15,063 15,075 15,088 15,100	10,906 10,919 10,931 10,944 10,956	15,121 15,135 15,149 15,163 15,177	13,606 13,619 13,631 13,644 13,656	79,750 79,800 79,850 79,900 79,950	79,800 79,850 79,900 79,950 80,000	15,800 15,813 15,825 15,838 15,850	11,656 11,669 11,681 11,694 11,706	15,961 15,975 15,989 16,003 16,017	14,356 14,369 14,381 14,394 14,406	82,750 82,800 82,850 82,900 82,950	82,900	16,550 16,563 16,575 16,588 16,600	12,406 12,419 12,431 12,444 12,456	16,801 16,815 16,829 16,843 16,857	15,106 15,119 15,131 15,144 15,156
7	7,00	0				8	0,00	0				8	33,00	0			
77,000 77,050 77,100 77,150 77,200	77,050 77,100 77,150 77,200 77,250	15,113 15,125 15,138 15,150 15,163	10,969 10,981 10,994 11,006 11,019	15,191 15,205 15,219 15,233 15,247	13,669 13,681 13,694 13,706 13,719	80,000 80,050 80,100 80,150 80,200	80,050 80,100 80,150 80,200 80,250	15,863 15,875 15,888 15,900 15,913	11,719 11,731 11,744 11,756 11,769	16,031 16,045 16,059 16,073 16,087	14,419 14,431 14,444 14,456 14,469	83,000 83,050 83,100 83,150 83,200	83,100 83,150 83,200	16,613 16,625 16,638 16,650 16,663	12,469 12,481 12,494 12,506 12,519	16,871 16,885 16,899 16,913 16,927	15,169 15,181 15,194 15,206 15,219
77,250 77,300 77,350 77,400 77,450	250 77,300 15,175 11,031 15,261 300 77,350 15,188 11,044 15,275 350 77,400 15,200 11,056 15,289 400 77,450 15,213 11,069 15,303 450 77,500 15,225 11,081 15,317					80,250 80,300 80,350 80,400 80,450	80,300 80,350 80,400 80,450 80,500	15,925 15,938 15,950 15,963 15,975	11,781 11,794 11,806 11,819 11,831	16,101 16,115 16,129 16,143 16,157	14,481 14,494 14,506 14,519 14,531	83,250 83,300 83,350 83,400 83,450	83,400 83,450	16,675 16,688 16,700 16,713 16,725	12,531 12,544 12,556 12,569 12,581	16,941 16,955 16,969 16,983 16,997	15,231 15,244 15,256 15,269 15,281
77,500 77,550 77,600 77,650 77,700	77,550 77,600 77,650 77,700 77,750	15,238 15,250 15,263 15,275 15,288	11,094 11,106 11,119 11,131 11,144	15,331 15,345 15,359 15,373 15,387	13,794 13,806 13,819 13,831 13,844	80,500 80,550 80,600 80,650 80,700	80,550 80,600 80,650 80,700 80,750	15,988 16,000 16,013 16,025 16,038	11,844 11,856 11,869 11,881 11,894	16,171 16,185 16,199 16,213 16,227	14,544 14,556 14,569 14,581 14,594	83,500 83,550 83,600 83,650 83,700	83,600 83,650 83,700	16,738 16,750 16,763 16,775 16,788	12,594 12,606 12,619 12,631 12,644	17,011 17,025 17,039 17,053 17,067	15,294 15,306 15,319 15,331 15,344
77,750 77,800 77,850 77,900 77,950	77,800 77,850 77,900 77,950 78,000	15,300 15,313 15,325 15,338 15,350	11,156 11,169 11,181 11,194 11,206	15,401 15,415 15,429 15,443 15,457	13,856 13,869 13,881 13,894 13,906	80,750 80,800 80,850 80,900 80,950	80,800 80,850 80,900 80,950 81,000	16,050 16,063 16,075 16,088 16,100	11,906 11,919 11,931 11,944 11,956	16,241 16,255 16,269 16,283 16,297	14,606 14,619 14,631 14,644 14,656	83,750 83,800 83,850 83,900 83,950	83,850 83,900 83,950	16,800 16,813 16,825 16,838 16,850	12,656 12,669 12,681 12,694 12,706	17,081 17,095 17,109 17,123 17,137	15,356 15,369 15,381 15,394 15,406

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)	:		And yo	u are—		If line 43 (taxable income)	:		And yo	ou are—		If line 4 (taxabl	е		And yo	u 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 t	ax is—	·				Your t	ax is—	'				Your t	ax is—	'
8	4,00	0				8	7,00	0				é	90,00	0			
84,000 84,050 84,100 84,150 84,200	84,050 84,100 84,150 84,200 84,250	16,863 16,875 16,888 16,900 16,913	12,719 12,731 12,744 12,756 12,769	17,151 17,165 17,179 17,193 17,207	15,419 15,431 15,444 15,456 15,469	87,000 87,050 87,100 87,150 87,200	87,050 87,100 87,150 87,200 87,250	17,613 17,625 17,638 17,650 17,663	13,469 13,481 13,494 13,506 13,519	17,991 18,005 18,019 18,033 18,047	16,169 16,181 16,194 16,206 16,219	90,000 90,050 90,100 90,150 90,200	90,100 90,150 90,200	18,383 18,397 18,411 18,425 18,439	14,219 14,231 14,244 14,256 14,269	18,831 18,845 18,859 18,873 18,887	16,919 16,931 16,944 16,956 16,969
84,250 84,300 84,350 84,400 84,450	84,300 84,350 84,400 84,450 84,500	16,925 16,938 16,950 16,963 16,975	12,781 12,794 12,806 12,819 12,831	17,221 17,235 17,249 17,263 17,277	15,481 15,494 15,506 15,519 15,531	87,250 87,300 87,350 87,400 87,450	87,300 87,350 87,400 87,450 87,500	17,675 17,688 17,700 17,713 17,725	13,531 13,544 13,556 13,569 13,581	18,061 18,075 18,089 18,103 18,117	16,231 16,244 16,256 16,269 16,281	90,250 90,300 90,350 90,400 90,450	90,350 90,400 90,450	18,453 18,467 18,481 18,495 18,509	14,281 14,294 14,306 14,319 14,331	18,901 18,915 18,929 18,943 18,957	16,981 16,994 17,006 17,019 17,031
84,500 84,550 84,600 84,650 84,700	84,550 84,600 84,650 84,700 84,750	16,988 17,000 17,013 17,025 17,038	12,844 12,856 12,869 12,881 12,894	17,291 17,305 17,319 17,333 17,347	15,544 15,556 15,569 15,581 15,594	87,500 87,550 87,600 87,650 87,700	87,550 87,600 87,650 87,700 87,750	17,738 17,750 17,763 17,775 17,788	13,594 13,606 13,619 13,631 13,644	18,131 18,145 18,159 18,173 18,187	16,294 16,306 16,319 16,331 16,344	90,500 90,550 90,600 90,650 90,700	90,600 90,650 90,700	18,523 18,537 18,551 18,565 18,579	14,344 14,356 14,369 14,381 14,394	18,971 18,985 18,999 19,013 19,027	17,044 17,056 17,069 17,081 17,094
84,750 84,800 84,850 84,900 84,950	84,800 84,850 84,900 84,950 85,000	17,050 17,063 17,075 17,088 17,100	12,906 12,919 12,931 12,944 12,956	17,361 17,375 17,389 17,403 17,417	15,606 15,619 15,631 15,644 15,656	87,750 87,800 87,850 87,900 87,950	87,800 87,850 87,900 87,950 88,000	17,800 17,813 17,825 17,838 17,850	13,656 13,669 13,681 13,694 13,706	18,201 18,215 18,229 18,243 18,257	16,356 16,369 16,381 16,394 16,406	90,750 90,800 90,850 90,900 90,950	90,850 90,900 90,950	18,593 18,607 18,621 18,635 18,649	14,406 14,419 14,431 14,444 14,456	19,041 19,055 19,069 19,083 19,097	17,106 17,119 17,131 17,144 17,156
8	5,00	0				8	8,00	0				(91,00	0			
85,000 85,050 85,100 85,150 85,200	85,050 85,100 85,150 85,200 85,250	17,113 17,125 17,138 17,150 17,163	12,969 12,981 12,994 13,006 13,019	17,431 17,445 17,459 17,473 17,487	15,669 15,681 15,694 15,706 15,719	88,000 88,050 88,100 88,150 88,200	88,050 88,100 88,150 88,200 88,250	17,863 17,875 17,888 17,900 17,913	13,719 13,731 13,744 13,756 13,769	18,271 18,285 18,299 18,313 18,327	16,419 16,431 16,444 16,456 16,469	91,000 91,050 91,100 91,150 91,200	91,100 91,150 91,200	18,663 18,677 18,691 18,705 18,719	14,469 14,481 14,494 14,506 14,519	19,111 19,125 19,139 19,153 19,167	17,169 17,181 17,194 17,206 17,219
85,250 85,300 85,350 85,400 85,450	85,300 85,350 85,400 85,450 85,500	17,175 17,188 17,200 17,213 17,225	13,031 13,044 13,056 13,069 13,081	17,501 17,515 17,529 17,543 17,557	15,731 15,744 15,756 15,769 15,781	88,250 88,300 88,350 88,400 88,450	88,350 88,450 88,450 88,500	17,925 17,938 17,950 17,963 17,975	13,781 13,794 13,806 13,819 13,831	18,341 18,355 18,369 18,383 18,397	16,481 16,494 16,506 16,519 16,531	91,250 91,300 91,350 91,400 91,450	91,350 91,400 91,450	18,733 18,747 18,761 18,775 18,789	14,531 14,544 14,556 14,569 14,581	19,181 19,195 19,209 19,223 19,237	17,231 17,244 17,256 17,269 17,281
85,500 85,550 85,600 85,650 85,700	85,550 85,600 85,650 85,700 85,750	17,238 17,250 17,263 17,275 17,288	13,094 13,106 13,119 13,131 13,144	17,571 17,585 17,599 17,613 17,627	15,794 15,806 15,819 15,831 15,844	88,500 88,550 88,600 88,650 88,700	88,550 88,600 88,650 88,700 88,750	17,988 18,000 18,013 18,025 18,038	13,844 13,856 13,869 13,881 13,894	18,411 18,425 18,439 18,453 18,467	16,544 16,556 16,569 16,581 16,594	91,500 91,550 91,600 91,650 91,700	91,600 91,650 91,700	18,803 18,817 18,831 18,845 18,859	14,594 14,606 14,619 14,631 14,644	19,251 19,265 19,279 19,293 19,307	17,294 17,306 17,319 17,331 17,344
85,750 85,800 85,850 85,900 85,950	85,800 85,850 85,900 85,950 86,000	17,300 17,313 17,325 17,338 17,350	13,156 13,169 13,181 13,194 13,206	17,641 17,655 17,669 17,683 17,697	15,856 15,869 15,881 15,894 15,906	88,750 88,800 88,850 88,900 88,950	88,800 88,850 88,900 88,950 89,000	18,050 18,063 18,075 18,088 18,100	13,906 13,919 13,931 13,944 13,956	18,481 18,495 18,509 18,523 18,537	16,606 16,619 16,631 16,644 16,656	91,750 91,800 91,850 91,900 91,950	91,850 91,900 91,950	18,873 18,887 18,901 18,915 18,929	14,656 14,669 14,681 14,694 14,706	19,321 19,335 19,349 19,363 19,377	17,356 17,369 17,381 17,394 17,406
8	6,00	0				8	9,00	0				(92,00	0			
86,000 86,050 86,100 86,150 86,200	86,050 86,100 86,150 86,200 86,250	17,363 17,375 17,388 17,400 17,413	13,219 13,231 13,244 13,256 13,269	17,711 17,725 17,739 17,753 17,767	15,919 15,931 15,944 15,956 15,969	89,000 89,050 89,100 89,150 89,200	89,050 89,100 89,150 89,200 89,250	18,113 18,125 18,138 18,150 18,163	13,969 13,981 13,994 14,006 14,019	18,551 18,565 18,579 18,593 18,607	16,669 16,681 16,694 16,706 16,719	92,000 92,050 92,100 92,150 92,200	92,100 92,150 92,200	18,943 18,957 18,971 18,985 18,999	14,719 14,731 14,744 14,756 14,769	19,391 19,405 19,419 19,433 19,447	17,419 17,431 17,444 17,456 17,469
86,250 86,300 86,350 86,400 86,450	86,300 86,350 86,400 86,450 86,500	17,425 17,438 17,450 17,463 17,475	13,281 13,294 13,306 13,319 13,331	17,781 17,795 17,809 17,823 17,837	15,981 15,994 16,006 16,019 16,031	89,250 89,300 89,350 89,400 89,450	89,300 89,350 89,400 89,450 89,500	18,175 18,188 18,201 18,215 18,229	14,031 14,044 14,056 14,069 14,081	18,621 18,635 18,649 18,663 18,677	16,731 16,744 16,756 16,769 16,781	92,250 92,300 92,350 92,400 92,450	92,350 92,400 92,450	19,013 19,027 19,041 19,055 19,069	14,781 14,794 14,806 14,819 14,831	19,461 19,475 19,489 19,503 19,517	17,481 17,494 17,506 17,519 17,531
86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	17,488 17,500 17,513 17,525 17,538	13,344 13,356 13,369 13,381 13,394	17,851 17,865 17,879 17,893 17,907	16,044 16,056 16,069 16,081 16,094	89,500 89,550 89,600 89,650 89,700	89,550 89,600 89,650 89,700 89,750	18,243 18,257 18,271 18,285 18,299	14,094 14,106 14,119 14,131 14,144	18,691 18,705 18,719 18,733 18,747	16,794 16,806 16,819 16,831 16,844	92,500 92,550 92,600 92,650 92,700	92,600 92,650 92,700	19,083 19,097 19,111 19,125 19,139	14,844 14,856 14,869 14,881 14,894	19,531 19,545 19,559 19,573 19,587	17,544 17,556 17,569 17,581 17,594
86,750 86,800 86,850 86,900 86,950	86,800 86,850 86,900 86,950 87,000	17,550 17,563 17,575 17,588 17,600	13,406 13,419 13,431 13,444 13,456	17,921 17,935 17,949 17,963 17,977	16,106 16,119 16,131 16,144 16,156	89,750 89,800 89,850 89,900 89,950	89,800 89,850 89,900 89,950 90,000	18,313 18,327 18,341 18,355 18,369	14,156 14,169 14,181 14,194 14,206	18,761 18,775 18,789 18,803 18,817	16,856 16,869 16,881 16,894 16,906	92,750 92,800 92,850 92,900 92,950	92,850 92,900 92,950	19,153 19,167 19,181 19,195 19,209	14,906 14,919 14,931 14,944 14,956	19,601 19,615 19,629 19,643 19,657	17,606 17,619 17,631 17,644 17,656

^{*} This column must also be used by a qualifying widow(er).

If line 43 (taxable income)	•		And yo	u are—		If line 43 (taxable income))		And yo	u are—		If line 43 (taxable income)	:		And yo	u 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 t	ax is—	'				Your t	ax is—	<u>'</u>				Your t	ax is—	'
9	3,00	0				9	6,00	0				9	9,00	0			
93,000 93,050 93,100 93,150 93,200	93,050 93,100 93,150 93,200 93,250	19,223 19,237 19,251 19,265 19,279	14,969 14,981 14,994 15,006 15,019	19,671 19,685 19,699 19,713 19,727	17,669 17,681 17,694 17,706 17,719	96,000 96,050 96,100 96,150 96,200	96,050 96,100 96,150 96,200 96,250	20,063 20,077 20,091 20,105 20,119	15,719 15,731 15,744 15,756 15,769	20,511 20,525 20,539 20,553 20,567	18,419 18,431 18,444 18,456 18,469	99,000 99,050 99,100 99,150 99,200	99,050 99,100 99,150 99,200 99,250	20,903 20,917 20,931 20,945 20,959	16,469 16,481 16,494 16,506 16,519	21,351 21,365 21,379 21,393 21,407	19,169 19,181 19,194 19,206 19,219
93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	19,293 19,307 19,321 19,335 19,349	15,031 15,044 15,056 15,069 15,081	19,741 19,755 19,769 19,783 19,797	17,731 17,744 17,756 17,769 17,781	96,250 96,300 96,350 96,400 96,450	96,300 96,350 96,400 96,450 96,500	20,133 20,147 20,161 20,175 20,189	15,781 15,794 15,806 15,819 15,831	20,581 20,595 20,609 20,623 20,637	18,481 18,494 18,506 18,519 18,531	99,250 99,300 99,350 99,400 99,450	99,300 99,350 99,400 99,450 99,500	20,973 20,987 21,001 21,015 21,029	16,531 16,544 16,556 16,569 16,581	21,421 21,435 21,449 21,463 21,477	19,231 19,244 19,256 19,269 19,281
93,500 93,550 93,600 93,650 93,700	93,550 93,600 93,650 93,700 93,750	19,363 19,377 19,391 19,405 19,419	15,094 15,106 15,119 15,131 15,144	19,811 19,825 19,839 19,853 19,867	17,794 17,806 17,819 17,831 17,844	96,500 96,550 96,600 96,650 96,700	96,550 96,600 96,650 96,700 96,750	20,203 20,217 20,231 20,245 20,259	15,844 15,856 15,869 15,881 15,894	20,651 20,665 20,679 20,693 20,707	18,544 18,556 18,569 18,581 18,594	99,500 99,550 99,600 99,650 99,700	99,550 99,600 99,650 99,700 99,750	21,043 21,057 21,071 21,085 21,099	16,594 16,606 16,619 16,631 16,644	21,491 21,505 21,519 21,533 21,547	19,294 19,306 19,319 19,331 19,344
93,750 93,800 93,850 93,900 93,950	93,800 93,850 93,900 93,950 94,000	19,433 19,447 19,461 19,475 19,489	15,156 15,169 15,181 15,194 15,206	19,881 19,895 19,909 19,923 19,937	17,856 17,869 17,881 17,894 17,906	96,750 96,800 96,850 96,900 96,950	96,800 96,850 96,900 96,950 97,000	20,273 20,287 20,301 20,315 20,329	15,906 15,919 15,931 15,944 15,956	20,721 20,735 20,749 20,763 20,777	18,606 18,619 18,631 18,644 18,656	99,750 99,800 99,850 99,900 99,950	99,800 99,850 99,900 99,950 100,000	21,113 21,127 21,141 21,155 21,169	16,656 16,669 16,681 16,694 16,706	21,561 21,575 21,589 21,603 21,617	19,356 19,369 19,381 19,394 19,406
9	4,00	0				9	7,00	0						***]
94,000 94,050 94,100 94,150 94,200	94,050 94,100 94,150 94,200 94,250	19,503 19,517 19,531 19,545 19,559	15,219 15,231 15,244 15,256 15,269	19,951 19,965 19,979 19,993 20,007	17,919 17,931 17,944 17,956 17,969	97,000 97,050 97,100 97,150 97,200	97,050 97,100 97,150 97,200 97,250	20,343 20,357 20,371 20,385 20,399	15,969 15,981 15,994 16,006 16,019	20,791 20,805 20,819 20,833 20,847	18,669 18,681 18,694 18,706 18,719			use the Comp	0,000 over he Tax outation (sheet		
94,250 94,300 94,350 94,400 94,450	94,300 94,350 94,400 94,450 94,500	19,573 19,587 19,601 19,615 19,629	15,281 15,294 15,306 15,319 15,331	20,021 20,035 20,049 20,063 20,077	17,981 17,994 18,006 18,019 18,031	97,250 97,300 97,350 97,400 97,450	97,300 97,350 97,400 97,450 97,500	20,413 20,427 20,441 20,455 20,469	16,031 16,044 16,056 16,069 16,081	20,861 20,875 20,889 20,903 20,917	18,731 18,744 18,756 18,769 18,781						J
94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	19,643 19,657 19,671 19,685 19,699	15,344 15,356 15,369 15,381 15,394	20,091 20,105 20,119 20,133 20,147	18,044 18,056 18,069 18,081 18,094	97,500 97,550 97,600 97,650 97,700	97,550 97,600 97,650 97,700 97,750	20,483 20,497 20,511 20,525 20,539	16,094 16,106 16,119 16,131 16,144	20,931 20,945 20,959 20,973 20,987	18,794 18,806 18,819 18,831 18,844						
94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	19,713 19,727 19,741 19,755 19,769	15,406 15,419 15,431 15,444 15,456	20,161 20,175 20,189 20,203 20,217	18,106 18,119 18,131 18,144 18,156	97,750 97,800 97,850 97,900 97,950	97,800 97,850 97,900 97,950 98,000	20,553 20,567 20,581 20,595 20,609	16,156 16,169 16,181 16,194 16,206	21,001 21,015 21,029 21,043 21,057	18,856 18,869 18,881 18,894 18,906						
9	5,00	0				9	8,00	0									
95,000 95,050 95,100 95,150 95,200	95,050 95,100 95,150 95,200 95,250	19,783 19,797 19,811 19,825 19,839	15,469 15,481 15,494 15,506 15,519	20,231 20,245 20,259 20,273 20,287	18,169 18,181 18,194 18,206 18,219	98,000 98,050 98,100 98,150 98,200	98,050 98,100 98,150 98,200 98,250	20,623 20,637 20,651 20,665 20,679	16,219 16,231 16,244 16,256 16,269	21,071 21,085 21,099 21,113 21,127	18,919 18,931 18,944 18,956 18,969						
95,250 95,300 95,350 95,400 95,450	95,300 95,350 95,400 95,450 95,500	19,853 19,867 19,881 19,895 19,909	15,531 15,544 15,556 15,569 15,581	20,301 20,315 20,329 20,343 20,357	18,231 18,244 18,256 18,269 18,281	98,250 98,300 98,350 98,400 98,450	98,300 98,350 98,400 98,450 98,500	20,693 20,707 20,721 20,735 20,749	16,281 16,294 16,306 16,319 16,331	21,141 21,155 21,169 21,183 21,197	18,981 18,994 19,006 19,019 19,031						
95,500 95,550 95,600 95,650 95,700	95,550 95,600 95,650 95,700 95,750	19,923 19,937 19,951 19,965 19,979	15,594 15,606 15,619 15,631 15,644	20,371 20,385 20,399 20,413 20,427	18,294 18,306 18,319 18,331 18,344	98,500 98,550 98,600 98,650 98,700	98,550 98,600 98,650 98,700 98,750	20,763 20,777 20,791 20,805 20,819	16,344 16,356 16,369 16,381 16,394	21,211 21,225 21,239 21,253 21,267	19,044 19,056 19,069 19,081 19,094						
95,750 95,800 95,850 95,900 95,950	95,800 95,850 95,900 95,950 96,000	19,993 20,007 20,021 20,035 20,049	15,656 15,669 15,681 15,694 15,706	20,441 20,455 20,469 20,483 20,497	18,356 18,369 18,381 18,394 18,406	98,750 98,800 98,850 98,900 98,950	98,800 98,850 98,900 98,950 99,000	20,833 20,847 20,861 20,875 20,889	16,406 16,419 16,431 16,444 16,456	21,281 21,295 21,309 21,323 21,337	19,106 19,119 19,131 19,144 19,156						

^{*} This column must also be used by a qualifying widow(er).

2014 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.

			(c)		Tax. Subtract (d) from (c). Enter
Taxable income.	(a)	(b)	Multiply	(d)	the result here and on Form
If line 43 is—	Enter the amount from line 43	Multiplication amount	(a) by (b)	Subtraction amount	1040, line 44
At least \$100,000 but not over \$186,350	\$	× 28% (.28)	\$	\$ 6,824.25	\$
Over \$186,350 but not over \$405,100	\$	× 33% (.33)	\$	\$ 16,141.75	\$
Over \$405,100 but not over \$406,750	\$	× 35% (.35)	\$	\$ 24,243.75	\$
Over \$406,750	\$	× 39.6% (.396)	\$	\$ 42,954.25	\$

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 \$148,850	\$	× 25% (.25)	\$	\$ 8,287.50	\$
Over \$148,850 but not over \$226,850	\$	× 28% (.28)	\$	\$ 12,753.00	\$
Over \$226,850 but not over \$405,100	\$	× 33% (.33)	\$	\$ 24,095.50	\$
Over \$405,100 but not over \$457,600	\$	× 35% (.35)	\$	\$ 32,197.50	\$
Over \$457,600	\$	× 39.6% (.396)	\$	\$ 53,247.10	\$

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 \$113,425		× 28% (.28)	\$	\$ 6,376.50	\$
Over \$113,425 but not over \$202,550	\$	× 33% (.33)	\$	\$ 12,047.75	\$
Over \$202,550 but not over \$228,800	\$	× 35% (.35)	\$	\$ 16,098.75	\$
Over \$228,800	\$	× 39.6% (.396)	\$	\$ 26,623.55	\$

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 \$127,550	\$	× 25% (.25)	\$	\$ 5,587.50	\$
Over \$127,550 but not over \$206,600	\$	× 28% (.28)	\$	\$ 9,414.00	\$
Over \$206,600 but not over \$405,100	\$	× 33% (.33)	\$	\$ 19,744.00	\$
Over \$405,100 but not over \$432,200	\$	× 35% (.35)	\$	\$ 27,846.00	\$
Over \$432,200	\$	× 39.6% (.396)	\$	\$ 47,727.20	\$

General Information

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

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to use IRS *e-file*. Tax software does the math for you and will help you avoid mistakes. Combining *e-file* with direct deposit is the fastest way to get your refund.

- 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 78 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.

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 unpaid or understated tax. File Form 8857 to request relief. In some cases. Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. 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 2015

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 2015 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 www.irs.gov/Individuals/IRS-Withholding-

<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 2015 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2015 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 oth-

er 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 SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/identitytheft to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that 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 can 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federavailable Relay Service 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 Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax owe. Go www.publicdebt.treas.gov/index1.htm for information on how to make this type of gift online.



You may be able to deduct this gift on your 2015 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.

Use the <u>Where's My Amended Return</u> application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

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

- Visit IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools."
 - Use Form 4506-T or 4506T-EZ, or
 - Call us at 1-800-908-9946.

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

Death of a Taxpayer

If a taxpayer died before filing a return for 2014, 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 2014 and you did not remarry in 2014, or if your spouse died in 2015 before filing a return for 2014, you can file a joint return. A joint return should show your spouse's 2014 income before death and your income for all of 2014. 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 www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2011 return in 2015, 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

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to use brand name software to prepare and *e-file* your federal tax return for free
- Enter "VITA" in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter "TCE" in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter "ITA" in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Tax Map" or "Tax Trails" in the search box for detailed information by tax topic.
- Enter "Pub 17" in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive

links to help you find answers to your questions.

- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics. See *What Is TeleTax*, later, for a list of the topics covered.
- Access tax law information in your electronic filing software.
- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can:

- Go to <u>www.irs.gov/orderforms</u> to place an order and have forms mailed to vou.
- Call 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.

Where to file your tax return.

- Remember, there are many ways to file your return electronically. It's safe, quick and easy. See *Preparing and filing your tax return*, earlier, for more information.
- See *Where Do You File?* at the end of these instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools."
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The <u>Earned Income Tax Credit</u> <u>Assistant</u> determines if you are eligible for the EIC.
- The <u>First Time Homebuyer Credit</u> <u>Account Look-up</u> tool provides information on your repayments and account balance.

- The <u>Alternative Minimum Tax</u> (AMT) Assistant determines whether you may be subject to AMT.
- The <u>Online EIN Application</u> helps you get an Employer Identification Number.
- The <u>IRS Withholding Calculator</u> estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The <u>Electronic Filing PIN Request</u> helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

Understanding identity theft issues.

- Go to <u>www.irs.gov/uac/Identity-Protection</u> for information and videos.
- See Secure Your Tax Records from Identity Theft under General Information, earlier.

Checking on the status of a refund.

- Go to www.irs.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

Making a tax payment. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It's easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the "Pay Your Tax Bill" icon to make a payment using the following options.

- <u>Direct Pay</u> (only if you have a checking or savings account).
 - Debit or credit card.
 - Electronic Federal Tax Payment vstem.
 - Check or money order.

What if I can't pay now? Click on the Payments tab or the "Pay Your Tax Bill" icon on IRS.gov to find more information about these additional options.

• An <u>online payment agreement</u> determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.

• An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the <u>Offer in Compromise Pre-Qualifier</u> to confirm your eligibility.

Checking the status of an amended return.

• Go to IRS.gov and click on the Tools tab and then <u>Where's My</u> Amended Return?

Understanding an IRS notice or letter.

• Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal www.irsvideos.gov contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

- Taxpayers can find information on IRS.gov in the following languages.
 - Spanish.
 - Chinese.
 - Vietnamese.
 - Korean.
 - Russian.
- The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

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 78.

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 (adjusted for inflation) 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, www.irs.gov/irb/ available at 2010-17 IRB/ar13.html.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous re-

fund 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

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

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

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

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

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

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

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

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a <u>Low Income Taxpayer Clinic</u> if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the <u>Taxpayer Advocate Service</u> if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

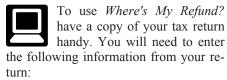
Learn more at www.irs.gov/taxpayerrights.

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? 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 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.

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 <u>www.irs.gov/Spanish</u> 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. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available at www.irs.gov/taxtopics.

TeleTax Topics			Subject	Topi No.	c Subject
All to	ppics are available in Spanish.	No. 254	How to choose a tax return preparer	427	Stock options
Topi	c	255	Self-select PIN signature method	429	Traders in securities (information
No.	Subject		General Information	120	for Form 1040 filers)
	IRS Help Available	301	When, how, and where to file	430	Receipt of stock in a demutualization
101	IRS services—Volunteer tax	303	Checklist of common errors when	431	Canceled debt—Is it taxable or
	assistance, outreach programs, and	304	preparing your tax return		not?
100	identity theft	304	Extensions of time to file your tax return	432	Form 1099-A (Acquisition or
102	Tax assistance for individuals with disabilities	305	Recordkeeping		Abandonment of Secured Property) and Form 1099-C (Cancellation of
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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 www.irs.gov/formspubs/. Click on "More Information" and then on "Give us feedback." 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 following table shows burden estimates based on current statutory requirements as of November 2014, for taxpayers filing a 2014 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 13 hours, with an average cost of \$200 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 16 hours and \$260; the average burden for taxpavers filing Form 1040A is about 8 hours and \$80;

and the average for Form 1040EZ filers is about 5 hours and \$40.

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 8 hours and \$110, while business

taxpayers are expected to have an average burden of about 24 hours and \$410. 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

		Average Time 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	100	13	6	2	4	1	\$200		
Primary forms filed									
1040	69	16	8	2	5	1	260		
1040A	19	8	2	1	3	1	80		
1040EZ	12	5	1	***	2	1	40		
Type of taxpayer									
Nonbusiness***	68	8	3	1	3	1	110		
Business****	32	24	13	3	6	2	410		

^{*}Detail may not add to total time due to rounding.

^{**}Dollars rounded to the nearest \$10.

^{***}Rounds to less than 1 hour.

^{****}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 do 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



You can view and download the tax forms and publications you need at www.irs.gov/formspubs. You can also place an order for forms at www.irs.gov/orderforms to avoid having to complete and mail the order

form.

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.

How To Use the Order Form

Circle the items you need on the order form. 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 on the

order form to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown next. You should receive your order within 10 business days after we receive your request.

Mail Your Order Form To:

Internal Revenue Service 1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613

Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

Cut here

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Foreign country		International postal code
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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.



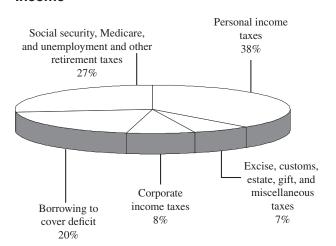
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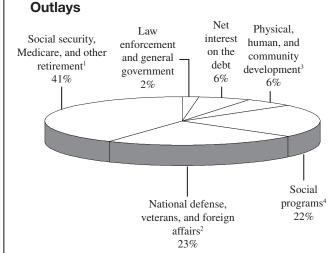
1040	Schedule F (1040)	1040-V	4868	8959	Pub. 505	Pub. 551	Pub. 946
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Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	8962	Pub. 525	Pub. 575	Pub. 972
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 334	Pub. 529	Pub. 590-A	
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Schedule EIC (1040A or 1040)	1040-ES (2015)	4684	8917	Pub. 502	Pub. 550	Pub. 915	

Major Categories of Federal Income and Outlays for Fiscal Year 2013

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2013.

Income





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 2013 (which began on October 1, 2012, and ended on September

30, 2013), Federal income was \$2.775 trillion and outlays were \$3.455 trillion, leaving a deficit of \$680 billion.

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 18% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% 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 15% 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 \$93 billion in fiscal year 2013. 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.

2014 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 your filing status is Single

If your taxable		The tax is:	
income is: Over—	But not over—		of the amount over—
\$0	\$9,075	10%	\$0
9,075	36,900	\$907.50 + 15%	9,075
36,900	89,350	5,081.25 + 25%	36,900
89,350	186,350	18,193.75 + 28%	89,350
186,350	405,100	45,353.75 + 33%	186,350
405,100	406,750	117,541.25 + 35%	405,100
406,750		118,118.75 + 39.6%	406,750

Schedule Y-1-If your filing status is Married filing jointly or Qualifying widow(er)

	0	0	. ,
If your taxable		The tax is:	
income is:	=		of the
0	But not		amount
Over—	over—		over—
\$0	\$18,150	10%	\$0
18,150	73,800	\$1,815.00 + 15%	18,150
73,800	148,850	10,162.50 + 25%	73,800
148,850	226,850	28,925.00 + 28%	148,850
226,850	405,100	50,765.00 + 33%	226,850
405,100	457,600	109,587.50 + 35%	405,100
457,600		127,962.50 + 39.6%	457,600

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,075	10%	\$0
9,075	36,900	\$907.50 + 15%	9,075
36,900	74,425	5,081.25 + 25%	36,900
74,425	113,425	14,462.50 + 28%	74,425
113,425	202,550	25,382.50 + 33%	113,425
202,550	228,800	54,793.75 + 35%	202,550
228,800		63,981.25 + 39.6%	228,800

Schedule Z-If your filing status is Head of household

ochedule 2—II your ming status is flead of flouserfold			
If your taxable		The tax is:	
income is:			of the
_	But not		amount
Over—	over—		over—
\$0	\$12,950	10%	\$0
12,950	49,400	\$1,295.00 + 15%	12,950
49,400	127,550	6,762.50 + 25%	49,400
127,550	206,600	26,300.00 + 28%	127,550
206,600	405,100	48,434.00 + 33%	206,600
405,100	432,200	113,939.00 + 35%	405,100
432,200		123,424.00 + 39.6%	432,200

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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.

	11150, 111011	ac your complete return address.	
	THEN use this address if you:		
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Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, 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 06176-7008	
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, 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	

^{*}If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.