

# 1040A

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS



## INSTRUCTIONS

# 2013



makes doing your taxes  
faster and easier.



is the fast, safe, and free  
way to prepare and e-file  
your taxes. See  
[www.irs.gov/freefile](http://www.irs.gov/freefile).

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

### 2013 Tax Changes

See *What's New* in these instructions.

### FUTURE DEVELOPMENTS

For the latest information about developments related to  
Form 1040A and its instructions, such as legislation  
enacted after they were published, go to  
[www.irs.gov/form1040a](http://www.irs.gov/form1040a).



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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 your voice at the IRS. As an independent organization within the IRS, our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

### What can TAS do for you?

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

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

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

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

### How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/advocate](#). You can also call us toll-free at 1-877-777-4778.

### How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [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/lite](#) 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

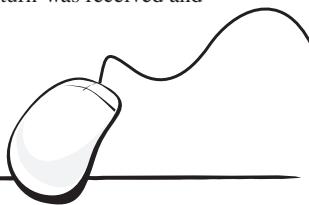
### Taxpayer Advocacy Panel

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 \$52,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

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

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

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

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

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

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

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

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

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

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

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

Visit [www.irs.gov/e-pay](http://www.irs.gov/e-pay) for more information or to make a payment.

# What's New

For information about any additional changes to the 2013 tax law or any other developments affecting Form 1040A or its instructions, go to [www.irs.gov/form1040a](http://www.irs.gov/form1040a).

**Filing status for same-sex married couples.** If you have a same-sex spouse whom you legally married in a state (or foreign country) that recognizes same-sex marriage, you and your spouse generally must use the married filing jointly or married filing separately filing status on your 2013 return, even if you and your spouse now live in a state (or foreign country) that does not recognize same-sex marriage. See *Filing Status*, later.

**Personal exemption amount increased for certain taxpayers.** Your personal exemption is increased to \$3,900.

**Standard mileage rates.** The 2013 rate for business use of your vehicle is increased to 56½ cents a mile. The 2013 rate for use of your vehicle to get medical care or to move is increased to 24 cents a mile.

**Identity Protection Personal Identification Number (IP PIN).** If you are filing electronically and both you and your spouse received an IP PIN, see *Identity Protection PIN* after the instructions for line 46 for more information.

## Filing Requirements

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



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.



*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 (must file Form 1040).
- Health coverage tax credit (must file Form 1040).

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).

**Exception for certain children under age 19 or full-time students.** If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2013 or was a full-time student under age 24 at the end of 2013. To do so, use Form 1040 and Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1990, is considered to be age 24 at the end of 2013. Do not use Form 8814 for such a 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 dual-status alien and both of the following apply.

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

See Pub. 519 for details.



*Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-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 1040A by **April 15, 2014**. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

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

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

### What If You Cannot File on Time?

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



*An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

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

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

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

### **Private Delivery Services**

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

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

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter “private delivery service” in the search box. The private delivery service can tell you how to get written proof of the mailing date.

## Chart A—For Most People

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

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

\*\* Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2013 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 14a and 14b to figure the taxable part of social security benefits you must include in gross income.

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

## Chart B—For Children and Other Dependents

See the instructions for line 6c to find out if someone can claim you as a dependent.

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

**Single dependents.** Were you **either** age 65 or older **or** blind?

**No.** You must file a return if **any** of the following apply.

- Your **unearned income** was over \$1,000.
- Your **earned income** was over \$6,100.
- Your **gross income** was more than the **larger** of—
  - \$1,000, or
  - Your earned income (up to \$5,750) plus \$350.

**Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over \$2,500 (\$4,000 if 65 or older **and** blind).
- Your earned income was over \$7,600 (\$9,100 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - \$2,500 (\$4,000 if 65 or older **and** blind), or
  - Your earned income (up to \$5,750) plus \$1,850 (\$3,350 if 65 or older **and** blind).

**Married dependents.** Were you **either** age 65 or older **or** blind?

**No.** You must file a return if **any** of the following apply.

- Your unearned income was over \$1,000.
- Your earned income was over \$6,100.
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - \$1,000, or
  - Your earned income (up to \$5,750) plus \$350.

**Yes.** You must file a return if **any** of the following apply.

- Your unearned income was over \$2,200 (\$3,400 if 65 or older **and** blind).
- Your earned income was over \$7,300 (\$8,500 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - \$2,200 (\$3,400 if 65 or older **and** blind), or
  - Your earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older **and** blind).

## Chart C—Other Situations When You Must File

You must file a return for 2013 if you owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28.

You must file a return using Form 1040 if **any** of the following apply for 2013.

- You owe any special taxes, such as 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.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- 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.
- You owe 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.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You owe any recapture taxes, including repayment of the first-time homebuyer credit.
- You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

## Would It Help You To Itemize Deductions on Form 1040?

You may be able to reduce your tax by itemizing deductions on Schedule A (Form 1040). Itemized deductions include amounts you paid for state and local income or sales taxes, real estate taxes, personal property taxes, mortgage interest, and disaster losses. You may also include gifts to charity and part of the amount you paid for medical and dental expenses. You would usually benefit by itemizing if—

Your filing status is:	AND	Your itemized deductions are more than:
<b>Single</b>		
• Under 65		• \$6,100
• 65 or older <b>or</b> blind		• 7,600
• 65 or older <b>and</b> blind		• 9,100
<b>Married filing jointly</b>		
• Under 65 (both spouses)		• \$12,200
• 65 or older <b>or</b> blind (one spouse)		• 13,400
• 65 or older <b>or</b> blind (both spouses)		• 14,600
• 65 or older <b>and</b> blind (one spouse)		• 14,600
• 65 or older <b>or</b> blind (one spouse) and 65 or older <b>and</b> blind (other spouse)		• 15,800
• 65 or older <b>and</b> blind (both spouses)		• 17,000
<b>Married filing separately*</b>		
• Your spouse itemizes deductions		• \$0
• Under 65		• 6,100
• 65 or older <b>or</b> blind		• 7,300
• 65 or older <b>and</b> blind		• 8,500
<b>Head of household</b>		
• Under 65		• \$8,950
• 65 or older <b>or</b> blind		• 10,450
• 65 or older <b>and</b> blind		• 11,950
<b>Qualifying widow(er) with dependent child</b>		
• Under 65		• \$12,200
• 65 or older <b>or</b> blind		• 13,400
• 65 or older <b>and</b> blind		• 14,600

\* If you can take an exemption for your spouse, complete the Standard Deduction Worksheet for the amount that applies to you.

If someone can claim you as a dependent, it would benefit you to itemize if your itemized deductions total more than your standard deduction figured on the Standard Deduction Worksheet.

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



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

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040A, line 36.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Form 1040A, line 7 See <i>Wages, Salaries, Tips, etc.</i> Form 2441, Part III Must file Form 1040 Must file Form 1040 Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889) Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1097-BTC	Bond tax credit	Must file Form 1040 to take
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Must file Form 1040 to deduct See the instructions on Form 1098 Must file Form 1040 to deduct
1098-C	Contributions of motor vehicles, boats, and airplanes	Must file Form 1040 to deduct
1098-E	Student loan interest (box 1)	See the instructions for Form 1040A, line 18
1098-MA	Home mortgage payments (box 3)	Must file Form 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040A, line 19, or line 31, but first see the instructions on Form 1098-T
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Broker and barter exchange transactions	Must file Form 1040
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Amount reported in box 2b, 2c, or 2d Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040A, line 9a See the instructions for Form 1040A, line 9b See the instructions for Form 1040A, line 10 Must file Form 1040 Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV) Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-G	Unemployment compensation (box 1) State or local income tax refund (box 2) Amount reported in box 5, 6, 7, or 9	See the instructions for Form 1040A, line 13 See the instructions under <i>Refunds of State or Local Income Taxes</i> , later Must file Form 1040
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Tax-exempt interest (box 8) Specified private activity bond interest (box 9)	See the instructions for Form 1040A, line 8a Must file Form 1040 to deduct See the instructions for Form 1040A, line 8a Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax Form 1040A, line 8b Must file Form 1040
1099-K	Payment card and third party network transactions	Must file Form 1040
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040

Form	Item and Box in Which It Should Appear	Where To Report
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) Original issue discount on U.S. Treasury obligations (box 6) Investment expenses (box 9)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID Must file Form 1040 to deduct See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Amount reported in box 7, 8, 9, or 10	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR) Must file Form 1040 to deduct Must file Form 1040
1099-Q	Qualified education program payments	Must file Form 1040
1099-R	Distributions from IRAs* Distributions from pensions, annuities, etc. Capital gain (box 3)	See the instructions for Form 1040A, lines 11a and 11b See the instructions for Form 1040A, lines 12a and 12b See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5)	Must file Form 1040 if required to report the sale (see Pub. 523) Must file Form 1040
1099-SA	Distributions from HSAs and MSAs**	Must file Form 1040

\*This includes distributions from Roth, SEP, and SIMPLE IRAs.

\*\*This includes distributions from Archer and Medicare Advantage MSAs.

## Who Can Use Form 1040A?

You can use Form 1040A if all six of the following apply.

1. You only had income from the following sources:
  - a. Wages, salaries, tips.
  - b. Interest and ordinary dividends.
  - c. Capital gain distributions.
  - d. Taxable scholarship and fellowship grants.
  - e. Pensions, annuities, and IRAs.
  - f. Unemployment compensation.
  - g. Alaska Permanent Fund dividends.
  - h. Taxable social security and railroad retirement benefits.
2. The only adjustments to income you can claim are:
  - a. Educator expenses.
  - b. IRA deduction.
  - c. Student loan interest deduction.
  - d. Tuition and fees deduction.
3. You do not itemize deductions.

4. Your taxable income (line 27) is less than \$100,000.
5. The only tax credits you can claim are:
  - a. Credit for child and dependent care expenses.
  - b. Credit for the elderly or the disabled.
  - c. Education credits.
  - d. Retirement savings contributions credit.
  - e. Child tax credit.
  - f. Earned income credit.
  - g. Additional child tax credit.
6. You did not have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

You can also use Form 1040A if you received dependent care benefits or if you owe tax from the recapture of an education credit or the alternative minimum tax.

## When Must You Use Form 1040?

Check *Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099* to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:
  - a. Income from self-employment (business or farm income).

- b. Certain tips you did not report to your employer. See the instructions for Form 1040A, line 7.
- c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.
- d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

2. You can exclude any of the following types of income:
  - a. Foreign earned income you received as a U.S. citizen or resident alien.
  - b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.
  - c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2013.
  3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).
  4. You received a distribution from a foreign trust.
  5. You owe the excise tax on insider stock compensation from an expatriated corporation.
  6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.
  7. You are eligible for the health coverage tax credit. See Form 8885 for details.
  8. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.
9. You are an employee and your employer did not withhold social security and Medicare tax. See Form 8919 for details.
10. You had a qualified health savings account funding distribution from your IRA.
11. You are a debtor in a bankruptcy case filed after October 16, 2005.
12. You must repay the first-time homebuyer credit. See Form 5405 for details.
13. You had foreign financial assets in 2013, and you must file Form 8938. See Form 8938 and its instructions.
14. You owe Additional Medicare Tax or had Additional Medicare Tax withheld and must file Form 8959. See Form 8959 and its instructions.
15. You owe Net Investment Income Tax and must file Form 8960. See Form 8960 and its instructions.
16. You have adjusted gross income of more than \$150,000 and must reduce the dollar amount of your exemptions. See the instructions for Form 1040.

# Line Instructions for Form 1040A

Section references are to the Internal Revenue Code unless otherwise noted.

## 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 name.



*If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2012 return.*

### Name change

If you changed your name because of marriage, divorce, etc., be sure to report the change to your local Social Security Administration (SSA) office 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.



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](http://www.irs.gov/efile) for details.

### 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](http://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 1040A, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040A 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 Taxpayer 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 tax return.

**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 return.

## Presidential Election Campaign Fund

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

## Filing Status

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

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

**Same-sex marriage.** For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state

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



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

### Line 1

#### Single

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

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

### Line 2

#### Married Filing Jointly

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

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

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

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

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

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

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

## Line 3

### Married Filing Separately

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

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

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



*You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2013. See Married persons who live apart, later.*

## Line 4

### Head of Household

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

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

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

**Test 1.** You paid over half the cost of keeping up a home that was the main home for all of 2013 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

**Test 2.** You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent. But do not include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2013, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2013 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

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

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

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

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

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

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

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

**Married persons who live apart.** Even if you were not divorced or legally separated at the end of 2013, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2013. Temporary absences for special circumstances, such as

for business, medical care, school, or military service, count as time lived in the home.

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

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

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

## Line 5

### Qualifying Widow(er) With Dependent Child

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

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

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

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

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

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in

a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

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

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

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

## Exemptions

You can deduct \$3,900 on line 26 for each exemption you can take.

### Line 6b

#### Spouse

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

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

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

**Death of your spouse.** If your spouse died in 2013 and you did not remarry by the end of 2013, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a taxpayer* under *General Instructions*, 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 six dependents, 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),

AND

was ...

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

or

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

or

Any age and permanently and totally disabled (defined later)

AND

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

AND

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

AND

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



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

- Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2.       No. Go to Step 4.

#### Step 2 Is Your Qualifying Child Your Dependent?

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

Yes. Continue

No.

You cannot claim this child as a dependent.

- Was the child married?

Yes. See Married person, later.

No. Continue

- Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, 2, and 4.

Yes.

You cannot claim any dependents. Go to Form 1040A, line 7.

No. You can claim this child as a dependent. Complete Form 1040A, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

#### Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

- Was the child under age 17 at the end of 2013?

Yes. Continue

No.

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

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

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

No.

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)

or

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

or

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

or

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

or

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

**AND**

**For whom you provided...**

Over half of his or her support in 2013. But see [Children of divorced or separated parents](#), [Multiple support agreements](#), and [Kidnapped child](#), later.

- Does any person meet the conditions to be your qualifying relative?

**Yes.** Continue

**No.**

Go to Form 1040A, line 7.

- Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see [Exception to citizen test](#), later.)

**Yes.** Continue

**No.**

You cannot claim this person as a dependent.

- Was your qualifying relative married?

**Yes.** See *Married person*, later.

**No.** Continue

**AND**

**who was not...**

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

**AND**

**who...**

Had gross income of less than \$3,900 in 2013. If the person was permanently and totally disabled, see [Exception to gross income test](#), later

**AND**

- Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, 2, and 4.

**Yes.**

You cannot claim any dependents. Go to Form 1040A, line 7.

**No.** You can claim this person as a dependent.

Complete Form 1040A, line 6c, columns (1) through (3). Do not check the box on Form 1040A, 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 2013 (whether or not they are or were married).
2. The child received over half of his or her support for 2013 from the parents (and the rules on [Multiple support agreements](#), later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
3. The child is in custody of one or both of the parents for more than half of 2013.
4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2013, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach 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](#), later.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2013.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 33 and 39). 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 2013. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

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

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

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

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



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

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

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

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

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

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

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

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

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

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

**Married person.** If the person is married and files a joint return, you cannot claim that person as your dependent. However, if the person is married but does not file a joint return or files a

joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

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

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

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

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

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

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

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

For more details and examples, see Pub. 501.

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

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

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

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

## Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 14b. 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 if you file Form 1040. For details, see Pub. 54 and Form 2555 or 2555-EZ.

**Foreign retirement plans.** If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income. If you elect to defer tax, you must file Form 1040.

Report distributions from foreign pension plans on lines 12a and 12b.

**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.

**Note.** If you had foreign financial assets in 2013, you may have to file Form 8938. If you must file Form 8938, you cannot file Form 1040A. You must file Form 1040. See Form 8938 and its instructions.

### 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.

**Example.** You received two Forms W-2, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040A, line 7, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

### Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2013, you may receive a Form 1099-G.

For the year the tax was paid to the state or other taxing authority, did you itemize deductions?

- |                                      |   |
|--------------------------------------|---|
| <input type="checkbox"/> <b>No.</b>  | None of your refund is taxable.   |
| <input type="checkbox"/> <b>Yes.</b> | You may have to report part or all of the refund as income on Form 1040 for 2013. See Pub. 525 for details. |

### 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 see Pub 555.

### 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 your employer paid you less than \$1,800 in 2013. Also, enter "HSH" and the amount not reported on a Form W-2 in the space to the left of line 7.

- Tip income you did not report to your employer. But you must use Form 1040 and Form 4137 if you received tips of \$20 or more in any month and did not report the full amount to your employer, or your Form(s) W-2 shows allocated tips that you must report as income. You must report the allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 531 for more details.

- 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.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of 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.

- 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 12a and 12b. 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 12a and 12b of Form 1040A. Payments from an IRA are reported on lines 11a and 11b.

\* This includes a Roth, SEP, or SIMPLE IRA.

### Missing or Incorrect Form W-2?

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

## Line 8a

### Taxable Interest

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

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



If you get a 2013 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2013, see Pub. 550.

## Line 8b

### Tax-Exempt Interest

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

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

If you received tax-exempt interest from private activity bonds issued after August 7, 1986, you must use Form 1040.

## 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.

You must use Form 1040 if you received nondividend distributions (box 3 of Form 1099-DIV) required to be reported as capital gains.

For details, see Pub. 550.

## 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, you 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 subject to the 61-day holding period rule just described.

• Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

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

**Example 2.** Assume the same facts as in Example 1 except that you bought the stock on July 15, 2013 (the day before the ex-dividend date), and you sold the stock on September 16,

2013. You held the stock for 63 days (from July 15, 2013, through September 16, 2013). The \$500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2013, through September 14, 2013).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2013. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2013. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000, and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2013. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



*Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.*

## Line 10

### Capital Gain Distributions

Each payer should send you a Form 1099-DIV. Do any of the Forms 1099-DIV or substitute statements you, or your spouse if filing a joint return, received have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain)?

- Yes.** You **must** use Form 1040.
- No.** You can use Form 1040A. Enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 10. Also, be sure you use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

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 10 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.

## Lines 11a and 11b

### IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax and other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 11a and 11b 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 below, leave line 11a blank and enter the total distribution (from Form 1099-R, box 1) on line 11b.

**Exception 1.** Enter the total distribution on line 11a 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 11b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 11b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 11b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2013, include a statement explaining what you did.

**Exception 2.** If any of the following apply, enter the total distribution on line 11a and see Form 8606 and its instructions to figure the amount to enter on line 11b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2013 or an earlier year. If you made nondeductible contributions to these IRAs for 2013, also see Pub. 590.
2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 11b; you do not have to see Form 8606 or its instructions.
  - a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2008 or an earlier year.
  - b. Distribution code Q is shown in box 7 of Form 1099-R.
3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2013.
4. You had a 2012 or 2013 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2013.
6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

**Exception 3.** If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 11a. If the total amount distributed is a QCD, enter -0- on line 11b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 11b unless *Exception 2* applies to that part. Enter “QCD” next to line 11b.

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

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

other 2013 QCD and the total was more than \$100,000 per spouse, attach a brief explanation. For example: “Line 11b - Spouse One's 2012 QCD \$75,000; Spouse One's 2013 QCD \$70,000.” 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 for details.



*You cannot claim a charitable contribution deduction for any QCD not included in your income.*

**Exception 4.** If the distribution is a health savings account (HSA) funding distribution (HFD), you must file Form 1040. See *Exception 4* in the instructions for Form 1040, lines 15a and 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.

**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 11b. For example: “Line 11b--\$1,000 Rollover and \$500 QCD.” 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 11b. Enter the total amount of those distributions on line 11a.



*You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over or (b) you were born before July 1, 1942, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. If you do owe this tax, you must use Form 1040.*

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

## Lines 12a and 12b

### 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 12a and 12b. 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 includable in income.



*Attach Form(s) 1099-R to Form 1040A 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 back your entire cost tax free before 2013. But see *Insurance premiums for retired public safety officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 12b; do not make an entry on line 12a.

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 12a. 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 12b. 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 12b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

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

An eligible retirement plan is a governmental plan that is:

- a qualified trust,
- a section 403(a) plan,
- a section 403(b) plan, or
- a section 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 12a and the taxable amount on line 12b. Enter “PSO” next to line 12b.

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 in the space to the left of 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 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 12a and 12b 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 12a 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 12b. If the remaining amount is zero and you have no other distribution to report on line 12b, enter zero on line 12b. Also, enter “Rollover” next to line 12b.

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 must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. See Pub. 575 to find out if you owe this tax.

Enter the total distribution on line 12a and the taxable part on line 12b. For details, see Pub. 575.



*You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. But you must use Form 1040 to do so. For details, see Form 4972.*

## Line 13

### Unemployment Compensation and Alaska Permanent Fund Dividends

**Unemployment compensation.** You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 13. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 13. Also, enter “Repaid” and the amount you repaid in the space to the left of line 13. If, in 2013, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

**Alaska Permanent Fund dividends.** Include the dividends in the total on line 13.

## Lines 14a and 14b

### Social Security Benefits

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

**Simplified Method Worksheet—Lines 12a and 12b****Keep for Your Records** 

<b>Before you begin:</b>	<input checked="" type="checkbox"/> If you are the beneficiary of a deceased employee or former employee who died <b>before</b> 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. <b>More than one pension or annuity.</b> If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 12b. Enter the total pension or annuity payments received in 2013 on Form 1040A, line 12a.
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1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040A, line 12a ..... 1. \_\_\_\_\_
2. Enter your cost in the plan at the annuity starting date ..... 2. \_\_\_\_\_
- Note.** If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below ..... 3. \_\_\_\_\_
4. Divide line 2 by the number on line 3 ..... 4. \_\_\_\_\_
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 ..... 5. \_\_\_\_\_
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet ..... 6. \_\_\_\_\_
7. Subtract line 6 from line 2 ..... 7. \_\_\_\_\_
8. Enter the **smaller** of line 5 or line 7 ..... 8. \_\_\_\_\_
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 12b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see [Insurance premiums for retired public safety officers](#) before entering an amount on line 12b ..... 9. \_\_\_\_\_
10. Was your annuity starting date before 1987?
 

Yes.  Leave line 10 blank.

No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2013. You will need this number when you fill out this worksheet next year. 10. \_\_\_\_\_

**Table 1 for Line 3 Above**

<b>IF the age at annuity starting date was ...</b>	<b>before November 19, 1996, enter on line 3 ...</b>	<b>AND your annuity starting date was— after November 18, 1996, enter on line 3 ...</b>
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

<b>IF the combined ages at annuity starting date were ...</b>	<b>THEN enter on line 3 ...</b>
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

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 if any of the following applies.

- You made contributions to a traditional IRA for 2013 and you or your spouse were covered by a retirement plan at work. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.

- You repaid any benefits in 2013 and your total repayments (box 4) were more than your total benefits for 2013 (box 3). None of your benefits are taxable for 2013. Also, you may be able to take an itemized deduction or a credit for part of

the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. For more details, see Pub. 915.

- You file Form 8815. Instead, use the worksheet in Pub. 915.

# Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.
  - ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter "D" to the right of the word "benefits" on line 14a. If you do not, you may get a math error notice from the IRS.
  - ✓ Be sure you have read the **Exception** in the line 14a and 14b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5 of all your Forms SSA-1099 and Forms RRB-1099**. Also, enter this amount on Form 1040A, line 14a ..... 1. \_\_\_\_\_
2. Enter one-half of line 1 ..... 2. \_\_\_\_\_
3. Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 ..... 3. \_\_\_\_\_
4. Enter the amount, if any, from Form 1040A, line 8b ..... 4. \_\_\_\_\_
5. Add lines 2, 3, and 4 ..... 5. \_\_\_\_\_
6. Enter the total of the amounts from Form 1040A, lines 16 and 17 ..... 6. \_\_\_\_\_
7. Is the amount on line 6 less than the amount on line 5?
 

**No.** None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b.

**Yes.** Subtract line 6 from line 5 ..... 7. \_\_\_\_\_
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 2013, enter \$25,000.
  - Married filing separately and you lived with your spouse at any time in 2013, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17.
 } ..... 8. \_\_\_\_\_
9. Is the amount on line 8 less than the amount on line 7?
 

**No.** None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you **lived apart** from your spouse for all of 2013, be sure you entered "D" to the right of the word "benefits" on line 14a.

**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 of 2013 ..... 10. \_\_\_\_\_
11. Subtract line 10 from line 9. If zero or less, enter -0- ..... 11. \_\_\_\_\_
12. Enter the **smaller** of line 9 or line 10 ..... 12. \_\_\_\_\_
13. Enter one-half of line 12 ..... 13. \_\_\_\_\_
14. Enter the **smaller** of line 2 or line 13 ..... 14. \_\_\_\_\_
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- ..... 15. \_\_\_\_\_
16. Add lines 14 and 15 ..... 16. \_\_\_\_\_
17. Multiply line 1 by 85% (.85) ..... 17. \_\_\_\_\_
18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040A, line 14b ..... 18. \_\_\_\_\_



If any of your benefits are taxable for 2013 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

## Adjusted Gross Income

### Line 16

#### Educator Expenses

If you were an eligible educator in 2013, you can deduct on line 16 up to \$250 of qualified expenses you paid in 2013. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 16. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21, but you must use Form 1040. 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 17

#### IRA Deduction



*If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2013, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2013, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by June 2, 2014, that shows all contributions to your traditional IRA for 2013.

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

1. If you were age 70½ or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA for 2013 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 32.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2013, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

4. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 32.

5. If you made contributions to your IRA in 2013 that you deducted for 2012, do not include them in the worksheet.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, 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 or (b) box 12 of your Form W-2 with code Z. If it is not, contact your employer 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 17.

8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 11a and 11b.

9. Do not include trustees' fees that were billed separately and paid by you for your IRA. You may be able to deduct those fees as an itemized deduction. But you must use Form 1040 to do so.

10. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

11. If the total of your IRA deduction on line 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2013, see Pub. 590 for special rules.



*By April 1 of the year after the year in which you reach age 70½, 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.*

**IRA Deduction Worksheet—Line 17****Keep for Your Records** 

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

**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 worksheet.
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2013, enter "D" in the space to the left of line 17. If you do not, you may get a math error notice from the IRS.

Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see <a href="#">Were you covered by a retirement plan?</a> )? .....	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No
b. If married filing jointly, was your spouse covered by a retirement plan? .....	1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Next.</b> If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.	
• \$5,500, if under age 50 at the end of 2013. • \$6,500, if age 50 or older but under age 70½ at the end of 2013. Otherwise, go to line 2.	
2. Enter the amount shown below that applies to you.	
• Single, head of household, or married filing separately and you <b>lived apart</b> from your spouse for all of 2013, enter \$69,000 • Qualifying widow(er), enter \$115,000 • Married filing jointly, enter \$115,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$188,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2013, enter \$10,000	
3. Enter the amount from Form 1040A, line 15 .....	3. _____
4. Enter the amount, if any, from Form 1040A, line 16 .....	4. _____
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns .....	5a. _____ 5b. _____
6. Is the amount on line 5 less than the amount on line 2? <input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.	
<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.	
• If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. i. \$5,500, if under age 50 at the end of 2013. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2013. If the result is less than \$10,000, go to line 7.	
• If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. i. \$5,500, if under age 50 at the end of 2013. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2013. Otherwise, go to line 7.	

## IRA Deduction Worksheet—(continued)

	Your IRA	Spouse's IRA
7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.	<ul style="list-style-type: none"> <li>• Single, head of household, or married filing separately, multiply by 55% (.55) (or by 65% (.65) in the column for the IRA of a person who is age 50 or older at the end of 2013)</li> <li>• Married filing jointly or qualifying widow(er), multiply by 27.5% (.275) (or by 32.5% (.325) in the column for the IRA of a person who is age 50 or older at the end of 2013). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2013)</li> </ul>	<div style="display: flex; align-items: center; justify-content: space-between;"> <span style="margin-right: 10px;">7a. _____</span> <span style="margin-right: 10px;">7b. _____</span> </div>
8. Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q .....	<span style="border: 1px solid black; padding: 2px;">8. _____</span>	
<p> <i>If married filing jointly and line 8 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2013; \$13,000 if both spouses are age 50 or older at the end of 2013), stop here and see Pub. 590 to figure your IRA deduction.</i></p>		
9. Enter traditional IRA contributions made, or that will be made by April 15, 2014, for 2013 to your IRA on line 9a and to your spouse's IRA on line 9b .....	<span style="border: 1px solid black; padding: 2px;">9a. _____</span>	<span style="border: 1px solid black; padding: 2px;">9b. _____</span>
10. On line 10a, enter the <b>smallest</b> of line 7a, 8, or 9a. On line 10b, enter the <b>smallest</b> of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) .....	<span style="border: 1px solid black; padding: 2px;">10a. _____</span>	<span style="border: 1px solid black; padding: 2px;">10b. _____</span>

You must use Form 1040 if you owe tax on any excess contributions made to an IRA or any excess accumulations in an IRA. For details, see Pub. 590.

**Were you covered by a retirement plan?** If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, 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.

If you were covered by a retirement plan and you file Form 8815, see Pub. 590 to figure the amount, if any, of your IRA deduction.

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



*You may be able to take the retirement savings contributions credit. See the line 32 instructions.*

## Line 18

### Student Loan Interest Deduction

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

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

# Student Loan Interest Deduction Worksheet—Line 18

Keep for Your Records 

**Before you begin:** ✓ See the instructions for line 18.

1. Enter the total interest you paid in 2013 on qualified student loans (see the instructions for line 18). <b>Do not enter more than \$2,500</b> .....	1. _____
2. Enter the amount from Form 1040A, line 15 .....	2. _____
3. Enter the total of the amounts from Form 1040A, lines 16 and 17 .....	3. _____
4. Subtract line 3 from line 2 .....	4. _____
5. Enter the amount shown below for your filing status.	5. _____
• Single, head of household, or qualifying widow(er)—\$60,000 • Married filing jointly—\$125,000	
6. Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> <b>No.</b> Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> <b>Yes.</b> Subtract line 5 from line 4 .....	6. _____
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 .....	7. _____
8. Multiply line 1 by line 7 .....	8. _____
9. <b>Student loan interest deduction.</b> Subtract line 8 from line 1. Enter the result here and on Form 1040A, line 18 .....	9. _____

Use the Student Loan Interest Deduction Worksheet to figure your student loan interest deduction.

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

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

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

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

## Line 19

### Tuition and Fees

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



*You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 31 and 40 for details.*

## Tax, Credits, and Payments

### Line 23a

If you were born before January 2, 1949, or were blind at the end of 2013, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was born before January 2, 1949, or was blind at the end of 2013, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

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

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

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

You must keep the statement for your records.

## Line 23b

If your filing status is married filing separately (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You cannot take the standard deduction even if you were born before January 2, 1949, or were blind. Enter -0- on line 24 and go to line 25.



*In most cases, your federal income tax will be less if you take the larger of any itemized deductions you may have or the standard deduction. To itemize deductions, you must file Form 1040.*

## Line 24

### Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 24.

### Standard Deduction Worksheet for Dependents—Line 24

Keep for Your Records

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

<p>1. Is your <b>earned income*</b> more than \$650?</p> <p><input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total  <input type="checkbox"/> No. Enter \$1,000</p> <p>2. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> <li>• Single or married filing separately—\$6,100</li> <li>• Married filing jointly or qualifying widow(er)—\$12,200</li> <li>• Head of household—\$8,950</li> </ul> <p>3. Standard deduction.</p> <p>a. Enter the <b>smaller</b> of line 1 or line 2. If born after January 1, 1949, and not blind, <b>stop here</b> and enter this amount on Form 1040A, line 24. Otherwise, go to line 3b . . . . .</p> <p>b. If born before January 2, 1949, or blind, multiply the number on Form 1040A, line 23a, by \$1,200 (\$1,500 if single or head of household) . . . . .</p> <p>c. Add lines 3a and 3b. Enter the total here and on Form 1040A, line 24 . . . . .</p>	<p style="text-align: right;">1. _____</p> <p style="text-align: right;">2. _____</p> <p style="text-align: right;">3a. _____</p> <p style="text-align: right;">3b. _____</p> <p style="text-align: right;">3c. _____</p>
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\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount you reported on Form 1040A, line 7.

**Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind—Line 24**

**Do not** use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the Standard Deduction Worksheet for Dependents.

Enter the number from the box on  
Form 1040A, line 23a .....



Do not use the number of exemptions  
from line 6d.

IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$7,600
	2	9,100
Married filing jointly or Qualifying widow(er)	1	\$13,400
	2	14,600
	3	15,800
	4	17,000
Married filing separately	1	\$7,300
	2	8,500
	3	9,700
	4	10,900
Head of household	1	\$10,450
	2	11,950

**Line 26****Exemptions**

You usually can deduct \$3,900 on line 26 for each exemption you can take. But if your filing status is married filing separately, and the amount on line 21 is over \$150,000, your exemption amount may be reduced. You must file Form 1040 instead of Form 1040A.

**Line 28****Tax**

Do you want the IRS to figure your tax 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.
- No.** Use the Tax Table to figure your tax unless you are required to use Form 8615 (see *Form 8615*, later) or the Qualified Dividends and Capital Gain Tax Worksheet in these instructions. Also include in the total on line 28 any of the following taxes.

**Tax from recapture of education credits.** You may owe this tax if (a) you claimed an education credit in an earlier year, and

(b) either tax-free educational assistance or a refund of qualified expenses was received in 2013 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and "ECR" to the left of the entry space for line 28.

**Alternative minimum tax.** If both 1 and 2 next apply to you, use the Alternative Minimum Tax Worksheet in these instructions to see if you owe this tax and, if you do, the amount to include on line 28.

1. The amount on Form 1040A, line 26, is: \$27,300 or more if single or married filing jointly; \$31,200 if a qualifying widow(er); or \$15,600 or more if head of household or married filing separately.

2. The amount on Form 1040A, line 22, is more than: \$51,900 if single or head of household; \$80,800 if married filing jointly or qualifying widow(er); \$40,400 if married filing separately.

*If filing for a child who must use Form 8615 to figure the tax (see below), and the amount on Form 1040A, line 22, is more than the total of \$7,150 plus the amount on Form 1040A, line 7, do not file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.*

**Alternative Minimum Tax Worksheet—Line 28***Keep for Your Records***Before you begin:** ✓ Figure the tax you would enter on Form 1040A, line 28, if you do not owe this tax.

1. Enter the amount from Form 1040A, line 22 ..... 1. \_\_\_\_\_
2. Enter the amount shown below for your filing status
  - Single or head of household—\$51,900
  - Married filing jointly or qualifying widow(er)—\$80,800
  - Married filing separately—\$40,400
 } ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1. If zero or less, **stop here**; you do not owe this tax ..... 3. \_\_\_\_\_
4. Enter the amount shown below for your filing status.
  - Single or head of household—\$115,400
  - Married filing jointly or qualifying widow(er)—\$153,900
  - Married filing separately—\$76,950
 } ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7 ..... 5. \_\_\_\_\_
6. Multiply line 5 by 25% (.25) ..... 6. \_\_\_\_\_
7. Add lines 3 and 6 ..... 7. \_\_\_\_\_
8. If line 7 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result ..... 8. \_\_\_\_\_
9. Did you use the **Qualified Dividends and Capital Gain Tax Worksheet** to figure the tax on the amount on Form 1040A, line 27?
 

**No.** Skip lines 9 through 19; enter the amount from line 8 on line 20 and go to line 21.

**Yes.** Enter the amount from line 4 of that worksheet ..... 9. \_\_\_\_\_
10. Enter the **smaller** of line 7 or line 9 ..... 10. \_\_\_\_\_
11. Subtract line 10 from line 7 ..... 11. \_\_\_\_\_
12. If line 11 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 11 by 26% (.26). Otherwise, multiply line 11 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result ..... 12. \_\_\_\_\_
13. Enter the amount shown below for your filing status:
  - Single or married filing separately—\$36,250
  - Married filing jointly or Qualifying widow(er)— \$72,500
  - Head of household—\$48,600
 } ..... 13. \_\_\_\_\_
14. Enter the amount from line 5 of the **Qualified Dividends and Capital Gain Tax Worksheet** ..... 14. \_\_\_\_\_
15. Subtract line 14 from line 13. If zero or less, enter -0- ..... 15. \_\_\_\_\_
16. Enter the **smaller** of line 10 or line 15 ..... 16. \_\_\_\_\_
17. Subtract line 16 from line 10 ..... 17. \_\_\_\_\_
18. Multiply line 17 by 15% (.15) ..... 18. \_\_\_\_\_
19. Add lines 12 and 18 ..... 19. \_\_\_\_\_
20. Enter the **smaller** of line 8 or line 19 ..... 20. \_\_\_\_\_
21. Enter the amount you would enter on Form 1040A, line 28, if you do not owe this tax ..... 21. \_\_\_\_\_
22. **Alternative minimum tax.** Is the amount on line 20 more than the amount on line 21?
 

**No.** You do not owe this tax.

**Yes.** Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter "AMT" and show the amount in the space to the left of line 28 ..... 22. \_\_\_\_\_

## Qualified Dividends and Capital Gain Tax Worksheet—Line 28

Keep for Your Records 

**Before you begin:** ✓ Be sure you do not have to file Form 1040 (see the Instructions for Form 1040A, line 10).

1. Enter the amount from Form 1040A, line 27 .....	1. _____	
2. Enter the amount from Form 1040A, line 9b .....	2. _____	
3. Enter the amount from Form 1040A, line 10 .....	3. _____	
4. Add lines 2 and 3 .....	4. _____	
5. Subtract line 4 from line 1. If zero or less, enter -0- .....	5. _____	
6. Enter the <b>smaller</b> of:		
• The amount on line 1, or	}	6. _____
• \$36,250 if single or married filing separately, \$72,500 if married filing jointly or qualifying widow(er), or \$48,600 if head of household.		6. _____
7. Enter the smaller of line 5 or line 6 .....		7. _____
8. Subtract line 7 from line 6. This amount is taxed at 0% .....	8. _____	
9. Enter the smaller of line 1 or line 4 .....	9. _____	
10. Enter the amount from line 8 .....	10. _____	
11. Subtract line 10 from line 9 .....	11. _____	
12. Multiply line 11 by 15% (.15) .....	12. _____	
13. Use the Tax Table to figure the tax on the amount on line 5. Enter the tax here .....	13. _____	
14. Add lines 12 and 13 .....	14. _____	
15. Use the Tax Table to figure the tax on the amount on line 1. Enter the tax here .....	15. _____	
<b>16. Tax on all taxable income.</b> Enter the <b>smaller</b> of line 14 or line 15 here and on Form 1040A, line 28 .....	16. _____	

### 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 gain distributions, and who either:

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

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

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

### Qualified Dividends and Capital Gain Tax Worksheet

If you received qualified dividends or capital gain distributions, use the Qualified Dividends and Capital Gain Tax Worksheet to figure your tax.

### Line 29

#### Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

- 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.
- 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 30

#### Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2013 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you cannot take the credit if:

- The amount on Form 1040A, line 22, is \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse is eligible for the credit; \$25,000 or more if married filing jointly and both spouses are eligible; \$12,500 or more if mar-

ried filing separately and you lived apart from your spouse all year), or

2. You received one or more of the following benefits totaling \$5,000 or more (\$7,500 or more if married filing jointly) and both spouses are eligible for the credit; \$3,750 or more if married filing separately and you lived apart from your spouse all year).

- a. Nontaxable part of social security benefits.
- b. Nontaxable part of tier 1 railroad retirement benefits treated as social security.
- c. Nontaxable veterans' pensions (excluding military disability pensions).
- d. Any other nontaxable pensions, annuities, or disability income excluded from income under any provision of law other than the Internal Revenue Code.

For this purpose, do not include amounts treated as a return of your cost of a pension or annuity. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980 or any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, the National Oceanic and Atmospheric Administration, or the Public Health Service.

You must include Schedule R with your return to claim this credit.

See Schedule R and its instructions for details.

**Credit figured by the IRS.** If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

## Line 31

### Education Credits

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

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2013 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040A, line 22, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.

- You, or your spouse, were a nonresident alien for any part of 2013 unless your filing status is married filing jointly.

You must include Form 8863 with your return to claim this credit.

See Form 8863 and its instructions for details.

## Line 32

### 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 1040A, line 22, is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (defined next).

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

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

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

You must include Form 8880 with your return to claim this credit.

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

## 2013 Child Tax Credit Worksheet—Line 33



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2013, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, 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.

*Keep for Your Records*



### Part 1

1. Number of qualifying children: \_\_\_\_\_  $\times \$1,000$ . Enter the result.

1

2. Enter the amount from Form 1040A, line 22.

2

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

}

3

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.

4

**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.

5

6. Is the amount on line 1 more than the amount on line 5?

**No.** 

You cannot take the child tax credit on Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040A, line 39. Complete the rest of your Form 1040A.

6

**Yes.** Subtract line 5 from line 1. Enter the result.  
*Go to Part 2.*

**2013 Child Tax Credit Worksheet—Line 33 (Continued)**

Keep for Your Records

**Part 2**

7. Enter the amount from Form 1040A, line 28.

7

8. Add the amounts from Form 1040A:

Line 29 \_\_\_\_\_

Line 30 + \_\_\_\_\_

Line 31 + \_\_\_\_\_

Line 32 + \_\_\_\_\_ Enter the total.

8

9. Are the amounts on lines 7 and 8 the same?

Yes.

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

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 **TIP** below.

No. Enter the amount from line 6.

This is your child tax credit.

10

Enter this amount on Form 1040A, line 33.



You may be able to take the **additional child tax credit** on Form 1040A, line 39, if you answered “Yes” on line 9 or line 10 above.

- First, complete your Form 1040A through lines 38a and 38b.
- Then, use Schedule 8812 to figure any additional child tax credit.

**Line 36****Federal Income Tax Withheld**

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 36. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2013 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, or social security benefits, include the amount withheld in the total on line 36. This should be shown in box 4 of Form 1099, or box 6 of Form SSA-1099. If federal income tax was withheld from your Alaska Perma-

net Fund dividends, include the tax withheld in the total on line 36.

**Line 37****2013 Estimated Tax Payments**

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

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

If you and your spouse paid joint estimated tax but are now filing separate 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 2013. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2013 or in 2014 before filing a 2013 return.

**Divorced Taxpayers** If you got divorced in 2013 and you made joint estimated tax payments with your former spouse,

enter your former spouse's SSN in the space provided on the front of Form 1040A. If you were divorced and remarried in 2013, enter your present spouse's SSN in the space provided on the front of Form 1040A. Also, in the blank space to the left of line 37, 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 1040A. On the statement, explain all the payments you and your spouse made in 2013 and the name(s) and SSN(s) under which you made them.

# Lines 38a and 38b—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 Earned Income Credit (EIC) Worksheet in these instructions 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/eitec](http://www.irs.gov/eitec) and click on “EITC Assistant.” This service is available in English and Spanish.



*If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.*

## Step 1 All Filers

### 1. If, in 2013:

- 3 or more children lived with you, is the amount on Form 1040A, line 22, less than \$46,227 (\$51,567 if married filing jointly)?
- 2 children lived with you, is the amount on Form 1040A, line 22, less than \$43,038 (\$48,378 if married filing jointly)?
- 1 child lived with you, is the amount on Form 1040A, line 22, less than \$37,870 (\$43,210 if married filing jointly)?
- No children lived with you, is the amount on Form 1040A, line 22, less than \$14,340 (\$19,680 if married filing jointly)?

Yes. Continue

No.

You cannot take the credit.

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

Yes. Continue

No.

You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

### 3. Is your filing status married filing separately?

Yes.

No. Continue

You cannot take the credit.

### 4. Were you or your spouse a nonresident alien for any part of 2013?

Yes. See [Nonresident aliens](#), later, under [Definitions and Special Rules](#).

No. Go to Step 2.

## Step 2 Investment Income

### 1. Add the amounts from Form 1040A:

Line 8a \_\_\_\_\_

Line 8b + \_\_\_\_\_

Line 9a + \_\_\_\_\_

Line 10 + \_\_\_\_\_

Investment Income =  

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

Yes.

No. Go to Step 3.

You cannot take the credit.

## 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),

**AND**

was ...

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

or

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

or

Any age and permanently and totally disabled (defined later)

**AND**

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

AND

Who lived with you in the United States for more than half of 2013.

If the child did not live with you for the required time, see [Exception to time lived with you](#), later.



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

1. Do you have at least one child who meets the conditions to be your qualifying child?

Yes. The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2013. If at least one qualifying child has a valid SSN (or was born or died in 2013), go to question 2. Otherwise, you cannot take the credit.

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

2. Are you filing a joint return for 2013?

Yes. Skip question 3     No. Continue and Step 4; go to Step 5.

3. Could you be a qualifying child of another person for 2013? (Check “No” if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

Yes.

You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

No. Skip Step 4; go to Step 5.

#### Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040A, line 22, less than \$14,340 (\$19,680 if married filing jointly)?

Yes. Continue

No.

You cannot take the credit.

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

Yes. Continue

No.

You cannot take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2013? Members of the military stationed outside the United States, see [Members of the military](#), later, before you answer.

Yes. Continue

No.

You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

4. Are you filing a joint return for 2013?

Yes. Skip questions 5     No. Continue and 6; go to Step 5.

5. Could you be a qualifying child of another person for 2013? (Check “No” if the other person is not required to file, and is not filing, a 2013 tax return or is filing a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

Yes.

No. Continue

Yes. You cannot take the credit. Enter “No” to the left of the entry space for line 38a.

6. Can you be claimed as a dependent on someone else's 2013 tax return?

Yes.

No. Go to Step 5.

You cannot take the credit.

**Step 5 Earned Income**

## 1. Figure earned income:

Form 1040A, line 7

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount received for work performed while an inmate in a penal institution (enter “PRI” and the amount subtracted to the left of the entry space for Form 1040A, line 7).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter “DFC” and the amount subtracted to the left of the entry space for Form 1040A, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040A, line 38b. See *Combat pay, nontaxable*, later.



*Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

Earned Income = 

## 2. If you have:

- 3 or more qualifying children, is your earned income less than \$46,227 (\$51,567 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$43,038 (\$48,378 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$37,870 (\$43,210 if married filing jointly)?
- No qualifying children, is your earned income less than \$14,340 (\$19,680 if married filing jointly)?

 Yes. Go to Step 6. No. 

You cannot take the credit.

**Step 6 How To Figure the Credit**

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

- Yes. See *Credit figured*    No. Go to the *Earned Income Credit Worksheet*.

**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.

**Combat pay, nontaxable.** If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but does not have to.

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

1. Enter “EIC” to the left of the entry space for Form 1040A, line 38a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 38b. See *Combat Pay, nontaxable*, earlier.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file* later.

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

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

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

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

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

- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

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

**Married child.** A child who was married at the end of 2013 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under [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” to the left of the entry space for line 38a.

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

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

1. Dependency exemption (line 6c).
2. Child tax credits (lines 33 and 39).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 29).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 38a and 38b).

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 do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

**Example.** Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be the qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits previously 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. 596.

If you will not be taking the EIC with a qualifying child, enter “No” to the left of the entry space for line 38a. Otherwise, go to Step 3, question 1.

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

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), near the beginning of these instructions. If you will not have an SSN by the date your return is due, see [What If You Cannot File on Time](#).

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

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

**Earned Income Credit (EIC) Worksheet—Lines 38a and 38b**

Keep for Your Records

**Part 1**

1. Enter your earned income from Step 5.

1	
---	--

**All Filers**

2. Look up the amount on line 1 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.

2	
---	--

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 38a.

3. Enter the amount from Form 1040A, line 22.

3	
---	--

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 \$8,000 (\$13,350 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$17,550 (\$22,900 if married filing jointly)?

**Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

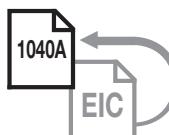
**No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

5	
---	--

Look at the amounts on lines 5 and 2.  
Then, enter the smaller amount on line 6.

**Part 3**
**Your Earned Income Credit**
**Reminder—**

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



Enter this amount on  
Form 1040A, line 38a.



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

# 2013 Earned Income Credit (EIC) Table

**Caution.** This is not a tax table.

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

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

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

If the amount you are looking up from the worksheet is—				And your filing status is—															
				Single, head of household, or qualifying widow(er) and the number of children you have is—															
				Married filing jointly and the number of children you have is—															
At least	But less than	Your credit is—		At least	But less than	Your credit is—													
		0   1   2   3			0   1   2   3		0   1   2   3												
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11	2,000	2,050	155	689	810	911	155	689	810	911
50	100	6	26	30	34	6	26	30	34	2,050	2,100	159	706	830	934	159	706	830	934
100	150	10	43	50	56	10	43	50	56	2,100	2,150	163	723	850	956	163	723	850	956
150	200	13	60	70	79	13	60	70	79	2,150	2,200	166	740	870	979	166	740	870	979
200	250	17	77	90	101	17	77	90	101	2,200	2,250	170	757	890	1,001	170	757	890	1,001
250	300	21	94	110	124	21	94	110	124	2,250	2,300	174	774	910	1,024	174	774	910	1,024
300	350	25	111	130	146	25	111	130	146	2,300	2,350	178	791	930	1,046	178	791	930	1,046
350	400	29	128	150	169	29	128	150	169	2,350	2,400	182	808	950	1,069	182	808	950	1,069
400	450	33	145	170	191	33	145	170	191	2,400	2,450	186	825	970	1,091	186	825	970	1,091
450	500	36	162	190	214	36	162	190	214	2,450	2,500	189	842	990	1,114	189	842	990	1,114
500	550	40	179	210	236	40	179	210	236	2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
550	600	44	196	230	259	44	196	230	259	2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
600	650	48	213	250	281	48	213	250	281	2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
650	700	52	230	270	304	52	230	270	304	2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
700	750	55	247	290	326	55	247	290	326	2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
750	800	59	264	310	349	59	264	310	349	2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
800	850	63	281	330	371	63	281	330	371	2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
850	900	67	298	350	394	67	298	350	394	2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
900	950	71	315	370	416	71	315	370	416	2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
950	1,000	75	332	390	439	75	332	390	439	2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
1,000	1,050	78	349	410	461	78	349	410	461	3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
1,050	1,100	82	366	430	484	82	366	430	484	3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
1,100	1,150	86	383	450	506	86	383	450	506	3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
1,150	1,200	90	400	470	529	90	400	470	529	3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
1,200	1,250	94	417	490	551	94	417	490	551	3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
1,250	1,300	98	434	510	574	98	434	510	574	3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
1,300	1,350	101	451	530	596	101	451	530	596	3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
1,350	1,400	105	468	550	619	105	468	550	619	3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
1,400	1,450	109	485	570	641	109	485	570	641	3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
1,450	1,500	113	502	590	664	113	502	590	664	3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
1,500	1,550	117	519	610	686	117	519	610	686	3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
1,550	1,600	120	536	630	709	120	536	630	709	3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
1,600	1,650	124	553	650	731	124	553	650	731	3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
1,650	1,700	128	570	670	754	128	570	670	754	3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
1,700	1,750	132	587	690	776	132	587	690	776	3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
1,750	1,800	136	604	710	799	136	604	710	799	3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
1,800	1,850	140	621	730	821	140	621	730	821	3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
1,850	1,900	143	638	750	844	143	638	750	844	3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
1,900	1,950	147	655	770	866	147	655	770	866	3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
1,950	2,000	151	672	790	889	151	672	790	889	3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789

(Continued)

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-					If the amount you are looking up from the worksheet is-	And your filing status is-											
		Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-									
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
Your credit is-		Your credit is-					Your credit is-		Your credit is-					Your credit is-					
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811	7,000	7,050	487	2,389	2,810	3,161	487	2,389	2,810	3,161
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834	7,050	7,100	487	2,406	2,830	3,184	487	2,406	2,830	3,184
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856	7,100	7,150	487	2,423	2,850	3,206	487	2,423	2,850	3,206
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879	7,150	7,200	487	2,440	2,870	3,229	487	2,440	2,870	3,229
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901	7,200	7,250	487	2,457	2,890	3,251	487	2,457	2,890	3,251
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924	7,250	7,300	487	2,474	2,910	3,274	487	2,474	2,910	3,274
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946	7,300	7,350	487	2,491	2,930	3,296	487	2,491	2,930	3,296
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969	7,350	7,400	487	2,508	2,950	3,319	487	2,508	2,950	3,319
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991	7,400	7,450	487	2,525	2,970	3,341	487	2,525	2,970	3,341
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014	7,450	7,500	487	2,542	2,990	3,364	487	2,542	2,990	3,364
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036	7,500	7,550	487	2,559	3,010	3,386	487	2,559	3,010	3,386
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059	7,550	7,600	487	2,576	3,030	3,409	487	2,576	3,030	3,409
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081	7,600	7,650	487	2,593	3,050	3,431	487	2,593	3,050	3,431
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104	7,650	7,700	487	2,610	3,070	3,454	487	2,610	3,070	3,454
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126	7,700	7,750	487	2,627	3,090	3,476	487	2,627	3,090	3,476
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149	7,750	7,800	487	2,644	3,110	3,499	487	2,644	3,110	3,499
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171	7,800	7,850	487	2,661	3,130	3,521	487	2,661	3,130	3,521
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194	7,850	7,900	487	2,678	3,150	3,544	487	2,678	3,150	3,544
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216	7,900	7,950	487	2,695	3,170	3,566	487	2,695	3,170	3,566
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239	7,950	8,000	487	2,712	3,190	3,589	487	2,712	3,190	3,589
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261	8,000	8,050	483	2,729	3,210	3,611	487	2,729	3,210	3,611
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284	8,050	8,100	479	2,746	3,230	3,634	487	2,746	3,230	3,634
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306	8,100	8,150	475	2,763	3,250	3,656	487	2,763	3,250	3,656
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329	8,150	8,200	472	2,780	3,270	3,679	487	2,780	3,270	3,679
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351	8,200	8,250	468	2,797	3,290	3,701	487	2,797	3,290	3,701
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374	8,250	8,300	464	2,814	3,310	3,724	487	2,814	3,310	3,724
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396	8,300	8,350	460	2,831	3,330	3,746	487	2,831	3,330	3,746
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419	8,350	8,400	456	2,848	3,350	3,769	487	2,848	3,350	3,769
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441	8,400	8,450	452	2,865	3,370	3,791	487	2,865	3,370	3,791
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464	8,450	8,500	449	2,882	3,390	3,814	487	2,882	3,390	3,814
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486	8,500	8,550	445	2,899	3,410	3,836	487	2,899	3,410	3,836
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509	8,550	8,600	441	2,916	3,430	3,859	487	2,916	3,430	3,859
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,600	8,650	437	2,933	3,450	3,881	487	2,933	3,450	3,881
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,650	8,700	433	2,950	3,470	3,904	487	2,950	3,470	3,904
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,700	8,750	430	2,967	3,490	3,926	487	2,967	3,490	3,926
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,750	8,800	426	2,984	3,510	3,949	487	2,984	3,510	3,949
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	8,800	8,850	422	3,001	3,530	3,971	487	3,001	3,530	3,971
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	8,850	8,900	418	3,018	3,550	3,994	487	3,018	3,550	3,994
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	8,900	8,950	414	3,035	3,570	4,016	487	3,035	3,570	4,016
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	8,950	9,000	410	3,052	3,590	4,039	487	3,052	3,590	4,039
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,000	9,050	407	3,069	3,610	4,061	487	3,069	3,610	4,061
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,050	9,100	403	3,086	3,630	4,084	487	3,086	3,630	4,084
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,100	9,150	399	3,103	3,650	4,106	487	3,103	3,650	4,106
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,150	9,200	395	3,120	3,670	4,129	487	3,120	3,670	4,129
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,200	9,250	391	3,137	3,690	4,151	487	3,137	3,690	4,151
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,250	9,300	387	3,154	3,710	4,174	487	3,154	3,710	4,174
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,300	9,350	384	3,171	3,730	4,196	487	3,171	3,730	4,196
6,350	6,400	487	2,168	2,550	2,869	487	2,168	2,550	2,869	9,350	9,400	380	3,188	3,750	4,219	487	3,188	3,750	4,219
6,400	6,450	487	2,185	2,570	2,891	487	2,185	2,570	2,891	9,400	9,450	376	3,205	3,770	4,241	487	3,205	3,770	4,241
6,450	6,500	487	2,202	2,590	2,914	487	2,202	2,590	2,914	9,450	9,500	372	3,222	3,790	4,264	487	3,222	3,790	4,264
6,500	6,550	487	2,219	2,610	2,936	487	2,219	2,610	2,936	9,500	9,550	368	3,239	3,810	4,286	487	3,239	3,810	4,286
6,550																			

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-					If the amount you are looking up from the worksheet is-	And your filing status is-						
	Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-				
	0	1	2	3	0	1	2	3	0	1	2		
At least But less than	Your credit is-			Your credit is-			At least But less than	Your credit is-			Your credit is-		
10,000 10,050	330	3,250	4,010	4,511	487	3,250	4,010	4,511	12,500 12,550	139	3,250	5,010	5,636
10,050 10,100	326	3,250	4,030	4,534	487	3,250	4,030	4,534	12,550 12,600	135	3,250	5,030	5,659
10,100 10,150	322	3,250	4,050	4,556	487	3,250	4,050	4,556	12,600 12,650	131	3,250	5,050	5,681
10,150 10,200	319	3,250	4,070	4,579	487	3,250	4,070	4,579	12,650 12,700	127	3,250	5,070	5,704
10,200 10,250	315	3,250	4,090	4,601	487	3,250	4,090	4,601	12,700 12,750	124	3,250	5,090	5,726
10,250 10,300	311	3,250	4,110	4,624	487	3,250	4,110	4,624	12,750 12,800	120	3,250	5,110	5,749
10,300 10,350	307	3,250	4,130	4,646	487	3,250	4,130	4,646	12,800 12,850	116	3,250	5,130	5,771
10,350 10,400	303	3,250	4,150	4,669	487	3,250	4,150	4,669	12,850 12,900	112	3,250	5,150	5,794
10,400 10,450	299	3,250	4,170	4,691	487	3,250	4,170	4,691	12,900 12,950	108	3,250	5,170	5,816
10,450 10,500	296	3,250	4,190	4,714	487	3,250	4,190	4,714	12,950 13,000	104	3,250	5,190	5,839
10,500 10,550	292	3,250	4,210	4,736	487	3,250	4,210	4,736	13,000 13,050	101	3,250	5,210	5,861
10,550 10,600	288	3,250	4,230	4,759	487	3,250	4,230	4,759	13,050 13,100	97	3,250	5,230	5,884
10,600 10,650	284	3,250	4,250	4,781	487	3,250	4,250	4,781	13,100 13,150	93	3,250	5,250	5,906
10,650 10,700	280	3,250	4,270	4,804	487	3,250	4,270	4,804	13,150 13,200	89	3,250	5,270	5,929
10,700 10,750	277	3,250	4,290	4,826	487	3,250	4,290	4,826	13,200 13,250	85	3,250	5,290	5,951
10,750 10,800	273	3,250	4,310	4,849	487	3,250	4,310	4,849	13,250 13,300	81	3,250	5,310	5,974
10,800 10,850	269	3,250	4,330	4,871	487	3,250	4,330	4,871	13,300 13,350	78	3,250	5,330	5,996
10,850 10,900	265	3,250	4,350	4,894	487	3,250	4,350	4,894	13,350 13,400	74	3,250	5,350	6,019
10,900 10,950	261	3,250	4,370	4,916	487	3,250	4,370	4,916	13,400 13,450	70	3,250	5,372	6,044
10,950 11,000	257	3,250	4,390	4,939	487	3,250	4,390	4,939	13,450 13,500	66	3,250	5,372	6,044
11,000 11,050	254	3,250	4,410	4,961	487	3,250	4,410	4,961	13,500 13,550	62	3,250	5,372	6,044
11,050 11,100	250	3,250	4,430	4,984	487	3,250	4,430	4,984	13,550 13,600	59	3,250	5,372	6,044
11,100 11,150	246	3,250	4,450	5,006	487	3,250	4,450	5,006	13,600 13,650	55	3,250	5,372	6,044
11,150 11,200	242	3,250	4,470	5,029	487	3,250	4,470	5,029	13,650 13,700	51	3,250	5,372	6,044
11,200 11,250	238	3,250	4,490	5,051	487	3,250	4,490	5,051	13,700 13,750	47	3,250	5,372	6,044
11,250 11,300	234	3,250	4,510	5,074	487	3,250	4,510	5,074	13,750 13,800	43	3,250	5,372	6,044
11,300 11,350	231	3,250	4,530	5,096	487	3,250	4,530	5,096	13,800 13,850	39	3,250	5,372	6,044
11,350 11,400	227	3,250	4,550	5,119	487	3,250	4,550	5,119	13,850 13,900	36	3,250	5,372	6,044
11,400 11,450	223	3,250	4,570	5,141	487	3,250	4,570	5,141	13,900 13,950	32	3,250	5,372	6,044
11,450 11,500	219	3,250	4,590	5,164	487	3,250	4,590	5,164	13,950 14,000	28	3,250	5,372	6,044
11,500 11,550	215	3,250	4,610	5,186	487	3,250	4,610	5,186	14,000 14,050	24	3,250	5,372	6,044
11,550 11,600	212	3,250	4,630	5,209	487	3,250	4,630	5,209	14,050 14,100	20	3,250	5,372	6,044
11,600 11,650	208	3,250	4,650	5,231	487	3,250	4,650	5,231	14,100 14,150	16	3,250	5,372	6,044
11,650 11,700	204	3,250	4,670	5,254	487	3,250	4,670	5,254	14,150 14,200	13	3,250	5,372	6,044
11,700 11,750	200	3,250	4,690	5,276	487	3,250	4,690	5,276	14,200 14,250	9	3,250	5,372	6,044
11,750 11,800	196	3,250	4,710	5,299	487	3,250	4,710	5,299	14,250 14,300	5	3,250	5,372	6,044
11,800 11,850	192	3,250	4,730	5,321	487	3,250	4,730	5,321	14,300 14,350	*	3,250	5,372	6,044
11,850 11,900	189	3,250	4,750	5,344	487	3,250	4,750	5,344	14,350 14,400	0	3,250	5,372	6,044
11,900 11,950	185	3,250	4,770	5,366	487	3,250	4,770	5,366	14,400 14,450	0	3,250	5,372	6,044
11,950 12,000	181	3,250	4,790	5,389	487	3,250	4,790	5,389	14,450 14,500	0	3,250	5,372	6,044
12,000 12,050	177	3,250	4,810	5,411	487	3,250	4,810	5,411	14,500 14,550	0	3,250	5,372	6,044
12,050 12,100	173	3,250	4,830	5,434	487	3,250	4,830	5,434	14,550 14,600	0	3,250	5,372	6,044
12,100 12,150	169	3,250	4,850	5,456	487	3,250	4,850	5,456	14,600 14,650	0	3,250	5,372	6,044
12,150 12,200	166	3,250	4,870	5,479	487	3,250	4,870	5,479	14,650 14,700	0	3,250	5,372	6,044
12,200 12,250	162	3,250	4,890	5,501	487	3,250	4,890	5,501	14,700 14,750	0	3,250	5,372	6,044
12,250 12,300	158	3,250	4,910	5,524	487	3,250	4,910	5,524	14,750 14,800	0	3,250	5,372	6,044
12,300 12,350	154	3,250	4,930	5,546	487	3,250	4,930	5,546	14,800 14,850	0	3,250	5,372	6,044
12,350 12,400	150	3,250	4,950	5,569	487	3,250	4,950	5,569	14,850 14,900	0	3,250	5,372	6,044
12,400 12,450	146	3,250	4,970	5,591	487	3,250	4,970	5,591	14,900 14,950	0	3,250	5,372	6,044
12,450 12,500	143	3,250	4,990	5,614	487	3,250	4,990	5,614	14,950 15,000	0	3,250	5,372	6,044

*(Continued)*

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

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-							If the amount you are looking up from the worksheet is-	And your filing status is-								
	Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-				
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2		
But At least	Your credit is-							But At least	Your credit is-								
15,000 15,050	0	3,250	5,372	6,044	356	3,250	5,372	6,044	17,500 17,550	0	3,250	5,372	6,044	165	3,250	5,372	6,044
15,050 15,100	0	3,250	5,372	6,044	352	3,250	5,372	6,044	17,550 17,600	0	3,243	5,363	6,034	161	3,250	5,372	6,044
15,100 15,150	0	3,250	5,372	6,044	348	3,250	5,372	6,044	17,600 17,650	0	3,235	5,352	6,023	157	3,250	5,372	6,044
15,150 15,200	0	3,250	5,372	6,044	345	3,250	5,372	6,044	17,650 17,700	0	3,227	5,341	6,013	153	3,250	5,372	6,044
15,200 15,250	0	3,250	5,372	6,044	341	3,250	5,372	6,044	17,700 17,750	0	3,219	5,331	6,002	150	3,250	5,372	6,044
15,250 15,300	0	3,250	5,372	6,044	337	3,250	5,372	6,044	17,750 17,800	0	3,211	5,320	5,992	146	3,250	5,372	6,044
15,300 15,350	0	3,250	5,372	6,044	333	3,250	5,372	6,044	17,800 17,850	0	3,203	5,310	5,981	142	3,250	5,372	6,044
15,350 15,400	0	3,250	5,372	6,044	329	3,250	5,372	6,044	17,850 17,900	0	3,195	5,299	5,971	138	3,250	5,372	6,044
15,400 15,450	0	3,250	5,372	6,044	326	3,250	5,372	6,044	17,900 17,950	0	3,187	5,289	5,960	134	3,250	5,372	6,044
15,450 15,500	0	3,250	5,372	6,044	322	3,250	5,372	6,044	17,950 18,000	0	3,179	5,278	5,950	130	3,250	5,372	6,044
15,500 15,550	0	3,250	5,372	6,044	318	3,250	5,372	6,044	18,000 18,050	0	3,171	5,268	5,939	127	3,250	5,372	6,044
15,550 15,600	0	3,250	5,372	6,044	314	3,250	5,372	6,044	18,050 18,100	0	3,163	5,257	5,929	123	3,250	5,372	6,044
15,600 15,650	0	3,250	5,372	6,044	310	3,250	5,372	6,044	18,100 18,150	0	3,155	5,247	5,918	119	3,250	5,372	6,044
15,650 15,700	0	3,250	5,372	6,044	306	3,250	5,372	6,044	18,150 18,200	0	3,147	5,236	5,908	115	3,250	5,372	6,044
15,700 15,750	0	3,250	5,372	6,044	303	3,250	5,372	6,044	18,200 18,250	0	3,139	5,226	5,897	111	3,250	5,372	6,044
15,750 15,800	0	3,250	5,372	6,044	299	3,250	5,372	6,044	18,250 18,300	0	3,131	5,215	5,887	107	3,250	5,372	6,044
15,800 15,850	0	3,250	5,372	6,044	295	3,250	5,372	6,044	18,300 18,350	0	3,123	5,205	5,876	104	3,250	5,372	6,044
15,850 15,900	0	3,250	5,372	6,044	291	3,250	5,372	6,044	18,350 18,400	0	3,115	5,194	5,866	100	3,250	5,372	6,044
15,900 15,950	0	3,250	5,372	6,044	287	3,250	5,372	6,044	18,400 18,450	0	3,107	5,184	5,855	96	3,250	5,372	6,044
15,950 16,000	0	3,250	5,372	6,044	283	3,250	5,372	6,044	18,450 18,500	0	3,099	5,173	5,844	92	3,250	5,372	6,044
16,000 16,050	0	3,250	5,372	6,044	280	3,250	5,372	6,044	18,500 18,550	0	3,091	5,162	5,834	88	3,250	5,372	6,044
16,050 16,100	0	3,250	5,372	6,044	276	3,250	5,372	6,044	18,550 18,600	0	3,083	5,152	5,823	85	3,250	5,372	6,044
16,100 16,150	0	3,250	5,372	6,044	272	3,250	5,372	6,044	18,600 18,650	0	3,075	5,141	5,813	81	3,250	5,372	6,044
16,150 16,200	0	3,250	5,372	6,044	268	3,250	5,372	6,044	18,650 18,700	0	3,067	5,131	5,802	77	3,250	5,372	6,044
16,200 16,250	0	3,250	5,372	6,044	264	3,250	5,372	6,044	18,700 18,750	0	3,059	5,120	5,792	73	3,250	5,372	6,044
16,250 16,300	0	3,250	5,372	6,044	260	3,250	5,372	6,044	18,750 18,800	0	3,051	5,110	5,781	69	3,250	5,372	6,044
16,300 16,350	0	3,250	5,372	6,044	257	3,250	5,372	6,044	18,800 18,850	0	3,043	5,099	5,771	65	3,250	5,372	6,044
16,350 16,400	0	3,250	5,372	6,044	253	3,250	5,372	6,044	18,850 18,900	0	3,035	5,089	5,760	62	3,250	5,372	6,044
16,400 16,450	0	3,250	5,372	6,044	249	3,250	5,372	6,044	18,900 18,950	0	3,027	5,078	5,750	58	3,250	5,372	6,044
16,450 16,500	0	3,250	5,372	6,044	245	3,250	5,372	6,044	18,950 19,000	0	3,019	5,068	5,739	54	3,250	5,372	6,044
16,500 16,550	0	3,250	5,372	6,044	241	3,250	5,372	6,044	19,000 19,050	0	3,011	5,057	5,729	50	3,250	5,372	6,044
16,550 16,600	0	3,250	5,372	6,044	238	3,250	5,372	6,044	19,050 19,100	0	3,004	5,047	5,718	46	3,250	5,372	6,044
16,600 16,650	0	3,250	5,372	6,044	234	3,250	5,372	6,044	19,100 19,150	0	2,996	5,036	5,708	42	3,250	5,372	6,044
16,650 16,700	0	3,250	5,372	6,044	230	3,250	5,372	6,044	19,150 19,200	0	2,988	5,026	5,697	39	3,250	5,372	6,044
16,700 16,750	0	3,250	5,372	6,044	226	3,250	5,372	6,044	19,200 19,250	0	2,980	5,015	5,687	35	3,250	5,372	6,044
16,750 16,800	0	3,250	5,372	6,044	222	3,250	5,372	6,044	19,250 19,300	0	2,972	5,005	5,676	31	3,250	5,372	6,044
16,800 16,850	0	3,250	5,372	6,044	218	3,250	5,372	6,044	19,300 19,350	0	2,964	4,994	5,665	27	3,250	5,372	6,044
16,850 16,900	0	3,250	5,372	6,044	215	3,250	5,372	6,044	19,350 19,400	0	2,956	4,983	5,655	23	3,250	5,372	6,044
16,900 16,950	0	3,250	5,372	6,044	211	3,250	5,372	6,044	19,400 19,450	0	2,948	4,973	5,644	20	3,250	5,372	6,044
16,950 17,000	0	3,250	5,372	6,044	207	3,250	5,372	6,044	19,450 19,500	0	2,940	4,962	5,634	16	3,250	5,372	6,044
17,000 17,050	0	3,250	5,372	6,044	203	3,250	5,372	6,044	19,500 19,550	0	2,932	4,952	5,623	12	3,250	5,372	6,044
17,050 17,100	0	3,250	5,372	6,044	199	3,250	5,372	6,044	19,550 19,600	0	2,924	4,941	5,613	8	3,250	5,372	6,044
17,100 17,150	0	3,250	5,372	6,044	195	3,250	5,372	6,044	19,600 19,650	0	2,916	4,931	5,602	4	3,250	5,372	6,044
17,150 17,200	0	3,250	5,372	6,044	192	3,250	5,372	6,044	19,650 19,700	0	2,908	4,920	5,592	* 3,250	5,372	6,044	
17,200 17,250	0	3,250	5,372	6,044	188	3,250	5,372	6,044	19,700 19,750	0	2,900	4,910	5,581	0	3,250	5,372	6,044
17,250 17,300	0	3,250	5,372	6,044	184	3,250	5,372	6,044	19,750 19,800	0	2,892	4,899	5,571	0	3,250	5,372	6,044
17,300 17,350	0	3,250	5,372	6,044	180	3,250	5,372	6,044	19,800 19,850	0	2,884	4,889	5,560	0	3,250	5,372	6,044
17,350 17,400	0	3,250	5,372	6,044	176	3,250	5,372	6,044	19,850 19,900	0	2,876	4,878	5,550	0	3,250	5,372	6,044
17,400 17,450	0	3,250	5,372	6,044	173	3,250	5,372	6,044	19,900 19,950	0	2,868	4,868	5,539	0	3,250	5,372	6,044
17,450 17,500	0	3,250	5,372	6,044	169	3,250	5,372	6,044	19,950 20,000	0	2,860	4,857	5,529	0	3,250	5,372	6,044

*(Continued)*

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-					If the amount you are looking up from the worksheet is-	And your filing status is-											
		Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-									
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
		<b>Your credit is-</b>						<b>Your credit is-</b>						<b>Your credit is-</b>					
20,000	20,050	0	2,852	4,847	5,518	0	3,250	5,372	6,044	23,000	23,050	0	2,372	4,215	4,886	0	3,226	5,339	6,011
20,050	20,100	0	2,844	4,836	5,508	0	3,250	5,372	6,044	23,050	23,100	0	2,364	4,204	4,876	0	3,218	5,329	6,000
20,100	20,150	0	2,836	4,825	5,497	0	3,250	5,372	6,044	23,100	23,150	0	2,356	4,194	4,865	0	3,210	5,318	5,990
20,150	20,200	0	2,828	4,815	5,486	0	3,250	5,372	6,044	23,150	23,200	0	2,348	4,183	4,855	0	3,202	5,308	5,979
20,200	20,250	0	2,820	4,804	5,476	0	3,250	5,372	6,044	23,200	23,250	0	2,340	4,173	4,844	0	3,194	5,297	5,969
20,250	20,300	0	2,812	4,794	5,465	0	3,250	5,372	6,044	23,250	23,300	0	2,332	4,162	4,834	0	3,186	5,287	5,958
20,300	20,350	0	2,804	4,783	5,455	0	3,250	5,372	6,044	23,300	23,350	0	2,324	4,152	4,823	0	3,178	5,276	5,948
20,350	20,400	0	2,796	4,773	5,444	0	3,250	5,372	6,044	23,350	23,400	0	2,316	4,141	4,813	0	3,170	5,266	5,937
20,400	20,450	0	2,788	4,762	5,434	0	3,250	5,372	6,044	23,400	23,450	0	2,308	4,131	4,802	0	3,162	5,255	5,927
20,450	20,500	0	2,780	4,752	5,423	0	3,250	5,372	6,044	23,450	23,500	0	2,300	4,120	4,791	0	3,154	5,245	5,916
20,500	20,550	0	2,772	4,741	5,413	0	3,250	5,372	6,044	23,500	23,550	0	2,292	4,109	4,781	0	3,146	5,234	5,906
20,550	20,600	0	2,764	4,731	5,402	0	3,250	5,372	6,044	23,550	23,600	0	2,284	4,099	4,770	0	3,138	5,224	5,895
20,600	20,650	0	2,756	4,720	5,392	0	3,250	5,372	6,044	23,600	23,650	0	2,276	4,088	4,760	0	3,130	5,213	5,884
20,650	20,700	0	2,748	4,710	5,381	0	3,250	5,372	6,044	23,650	23,700	0	2,268	4,078	4,749	0	3,122	5,202	5,874
20,700	20,750	0	2,740	4,699	5,371	0	3,250	5,372	6,044	23,700	23,750	0	2,260	4,067	4,739	0	3,114	5,192	5,863
20,750	20,800	0	2,732	4,689	5,360	0	3,250	5,372	6,044	23,750	23,800	0	2,252	4,057	4,728	0	3,106	5,181	5,853
20,800	20,850	0	2,724	4,678	5,350	0	3,250	5,372	6,044	23,800	23,850	0	2,244	4,046	4,718	0	3,098	5,171	5,842
20,850	20,900	0	2,716	4,668	5,339	0	3,250	5,372	6,044	23,850	23,900	0	2,236	4,036	4,707	0	3,090	5,160	5,832
20,900	20,950	0	2,708	4,657	5,329	0	3,250	5,372	6,044	23,900	23,950	0	2,228	4,025	4,697	0	3,082	5,150	5,821
20,950	21,000	0	2,700	4,646	5,318	0	3,250	5,372	6,044	23,950	24,000	0	2,220	4,015	4,686	0	3,074	5,139	5,811
21,000	21,050	0	2,692	4,636	5,307	0	3,250	5,372	6,044	24,000	24,050	0	2,212	4,004	4,676	0	3,066	5,129	5,800
21,050	21,100	0	2,684	4,625	5,297	0	3,250	5,372	6,044	24,050	24,100	0	2,205	3,994	4,665	0	3,058	5,118	5,790
21,100	21,150	0	2,676	4,615	5,286	0	3,250	5,372	6,044	24,100	24,150	0	2,197	3,983	4,655	0	3,050	5,108	5,779
21,150	21,200	0	2,668	4,604	5,276	0	3,250	5,372	6,044	24,150	24,200	0	2,189	3,973	4,644	0	3,042	5,097	5,769
21,200	21,250	0	2,660	4,594	5,265	0	3,250	5,372	6,044	24,200	24,250	0	2,181	3,962	4,634	0	3,034	5,087	5,758
21,250	21,300	0	2,652	4,583	5,255	0	3,250	5,372	6,044	24,250	24,300	0	2,173	3,952	4,623	0	3,026	5,076	5,748
21,300	21,350	0	2,644	4,573	5,244	0	3,250	5,372	6,044	24,300	24,350	0	2,165	3,941	4,612	0	3,018	5,066	5,737
21,350	21,400	0	2,636	4,562	5,234	0	3,250	5,372	6,044	24,350	24,400	0	2,157	3,930	4,602	0	3,010	5,055	5,727
21,400	21,450	0	2,628	4,552	5,223	0	3,250	5,372	6,044	24,400	24,450	0	2,149	3,920	4,591	0	3,002	5,045	5,716
21,450	21,500	0	2,620	4,541	5,213	0	3,250	5,372	6,044	24,450	24,500	0	2,141	3,909	4,581	0	2,994	5,034	5,705
21,500	21,550	0	2,612	4,531	5,202	0	3,250	5,372	6,044	24,500	24,550	0	2,133	3,899	4,570	0	2,986	5,023	5,695
21,550	21,600	0	2,604	4,520	5,192	0	3,250	5,372	6,044	24,550	24,600	0	2,125	3,888	4,560	0	2,978	5,013	5,684
21,600	21,650	0	2,596	4,510	5,181	0	3,250	5,372	6,044	24,600	24,650	0	2,117	3,878	4,549	0	2,970	5,002	5,674
21,650	21,700	0	2,588	4,499	5,171	0	3,250	5,372	6,044	24,650	24,700	0	2,109	3,867	4,539	0	2,962	4,992	5,663
21,700	21,750	0	2,580	4,489	5,160	0	3,250	5,372	6,044	24,700	24,750	0	2,101	3,857	4,528	0	2,954	4,981	5,653
21,750	21,800	0	2,572	4,478	5,150	0	3,250	5,372	6,044	24,750	24,800	0	2,093	3,846	4,518	0	2,946	4,971	5,642
21,800	21,850	0	2,564	4,467	5,139	0	3,250	5,372	6,044	24,800	24,850	0	2,085	3,836	4,507	0	2,938	4,960	5,632
21,850	21,900	0	2,556	4,457	5,128	0	3,250	5,372	6,044	24,850	24,900	0	2,077	3,825	4,497	0	2,930	4,950	5,621
21,900	21,950	0	2,548	4,446	5,118	0	3,250	5,372	6,044	24,900	24,950	0	2,069	3,815	4,486	0	2,922	4,939	5,611
21,950	22,000	0	2,540	4,436	5,107	0	3,250	5,372	6,044	24,950	25,000	0	2,061	3,804	4,476	0	2,914	4,929	5,600
22,000	22,050	0	2,532	4,425	5,097	0	3,250	5,372	6,044	25,000	25,050	0	2,053	3,794	4,465	0	2,906	4,918	5,590
22,050	22,100	0	2,524	4,415	5,086	0	3,250	5,372	6,044	25,050	25,100	0	2,045	3,783	4,455	0	2,898	4,908	5,579
22,100	22,150	0	2,516	4,404	5,076	0	3,250	5,372	6,044	25,100	25,150	0	2,037	3,772	4,444	0	2,890	4,897	5,569
22,150	22,200	0	2,508	4,394	5,065	0	3,250	5,372	6,044	25,150	25,200	0	2,029	3,762	4,433	0	2,882	4,887	5,558
22,200	22,250	0	2,500	4,383	5,055	0	3,250	5,372	6,044	25,200	25,250	0	2,021	3,751	4,423	0	2,874	4,876	5,548
22,250	22,300	0	2,492	4,373	5,044	0	3,250	5,372	6,044	25,250	25,300	0	2,013	3,741	4,412	0	2,866	4,866	5,537
22,300	22,350	0	2,484	4,362	5,034	0	3,250	5,372	6,044	25,300	25,350	0	2,005	3,730	4,402	0	2,858	4,855	5,526
22,350	22,400	0	2,476	4,352	5,023	0	3,250	5,372	6,044	25,350	25,400	0	1,997	3,720	4,391	0	2,850	4,844	5,516
22,400	22,450	0	2,468	4,341	5,013	0	3,250	5,372	6,044	25,400	25,450	0	1,989	3,709	4,381	0	2,842	4,834	5,505
22,450	22,500	0	2,460	4,331	5,002	0	3,250	5,372	6,044	25,450	25,500	0	1,981	3,699	4,370	0	2,834	4,823	5,495
22,500	22,550	0	2,452	4,320	4,992	0	3,250	5,372	6,044	25,500	25,550	0	1,973	3,688	4,360	0	2,826	4,813	5,484
22,550	22,600	0	2,444	4,310	4,981	0	3,250	5,372	6,044	25,550	25,600	0	1,965	3,678	4,349	0	2,818	4,802	5,474
22,600	22,650	0	2,436	4,299															

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-						If the amount you are looking up from the worksheet is-	And your filing status is-									
	Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-						
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
But At least	Your credit is-						But At least	Your credit is-						Your credit is-			
26,000 26,050	0	1,893	3,583	4,254	0	2,746	4,708	5,379	29,000 29,050	0	1,413	2,951	3,623	0	2,267	4,076	4,747
26,050 26,100	0	1,885	3,572	4,244	0	2,738	4,697	5,369	29,050 29,100	0	1,406	2,941	3,612	0	2,259	4,065	4,737
26,100 26,150	0	1,877	3,562	4,233	0	2,730	4,686	5,358	29,100 29,150	0	1,398	2,930	3,602	0	2,251	4,055	4,726
26,150 26,200	0	1,869	3,551	4,223	0	2,722	4,676	5,347	29,150 29,200	0	1,390	2,920	3,591	0	2,243	4,044	4,716
26,200 26,250	0	1,861	3,541	4,212	0	2,714	4,665	5,337	29,200 29,250	0	1,382	2,909	3,581	0	2,235	4,034	4,705
26,250 26,300	0	1,853	3,530	4,202	0	2,706	4,655	5,326	29,250 29,300	0	1,374	2,899	3,570	0	2,227	4,023	4,695
26,300 26,350	0	1,845	3,520	4,191	0	2,698	4,644	5,316	29,300 29,350	0	1,366	2,888	3,559	0	2,219	4,013	4,684
26,350 26,400	0	1,837	3,509	4,181	0	2,690	4,634	5,305	29,350 29,400	0	1,358	2,877	3,549	0	2,211	4,002	4,674
26,400 26,450	0	1,829	3,499	4,170	0	2,682	4,623	5,295	29,400 29,450	0	1,350	2,867	3,538	0	2,203	3,992	4,663
26,450 26,500	0	1,821	3,488	4,160	0	2,674	4,613	5,284	29,450 29,500	0	1,342	2,856	3,528	0	2,195	3,981	4,652
26,500 26,550	0	1,813	3,478	4,149	0	2,666	4,602	5,274	29,500 29,550	0	1,334	2,846	3,517	0	2,187	3,970	4,642
26,550 26,600	0	1,805	3,467	4,139	0	2,658	4,592	5,263	29,550 29,600	0	1,326	2,835	3,507	0	2,179	3,960	4,631
26,600 26,650	0	1,797	3,457	4,128	0	2,650	4,581	5,253	29,600 29,650	0	1,318	2,825	3,496	0	2,171	3,949	4,621
26,650 26,700	0	1,789	3,446	4,118	0	2,642	4,571	5,242	29,650 29,700	0	1,310	2,814	3,486	0	2,163	3,939	4,610
26,700 26,750	0	1,781	3,436	4,107	0	2,634	4,560	5,232	29,700 29,750	0	1,302	2,804	3,475	0	2,155	3,928	4,600
26,750 26,800	0	1,773	3,425	4,097	0	2,626	4,550	5,221	29,750 29,800	0	1,294	2,793	3,465	0	2,147	3,918	4,589
26,800 26,850	0	1,765	3,414	4,086	0	2,618	4,539	5,211	29,800 29,850	0	1,286	2,783	3,454	0	2,139	3,907	4,579
26,850 26,900	0	1,757	3,404	4,075	0	2,610	4,529	5,200	29,850 29,900	0	1,278	2,772	3,444	0	2,131	3,897	4,568
26,900 26,950	0	1,749	3,393	4,065	0	2,602	4,518	5,190	29,900 29,950	0	1,270	2,762	3,433	0	2,123	3,886	4,558
26,950 27,000	0	1,741	3,383	4,054	0	2,594	4,507	5,179	29,950 30,000	0	1,262	2,751	3,423	0	2,115	3,876	4,547
27,000 27,050	0	1,733	3,372	4,044	0	2,586	4,497	5,168	30,000 30,050	0	1,254	2,741	3,412	0	2,107	3,865	4,537
27,050 27,100	0	1,725	3,362	4,033	0	2,578	4,486	5,158	30,050 30,100	0	1,246	2,730	3,402	0	2,099	3,855	4,526
27,100 27,150	0	1,717	3,351	4,023	0	2,570	4,476	5,147	30,100 30,150	0	1,238	2,719	3,391	0	2,091	3,844	4,516
27,150 27,200	0	1,709	3,341	4,012	0	2,562	4,465	5,137	30,150 30,200	0	1,230	2,709	3,380	0	2,083	3,834	4,505
27,200 27,250	0	1,701	3,330	4,002	0	2,554	4,455	5,126	30,200 30,250	0	1,222	2,698	3,370	0	2,075	3,823	4,495
27,250 27,300	0	1,693	3,320	3,991	0	2,546	4,444	5,116	30,250 30,300	0	1,214	2,688	3,359	0	2,067	3,813	4,484
27,300 27,350	0	1,685	3,309	3,981	0	2,538	4,434	5,105	30,300 30,350	0	1,206	2,677	3,349	0	2,059	3,802	4,473
27,350 27,400	0	1,677	3,299	3,970	0	2,531	4,423	5,095	30,350 30,400	0	1,198	2,667	3,338	0	2,051	3,791	4,463
27,400 27,450	0	1,669	3,288	3,960	0	2,523	4,413	5,084	30,400 30,450	0	1,190	2,656	3,328	0	2,043	3,781	4,452
27,450 27,500	0	1,661	3,278	3,949	0	2,515	4,402	5,074	30,450 30,500	0	1,182	2,646	3,317	0	2,035	3,770	4,442
27,500 27,550	0	1,653	3,267	3,939	0	2,507	4,392	5,063	30,500 30,550	0	1,174	2,635	3,307	0	2,027	3,760	4,431
27,550 27,600	0	1,645	3,257	3,928	0	2,499	4,381	5,053	30,550 30,600	0	1,166	2,625	3,296	0	2,019	3,749	4,421
27,600 27,650	0	1,637	3,246	3,917	0	2,491	4,371	5,042	30,600 30,650	0	1,158	2,614	3,286	0	2,011	3,739	4,410
27,650 27,700	0	1,629	3,235	3,907	0	2,483	4,360	5,032	30,650 30,700	0	1,150	2,604	3,275	0	2,003	3,728	4,400
27,700 27,750	0	1,621	3,225	3,896	0	2,475	4,350	5,021	30,700 30,750	0	1,142	2,593	3,265	0	1,995	3,718	4,389
27,750 27,800	0	1,613	3,214	3,886	0	2,467	4,339	5,011	30,750 30,800	0	1,134	2,583	3,254	0	1,987	3,707	4,379
27,800 27,850	0	1,605	3,204	3,875	0	2,459	4,328	5,000	30,800 30,850	0	1,126	2,572	3,244	0	1,979	3,697	4,368
27,850 27,900	0	1,597	3,193	3,865	0	2,451	4,318	4,989	30,850 30,900	0	1,118	2,562	3,233	0	1,971	3,686	4,358
27,900 27,950	0	1,589	3,183	3,854	0	2,443	4,307	4,979	30,900 30,950	0	1,110	2,551	3,223	0	1,963	3,676	4,347
27,950 28,000	0	1,581	3,172	3,844	0	2,435	4,297	4,968	30,950 31,000	0	1,102	2,540	3,212	0	1,955	3,665	4,337
28,000 28,050	0	1,573	3,162	3,833	0	2,427	4,286	4,958	31,000 31,050	0	1,094	2,530	3,201	0	1,947	3,655	4,326
28,050 28,100	0	1,565	3,151	3,823	0	2,419	4,276	4,947	31,050 31,100	0	1,086	2,519	3,191	0	1,939	3,644	4,316
28,100 28,150	0	1,557	3,141	3,812	0	2,411	4,265	4,937	31,100 31,150	0	1,078	2,509	3,180	0	1,931	3,633	4,305
28,150 28,200	0	1,549	3,130	3,802	0	2,403	4,255	4,926	31,150 31,200	0	1,070	2,498	3,170	0	1,923	3,623	4,294
28,200 28,250	0	1,541	3,120	3,791	0	2,395	4,244	4,916	31,200 31,250	0	1,062	2,488	3,159	0	1,915	3,612	4,284
28,250 28,300	0	1,533	3,109	3,781	0	2,387	4,234	4,905	31,250 31,300	0	1,054	2,477	3,149	0	1,907	3,602	4,273
28,300 28,350	0	1,525	3,099	3,770	0	2,379	4,223	4,895	31,300 31,350	0	1,046	2,467	3,138	0	1,899	3,591	4,263
28,350 28,400	0	1,517	3,088	3,760	0	2,371	4,213	4,884	31,350 31,400	0	1,038	2,456	3,128	0	1,891	3,581	4,252
28,400 28,450	0	1,509	3,078	3,749	0	2,363	4,202	4,874	31,400 31,450	0	1,030	2,446	3,117	0	1,883	3,570	4,242
28,450 28,500	0	1,501	3,067	3,738	0	2,355	4,192	4,863	31,450 31,500	0	1,022	2,435	3,107	0	1,875	3,560	4,231
28,500 28,550	0	1,493	3,056	3,728	0	2,347	4,181	4,853	31,500 31,550	0	1,014	2,425	3,096	0	1,867	3,549	4,221
28,550 28,600	0	1,485	3,046	3,717	0	2,339	4,171	4,842	31,550 31,600	0	1,006	2,414	3,086	0	1,859	3,539	4,210
28,600 28,650	0	1,477	3,035	3,707	0	2,331	4,160	4,831	31,600 31,650	0	998	2,404	3,075	0	1,851	3,528	4,200
28,650 28,700	0	1,469	3,025	3,696	0	2,323	4,149	4,821	31,650 31,700	0	990	2,393	3,065	0	1,843	3,518	4,189
28,700 28,750	0	1,461	3,014	3,686	0	2,315	4,139	4,810	31,700 31,750	0	982	2,383	3,054	0	1,835	3,507	4,179
28,750 28,800	0	1,453	3														

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-						If the amount you are looking up from the worksheet is-	And your filing status is-									
	Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-						
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
But At least less than	Your credit is-			Your credit is-			But At least less than	Your credit is-			Your credit is-						
32,000 32,050	0	934	2,319	2,991	0	1,787	3,444	4,115	34,500 34,550	0	535	1,793	2,464	0	1,388	2,917	3,589
32,050 32,100	0	926	2,309	2,980	0	1,779	3,433	4,105	34,550 34,600	0	527	1,782	2,454	0	1,380	2,907	3,578
32,100 32,150	0	918	2,298	2,970	0	1,771	3,423	4,094	34,600 34,650	0	519	1,772	2,443	0	1,372	2,896	3,568
32,150 32,200	0	910	2,288	2,959	0	1,763	3,412	4,084	34,650 34,700	0	511	1,761	2,433	0	1,364	2,886	3,557
32,200 32,250	0	902	2,277	2,949	0	1,755	3,402	4,073	34,700 34,750	0	503	1,751	2,422	0	1,356	2,875	3,547
32,250 32,300	0	894	2,267	2,938	0	1,747	3,391	4,063	34,750 34,800	0	495	1,740	2,412	0	1,348	2,865	3,536
32,300 32,350	0	886	2,256	2,928	0	1,739	3,381	4,052	34,800 34,850	0	487	1,730	2,401	0	1,340	2,854	3,526
32,350 32,400	0	878	2,246	2,917	0	1,732	3,370	4,042	34,850 34,900	0	479	1,719	2,391	0	1,332	2,844	3,515
32,400 32,450	0	870	2,235	2,907	0	1,724	3,360	4,031	34,900 34,950	0	471	1,709	2,380	0	1,324	2,833	3,505
32,450 32,500	0	862	2,225	2,896	0	1,716	3,349	4,021	34,950 35,000	0	463	1,698	2,370	0	1,316	2,823	3,494
32,500 32,550	0	854	2,214	2,886	0	1,708	3,339	4,010	35,000 35,050	0	455	1,688	2,359	0	1,308	2,812	3,484
32,550 32,600	0	846	2,204	2,875	0	1,700	3,328	4,000	35,050 35,100	0	447	1,677	2,349	0	1,300	2,802	3,473
32,600 32,650	0	838	2,193	2,864	0	1,692	3,318	3,989	35,100 35,150	0	439	1,666	2,338	0	1,292	2,791	3,463
32,650 32,700	0	830	2,182	2,854	0	1,684	3,307	3,979	35,150 35,200	0	431	1,656	2,327	0	1,284	2,781	3,452
32,700 32,750	0	822	2,172	2,843	0	1,676	3,297	3,968	35,200 35,250	0	423	1,645	2,317	0	1,276	2,770	3,442
32,750 32,800	0	814	2,161	2,833	0	1,668	3,286	3,958	35,250 35,300	0	415	1,635	2,306	0	1,268	2,760	3,431
32,800 32,850	0	806	2,151	2,822	0	1,660	3,275	3,947	35,300 35,350	0	407	1,624	2,296	0	1,260	2,749	3,420
32,850 32,900	0	798	2,140	2,812	0	1,652	3,265	3,936	35,350 35,400	0	399	1,614	2,285	0	1,252	2,738	3,410
32,900 32,950	0	790	2,130	2,801	0	1,644	3,254	3,926	35,400 35,450	0	391	1,603	2,275	0	1,244	2,728	3,399
32,950 33,000	0	782	2,119	2,791	0	1,636	3,244	3,915	35,450 35,500	0	383	1,593	2,264	0	1,236	2,717	3,389
33,000 33,050	0	774	2,109	2,780	0	1,628	3,233	3,905	35,500 35,550	0	375	1,582	2,254	0	1,228	2,707	3,378
33,050 33,100	0	766	2,098	2,770	0	1,620	3,223	3,894	35,550 35,600	0	367	1,572	2,243	0	1,220	2,696	3,368
33,100 33,150	0	758	2,088	2,759	0	1,612	3,212	3,884	35,600 35,650	0	359	1,561	2,233	0	1,212	2,686	3,357
33,150 33,200	0	750	2,077	2,749	0	1,604	3,202	3,873	35,650 35,700	0	351	1,551	2,222	0	1,204	2,675	3,347
33,200 33,250	0	742	2,067	2,738	0	1,596	3,191	3,863	35,700 35,750	0	343	1,540	2,212	0	1,196	2,665	3,336
33,250 33,300	0	734	2,056	2,728	0	1,588	3,181	3,852	35,750 35,800	0	335	1,530	2,201	0	1,188	2,654	3,326
33,300 33,350	0	726	2,046	2,717	0	1,580	3,170	3,842	35,800 35,850	0	327	1,519	2,191	0	1,180	2,644	3,315
33,350 33,400	0	718	2,035	2,707	0	1,572	3,160	3,831	35,850 35,900	0	319	1,509	2,180	0	1,172	2,633	3,305
33,400 33,450	0	710	2,025	2,696	0	1,564	3,149	3,821	35,900 35,950	0	311	1,498	2,170	0	1,164	2,623	3,294
33,450 33,500	0	702	2,014	2,685	0	1,556	3,139	3,810	35,950 36,000	0	303	1,487	2,159	0	1,156	2,612	3,284
33,500 33,550	0	694	2,003	2,675	0	1,548	3,128	3,800	36,000 36,050	0	295	1,477	2,148	0	1,148	2,602	3,273
33,550 33,600	0	686	1,993	2,664	0	1,540	3,118	3,789	36,050 36,100	0	287	1,466	2,138	0	1,140	2,591	3,263
33,600 33,650	0	678	1,982	2,654	0	1,532	3,107	3,778	36,100 36,150	0	279	1,456	2,127	0	1,132	2,580	3,252
33,650 33,700	0	670	1,972	2,643	0	1,524	3,096	3,768	36,150 36,200	0	271	1,445	2,117	0	1,124	2,570	3,241
33,700 33,750	0	662	1,961	2,633	0	1,516	3,086	3,757	36,200 36,250	0	263	1,435	2,106	0	1,116	2,559	3,231
33,750 33,800	0	654	1,951	2,622	0	1,508	3,075	3,747	36,250 36,300	0	255	1,424	2,096	0	1,108	2,549	3,220
33,800 33,850	0	646	1,940	2,612	0	1,500	3,065	3,736	36,300 36,350	0	247	1,414	2,085	0	1,100	2,538	3,210
33,850 33,900	0	638	1,930	2,601	0	1,492	3,054	3,726	36,350 36,400	0	239	1,403	2,075	0	1,092	2,528	3,199
33,900 33,950	0	630	1,919	2,591	0	1,484	3,044	3,715	36,400 36,450	0	231	1,393	2,064	0	1,084	2,517	3,189
33,950 34,000	0	622	1,909	2,580	0	1,476	3,033	3,705	36,450 36,500	0	223	1,382	2,054	0	1,076	2,507	3,178
34,000 34,050	0	614	1,898	2,570	0	1,468	3,023	3,694	36,500 36,550	0	215	1,372	2,043	0	1,068	2,496	3,168
34,050 34,100	0	607	1,888	2,559	0	1,460	3,012	3,684	36,550 36,600	0	207	1,361	2,033	0	1,060	2,486	3,157
34,100 34,150	0	599	1,877	2,549	0	1,452	3,002	3,673	36,600 36,650	0	199	1,351	2,022	0	1,052	2,475	3,147
34,150 34,200	0	591	1,867	2,538	0	1,444	2,991	3,663	36,650 36,700	0	191	1,340	2,012	0	1,044	2,465	3,136
34,200 34,250	0	583	1,856	2,528	0	1,436	2,981	3,652	36,700 36,750	0	183	1,330	2,001	0	1,036	2,454	3,126
34,250 34,300	0	575	1,846	2,517	0	1,428	2,970	3,642	36,750 36,800	0	175	1,319	1,991	0	1,028	2,444	3,115
34,300 34,350	0	567	1,835	2,506	0	1,420	2,960	3,631	36,800 36,850	0	167	1,308	1,980	0	1,020	2,433	3,105
34,350 34,400	0	559	1,824	2,496	0	1,412	2,949	3,621	36,850 36,900	0	159	1,298	1,969	0	1,012	2,423	3,094
34,400 34,450	0	551	1,814	2,485	0	1,404	2,939	3,610	36,900 36,950	0	151	1,287	1,959	0	1,004	2,412	3,084
34,450 34,500	0	543	1,803	2,475	0	1,396	2,928	3,599	36,950 37,000	0	143	1,277	1,948	0	996	2,401	3,073

*(Continued)*

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-							If the amount you are looking up from the worksheet is-	And your filing status is-								
	Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-				
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
At least But less than	<b>Your credit is-</b>				<b>Your credit is-</b>							But less than	<b>Your credit is-</b>				
37,000 37,050	0	135	1,266	1,938	0	988	2,391	3,062	39,500 39,550	0	0	740	1,411	0	589	1,864	2,536
37,050 37,100	0	127	1,256	1,927	0	980	2,380	3,052	39,550 39,600	0	0	729	1,401	0	581	1,854	2,525
37,100 37,150	0	119	1,245	1,917	0	972	2,370	3,041	39,600 39,650	0	0	719	1,390	0	573	1,843	2,515
37,150 37,200	0	111	1,235	1,906	0	964	2,359	3,031	39,650 39,700	0	0	708	1,380	0	565	1,833	2,504
37,200 37,250	0	103	1,224	1,896	0	956	2,349	3,020	39,700 39,750	0	0	698	1,369	0	557	1,822	2,494
37,250 37,300	0	95	1,214	1,885	0	948	2,338	3,010	39,750 39,800	0	0	687	1,359	0	549	1,812	2,483
37,300 37,350	0	87	1,203	1,875	0	940	2,328	2,999	39,800 39,850	0	0	677	1,348	0	541	1,801	2,473
37,350 37,400	0	79	1,193	1,864	0	933	2,317	2,989	39,850 39,900	0	0	666	1,338	0	533	1,791	2,462
37,400 37,450	0	71	1,182	1,854	0	925	2,307	2,978	39,900 39,950	0	0	656	1,327	0	525	1,780	2,452
37,450 37,500	0	63	1,172	1,843	0	917	2,296	2,968	39,950 40,000	0	0	645	1,317	0	517	1,770	2,441
37,500 37,550	0	55	1,161	1,833	0	909	2,286	2,957	40,000 40,050	0	0	635	1,306	0	509	1,759	2,431
37,550 37,600	0	47	1,151	1,822	0	901	2,275	2,947	40,050 40,100	0	0	624	1,296	0	501	1,749	2,420
37,600 37,650	0	39	1,140	1,811	0	893	2,265	2,936	40,100 40,150	0	0	613	1,285	0	493	1,738	2,410
37,650 37,700	0	31	1,129	1,801	0	885	2,254	2,926	40,150 40,200	0	0	603	1,274	0	485	1,728	2,399
37,700 37,750	0	23	1,119	1,790	0	877	2,244	2,915	40,200 40,250	0	0	592	1,264	0	477	1,717	2,389
37,750 37,800	0	15	1,108	1,780	0	869	2,233	2,905	40,250 40,300	0	0	582	1,253	0	469	1,707	2,378
37,800 37,850	0	7	1,098	1,769	0	861	2,222	2,894	40,300 40,350	0	0	571	1,243	0	461	1,696	2,367
37,850 37,900	0	*	1,087	1,759	0	853	2,212	2,883	40,350 40,400	0	0	561	1,232	0	453	1,685	2,357
37,900 37,950	0	0	1,077	1,748	0	845	2,201	2,873	40,400 40,450	0	0	550	1,222	0	445	1,675	2,346
37,950 38,000	0	0	1,066	1,738	0	837	2,191	2,862	40,450 40,500	0	0	540	1,211	0	437	1,664	2,336
38,000 38,050	0	0	1,056	1,727	0	829	2,180	2,852	40,500 40,550	0	0	529	1,201	0	429	1,654	2,325
38,050 38,100	0	0	1,045	1,717	0	821	2,170	2,841	40,550 40,600	0	0	519	1,190	0	421	1,643	2,315
38,100 38,150	0	0	1,035	1,706	0	813	2,159	2,831	40,600 40,650	0	0	508	1,180	0	413	1,633	2,304
38,150 38,200	0	0	1,024	1,696	0	805	2,149	2,820	40,650 40,700	0	0	498	1,169	0	405	1,622	2,294
38,200 38,250	0	0	1,014	1,685	0	797	2,138	2,810	40,700 40,750	0	0	487	1,159	0	397	1,612	2,283
38,250 38,300	0	0	1,003	1,675	0	789	2,128	2,799	40,750 40,800	0	0	477	1,148	0	389	1,601	2,273
38,300 38,350	0	0	993	1,664	0	781	2,117	2,789	40,800 40,850	0	0	466	1,138	0	381	1,591	2,262
38,350 38,400	0	0	982	1,654	0	773	2,107	2,778	40,850 40,900	0	0	456	1,127	0	373	1,580	2,252
38,400 38,450	0	0	972	1,643	0	765	2,096	2,768	40,900 40,950	0	0	445	1,117	0	365	1,570	2,241
38,450 38,500	0	0	961	1,632	0	757	2,086	2,757	40,950 41,000	0	0	434	1,106	0	357	1,559	2,231
38,500 38,550	0	0	950	1,622	0	749	2,075	2,747	41,000 41,050	0	0	424	1,095	0	349	1,549	2,220
38,550 38,600	0	0	940	1,611	0	741	2,065	2,736	41,050 41,100	0	0	413	1,085	0	341	1,538	2,210
38,600 38,650	0	0	929	1,601	0	733	2,054	2,725	41,100 41,150	0	0	403	1,074	0	333	1,527	2,199
38,650 38,700	0	0	919	1,590	0	725	2,043	2,715	41,150 41,200	0	0	392	1,064	0	325	1,517	2,188
38,700 38,750	0	0	908	1,580	0	717	2,033	2,704	41,200 41,250	0	0	382	1,053	0	317	1,506	2,178
38,750 38,800	0	0	898	1,569	0	709	2,022	2,694	41,250 41,300	0	0	371	1,043	0	309	1,496	2,167
38,800 38,850	0	0	887	1,559	0	701	2,012	2,683	41,300 41,350	0	0	361	1,032	0	301	1,485	2,157
38,850 38,900	0	0	877	1,548	0	693	2,001	2,673	41,350 41,400	0	0	350	1,022	0	293	1,475	2,146
38,900 38,950	0	0	866	1,538	0	685	1,991	2,662	41,400 41,450	0	0	340	1,011	0	285	1,464	2,136
38,950 39,000	0	0	856	1,527	0	677	1,980	2,652	41,450 41,500	0	0	329	1,001	0	277	1,454	2,125
39,000 39,050	0	0	845	1,517	0	669	1,970	2,641	41,500 41,550	0	0	319	990	0	269	1,443	2,115
39,050 39,100	0	0	835	1,506	0	661	1,959	2,631	41,550 41,600	0	0	308	980	0	261	1,433	2,104
39,100 39,150	0	0	824	1,496	0	653	1,949	2,620	41,600 41,650	0	0	298	969	0	253	1,422	2,094
39,150 39,200	0	0	814	1,485	0	645	1,938	2,610	41,650 41,700	0	0	287	959	0	245	1,412	2,083
39,200 39,250	0	0	803	1,475	0	637	1,928	2,599	41,700 41,750	0	0	277	948	0	237	1,401	2,073
39,250 39,300	0	0	793	1,464	0	629	1,917	2,589	41,750 41,800	0	0	266	938	0	229	1,391	2,062
39,300 39,350	0	0	782	1,453	0	621	1,907	2,578	41,800 41,850	0	0	255	927	0	221	1,380	2,052
39,350 39,400	0	0	771	1,443	0	613	1,896	2,568	41,850 41,900	0	0	245	916	0	213	1,370	2,041
39,400 39,450	0	0	761	1,432	0	605	1,886	2,557	41,900 41,950	0	0	234	906	0	205	1,359	2,031
39,450 39,500	0	0	750	1,422	0	597	1,875	2,546	41,950 42,000	0	0	224	895	0	197	1,348	2,020

*(Continued)*

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

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-					If the amount you are looking up from the worksheet is-	And your filing status is-					
		Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-			
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3
		Your credit is-					Your credit is-					Your credit is-	
42,000	42,050	0	0	213	885	0	189	1,338	2,009	44,500	44,550	0	0
42,050	42,100	0	0	203	874	0	181	1,327	1,999	44,550	44,600	0	0
42,100	42,150	0	0	192	864	0	173	1,317	1,988	44,600	44,650	0	0
42,150	42,200	0	0	182	853	0	165	1,306	1,978	44,650	44,700	0	0
42,200	42,250	0	0	171	843	0	157	1,296	1,967	44,700	44,750	0	0
42,250	42,300	0	0	161	832	0	149	1,285	1,957	44,750	44,800	0	0
42,300	42,350	0	0	150	822	0	141	1,275	1,946	44,800	44,850	0	0
42,350	42,400	0	0	140	811	0	134	1,264	1,936	44,850	44,900	0	0
42,400	42,450	0	0	129	801	0	126	1,254	1,925	44,900	44,950	0	0
42,450	42,500	0	0	119	790	0	118	1,243	1,915	44,950	45,000	0	0
42,500	42,550	0	0	108	780	0	110	1,233	1,904	45,000	45,050	0	0
42,550	42,600	0	0	98	769	0	102	1,222	1,894	45,050	45,100	0	0
42,600	42,650	0	0	87	758	0	94	1,212	1,883	45,100	45,150	0	0
42,650	42,700	0	0	76	748	0	86	1,201	1,873	45,150	45,200	0	0
42,700	42,750	0	0	66	737	0	78	1,191	1,862	45,200	45,250	0	0
42,750	42,800	0	0	55	727	0	70	1,180	1,852	45,250	45,300	0	0
42,800	42,850	0	0	45	716	0	62	1,169	1,841	45,300	45,350	0	0
42,850	42,900	0	0	34	706	0	54	1,159	1,830	45,350	45,400	0	0
42,900	42,950	0	0	24	695	0	46	1,148	1,820	45,400	45,450	0	0
42,950	43,000	0	0	13	685	0	38	1,138	1,809	45,450	45,500	0	0
43,000	43,050	0	0	*	674	0	30	1,127	1,799	45,500	45,550	0	0
43,050	43,100	0	0	0	664	0	22	1,117	1,788	45,550	45,600	0	0
43,100	43,150	0	0	0	653	0	14	1,106	1,778	45,600	45,650	0	0
43,150	43,200	0	0	0	643	0	6	1,096	1,767	45,650	45,700	0	0
43,200	43,250	0	0	0	632	0	**	1,085	1,757	45,700	45,750	0	0
43,250	43,300	0	0	0	622	0	0	1,075	1,746	45,750	45,800	0	0
43,300	43,350	0	0	0	611	0	0	1,064	1,736	45,800	45,850	0	0
43,350	43,400	0	0	0	601	0	0	1,054	1,725	45,850	45,900	0	0
43,400	43,450	0	0	0	590	0	0	1,043	1,715	45,900	45,950	0	0
43,450	43,500	0	0	0	579	0	0	1,033	1,704	45,950	46,000	0	0
43,500	43,550	0	0	0	569	0	0	1,022	1,694	46,000	46,050	0	0
43,550	43,600	0	0	0	558	0	0	1,012	1,683	46,050	46,100	0	0
43,600	43,650	0	0	0	548	0	0	1,001	1,672	46,100	46,150	0	0
43,650	43,700	0	0	0	537	0	0	990	1,662	46,150	46,200	0	0
43,700	43,750	0	0	0	527	0	0	980	1,651	46,200	46,250	0	0
43,750	43,800	0	0	0	516	0	0	969	1,641	46,250	46,300	0	0
43,800	43,850	0	0	0	506	0	0	959	1,630	46,300	46,350	0	0
43,850	43,900	0	0	0	495	0	0	948	1,620	46,350	46,400	0	0
43,900	43,950	0	0	0	485	0	0	938	1,609	46,400	46,450	0	0
43,950	44,000	0	0	0	474	0	0	927	1,599	46,450	46,500	0	0
44,000	44,050	0	0	0	464	0	0	917	1,588	46,500	46,550	0	0
44,050	44,100	0	0	0	453	0	0	906	1,578	46,550	46,600	0	0
44,100	44,150	0	0	0	443	0	0	896	1,567	46,600	46,650	0	0
44,150	44,200	0	0	0	432	0	0	885	1,557	46,650	46,700	0	0
44,200	44,250	0	0	0	422	0	0	875	1,546	46,700	46,750	0	0
44,250	44,300	0	0	0	411	0	0	864	1,536	46,750	46,800	0	0
44,300	44,350	0	0	0	400	0	0	854	1,525	46,800	46,850	0	0
44,350	44,400	0	0	0	390	0	0	843	1,515	46,850	46,900	0	0
44,400	44,450	0	0	0	379	0	0	833	1,504	46,900	46,950	0	0
44,450	44,500	0	0	0	369	0	0	822	1,493	46,950	47,000	0	0

*(Continued)*

\* If the amount you are looking up from the worksheet is at least \$43,000 but less than \$43,038, and you have two qualifying child, your credit is \$4.

If the amount you are looking up from the worksheet is \$43,038 or more, and you have two qualifying child, you cannot take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$43,200 but less than \$43,210, and you have one qualifying child, your credit is \$1.

If the amount you are looking up from the worksheet is \$43,210 or more, and you have one qualifying child, you cannot take the credit.

\*\*\* If the amount you are looking up from the worksheet is at least \$46,200 but less than \$46,227, and you have three qualifying children, your credit is \$3.

If the amount you are looking up from the worksheet is \$46,227 or more, and you have three qualifying children, you cannot take the credit.

**Earned Income Credit (EIC) Table - Continued**
**(Caution.** This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-						If the amount you are looking up from the worksheet is-	And your filing status is-					
	Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-			Married filing jointly and the number of children you have is-		
	0	1	2	3	0	1	2	3	0	1	2	3	
At least But less than	<b>Your credit is-</b>				<b>Your credit is-</b>				<b>Your credit is-</b>				
47,000 47,050	0	0	0	0	0	0	285	956	49,500 49,550	0	0	0	430
47,050 47,100	0	0	0	0	0	0	274	946	49,550 49,600	0	0	0	419
47,100 47,150	0	0	0	0	0	0	264	935	49,600 49,650	0	0	0	409
47,150 47,200	0	0	0	0	0	0	253	925	49,650 49,700	0	0	0	398
47,200 47,250	0	0	0	0	0	0	243	914	49,700 49,750	0	0	0	388
47,250 47,300	0	0	0	0	0	0	232	904	49,750 49,800	0	0	0	377
47,300 47,350	0	0	0	0	0	0	222	893	49,800 49,850	0	0	0	367
47,350 47,400	0	0	0	0	0	0	211	883	49,850 49,900	0	0	0	356
47,400 47,450	0	0	0	0	0	0	201	872	49,900 49,950	0	0	0	346
47,450 47,500	0	0	0	0	0	0	190	862	49,950 50,000	0	0	0	335
47,500 47,550	0	0	0	0	0	0	180	851	50,000 50,050	0	0	0	325
47,550 47,600	0	0	0	0	0	0	169	841	50,050 50,100	0	0	0	314
47,600 47,650	0	0	0	0	0	0	159	830	50,100 50,150	0	0	0	304
47,650 47,700	0	0	0	0	0	0	148	820	50,150 50,200	0	0	0	293
47,700 47,750	0	0	0	0	0	0	138	809	50,200 50,250	0	0	0	283
47,750 47,800	0	0	0	0	0	0	127	799	50,250 50,300	0	0	0	272
47,800 47,850	0	0	0	0	0	0	116	788	50,300 50,350	0	0	0	261
47,850 47,900	0	0	0	0	0	0	106	777	50,350 50,400	0	0	0	251
47,900 47,950	0	0	0	0	0	0	95	767	50,400 50,450	0	0	0	240
47,950 48,000	0	0	0	0	0	0	85	756	50,450 50,500	0	0	0	230
48,000 48,050	0	0	0	0	0	0	74	746	50,500 50,550	0	0	0	219
48,050 48,100	0	0	0	0	0	0	64	735	50,550 50,600	0	0	0	209
48,100 48,150	0	0	0	0	0	0	53	725	50,600 50,650	0	0	0	198
48,150 48,200	0	0	0	0	0	0	43	714	50,650 50,700	0	0	0	188
48,200 48,250	0	0	0	0	0	0	32	704	50,700 50,750	0	0	0	177
48,250 48,300	0	0	0	0	0	0	22	693	50,750 50,800	0	0	0	167
48,300 48,350	0	0	0	0	0	0	11	683	50,800 50,850	0	0	0	156
48,350 48,400	0	0	0	0	0	0	*	672	50,850 50,900	0	0	0	146
48,400 48,450	0	0	0	0	0	0	0	662	50,900 50,950	0	0	0	135
48,450 48,500	0	0	0	0	0	0	0	651	50,950 51,000	0	0	0	125
48,500 48,550	0	0	0	0	0	0	0	641	51,000 51,050	0	0	0	114
48,550 48,600	0	0	0	0	0	0	0	630	51,050 51,100	0	0	0	104
48,600 48,650	0	0	0	0	0	0	0	619	51,100 51,150	0	0	0	93
48,650 48,700	0	0	0	0	0	0	0	609	51,150 51,200	0	0	0	82
48,700 48,750	0	0	0	0	0	0	0	598	51,200 51,250	0	0	0	72
48,750 48,800	0	0	0	0	0	0	0	588	51,250 51,300	0	0	0	61
48,800 48,850	0	0	0	0	0	0	0	577	51,300 51,350	0	0	0	51
48,850 48,900	0	0	0	0	0	0	0	567	51,350 51,400	0	0	0	40
48,900 48,950	0	0	0	0	0	0	0	556	51,400 51,450	0	0	0	30
48,950 49,000	0	0	0	0	0	0	0	546	51,450 51,500	0	0	0	19
49,000 49,050	0	0	0	0	0	0	0	535	51,500 51,550	0	0	0	9
49,050 49,100	0	0	0	0	0	0	0	525	51,550 51,567	0	0	0	2
49,100 49,150	0	0	0	0	0	0	0	514					
49,150 49,200	0	0	0	0	0	0	0	504					
49,200 49,250	0	0	0	0	0	0	0	493					
49,250 49,300	0	0	0	0	0	0	0	483					
49,300 49,350	0	0	0	0	0	0	0	472					
49,350 49,400	0	0	0	0	0	0	0	462					
49,400 49,450	0	0	0	0	0	0	0	451					
49,450 49,500	0	0	0	0	0	0	0	440					

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

## Line 39

### 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.

#### 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 33.
- 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 40

### American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 31), enter on this line the amount, if any, from Form 8863, line 8. To find out which education benefits you qualify for, go to [www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F](http://www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F).

## Line 41

### Amount paid with Request for Extension to File

If you got an automatic extension of time to file Form 1040A by filing Form 4868 or by making a payment, enter the amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 41 the convenience fee you were charged. To the left of the entry space for line 41, enter “Form 4868” and show the amount paid.



*If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2014 return, but you must file Form 1040 to do so.*

**Excess social security and tier 1 railroad retirement (RRTA) tax withheld.** If you, or your spouse if filing a joint return, had more than one employer for 2013 and total wages of more than \$113,700, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 41, see Pub. 505. Include the excess in the total on line 41. Write “Excess SST” and show the excess amount to the left of the line.

## Refund

### Line 42

#### Amount Overpaid

If line 42 is under \$1, we will send a refund only on written request.



*If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See [Income tax withholding and estimated tax payments for 2014](#) under General Information, later.*

**Refund offset.** If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 42 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

**Injured spouse.** If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 42 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 43a Through 43d

### Amount Refunded to You

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

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

**Effect of refund on benefits.** Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or

anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after 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 43a 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 43b through 43d if you want your refund deposited to only one account, or
- Check the box on line 43a 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 43a. Draw a line through the boxes on lines 43b and 43d. We will send you a check instead.

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

### Why Use Direct Deposit?

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



*If you file a joint return and check the box on line 43a and attach Form 8888 or fill in lines 43b through 43d, your spouse may get at least part of the refund.*

**IRA.** You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to

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



*You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2013) to a traditional IRA or Roth IRA for 2013. To find the limits for 2014, see Pub. 590. You may owe a penalty if your contributions exceed these limits.*



*For more information on IRAs, see Pub. 590.*

**TreasuryDirect®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [www.treasurydirect.gov](http://www.treasurydirect.gov).

**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 43a.** 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.

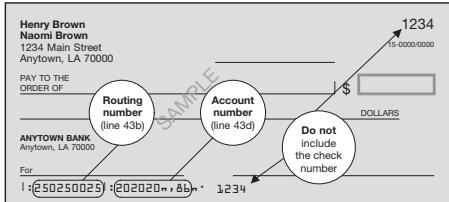
**Line 43b.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Brown would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 43b 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 43c.** 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.

## Sample Check—Lines 43b Through 43d



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

**Line 43d.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

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

## Reasons Your Direct Deposit Request May Be Rejected

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

- Any numbers or letters on lines 43b through 43d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2013 return after December 31, 2014.



*The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

## Line 44

### Amount Applied to Your 2014 Estimated Tax

Enter on line 44 the amount, if any, of the overpayment on line 42 you want applied to your 2014 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



*This election to apply part or all of the amount overpaid to your 2014 estimated tax cannot be changed later.*

## Amount You Owe

**IRS e-file** IRS e-file offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule

your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit [www.irs.gov/e-pay](http://www.irs.gov/e-pay) for details on both options.

## Line 45

### Amount You Owe



*To save interest and penalties, pay your taxes in full by April 15, 2014. You do not have to pay if line 45 is under \$1.*

Include any estimated tax penalty from line 46 in the amount you enter on line 45.

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

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

**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.
- Credit or debit card.

To pay your taxes online or for more information, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay). Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

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

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

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

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

WorldPay  
1-888-9-PAY-TAX™  
(1-888-972-9829)  
[www.payUSAtax.com](http://www.payUSAtax.com)

Official Payments Corporation  
1-888-UPAY-TAX™  
(1-888-872-9829)  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040™  
(1-888-729-1040)  
[www.PAY1040.com](http://www.PAY1040.com)

For the latest details on how to pay by phone, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

**Pay by check or money order.** Make your check or money order payable to “United States Treasury” for the full amount due. Do not send cash. Do not attach the payment to your return. Write “2013 Form 1040A” 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 “\$ XXX<sup>100</sup>”).

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

**TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2014. See [Income tax withholding and estimated tax payments for 2014](#) under General Information, later.

### What If You Cannot Pay?

If you cannot pay the full amount shown on line 45 when you file, you can ask for:

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

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

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

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

## Line 46

### Estimated Tax Penalty

You may owe this penalty if:

- Line 45 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2013 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

**Exception.** You will not owe the penalty if your 2012 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2012 return and you were a U.S. citizen or resident for all of 2012.

2. The total of lines 36, 37, and any excess social security and tier 1 RRTA tax included on line 41 on your 2013 return is at least 100% of the tax shown on your 2012 return (110% of that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2012 return was more than \$150,000 (more than \$75,000 if married filing separately for 2013)). Your estimated tax payments for 2013 must have been made on time and for the required amount.

For most people, the “tax shown on your 2012 return” is the amount on your 2012 Form 1040A, line 35, minus the total of any amounts shown on lines 38a, 39, and 40.

**Figuring the penalty.** If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210.

Enter any penalty on line 46. Add the penalty to any tax due and enter the total on line 45. However, if you have an overpayment on line 42, subtract the penalty from the amount you would otherwise enter on line 43a or 44. Lines 43a, 44, and 46 must equal line 42.

If the penalty is more than the overpayment on line 42, enter -0- on lines 43a and 44. Then subtract line 42 from line 46 and enter the result on line 45.

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

**TIP** Because Form 2210 is complicated, you can leave line 46 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, family member, or any other person you choose to discuss your 2013 tax return with the IRS, check the “Yes” box in the “Third party designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

## Sign Your Return

Form 1040A 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 1040A, sign your name for the individual and file Form 56.

**Child's return.** If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter “By (your signature), parent for minor child.”

**Daytime phone number.** Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a

letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.



### Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

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

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2012 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on “Order a Return or Account Transcript.” (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2012 return.) You will also be prompted to enter your date of birth (DOB).



*You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2013.*



*If you cannot locate your prior year AGI or prior year PIN use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on “Request an Electronic Filing PIN.” Or you can call 1-866-704-7388.*

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

**Form 8453.** You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

**Identity Protection PIN.** For 2013, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all 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 you received. IP PINs for 2013 tax returns generally were sent in December 2013.*

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN.

However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to [www.irs.gov/Individuals/Understanding-Your-CP01A-Notice](http://www.irs.gov/Individuals/Understanding-Your-CP01A-Notice). If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245.

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

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 your Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Form(s) W-2 and any Form(s) W-2c.



*If you received a 2013 Form 1099-R showing federal income tax withheld, also attach the form to the front of Form 1040A.*

## Assemble Your Return

Assemble any schedules and forms behind Form 1040A in order of the “Attachment Sequence No.” shown in the upper right

# 2013 Tax Table

**Example.** Mr. and Mrs. Green are filing a joint return. Their taxable income on Form 1040A, line 27, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,906. This is the tax amount they should enter on Form 1040A, line 28.

## Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	3,338	2,891	3,338	3,146
25,250	25,300	3,345	2,899	3,345	3,154
25,300	25,350	3,353	(2,906)	3,353	3,161
25,350	25,400	3,360	2,914	3,360	3,169

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

\* This column must also be used by a qualifying widow(er).

**2013 Tax Table—Continued**

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
<b>Your tax is—</b>																				
<b>3,000</b>																				
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	908	903	908	903			
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	915	908	915	908			
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	923	913	923	913			
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	930	918	930	918			
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	938	923	938	923			
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	945	928	945	928			
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	953	933	953	933			
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	960	938	960	938			
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	968	943	968	943			
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	975	948	975	948			
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	983	953	983	953			
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	990	958	990	958			
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	998	963	998	963			
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	1,005	968	1,005	968			
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	1,013	973	1,013	973			
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	1,020	978	1,020	978			
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	1,028	983	1,028	983			
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	1,035	988	1,035	988			
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	1,043	993	1,043	993			
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,050	998	1,050	998			
<b>4,000</b>																				
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,058	1,003	1,058	1,003			
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,065	1,008	1,065	1,008			
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,073	1,013	1,073	1,013			
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,080	1,018	1,080	1,018			
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,088	1,023	1,088	1,023			
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,095	1,028	1,095	1,028			
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,103	1,033	1,103	1,033			
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,110	1,038	1,110	1,038			
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,118	1,043	1,118	1,043			
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,125	1,048	1,125	1,048			
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,133	1,053	1,133	1,053			
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,140	1,058	1,140	1,058			
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,148	1,063	1,148	1,063			
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,155	1,068	1,155	1,068			
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,163	1,073	1,163	1,073			
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,170	1,078	1,170	1,078			
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,178	1,083	1,178	1,083			
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,185	1,088	1,185	1,088			
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,193	1,093	1,193	1,093			
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,200	1,098	1,200	1,098			
<b>5,000</b>																				
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,208	1,103	1,208	1,103			
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,215	1,108	1,215	1,108			
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,223	1,113	1,223	1,113			
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,230	1,118	1,230	1,118			
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,238	1,123	1,238	1,123			
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,245	1,128	1,245	1,128			
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,253	1,133	1,253	1,133			
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,260	1,138	1,260	1,138			
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,268	1,143	1,268	1,143			
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,275	1,148	1,275	1,148			
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,283	1,153	1,283	1,153			
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,290	1,158	1,290	1,158			
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,298	1,163	1,298	1,163			
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,305	1,168	1,305	1,168			
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,313	1,173	1,313	1,173			
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,320	1,178	1,320	1,178			
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,328	1,183	1,328	1,183			
5,850	5,900	588	588	588</																

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
Your tax is—																				
<b>12,000</b>																				
12,000	12,050	1,358	1,203	1,358	1,203	15,000	15,050	1,808	1,503	1,808	1,616	18,000	18,050	2,258	1,811	2,258	2,066			
12,050	12,100	1,365	1,208	1,365	1,208	15,050	15,100	1,815	1,508	1,815	1,624	18,050	18,100	2,265	1,819	2,265	2,074			
12,100	12,150	1,373	1,213	1,373	1,213	15,100	15,150	1,823	1,513	1,823	1,631	18,100	18,150	2,273	1,826	2,273	2,081			
12,150	12,200	1,380	1,218	1,380	1,218	15,150	15,200	1,830	1,518	1,830	1,639	18,150	18,200	2,280	1,834	2,280	2,089			
12,200	12,250	1,388	1,223	1,388	1,223	15,200	15,250	1,838	1,523	1,838	1,646	18,200	18,250	2,288	1,841	2,288	2,096			
12,250	12,300	1,395	1,228	1,395	1,228	15,250	15,300	1,845	1,528	1,845	1,654	18,250	18,300	2,295	1,849	2,295	2,104			
12,300	12,350	1,403	1,233	1,403	1,233	15,300	15,350	1,853	1,533	1,853	1,661	18,300	18,350	2,303	1,856	2,303	2,111			
12,350	12,400	1,410	1,238	1,410	1,238	15,350	15,400	1,860	1,538	1,860	1,669	18,350	18,400	2,310	1,864	2,310	2,119			
12,400	12,450	1,418	1,243	1,418	1,243	15,400	15,450	1,868	1,543	1,868	1,676	18,400	18,450	2,318	1,871	2,318	2,126			
12,450	12,500	1,425	1,248	1,425	1,248	15,450	15,500	1,875	1,548	1,875	1,684	18,450	18,500	2,325	1,879	2,325	2,134			
12,500	12,550	1,433	1,253	1,433	1,253	15,500	15,550	1,883	1,553	1,883	1,691	18,500	18,550	2,333	1,886	2,333	2,141			
12,550	12,600	1,440	1,258	1,440	1,258	15,550	15,600	1,890	1,558	1,890	1,699	18,550	18,600	2,340	1,894	2,340	2,149			
12,600	12,650	1,448	1,263	1,448	1,263	15,600	15,650	1,898	1,563	1,898	1,706	18,600	18,650	2,348	1,901	2,348	2,156			
12,650	12,700	1,455	1,268	1,455	1,268	15,650	15,700	1,905	1,568	1,905	1,714	18,650	18,700	2,355	1,909	2,355	2,164			
12,700	12,750	1,463	1,273	1,463	1,273	15,700	15,750	1,913	1,573	1,913	1,721	18,700	18,750	2,363	1,916	2,363	2,171			
12,750	12,800	1,470	1,278	1,470	1,279	15,750	15,800	1,920	1,578	1,920	1,729	18,750	18,800	2,370	1,924	2,370	2,179			
12,800	12,850	1,478	1,283	1,478	1,286	15,800	15,850	1,928	1,583	1,928	1,736	18,800	18,850	2,378	1,931	2,378	2,186			
12,850	12,900	1,485	1,288	1,485	1,294	15,850	15,900	1,935	1,588	1,935	1,744	18,850	18,900	2,385	1,939	2,385	2,194			
12,900	12,950	1,493	1,293	1,493	1,301	15,900	15,950	1,943	1,593	1,943	1,751	18,900	18,950	2,393	1,946	2,393	2,201			
12,950	13,000	1,500	1,298	1,500	1,309	15,950	16,000	1,950	1,598	1,950	1,759	18,950	19,000	2,400	1,954	2,400	2,209			
<b>13,000</b>																				
13,000	13,050	1,508	1,303	1,508	1,316	16,000	16,050	1,958	1,603	1,958	1,766	19,000	19,050	2,408	1,961	2,408	2,216			
13,050	13,100	1,515	1,308	1,515	1,324	16,050	16,100	1,965	1,608	1,965	1,774	19,050	19,100	2,415	1,969	2,415	2,224			
13,100	13,150	1,523	1,313	1,523	1,331	16,100	16,150	1,973	1,613	1,973	1,781	19,100	19,150	2,423	1,976	2,423	2,231			
13,150	13,200	1,530	1,318	1,530	1,339	16,150	16,200	1,980	1,618	1,980	1,789	19,150	19,200	2,430	1,984	2,430	2,239			
13,200	13,250	1,538	1,323	1,538	1,346	16,200	16,250	1,988	1,623	1,988	1,796	19,200	19,250	2,438	1,991	2,438	2,246			
13,250	13,300	1,545	1,328	1,545	1,354	16,250	16,300	1,995	1,628	1,995	1,804	19,250	19,300	2,445	1,999	2,445	2,254			
13,300	13,350	1,553	1,333	1,553	1,361	16,300	16,350	2,003	1,633	2,003	1,811	19,300	19,350	2,453	2,006	2,453	2,261			
13,350	13,400	1,560	1,338	1,560	1,369	16,350	16,400	2,010	1,638	2,010	1,819	19,350	19,400	2,460	2,014	2,460	2,269			
13,400	13,450	1,568	1,343	1,568	1,376	16,400	16,450	2,018	1,643	2,018	1,826	19,400	19,450	2,468	2,021	2,468	2,276			
13,450	13,500	1,575	1,348	1,575	1,384	16,450	16,500	2,025	1,648	2,025	1,834	19,450	19,500	2,475	2,029	2,475	2,284			
13,500	13,550	1,583	1,353	1,583	1,391	16,500	16,550	2,033	1,653	2,033	1,841	19,500	19,550	2,483	2,036	2,483	2,291			
13,550	13,600	1,590	1,358	1,590	1,399	16,550	16,600	2,040	1,658	2,040	1,849	19,550	19,600	2,490	2,044	2,490	2,299			
13,600	13,650	1,598	1,363	1,598	1,406	16,600	16,650	2,048	1,663	2,048	1,856	19,600	19,650	2,498	2,051	2,498	2,306			
13,650	13,700	1,605	1,368	1,605	1,414	16,650	16,700	2,055	1,668	2,055	1,864	19,650	19,700	2,505	2,059	2,505	2,314			
13,700	13,750	1,613	1,373	1,613	1,421	16,700	16,750	2,063	1,673	2,063	1,871	19,700	19,750	2,513	2,066	2,513	2,321			
13,750	13,800	1,620	1,378	1,620	1,429	16,750	16,800	2,070	1,678	2,070	1,879	19,750	19,800	2,520	2,074	2,520	2,329			
13,800	13,850	1,628	1,383	1,628	1,436	16,800	16,850	2,078	1,683	2,078	1,886	19,800	19,850	2,528	2,081	2,528	2,336			
13,850	13,900	1,635	1,388	1,635	1,444	16,850	16,900	2,085	1,688	2,085	1,894	19,850	19,900	2,535	2,089	2,535	2,344			
13,900	13,950	1,643	1,393	1,643	1,451	16,900	16,950	2,093	1,693	2,093	1,901	19,900	19,950	2,543	2,096	2,543	2,351			
13,950	14,000	1,650	1,398	1,650	1,459	16,950	17,000	2,100	1,698	2,100	1,909	19,950	20,000	2,550	2,104	2,550	2,359			
<b>14,000</b>																				
14,000	14,050	1,658	1,403	1,658	1,466	17,000	17,050	2,108	1,703	2,108	1,916	20,000	20,050	2,558	2,111	2,558	2,366			
14,050	14,100	1,665	1,408	1,665	1,474	17,050	17,100	2,115	1,708	2,115	1,924	20,050	20,100	2,565	2,119	2,565	2,374			
14,100	14,150	1,673	1,413	1,673	1,481	17,100	17,150	2,123	1,713	2,123	1,931	20,100	20,150	2,573	2,126	2,573	2,381			
14,150	14,200	1,680	1,418	1,680	1,489	17,150	17,200	2,130	1,718	2,130	1,939	20,150	20,200	2,580	2,134	2,580	2,389			
14,200	14,250	1,688	1,423	1,688	1,496	17,200	17,250	2,138	1,723	2,138	1,946	20,200	20,250	2,588	2,141	2,588	2,396			
14,250	14,300	1,695	1,428	1,695	1,504	17,250	17,300	2,145	1,728	2,145	1,954	20,250	20,300	2,595	2,149	2,595	2,404			
14,300	14,350	1,703	1,433	1,703	1,511	17,300	17,350	2,153	1,733	2,153	1,961	20,300	20,350	2,603	2,156	2,603	2,411			
14,350	14,400	1,710	1,438	1,710	1,519	17,350	17,400	2,160	1,738	2,160	1,969	20,350	20,400	2,610	2,164	2,610	2,419			
14,400	14,450	1,718	1,443	1,718	1,526	17,400	17,450	2,168	1,743	2,168	1,976	20,400	20,450	2,618	2,171	2,618	2,426			
14,450	14,500	1,725	1,448	1,725	1,534	17,450	17,500	2,175	1,748	2,175	1,984	20,450	20,500	2,625	2,179	2,625	2,434			
14,500	14,550	1,733	1,453	1,733	1,541	17,50														

**2013 Tax Table—Continued**

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
<b>Your tax is—</b>																				
<b>21,000</b>																				
21,000	21,050	2,708	2,261	2,708	2,516	24,000	24,050	3,158	2,711	3,158	2,966	27,000	27,050	3,608	3,161	3,608	3,416			
21,050	21,100	2,715	2,269	2,715	2,524	24,050	24,100	3,165	2,719	3,165	2,974	27,050	27,100	3,615	3,169	3,615	3,424			
21,100	21,150	2,723	2,276	2,723	2,531	24,100	24,150	3,173	2,726	3,173	2,981	27,100	27,150	3,623	3,176	3,623	3,431			
21,150	21,200	2,730	2,284	2,730	2,539	24,150	24,200	3,180	2,734	3,180	2,989	27,150	27,200	3,630	3,184	3,630	3,439			
21,200	21,250	2,738	2,291	2,738	2,546	24,200	24,250	3,188	2,741	3,188	2,996	27,200	27,250	3,638	3,191	3,638	3,446			
21,250	21,300	2,745	2,299	2,745	2,554	24,250	24,300	3,195	2,749	3,195	3,004	27,250	27,300	3,645	3,199	3,645	3,454			
21,300	21,350	2,753	2,306	2,753	2,561	24,300	24,350	3,203	2,756	3,203	3,011	27,300	27,350	3,653	3,206	3,653	3,461			
21,350	21,400	2,760	2,314	2,760	2,569	24,350	24,400	3,210	2,764	3,210	3,019	27,350	27,400	3,660	3,214	3,660	3,469			
21,400	21,450	2,768	2,321	2,768	2,576	24,400	24,450	3,218	2,771	3,218	3,026	27,400	27,450	3,668	3,221	3,668	3,476			
21,450	21,500	2,775	2,329	2,775	2,584	24,450	24,500	3,225	2,779	3,225	3,034	27,450	27,500	3,675	3,229	3,675	3,484			
21,500	21,550	2,783	2,336	2,783	2,591	24,500	24,550	3,233	2,786	3,233	3,041	27,500	27,550	3,683	3,236	3,683	3,491			
21,550	21,600	2,790	2,344	2,790	2,599	24,550	24,600	3,240	2,794	3,240	3,049	27,550	27,600	3,690	3,244	3,690	3,499			
21,600	21,650	2,798	2,351	2,798	2,606	24,600	24,650	3,248	2,801	3,248	3,056	27,600	27,650	3,698	3,251	3,698	3,506			
21,650	21,700	2,805	2,359	2,805	2,614	24,650	24,700	3,255	2,809	3,255	3,064	27,650	27,700	3,705	3,259	3,705	3,514			
21,700	21,750	2,813	2,366	2,813	2,621	24,700	24,750	3,263	2,816	3,263	3,071	27,700	27,750	3,713	3,266	3,713	3,521			
21,750	21,800	2,820	2,374	2,820	2,629	24,750	24,800	3,270	2,824	3,270	3,079	27,750	27,800	3,720	3,274	3,720	3,529			
21,800	21,850	2,828	2,381	2,828	2,636	24,800	24,850	3,278	2,831	3,278	3,086	27,800	27,850	3,728	3,281	3,728	3,536			
21,850	21,900	2,835	2,389	2,835	2,644	24,850	24,900	3,285	2,839	3,285	3,094	27,850	27,900	3,735	3,289	3,735	3,544			
21,900	21,950	2,843	2,396	2,843	2,651	24,900	24,950	3,293	2,846	3,293	3,101	27,900	27,950	3,743	3,296	3,743	3,551			
21,950	22,000	2,850	2,404	2,850	2,659	24,950	25,000	3,300	2,854	3,300	3,109	27,950	28,000	3,750	3,304	3,750	3,559			
<b>22,000</b>																				
22,000	22,050	2,858	2,411	2,858	2,666	25,000	25,050	3,308	2,861	3,308	3,116	28,000	28,050	3,758	3,311	3,758	3,566			
22,050	22,100	2,865	2,419	2,865	2,674	25,050	25,100	3,315	2,869	3,315	3,124	28,050	28,100	3,765	3,319	3,765	3,574			
22,100	22,150	2,873	2,426	2,873	2,681	25,100	25,150	3,323	2,876	3,323	3,131	28,100	28,150	3,773	3,326	3,773	3,581			
22,150	22,200	2,880	2,434	2,880	2,689	25,150	25,200	3,330	2,884	3,330	3,139	28,150	28,200	3,780	3,334	3,780	3,589			
22,200	22,250	2,888	2,441	2,888	2,696	25,200	25,250	3,338	2,891	3,338	3,146	28,200	28,250	3,788	3,341	3,788	3,596			
22,250	22,300	2,895	2,449	2,895	2,704	25,250	25,300	3,345	2,899	3,345	3,154	28,250	28,300	3,795	3,349	3,795	3,604			
22,300	22,350	2,903	2,456	2,903	2,711	25,300	25,350	3,353	2,906	3,353	3,161	28,300	28,350	3,803	3,356	3,803	3,611			
22,350	22,400	2,910	2,464	2,910	2,719	25,350	25,400	3,360	2,914	3,360	3,169	28,350	28,400	3,810	3,364	3,810	3,619			
22,400	22,450	2,918	2,471	2,918	2,726	25,400	25,450	3,368	2,921	3,368	3,176	28,400	28,450	3,818	3,371	3,818	3,626			
22,450	22,500	2,925	2,479	2,925	2,734	25,450	25,500	3,375	2,929	3,375	3,184	28,450	28,500	3,825	3,379	3,825	3,634			
22,500	22,550	2,933	2,486	2,933	2,741	25,500	25,550	3,383	2,936	3,383	3,191	28,500	28,550	3,833	3,386	3,833	3,641			
22,550	22,600	2,940	2,494	2,940	2,749	25,550	25,600	3,390	2,944	3,390	3,199	28,550	28,600	3,840	3,394	3,840	3,649			
22,600	22,650	2,948	2,501	2,948	2,756	25,600	25,650	3,398	2,951	3,398	3,206	28,600	28,650	3,848	3,401	3,848	3,656			
22,650	22,700	2,955	2,509	2,955	2,764	25,650	25,700	3,405	2,959	3,405	3,214	28,650	28,700	3,855	3,409	3,855	3,664			
22,700	22,750	2,963	2,516	2,963	2,771	25,700	25,750	3,413	2,966	3,413	3,221	28,700	28,750	3,863	3,416	3,863	3,671			
22,750	22,800	2,970	2,524	2,970	2,779	25,750	25,800	3,420	2,974	3,420	3,229	28,750	28,800	3,870	3,424	3,870	3,679			
22,800	22,850	2,978	2,531	2,978	2,786	25,800	25,850	3,428	2,981	3,428	3,236	28,800	28,850	3,878	3,431	3,878	3,686			
22,850	22,900	2,985	2,539	2,985	2,794	25,850	25,900	3,435	2,989	3,435	3,244	28,850	28,900	3,885	3,439	3,885	3,694			
22,900	22,950	2,993	2,546	2,993	2,801	25,900	25,950	3,443	2,996	3,443	3,251	28,900	28,950	3,893	3,446	3,893	3,701			
22,950	23,000	3,000	2,554	3,000	2,809	25,950	26,000	3,450	3,004	3,450	3,259	28,950	29,000	3,900	3,454	3,900	3,709			
<b>23,000</b>																				
23,000	23,050	3,008	2,561	3,008	2,816	26,000	26,050	3,458	3,011	3,458	3,266	29,000	29,050	3,908	3,461	3,908	3,716			
23,050	23,100	3,015	2,569	3,015	2,824	26,050	26,100	3,465	3,019	3,465	3,274	29,050	29,100	3,915	3,469	3,915	3,724			
23,100	23,150	3,023	2,576	3,023	2,831	26,100	26,150	3,473	3,026	3,473	3,281	29,100	29,150	3,923	3,476	3,923	3,731			
23,150	23,200	3,030	2,584	3,030	2,839	26,150	26,200	3,480	3,034	3,480	3,289	29,150	29,200	3,930	3,484	3,930	3,739			
23,200	23,250	3,038	2,591	3,038	2,846	26,200	26,250	3,488	3,041	3,488	3,296	29,200	29,250	3,938	3,491	3,938	3,746			
23,250	23,300	3,045	2,599	3,045	2,854	26,250	26,300	3,495	3,049	3,495	3,304	29,250	29,300	3,945	3,499	3,945	3,754			
23,300	23,350	3,053	2,606	3,053	2,861	26,300	26,350	3,503	3,056	3,503	3,311	29,300	29,350	3,953	3,506	3,953	3,761			
23,350	23,400	3,060	2,614	3,060	2,869	26,350	26,400	3,510	3,064	3,510	3,319	29,350	29,400	3,960	3,514	3,960	3,769			
23,400	23,450	3,068	2,621	3,068	2,876	26,400	26,450	3,518	3,071	3,518	3,326	29,400	29,450	3,968	3,521	3,968	3,776			
23,450	23,500	3,075	2,629	3,075	2,884	26,450	26,500	3,525	3,079	3,525	3,334	29,450	29,500	3,975	3,529	3,975	3,784			
23,500	23,550	3,083	2,636	3,083	2,89															

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
Your tax is—										Your tax is—											
<b>30,000</b>										<b>33,000</b>										<b>36,000</b>	
30,000	30,050	4,058	3,611	4,058	3,866	33,000	33,050	4,508	4,061	4,508	4,316	36,000	36,050	4,958	4,511	4,958	4,766				
30,050	30,100	4,065	3,619	4,065	3,874	33,050	33,100	4,515	4,069	4,515	4,324	36,050	36,100	4,965	4,519	4,965	4,774				
30,100	30,150	4,073	3,626	4,073	3,881	33,100	33,150	4,523	4,076	4,523	4,331	36,100	36,150	4,973	4,526	4,973	4,781				
30,150	30,200	4,080	3,634	4,080	3,889	33,150	33,200	4,530	4,084	4,530	4,339	36,150	36,200	4,980	4,534	4,980	4,789				
30,200	30,250	4,088	3,641	4,088	3,896	33,200	33,250	4,538	4,091	4,538	4,346	36,200	36,250	4,988	4,541	4,988	4,796				
30,250	30,300	4,095	3,649	4,095	3,904	33,250	33,300	4,545	4,099	4,545	4,354	36,250	36,300	4,998	4,549	4,998	4,804				
30,300	30,350	4,103	3,656	4,103	3,911	33,300	33,350	4,553	4,106	4,553	4,361	36,300	36,350	5,010	4,556	5,010	4,811				
30,350	30,400	4,110	3,664	4,110	3,919	33,350	33,400	4,560	4,114	4,560	4,369	36,350	36,400	5,023	4,564	5,023	4,819				
30,400	30,450	4,118	3,671	4,118	3,926	33,400	33,450	4,568	4,121	4,568	4,376	36,400	36,450	5,035	4,571	5,035	4,826				
30,450	30,500	4,125	3,679	4,125	3,934	33,450	33,500	4,575	4,129	4,575	4,384	36,450	36,500	5,048	4,579	5,048	4,834				
30,500	30,550	4,133	3,686	4,133	3,941	33,500	33,550	4,583	4,136	4,583	4,391	36,500	36,550	5,060	4,586	5,060	4,841				
30,550	30,600	4,140	3,694	4,140	3,949	33,550	33,600	4,590	4,144	4,590	4,399	36,550	36,600	5,073	4,594	5,073	4,849				
30,600	30,650	4,148	3,701	4,148	3,956	33,600	33,650	4,598	4,151	4,598	4,406	36,600	36,650	5,085	4,601	5,085	4,856				
30,650	30,700	4,155	3,709	4,155	3,964	33,650	33,700	4,605	4,159	4,605	4,414	36,650	36,700	5,098	4,609	5,098	4,864				
30,700	30,750	4,163	3,716	4,163	3,971	33,700	33,750	4,613	4,166	4,613	4,421	36,700	36,750	5,110	4,616	5,110	4,871				
30,750	30,800	4,170	3,724	4,170	3,979	33,750	33,800	4,620	4,174	4,620	4,429	36,750	36,800	5,123	4,624	5,123	4,879				
30,800	30,850	4,178	3,731	4,178	3,986	33,800	33,850	4,628	4,181	4,628	4,436	36,800	36,850	5,135	4,631	5,135	4,886				
30,850	30,900	4,185	3,739	4,185	3,994	33,850	33,900	4,635	4,189	4,635	4,444	36,850	36,900	5,148	4,639	5,148	4,894				
30,900	30,950	4,193	3,746	4,193	4,001	33,900	33,950	4,643	4,196	4,643	4,451	36,900	36,950	5,160	4,646	5,160	4,901				
30,950	31,000	4,200	3,754	4,200	4,009	33,950	34,000	4,650	4,204	4,650	4,459	36,950	37,000	5,173	4,654	5,173	4,909				
<b>31,000</b>										<b>34,000</b>										<b>37,000</b>	
31,000	31,050	4,208	3,761	4,208	4,016	34,000	34,050	4,658	4,211	4,658	4,466	37,000	37,050	5,185	4,661	5,185	4,916				
31,050	31,100	4,215	3,769	4,215	4,024	34,050	34,100	4,665	4,219	4,665	4,474	37,050	37,100	5,198	4,669	5,198	4,924				
31,100	31,150	4,223	3,776	4,223	4,031	34,100	34,150	4,673	4,226	4,673	4,481	37,100	37,150	5,210	4,676	5,210	4,931				
31,150	31,200	4,230	3,784	4,230	4,039	34,150	34,200	4,680	4,234	4,680	4,489	37,150	37,200	5,223	4,684	5,223	4,939				
31,200	31,250	4,238	3,791	4,238	4,046	34,200	34,250	4,688	4,241	4,688	4,496	37,200	37,250	5,235	4,691	5,235	4,946				
31,250	31,300	4,245	3,799	4,245	4,054	34,250	34,300	4,695	4,249	4,695	4,504	37,250	37,300	5,248	4,699	5,248	4,954				
31,300	31,350	4,253	3,806	4,253	4,061	34,300	34,350	4,703	4,256	4,703	4,511	37,300	37,350	5,260	4,706	5,260	4,961				
31,350	31,400	4,260	3,814	4,260	4,069	34,350	34,400	4,710	4,264	4,710	4,519	37,350	37,400	5,273	4,714	5,273	4,969				
31,400	31,450	4,268	3,821	4,268	4,076	34,400	34,450	4,718	4,271	4,718	4,526	37,400	37,450	5,285	4,721	5,285	4,976				
31,450	31,500	4,275	3,829	4,275	4,084	34,450	34,500	4,725	4,279	4,725	4,534	37,450	37,500	5,298	4,729	5,298	4,984				
31,500	31,550	4,283	3,836	4,283	4,091	34,500	34,550	4,733	4,286	4,733	4,541	37,500	37,550	5,310	4,736	5,310	4,991				
31,550	31,600	4,290	3,844	4,290	4,099	34,550	34,600	4,740	4,294	4,740	4,549	37,550	37,600	5,323	4,744	5,323	4,999				
31,600	31,650	4,298	3,851	4,298	4,106	34,600	34,650	4,748	4,301	4,748	4,556	37,600	37,650	5,335	4,751	5,335	5,006				
31,650	31,700	4,305	3,859	4,305	4,114	34,650	34,700	4,755	4,309	4,755	4,564	37,650	37,700	5,348	4,759	5,348	5,014				
31,700	31,750	4,313	3,866	4,313	4,121	34,700	34,750	4,763	4,316	4,763	4,571	37,700	37,750	5,360	4,766	5,360	5,021				
31,750	31,800	4,320	3,874	4,320	4,129	34,750	34,800	4,770	4,324	4,770	4,579	37,750	37,800	5,373	4,774	5,373	5,029				
31,800	31,850	4,328	3,881	4,328	4,136	34,800	34,850	4,778	4,331	4,778	4,586	37,800	37,850	5,385	4,781	5,385	5,036				
31,850	31,900	4,335	3,889	4,335	4,144	34,850	34,900	4,785	4,339	4,785	4,594	37,850	37,900	5,398	4,789	5,398	5,044				
31,900	31,950	4,343	3,896	4,343	4,151	34,900	34,950	4,793	4,346	4,793	4,601	37,900	37,950	5,410	4,796	5,410	5,051				
31,950	32,000	4,350	3,904	4,350	4,159	34,950	35,000	4,800	4,354	4,800	4,609	37,950	38,000	5,423	4,804	5,423	5,059				
<b>32,000</b>										<b>35,000</b>										<b>38,000</b>	
32,000	32,050	4,358	3,911	4,358	4,166	35,000	35,050	4,808	4,361	4,808	4,616	38,000	38,050	5,435	4,811	5,435	5,066				
32,050	32,100	4,365	3,919	4,365	4,174	35,050	35,100	4,815	4,369	4,815	4,624	38,050	38,100	5,448	4,819	5,448	5,074				
32,100	32,150	4,373	3,926	4,373	4,181	35,100	35,150	4,823	4,376	4,823	4,631	38,100	38,150	5,460	4,826	5,460	5,081				
32,150	32,200	4,380	3,934	4,380	4,189	35,150	35,200	4,830	4,384	4,830	4,639	38,150	38,200	5,473	4,834	5,473	5,089				
32,200	32,250	4,388	3,941	4,388	4,196	35,200	35,250	4,838	4,391	4,838	4,646	38,200	38,250	5,485	4,841	5,485	5,096				
32,250	32,300	4,395	3,949	4,395	4,204	35,250	35,300	4,845	4,399	4,845	4,654	38,250	38,300	5,498	4,849	5,498	5,104				
32,300	32,350	4,403	3,956	4,403	4,211	35,300	35,350	4,853	4,406	4,853	4,661	38,300	38,350	5,510	4,856	5,510	5,111				
32,350	32,400	4,410	3,964	4,410	4,219	35,350	35,400	4,860	4,414	4,860	4,669	38,350	38,400	5,523	4,864	5,523	5,119				
32,400	32,450	4,418	3,971	4,418	4,226	35,400	35,450	4,868	4,421	4,868	4,676	38,400	38,450	5,535	4,871	5,535	5,12				

**2013 Tax Table—Continued**

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
<b>Your tax is—</b>																				
<b>39,000</b>																				
39,000	39,050	5,685	4,961	5,685	5,216	42,000	42,050	6,435	5,411	6,435	5,666	45,000	45,050	7,185	5,861	7,185	6,116			
39,050	39,100	5,698	4,969	5,698	5,224	42,050	42,100	6,448	5,419	6,448	5,674	45,050	45,100	7,198	5,869	7,198	6,124			
39,100	39,150	5,710	4,976	5,710	5,231	42,100	42,150	6,460	5,426	6,460	5,681	45,100	45,150	7,210	5,876	7,210	6,131			
39,150	39,200	5,723	4,984	5,723	5,239	42,150	42,200	6,473	5,434	6,473	5,689	45,150	45,200	7,223	5,884	7,223	6,139			
39,200	39,250	5,735	4,991	5,735	5,246	42,200	42,250	6,485	5,441	6,485	5,696	45,200	45,250	7,235	5,891	7,235	6,146			
39,250	39,300	5,748	4,999	5,748	5,254	42,250	42,300	6,498	5,449	6,498	5,704	45,250	45,300	7,248	5,899	7,248	6,154			
39,300	39,350	5,760	5,006	5,760	5,261	42,300	42,350	6,510	5,456	6,510	5,711	45,300	45,350	7,260	5,906	7,260	6,161			
39,350	39,400	5,773	5,014	5,773	5,269	42,350	42,400	6,523	5,464	6,523	5,719	45,350	45,400	7,273	5,914	7,273	6,169			
39,400	39,450	5,785	5,021	5,785	5,276	42,400	42,450	6,535	5,471	6,535	5,726	45,400	45,450	7,285	5,921	7,285	6,176			
39,450	39,500	5,798	5,029	5,798	5,284	42,450	42,500	6,548	5,479	6,548	5,734	45,450	45,500	7,298	5,929	7,298	6,184			
39,500	39,550	5,810	5,036	5,810	5,291	42,500	42,550	6,560	5,486	6,560	5,741	45,500	45,550	7,310	5,936	7,310	6,191			
39,550	39,600	5,823	5,044	5,823	5,299	42,550	42,600	6,573	5,494	6,573	5,749	45,550	45,600	7,323	5,944	7,323	6,199			
39,600	39,650	5,835	5,051	5,835	5,306	42,600	42,650	6,585	5,501	6,585	5,756	45,600	45,650	7,335	5,951	7,335	6,206			
39,650	39,700	5,848	5,059	5,848	5,314	42,650	42,700	6,598	5,509	6,598	5,764	45,650	45,700	7,348	5,959	7,348	6,214			
39,700	39,750	5,860	5,066	5,860	5,321	42,700	42,750	6,610	5,516	6,610	5,771	45,700	45,750	7,360	5,966	7,360	6,221			
39,750	39,800	5,873	5,074	5,873	5,329	42,750	42,800	6,623	5,524	6,623	5,779	45,750	45,800	7,373	5,974	7,373	6,229			
39,800	39,850	5,885	5,081	5,885	5,336	42,800	42,850	6,635	5,531	6,635	5,786	45,800	45,850	7,385	5,981	7,385	6,236			
39,850	39,900	5,898	5,089	5,898	5,344	42,850	42,900	6,648	5,539	6,648	5,794	45,850	45,900	7,398	5,989	7,398	6,244			
39,900	39,950	5,910	5,096	5,910	5,351	42,900	42,950	6,660	5,546	6,660	5,801	45,900	45,950	7,410	5,996	7,410	6,251			
39,950	40,000	5,923	5,104	5,923	5,359	42,950	43,000	6,673	5,554	6,673	5,809	45,950	46,000	7,423	6,004	7,423	6,259			
<b>40,000</b>																				
40,000	40,050	5,935	5,111	5,935	5,366	43,000	43,050	6,685	5,561	6,685	5,816	46,000	46,050	7,435	6,011	7,435	6,266			
40,050	40,100	5,948	5,119	5,948	5,374	43,050	43,100	6,698	5,569	6,698	5,824	46,050	46,100	7,448	6,019	7,448	6,274			
40,100	40,150	5,960	5,126	5,960	5,381	43,100	43,150	6,710	5,576	6,710	5,831	46,100	46,150	7,460	6,026	7,460	6,281			
40,150	40,200	5,973	5,134	5,973	5,389	43,150	43,200	6,723	5,584	6,723	5,839	46,150	46,200	7,473	6,034	7,473	6,289			
40,200	40,250	5,985	5,141	5,985	5,396	43,200	43,250	6,735	5,591	6,735	5,846	46,200	46,250	7,485	6,041	7,485	6,296			
40,250	40,300	5,998	5,149	5,998	5,404	43,250	43,300	6,748	5,599	6,748	5,854	46,250	46,300	7,498	6,049	7,498	6,304			
40,300	40,350	6,010	5,156	6,010	5,411	43,300	43,350	6,760	5,606	6,760	5,861	46,300	46,350	7,510	6,056	7,510	6,311			
40,350	40,400	6,023	5,164	6,023	5,419	43,350	43,400	6,773	5,614	6,773	5,869	46,350	46,400	7,523	6,064	7,523	6,319			
40,400	40,450	6,035	5,171	6,035	5,426	43,400	43,450	6,785	5,621	6,785	5,876	46,400	46,450	7,535	6,071	7,535	6,326			
40,450	40,500	6,048	5,179	6,048	5,434	43,450	43,500	6,798	5,629	6,798	5,884	46,450	46,500	7,548	6,079	7,548	6,334			
40,500	40,550	6,060	5,186	6,060	5,441	43,500	43,550	6,810	5,636	6,810	5,891	46,500	46,550	7,560	6,086	7,560	6,341			
40,550	40,600	6,073	5,194	6,073	5,449	43,550	43,600	6,823	5,644	6,823	5,899	46,550	46,600	7,573	6,094	7,573	6,349			
40,600	40,650	6,085	5,201	6,085	5,456	43,600	43,650	6,835	5,651	6,835	5,906	46,600	46,650	7,585	6,101	7,585	6,356			
40,650	40,700	6,098	5,209	6,098	5,464	43,650	43,700	6,848	5,659	6,848	5,914	46,650	46,700	7,598	6,109	7,598	6,364			
40,700	40,750	6,110	5,216	6,110	5,471	43,700	43,750	6,860	5,666	6,860	5,921	46,700	46,750	7,610	6,116	7,610	6,371			
40,750	40,800	6,123	5,224	6,123	5,479	43,750	43,800	6,873	5,674	6,873	5,929	46,750	46,800	7,623	6,124	7,623	6,379			
40,800	40,850	6,135	5,231	6,135	5,486	43,800	43,850	6,885	5,681	6,885	5,936	46,800	46,850	7,635	6,131	7,635	6,386			
40,850	40,900	6,148	5,239	6,148	5,494	43,850	43,900	6,898	5,689	6,898	5,944	46,850	46,900	7,648	6,139	7,648	6,394			
40,900	40,950	6,160	5,246	6,160	5,501	43,900	43,950	6,910	5,696	6,910	5,951	46,900	46,950	7,660	6,146	7,660	6,401			
40,950	41,000	6,173	5,254	6,173	5,509	43,950	44,000	6,923	5,704	6,923	5,959	46,950	47,000	7,673	6,154	7,673	6,409			
<b>41,000</b>																				
41,000	41,050	6,185	5,261	6,185	5,516	44,000	44,050	6,935	5,711	6,935	5,966	47,000	47,050	7,685	6,161	7,685	6,416			
41,050	41,100	6,198	5,269	6,198	5,524	44,050	44,100	6,948	5,719	6,948	5,974	47,050	47,100	7,698	6,169	7,698	6,424			
41,100	41,150	6,210	5,276	6,210	5,531	44,100	44,150	6,960	5,726	6,960	5,981	47,100	47,150	7,710	6,176	7,710	6,431			
41,150	41,200	6,223	5,284	6,223	5,539	44,150	44,200	6,973	5,734	6,973	5,989	47,150	47,200	7,723	6,184	7,723	6,439			
41,200	41,250	6,235	5,291	6,235	5,546	44,200	44,250	6,985	5,741	6,985	5,996	47,200	47,250	7,735	6,191	7,735	6,446			
41,250	41,300	6,248	5,299	6,248	5,554	44,250	44,300	6,998	5,749	6,998	6,004	47,250	47,300	7,748	6,199	7,748	6,454			
41,300	41,350	6,260	5,306	6,260	5,561	44,300	44,350	7,010	5,756	7,010	6,011	47,300	47,350	7,760	6,206	7,760	6,461			
41,350	41,400	6,273	5,314	6,273	5,569	44,350	44,400	7,023	5,764	7,023	6,019	47,350	47,400	7,773	6,214	7,773	6,469			
41,400	41,450	6,285	5,321	6,285	5,576	44,400	44,450	7,035	5,771	7,035	6,026	47,400	47,450	7,785	6,221	7,785	6,476			
41,450	41,500	6,298	5,329	6,298	5,584	44,450	44,500	7,048	5,779	7,048	6,034	47,450	47,500	7,798	6,229	7,798	6,484			
41,500	41,550	6,310	5,336	6,310	5,59															

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
Your tax is—																				
<b>48,000</b>																				
48,000	48,050	7,935	6,311	7,935	6,566	51,000	51,050	8,685	6,761	8,685	7,259	54,000	54,050	9,435	7,211	9,435	8,009			
48,050	48,100	7,948	6,319	7,948	6,574	51,050	51,100	8,698	6,769	8,698	7,271	54,050	54,100	9,448	7,219	9,448	8,021			
48,100	48,150	7,960	6,326	7,960	6,581	51,100	51,150	8,710	6,776	8,710	7,284	54,100	54,150	9,460	7,226	9,460	8,034			
48,150	48,200	7,973	6,334	7,973	6,589	51,150	51,200	8,723	6,784	8,723	7,296	54,150	54,200	9,473	7,234	9,473	8,046			
48,200	48,250	7,985	6,341	7,985	6,596	51,200	51,250	8,735	6,791	8,735	7,309	54,200	54,250	9,485	7,241	9,485	8,059			
48,250	48,300	7,998	6,349	7,998	6,604	51,250	51,300	8,748	6,799	8,748	7,321	54,250	54,300	9,498	7,249	9,498	8,071			
48,300	48,350	8,010	6,356	8,010	6,611	51,300	51,350	8,760	6,806	8,760	7,334	54,300	54,350	9,510	7,256	9,510	8,084			
48,350	48,400	8,023	6,364	8,023	6,619	51,350	51,400	8,773	6,814	8,773	7,346	54,350	54,400	9,523	7,264	9,523	8,096			
48,400	48,450	8,035	6,371	8,035	6,626	51,400	51,450	8,785	6,821	8,785	7,359	54,400	54,450	9,535	7,271	9,535	8,109			
48,450	48,500	8,048	6,379	8,048	6,634	51,450	51,500	8,798	6,829	8,798	7,371	54,450	54,500	9,548	7,279	9,548	8,121			
48,500	48,550	8,060	6,386	8,060	6,641	51,500	51,550	8,810	6,836	8,810	7,384	54,500	54,550	9,560	7,286	9,560	8,134			
48,550	48,600	8,073	6,394	8,073	6,649	51,550	51,600	8,823	6,844	8,823	7,396	54,550	54,600	9,573	7,294	9,573	8,146			
48,600	48,650	8,085	6,401	8,085	6,659	51,600	51,650	8,835	6,851	8,835	7,409	54,600	54,650	9,585	7,301	9,585	8,159			
48,650	48,700	8,098	6,409	8,098	6,671	51,650	51,700	8,848	6,859	8,848	7,421	54,650	54,700	9,598	7,309	9,598	8,171			
48,700	48,750	8,110	6,416	8,110	6,684	51,700	51,750	8,860	6,866	8,860	7,434	54,700	54,750	9,610	7,316	9,610	8,184			
48,750	48,800	8,123	6,424	8,123	6,696	51,750	51,800	8,873	6,874	8,873	7,446	54,750	54,800	9,623	7,324	9,623	8,196			
48,800	48,850	8,135	6,431	8,135	6,709	51,800	51,850	8,885	6,881	8,885	7,459	54,800	54,850	9,635	7,331	9,635	8,209			
48,850	48,900	8,148	6,439	8,148	6,721	51,850	51,900	8,898	6,889	8,898	7,471	54,850	54,900	9,648	7,339	9,648	8,221			
48,900	48,950	8,160	6,446	8,160	6,734	51,900	51,950	8,910	6,896	8,910	7,484	54,900	54,950	9,660	7,346	9,660	8,234			
48,950	49,000	8,173	6,454	8,173	6,746	51,950	52,000	8,923	6,904	8,923	7,496	54,950	55,000	9,673	7,354	9,673	8,246			
<b>49,000</b>																				
49,000	49,050	8,185	6,461	8,185	6,759	52,000	52,050	8,935	6,911	8,935	7,509	55,000	55,050	9,685	7,361	9,685	8,259			
49,050	49,100	8,198	6,469	8,198	6,771	52,050	52,100	8,948	6,919	8,948	7,521	55,050	55,100	9,698	7,369	9,698	8,271			
49,100	49,150	8,210	6,476	8,210	6,784	52,100	52,150	8,960	6,926	8,960	7,534	55,100	55,150	9,710	7,376	9,710	8,284			
49,150	49,200	8,223	6,484	8,223	6,796	52,150	52,200	8,973	6,934	8,973	7,546	55,150	55,200	9,723	7,384	9,723	8,296			
49,200	49,250	8,235	6,491	8,235	6,809	52,200	52,250	8,985	6,941	8,985	7,559	55,200	55,250	9,735	7,391	9,735	8,309			
49,250	49,300	8,248	6,499	8,248	6,821	52,250	52,300	8,998	6,949	8,998	7,571	55,250	55,300	9,748	7,399	9,748	8,321			
49,300	49,350	8,260	6,506	8,260	6,834	52,300	52,350	9,010	6,956	9,010	7,584	55,300	55,350	9,760	7,406	9,760	8,334			
49,350	49,400	8,273	6,514	8,273	6,846	52,350	52,400	9,023	6,964	9,023	7,596	55,350	55,400	9,773	7,414	9,773	8,346			
49,400	49,450	8,285	6,521	8,285	6,859	52,400	52,450	9,035	6,971	9,035	7,609	55,400	55,450	9,785	7,421	9,785	8,359			
49,450	49,500	8,298	6,529	8,298	6,871	52,450	52,500	9,048	6,979	9,048	7,621	55,450	55,500	9,798	7,429	9,798	8,371			
49,500	49,550	8,310	6,536	8,310	6,884	52,500	52,550	9,060	6,986	9,060	7,634	55,500	55,550	9,810	7,436	9,810	8,384			
49,550	49,600	8,323	6,544	8,323	6,896	52,550	52,600	9,073	6,994	9,073	7,646	55,550	55,600	9,823	7,444	9,823	8,396			
49,600	49,650	8,335	6,551	8,335	6,909	52,600	52,650	9,085	7,001	9,085	7,659	55,600	55,650	9,835	7,451	9,835	8,409			
49,650	49,700	8,348	6,559	8,348	6,921	52,650	52,700	9,098	7,009	9,098	7,671	55,650	55,700	9,848	7,459	9,848	8,421			
49,700	49,750	8,360	6,566	8,360	6,934	52,700	52,750	9,110	7,016	9,110	7,684	55,700	55,750	9,860	7,466	9,860	8,434			
49,750	49,800	8,373	6,574	8,373	6,946	52,750	52,800	9,123	7,024	9,123	7,696	55,750	55,800	9,873	7,474	9,873	8,446			
49,800	49,850	8,385	6,581	8,385	6,959	52,800	52,850	9,135	7,031	9,135	7,709	55,800	55,850	9,885	7,481	9,885	8,459			
49,850	49,900	8,398	6,589	8,398	6,971	52,850	52,900	9,148	7,039	9,148	7,721	55,850	55,900	9,898	7,489	9,898	8,471			
49,900	49,950	8,410	6,596	8,410	6,984	52,900	52,950	9,160	7,046	9,160	7,734	55,900	55,950	9,910	7,496	9,910	8,484			
49,950	50,000	8,423	6,604	8,423	6,996	52,950	53,000	9,173	7,054	9,173	7,746	55,950	56,000	9,923	7,504	9,923	8,496			
<b>50,000</b>																				
50,000	50,050	8,435	6,611	8,435	7,009	53,000	53,050	9,185	7,061	9,185	7,759	56,000	56,050	9,935	7,511	9,935	8,509			
50,050	50,100	8,448	6,619	8,448	7,021	53,050	53,100	9,198	7,069	9,198	7,771	56,050	56,100	9,948	7,519	9,948	8,521			
50,100	50,150	8,460	6,626	8,460	7,034	53,100	53,150	9,210	7,076	9,210	7,784	56,100	56,150	9,960	7,526	9,960	8,534			
50,150	50,200	8,473	6,634	8,473	7,046	53,150	53,200	9,223	7,084	9,223	7,796	56,150	56,200	9,973	7,534	9,973	8,546			
50,200	50,250	8,485	6,641	8,485	7,059	53,200	53,250	9,235	7,091	9,235	7,809	56,200	56,250	9,985	7,541	9,985	8,559			
50,250	50,300	8,498	6,649	8,498	7,071	53,250	53,300	9,248	7,099	9,248	7,821	56,250	56,300	9,998	7,549	9,998	8,571			
50,300	50,350	8,510	6,656	8,510	7,084	53,300	53,350	9,260	7,106	9,260	7,834	56,300	56,350	10,010	7,556	10,010	8,584			
50,350	50,400	8,523	6,664	8,523	7,096	53,350	53,400	9,273	7,114	9,273	7,846	56,350	56,400	10,023	7,564	10,023	8,596			
50,400	50,450	8,535	6,671	8,535	7,109	53,400	53,450	9,285	7,121	9,285	7,859	56,400	56,450	10,035	7,571	10,035	8,609			
50,450	50,500	8,548	6,679	8,548	7,121	53,450	53,500	9,298	7,129	9,298	7,871	56,450	56,500	10,048	7,579	10,048	8,621			
50,500	50,550	8,560	6,686	8,560	7,134</td															

**2013 Tax Table—Continued**

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			
<b>Your tax is—</b>																				
<b>57,000</b>																				
57,000	57,050	10,185	7,661	10,185	8,759	60,000	60,050	10,935	8,111	10,935	9,509	63,000	63,050	11,685	8,561	11,685	10,259			
57,050	57,100	10,198	7,669	10,198	8,771	60,050	60,100	10,948	8,119	10,948	9,521	63,050	63,100	11,698	8,569	11,698	10,271			
57,100	57,150	10,210	7,676	10,210	8,784	60,100	60,150	10,960	8,126	10,960	9,534	63,100	63,150	11,710	8,576	11,710	10,284			
57,150	57,200	10,223	7,684	10,223	8,796	60,150	60,200	10,973	8,134	10,973	9,546	63,150	63,200	11,723	8,584	11,723	10,296			
57,200	57,250	10,235	7,691	10,235	8,809	60,200	60,250	10,985	8,141	10,985	9,559	63,200	63,250	11,735	8,591	11,735	10,309			
57,250	57,300	10,248	7,699	10,248	8,821	60,250	60,300	10,998	8,149	10,998	9,571	63,250	63,300	11,748	8,599	11,748	10,321			
57,300	57,350	10,260	7,706	10,260	8,834	60,300	60,350	11,010	8,156	11,010	9,584	63,300	63,350	11,760	8,606	11,760	10,334			
57,350	57,400	10,273	7,714	10,273	8,846	60,350	60,400	11,023	8,164	11,023	9,596	63,350	63,400	11,773	8,614	11,773	10,346			
57,400	57,450	10,285	7,721	10,285	8,859	60,400	60,450	11,035	8,171	11,035	9,609	63,400	63,450	11,785	8,621	11,785	10,359			
57,450	57,500	10,298	7,729	10,298	8,871	60,450	60,500	11,048	8,179	11,048	9,621	63,450	63,500	11,798	8,629	11,798	10,371			
57,500	57,550	10,310	7,736	10,310	8,884	60,500	60,550	11,060	8,186	11,060	9,634	63,500	63,550	11,810	8,636	11,810	10,384			
57,550	57,600	10,323	7,744	10,323	8,896	60,550	60,600	11,073	8,194	11,073	9,646	63,550	63,600	11,823	8,644	11,823	10,396			
57,600	57,650	10,335	7,751	10,335	8,909	60,600	60,650	11,085	8,201	11,085	9,659	63,600	63,650	11,835	8,651	11,835	10,409			
57,650	57,700	10,348	7,759	10,348	8,921	60,650	60,700	11,098	8,209	11,098	9,671	63,650	63,700	11,848	8,659	11,848	10,421			
57,700	57,750	10,360	7,766	10,360	8,934	60,700	60,750	11,110	8,216	11,110	9,684	63,700	63,750	11,860	8,666	11,860	10,434			
57,750	57,800	10,373	7,774	10,373	8,946	60,750	60,800	11,123	8,224	11,123	9,696	63,750	63,800	11,873	8,674	11,873	10,446			
57,800	57,850	10,385	7,781	10,385	8,959	60,800	60,850	11,135	8,231	11,135	9,709	63,800	63,850	11,885	8,681	11,885	10,459			
57,850	57,900	10,398	7,789	10,398	8,971	60,850	60,900	11,148	8,239	11,148	9,721	63,850	63,900	11,898	8,689	11,898	10,471			
57,900	57,950	10,410	7,796	10,410	8,984	60,900	60,950	11,160	8,246	11,160	9,734	63,900	63,950	11,910	8,696	11,910	10,484			
57,950	58,000	10,423	7,804	10,423	8,996	60,950	61,000	11,173	8,254	11,173	9,746	63,950	64,000	11,923	8,704	11,923	10,496			
<b>58,000</b>																				
58,000	58,050	10,435	7,811	10,435	9,009	61,000	61,050	11,185	8,261	11,185	9,759	64,000	64,050	11,935	8,711	11,935	10,509			
58,050	58,100	10,448	7,819	10,448	9,021	61,050	61,100	11,198	8,269	11,198	9,771	64,050	64,100	11,948	8,719	11,948	10,521			
58,100	58,150	10,460	7,826	10,460	9,034	61,100	61,150	11,210	8,276	11,210	9,784	64,100	64,150	11,960	8,726	11,960	10,534			
58,150	58,200	10,473	7,834	10,473	9,046	61,150	61,200	11,223	8,284	11,223	9,796	64,150	64,200	11,973	8,734	11,973	10,546			
58,200	58,250	10,485	7,841	10,485	9,059	61,200	61,250	11,235	8,291	11,235	9,809	64,200	64,250	11,985	8,741	11,985	10,559			
58,250	58,300	10,498	7,849	10,498	9,071	61,250	61,300	11,248	8,299	11,248	9,821	64,250	64,300	11,998	8,749	11,998	10,571			
58,300	58,350	10,510	7,856	10,510	9,084	61,300	61,350	11,260	8,306	11,260	9,834	64,300	64,350	12,010	8,756	12,010	10,584			
58,350	58,400	10,523	7,864	10,523	9,096	61,350	61,400	11,273	8,314	11,273	9,846	64,350	64,400	12,023	8,764	12,023	10,596			
58,400	58,450	10,535	7,871	10,535	9,109	61,400	61,450	11,285	8,321	11,285	9,859	64,400	64,450	12,035	8,771	12,035	10,609			
58,450	58,500	10,548	7,879	10,548	9,121	61,450	61,500	11,298	8,329	11,298	9,871	64,450	64,500	12,048	8,779	12,048	10,621			
58,500	58,550	10,560	7,886	10,560	9,134	61,500	61,550	11,310	8,336	11,310	9,884	64,500	64,550	12,060	8,786	12,060	10,634			
58,550	58,600	10,573	7,894	10,573	9,146	61,550	61,600	11,323	8,344	11,323	9,896	64,550	64,600	12,073	8,794	12,073	10,646			
58,600	58,650	10,585	7,901	10,585	9,159	61,600	61,650	11,335	8,351	11,335	9,909	64,600	64,650	12,085	8,801	12,085	10,659			
58,650	58,700	10,598	7,909	10,598	9,171	61,650	61,700	11,348	8,359	11,348	9,921	64,650	64,700	12,098	8,809	12,098	10,671			
58,700	58,750	10,610	7,916	10,610	9,184	61,700	61,750	11,360	8,366	11,360	9,934	64,700	64,750	12,110	8,816	12,110	10,684			
58,750	58,800	10,623	7,924	10,623	9,196	61,750	61,800	11,373	8,374	11,373	9,946	64,750	64,800	12,123	8,824	12,123	10,696			
58,800	58,850	10,635	7,931	10,635	9,209	61,800	61,850	11,385	8,381	11,385	9,959	64,800	64,850	12,135	8,831	12,135	10,709			
58,850	58,900	10,648	7,939	10,648	9,221	61,850	61,900	11,398	8,389	11,398	9,971	64,850	64,900	12,148	8,839	12,148	10,721			
58,900	58,950	10,660	7,946	10,660	9,234	61,900	61,950	11,410	8,396	11,410	9,984	64,900	64,950	12,160	8,846	12,160	10,734			
58,950	59,000	10,673	7,954	10,673	9,246	61,950	62,000	11,423	8,404	11,423	9,996	64,950	65,000	12,173	8,854	12,173	10,746			
<b>59,000</b>																				
59,000	59,050	10,685	7,961	10,685	9,259	62,000	62,050	11,435	8,411	11,435	10,009	65,000	65,050	12,185	8,861	12,185	10,759			
59,050	59,100	10,698	7,969	10,698	9,271	62,050	62,100	11,448	8,419	11,448	10,021	65,050	65,100	12,198	8,869	12,198	10,771			
59,100	59,150	10,710	7,976	10,710	9,284	62,100	62,150	11,460	8,426	11,460	10,034	65,100	65,150	12,210	8,876	12,210	10,784			
59,150	59,200	10,723	7,984	10,723	9,296	62,150	62,200	11,473	8,434	11,473	10,046	65,150	65,200	12,223	8,884	12,223	10,796			
59,200	59,250	10,735	7,991	10,735	9,309	62,200	62,250	11,485	8,441	11,485	10,059	65,200	65,250	12,235	8,891	12,235	10,809			
59,250	59,300	10,748	7,999	10,748	9,321	62,250	62,300	11,498	8,449	11,498	10,071	65,250	65,300	12,248	8,899	12,248	10,821			
59,300	59,350	10,760	8,006	10,760	9,334	62,300	62,350	11,510	8,456	11,510	10,084	65,300	65,350	12,260	8,906	12,260	10,834			
59,350	59,400	10,773	8,014	10,773	9,346	62,350	62,400	11,523	8,464	11,523	10,096	65,350	65,400	12,273	8,914	12,273	10,846			
59,400	59,450	10,785	8,021	10,785	9,359	62,400	62,450	11,535	8,471</td											

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
Your tax is—										Your tax is—											
<b>66,000</b>										<b>69,000</b>										<b>72,000</b>	
66,000	66,050	12,435	9,011	12,435	11,009	69,000	69,050	13,185	9,461	13,185	11,759	72,000	72,050	13,935	9,911	13,935	12,509				
66,050	66,100	12,448	9,019	12,448	11,021	69,050	69,100	13,198	9,469	13,198	11,771	72,050	72,100	13,948	9,919	13,948	12,521				
66,100	66,150	12,460	9,026	12,460	11,034	69,100	69,150	13,210	9,476	13,210	11,784	72,100	72,150	13,960	9,926	13,960	12,534				
66,150	66,200	12,473	9,034	12,473	11,046	69,150	69,200	13,223	9,484	13,223	11,796	72,150	72,200	13,973	9,934	13,973	12,546				
66,200	66,250	12,485	9,041	12,485	11,059	69,200	69,250	13,235	9,491	13,235	11,809	72,200	72,250	13,985	9,941	13,985	12,559				
66,250	66,300	12,498	9,049	12,498	11,071	69,250	69,300	13,248	9,499	13,248	11,821	72,250	72,300	13,998	9,949	13,998	12,571				
66,300	66,350	12,510	9,056	12,510	11,084	69,300	69,350	13,260	9,506	13,260	11,834	72,300	72,350	14,010	9,956	14,010	12,584				
66,350	66,400	12,523	9,064	12,523	11,096	69,350	69,400	13,273	9,514	13,273	11,846	72,350	72,400	14,023	9,964	14,023	12,596				
66,400	66,450	12,535	9,071	12,535	11,109	69,400	69,450	13,285	9,521	13,285	11,859	72,400	72,450	14,035	9,971	14,035	12,609				
66,450	66,500	12,548	9,079	12,548	11,121	69,450	69,500	13,298	9,529	13,298	11,871	72,450	72,500	14,048	9,979	14,048	12,621				
66,500	66,550	12,560	9,086	12,560	11,134	69,500	69,550	13,310	9,536	13,310	11,884	72,500	72,550	14,060	9,989	14,060	12,634				
66,550	66,600	12,573	9,094	12,573	11,146	69,550	69,600	13,323	9,544	13,323	11,896	72,550	72,600	14,073	10,001	14,073	12,646				
66,600	66,650	12,585	9,101	12,585	11,159	69,600	69,650	13,335	9,551	13,335	11,909	72,600	72,650	14,085	10,014	14,085	12,659				
66,650	66,700	12,598	9,109	12,598	11,171	69,650	69,700	13,348	9,559	13,348	11,921	72,650	72,700	14,098	10,026	14,098	12,671				
66,700	66,750	12,610	9,116	12,610	11,184	69,700	69,750	13,360	9,566	13,360	11,934	72,700	72,750	14,110	10,039	14,110	12,684				
66,750	66,800	12,623	9,124	12,623	11,196	69,750	69,800	13,373	9,574	13,373	11,946	72,750	72,800	14,123	10,051	14,123	12,696				
66,800	66,850	12,635	9,131	12,635	11,209	69,800	69,850	13,385	9,581	13,385	11,959	72,800	72,850	14,135	10,064	14,135	12,709				
66,850	66,900	12,648	9,139	12,648	11,221	69,850	69,900	13,398	9,589	13,398	11,971	72,850	72,900	14,148	10,076	14,148	12,721				
66,900	66,950	12,660	9,146	12,660	11,234	69,900	69,950	13,410	9,596	13,410	11,984	72,900	72,950	14,160	10,089	14,160	12,734				
66,950	67,000	12,673	9,154	12,673	11,246	69,950	70,000	13,423	9,604	13,423	11,996	72,950	73,000	14,173	10,101	14,173	12,746				
<b>67,000</b>										<b>70,000</b>											
67,000	67,050	12,685	9,161	12,685	11,259	70,000	70,050	13,435	9,611	13,435	12,009	73,000	73,050	14,185	10,114	14,185	12,759				
67,050	67,100	12,698	9,169	12,698	11,271	70,050	70,100	13,448	9,619	13,448	12,021	73,050	73,100	14,198	10,126	14,198	12,771				
67,100	67,150	12,710	9,176	12,710	11,284	70,100	70,150	13,460	9,626	13,460	12,034	73,100	73,150	14,210	10,139	14,210	12,784				
67,150	67,200	12,723	9,184	12,723	11,296	70,150	70,200	13,473	9,634	13,473	12,046	73,150	73,200	14,223	10,151	14,223	12,796				
67,200	67,250	12,735	9,191	12,735	11,309	70,200	70,250	13,485	9,641	13,485	12,059	73,200	73,250	14,235	10,164	14,236	12,809				
67,250	67,300	12,748	9,199	12,748	11,321	70,250	70,300	13,498	9,649	13,498	12,071	73,250	73,300	14,248	10,176	14,250	12,821				
67,300	67,350	12,760	9,206	12,760	11,334	70,300	70,350	13,510	9,656	13,510	12,084	73,300	73,350	14,260	10,189	14,264	12,834				
67,350	67,400	12,773	9,214	12,773	11,346	70,350	70,400	13,523	9,664	13,523	12,096	73,350	73,400	14,273	10,201	14,278	12,846				
67,400	67,450	12,785	9,221	12,785	11,359	70,400	70,450	13,535	9,671	13,535	12,109	73,400	73,450	14,285	10,214	14,292	12,859				
67,450	67,500	12,798	9,229	12,798	11,371	70,450	70,500	13,548	9,679	13,548	12,121	73,450	73,500	14,298	10,226	14,306	12,871				
67,500	67,550	12,810	9,236	12,810	11,384	70,500	70,550	13,560	9,686	13,560	12,134	73,500	73,550	14,310	10,239	14,320	12,884				
67,550	67,600	12,823	9,244	12,823	11,396	70,550	70,600	13,573	9,694	13,573	12,146	73,550	73,600	14,323	10,251	14,334	12,896				
67,600	67,650	12,835	9,251	12,835	11,409	70,600	70,650	13,585	9,701	13,585	12,159	73,600	73,650	14,335	10,264	14,348	12,909				
67,650	67,700	12,848	9,259	12,848	11,421	70,650	70,700	13,598	9,709	13,598	12,171	73,650	73,700	14,348	10,276	14,362	12,921				
67,700	67,750	12,860	9,266	12,860	11,434	70,700	70,750	13,610	9,716	13,610	12,184	73,700	73,750	14,360	10,289	14,376	12,934				
67,750	67,800	12,873	9,274	12,873	11,446	70,750	70,800	13,623	9,724	13,623	12,196	73,750	73,800	14,373	10,301	14,390	12,946				
67,800	67,850	12,885	9,281	12,885	11,459	70,800	70,850	13,635	9,731	13,635	12,209	73,800	73,850	14,385	10,314	14,404	12,959				
67,850	67,900	12,898	9,289	12,898	11,471	70,850	70,900	13,648	9,739	13,648	12,221	73,850	73,900	14,398	10,326	14,418	12,971				
67,900	67,950	12,910	9,296	12,910	11,484	70,900	70,950	13,660	9,746	13,660	12,234	73,900	73,950	14,410	10,339	14,432	12,984				
67,950	68,000	12,923	9,304	12,923	11,496	70,950	71,000	13,673	9,754	13,673	12,246	73,950	74,000	14,423	10,351	14,446	12,996				
<b>68,000</b>										<b>71,000</b>											
68,000	68,050	12,935	9,311	12,935	11,509	71,000	71,050	13,685	9,761	13,685	12,259	74,000	74,050	14,435	10,364	14,460	13,009				
68,050	68,100	12,948	9,319	12,948	11,521	71,050	71,100	13,698	9,769	13,698	12,271	74,050	74,100	14,448	10,376	14,474	13,021				
68,100	68,150	12,960	9,326	12,960	11,534	71,100	71,150	13,710	9,776	13,710	12,284	74,100	74,150	14,460	10,389	14,488	13,034				
68,150	68,200	12,973	9,334	12,973	11,546	71,150	71,200	13,723	9,784	13,723	12,296	74,150	74,200	14,473	10,401	14,502	13,046				
68,200	68,250	12,985	9,341	12,985	11,559	71,200	71,250	13,735	9,791	13,735	12,309	74,200	74,250	14,485	10,414	14,516	13,059				
68,250	68,300	12,998	9,349	12,998	11,571	71,250	71,300	13,748	9,799	13,748	12,321	74,250	74,300	14,498	10,426	14,530	13,071				
68,300	68,350	13,010	9,356	13,010	11,584	71,300	71,350	13,760	9,806	13,760	12,334	74,300	74,350	14,510	10,439	14,544					

# 2013 Tax Table—Continued

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	
Your tax is—																				
<b>75,000</b>																				
75,000	<b>75,050</b>	14,685	10,614	14,740	13,259		78,000	<b>78,050</b>	15,435	11,364	15,580	14,009		81,000	<b>81,050</b>	16,185	12,114	16,420	14,759	
75,050	<b>75,100</b>	14,698	10,626	14,754	13,271		78,050	<b>78,100</b>	15,448	11,376	15,594	14,021		81,050	<b>81,100</b>	16,198	12,126	16,434	14,771	
75,100	<b>75,150</b>	14,710	10,639	14,768	13,284		78,100	<b>78,150</b>	15,460	11,389	15,608	14,034		81,100	<b>81,150</b>	16,210	12,139	16,448	14,784	
75,150	<b>75,200</b>	14,723	10,651	14,782	13,296		78,150	<b>78,200</b>	15,473	11,401	15,622	14,046		81,150	<b>81,200</b>	16,223	12,151	16,462	14,796	
75,200	<b>75,250</b>	14,735	10,664	14,796	13,309		78,200	<b>78,250</b>	15,485	11,414	15,636	14,059		81,200	<b>81,250</b>	16,235	12,164	16,476	14,809	
75,250	<b>75,300</b>	14,748	10,676	14,810	13,321		78,250	<b>78,300</b>	15,498	11,426	15,650	14,071		81,250	<b>81,300</b>	16,248	12,176	16,490	14,821	
75,300	<b>75,350</b>	14,760	10,689	14,824	13,334		78,300	<b>78,350</b>	15,510	11,439	15,664	14,084		81,300	<b>81,350</b>	16,260	12,189	16,504	14,834	
75,350	<b>75,400</b>	14,773	10,701	14,838	13,346		78,350	<b>78,400</b>	15,523	11,451	15,678	14,096		81,350	<b>81,400</b>	16,273	12,201	16,518	14,846	
75,400	<b>75,450</b>	14,785	10,714	14,852	13,359		78,400	<b>78,450</b>	15,535	11,464	15,692	14,109		81,400	<b>81,450</b>	16,285	12,214	16,532	14,859	
75,450	<b>75,500</b>	14,798	10,726	14,866	13,371		78,450	<b>78,500</b>	15,548	11,476	15,708	14,121		81,450	<b>81,500</b>	16,298	12,226	16,546	14,871	
75,500	<b>75,550</b>	14,810	10,739	14,880	13,384		78,500	<b>78,550</b>	15,560	11,489	15,720	14,134		81,500	<b>81,550</b>	16,310	12,239	16,560	14,884	
75,550	<b>75,600</b>	14,823	10,751	14,894	13,396		78,550	<b>78,600</b>	15,573	11,501	15,734	14,146		81,550	<b>81,600</b>	16,323	12,251	16,574	14,896	
75,600	<b>75,650</b>	14,835	10,764	14,908	13,409		78,600	<b>78,650</b>	15,585	11,514	15,748	14,159		81,600	<b>81,650</b>	16,335	12,264	16,588	14,909	
75,650	<b>75,700</b>	14,848	10,776	14,922	13,421		78,650	<b>78,700</b>	15,598	11,526	15,762	14,171		81,650	<b>81,700</b>	16,348	12,276	16,602	14,921	
75,700	<b>75,750</b>	14,860	10,789	14,936	13,434		78,700	<b>78,750</b>	15,610	11,539	15,776	14,184		81,700	<b>81,750</b>	16,360	12,289	16,616	14,934	
75,750	<b>75,800</b>	14,873	10,801	14,950	13,446		78,750	<b>78,800</b>	15,623	11,551	15,790	14,196		81,750	<b>81,800</b>	16,373	12,301	16,630	14,946	
75,800	<b>75,850</b>	14,885	10,814	14,964	13,459		78,800	<b>78,850</b>	15,635	11,564	15,804	14,209		81,800	<b>81,850</b>	16,385	12,314	16,644	14,959	
75,850	<b>75,900</b>	14,898	10,826	14,978	13,471		78,850	<b>78,900</b>	15,648	11,576	15,818	14,221		81,850	<b>81,900</b>	16,398	12,326	16,658	14,971	
75,900	<b>75,950</b>	14,910	10,839	14,992	13,484		78,900	<b>78,950</b>	15,660	11,589	15,832	14,234		81,900	<b>81,950</b>	16,410	12,339	16,672	14,984	
75,950	<b>76,000</b>	14,923	10,851	15,006	13,496		78,950	<b>79,000</b>	15,673	11,601	15,846	14,246		81,950	<b>82,000</b>	16,423	12,351	16,686	14,996	
<b>76,000</b>																				
76,000	<b>76,050</b>	14,935	10,864	15,020	13,509		79,000	<b>79,050</b>	15,685	11,614	15,860	14,259		82,000	<b>82,050</b>	16,435	12,364	16,700	15,009	
76,050	<b>76,100</b>	14,948	10,876	15,034	13,521		79,050	<b>79,100</b>	15,698	11,626	15,874	14,271		82,050	<b>82,100</b>	16,448	12,376	16,714	15,021	
76,100	<b>76,150</b>	14,960	10,889	15,048	13,534		79,100	<b>79,150</b>	15,710	11,639	15,888	14,284		82,100	<b>82,150</b>	16,460	12,389	16,728	15,034	
76,150	<b>76,200</b>	14,973	10,901	15,062	13,546		79,150	<b>79,200</b>	15,723	11,651	15,902	14,296		82,150	<b>82,200</b>	16,473	12,401	16,742	15,046	
76,200	<b>76,250</b>	14,985	10,914	15,076	13,559		79,200	<b>79,250</b>	15,735	11,664	15,916	14,309		82,200	<b>82,250</b>	16,485	12,414	16,756	15,059	
76,250	<b>76,300</b>	14,998	10,926	15,090	13,571		79,250	<b>79,300</b>	15,748	11,676	15,930	14,321		82,250	<b>82,300</b>	16,498	12,426	16,770	15,071	
76,300	<b>76,350</b>	15,010	10,939	15,104	13,584		79,300	<b>79,350</b>	15,760	11,689	15,944	14,334		82,300	<b>82,350</b>	16,510	12,439	16,784	15,084	
76,350	<b>76,400</b>	15,023	10,951	15,118	13,596		79,350	<b>79,400</b>	15,773	11,701	15,958	14,346		82,350	<b>82,400</b>	16,523	12,451	16,798	15,096	
76,400	<b>76,450</b>	15,035	10,964	15,132	13,609		79,400	<b>79,450</b>	15,785	11,714	15,972	14,359		82,400	<b>82,450</b>	16,535	12,464	16,812	15,109	
76,450	<b>76,500</b>	15,048	10,976	15,146	13,621		79,450	<b>79,500</b>	15,798	11,726	15,986	14,371		82,450	<b>82,500</b>	16,548	12,476	16,826	15,121	
76,500	<b>76,550</b>	15,060	10,989	15,160	13,634		79,500	<b>79,550</b>	15,810	11,739	16,000	14,384		82,500	<b>82,550</b>	16,560	12,489	16,840	15,134	
76,550	<b>76,600</b>	15,073	11,001	15,174	13,646		79,550	<b>79,600</b>	15,823	11,751	16,014	14,396		82,550	<b>82,600</b>	16,573	12,501	16,854	15,146	
76,600	<b>76,650</b>	15,085	11,014	15,188	13,659		79,600	<b>79,650</b>	15,835	11,764	16,028	14,409		82,600	<b>82,650</b>	16,585	12,514	16,868	15,159	
76,650	<b>76,700</b>	15,098	11,026	15,202	13,671		79,650	<b>79,700</b>	15,848	11,776	16,042	14,421		82,650	<b>82,700</b>	16,598	12,526	16,882	15,171	
76,700	<b>76,750</b>	15,110	11,039	15,216	13,684		79,700	<b>79,750</b>	15,860	11,789	16,056	14,434		82,700	<b>82,750</b>	16,610	12,539	16,896	15,184	
76,750	<b>76,800</b>	15,123	11,051	15,230	13,696		79,750	<b>79,800</b>	15,873	11,801	16,070	14,446		82,750	<b>82,800</b>	16,623	12,551	16,910	15,196	
76,800	<b>76,850</b>	15,135	11,064	15,244	13,709		79,800	<b>79,850</b>	15,885	11,814	16,084	14,459		82,800	<b>82,850</b>	16,635	12,564	16,924	15,209	
76,850	<b>76,900</b>	15,148	11,076	15,258	13,721		79,850	<b>79,900</b>	15,898	11,826	16,098	14,471		82,850	<b>82,900</b>	16,648	12,576	16,938	15,221	
76,900	<b>76,950</b>	15,160	11,089	15,272	13,734		79,900	<b>79,950</b>	15,910	11,839	16,112	14,484		82,900	<b>82,950</b>	16,660	12,589	16,952	15,234	
76,950	<b>77,000</b>	15,173	11,101	15,286	13,746		79,950	<b>80,000</b>	15,923	11,851	16,126	14,496		82,950	<b>83,000</b>	16,673	12,601	16,966	15,246	
<b>77,000</b>																				
77,000	<b>77,050</b>	15,185	11,114	15,300	13,759		80,000	<b>80,050</b>	15,935	11,864	16,140	14,509		83,000	<b>83,050</b>	16,685	12,614	16,980	15,259	
77,050	<b>77,100</b>	15,198	11,126	15,314	13,771		80,050	<b>80,100</b>	15,948	11,876	16,154	14,521		83,050	<b>83,100</b>	16,698	12,626	16,994	15,271	
77,100	<b>77,150</b>	15,210	11,139	15,328	13,784		80,100	<b>80,150</b>	15,960	11,889	16,168	14,534		8						

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold		At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold		
Your tax is—																				Your tax is—	
<b>84,000</b>																				<b>87,000</b>	
84,000	84,050	16,935	12,864	17,260	15,509		87,000	87,050	17,685	13,614	18,100	16,259		90,000	90,050	18,500	14,364	18,940	17,009		
84,050	84,100	16,948	12,876	17,274	15,521		87,050	87,100	17,698	13,626	18,114	16,271		90,050	90,100	18,514	14,376	18,954	17,021		
84,100	84,150	16,960	12,889	17,288	15,534		87,100	87,150	17,710	13,639	18,128	16,284		90,100	90,150	18,528	14,389	18,968	17,034		
84,150	84,200	16,973	12,901	17,302	15,546		87,150	87,200	17,723	13,651	18,142	16,296		90,150	90,200	18,542	14,401	18,982	17,046		
84,200	84,250	16,985	12,914	17,316	15,559		87,200	87,250	17,735	13,664	18,156	16,309		90,200	90,250	18,556	14,414	18,996	17,059		
84,250	84,300	16,998	12,926	17,330	15,571		87,250	87,300	17,748	13,676	18,170	16,321		90,250	90,300	18,570	14,426	19,010	17,071		
84,300	84,350	17,010	12,939	17,344	15,584		87,300	87,350	17,760	13,689	18,184	16,334		90,300	90,350	18,584	14,439	19,024	17,084		
84,350	84,400	17,023	12,951	17,358	15,596		87,350	87,400	17,773	13,701	18,198	16,346		90,350	90,400	18,598	14,451	19,038	17,096		
84,400	84,450	17,035	12,964	17,372	15,609		87,400	87,450	17,785	13,714	18,212	16,359		90,400	90,450	18,612	14,464	19,052	17,109		
84,450	84,500	17,048	12,976	17,386	15,621		87,450	87,500	17,798	13,726	18,226	16,371		90,450	90,500	18,626	14,476	19,066	17,121		
84,500	84,550	17,060	12,989	17,400	15,634		87,500	87,550	17,810	13,739	18,240	16,384		90,500	90,550	18,640	14,489	19,080	17,134		
84,550	84,600	17,073	13,001	17,414	15,646		87,550	87,600	17,823	13,751	18,254	16,396		90,550	90,600	18,654	14,501	19,094	17,146		
84,600	84,650	17,085	13,014	17,428	15,659		87,600	87,650	17,835	13,764	18,268	16,409		90,600	90,650	18,668	14,514	19,108	17,159		
84,650	84,700	17,098	13,026	17,442	15,671		87,650	87,700	17,848	13,776	18,282	16,421		90,650	90,700	18,682	14,526	19,122	17,171		
84,700	84,750	17,110	13,039	17,456	15,684		87,700	87,750	17,860	13,789	18,296	16,434		90,700	90,750	18,696	14,539	19,136	17,184		
84,750	84,800	17,123	13,051	17,470	15,696		87,750	87,800	17,873	13,801	18,310	16,446		90,750	90,800	18,710	14,551	19,150	17,196		
84,800	84,850	17,135	13,064	17,484	15,709		87,800	87,850	17,885	13,814	18,324	16,459		90,800	90,850	18,724	14,564	19,164	17,209		
84,850	84,900	17,148	13,076	17,498	15,721		87,850	87,900	17,898	13,826	18,338	16,471		90,850	90,900	18,738	14,576	19,178	17,221		
84,900	84,950	17,160	13,089	17,512	15,734		87,900	87,950	17,912	13,839	18,352	16,484		90,900	90,950	18,752	14,589	19,192	17,234		
84,950	85,000	17,173	13,101	17,526	15,746		87,950	88,000	17,926	13,851	18,366	16,496		90,950	91,000	18,766	14,601	19,206	17,246		
<b>85,000</b>																				<b>88,000</b>	
85,000	85,050	17,185	13,114	17,540	15,759		88,000	88,050	17,940	13,864	18,380	16,509		91,000	91,050	18,780	14,614	19,220	17,259		
85,050	85,100	17,198	13,126	17,554	15,771		88,050	88,100	17,954	13,876	18,394	16,521		91,050	91,100	18,794	14,626	19,234	17,271		
85,100	85,150	17,210	13,139	17,568	15,784		88,100	88,150	17,968	13,889	18,408	16,534		91,100	91,150	18,808	14,639	19,248	17,284		
85,150	85,200	17,223	13,151	17,582	15,796		88,150	88,200	17,982	13,901	18,422	16,546		91,150	91,200	18,822	14,651	19,262	17,296		
85,200	85,250	17,235	13,164	17,596	15,809		88,200	88,250	17,996	13,914	18,436	16,559		91,200	91,250	18,836	14,664	19,276	17,309		
85,250	85,300	17,248	13,176	17,610	15,821		88,250	88,300	18,010	13,926	18,450	16,571		91,250	91,300	18,850	14,676	19,290	17,321		
85,300	85,350	17,260	13,189	17,624	15,834		88,300	88,350	18,024	13,939	18,464	16,584		91,300	91,350	18,864	14,689	19,304	17,334		
85,350	85,400	17,273	13,201	17,638	15,846		88,350	88,400	18,038	13,951	18,478	16,596		91,350	91,400	18,878	14,701	19,318	17,346		
85,400	85,450	17,285	13,214	17,652	15,859		88,400	88,450	18,052	13,964	18,492	16,609		91,400	91,450	18,892	14,714	19,332	17,359		
85,450	85,500	17,298	13,226	17,666	15,871		88,450	88,500	18,066	13,976	18,506	16,621		91,450	91,500	18,906	14,726	19,346	17,371		
85,500	85,550	17,310	13,239	17,680	15,884		88,500	88,550	18,080	13,989	18,520	16,634		91,500	91,550	18,920	14,739	19,360	17,384		
85,550	85,600	17,323	13,251	17,694	15,896		88,550	88,600	18,094	14,001	18,534	16,646		91,550	91,600	18,934	14,751	19,374	17,396		
85,600	85,650	17,335	13,264	17,708	15,909		88,600	88,650	18,108	14,014	18,548	16,659		91,600	91,650	18,948	14,764	19,388	17,409		
85,650	85,700	17,348	13,276	17,722	15,921		88,650	88,700	18,122	14,026	18,562	16,671		91,650	91,700	18,962	14,776	19,402	17,421		
85,700	85,750	17,360	13,289	17,736	15,934		88,700	88,750	18,136	14,039	18,576	16,684		91,700	91,750	18,976	14,789	19,416	17,434		
85,750	85,800	17,373	13,301	17,750	15,946		88,750	88,800	18,150	14,051	18,590	16,696		91,750	91,800	18,990	14,801	19,430	17,446		
85,800	85,850	17,385	13,314	17,764	15,959		88,800	88,850	18,164	14,064	18,604	16,709		91,800	91,850	19,004	14,814	19,444	17,459		
85,850	85,900	17,398	13,326	17,778	15,971		88,850	88,900	18,178	14,076	18,618	16,721		91,850	91,900	19,018	14,826	19,458	17,471		
85,900	85,950	17,410	13,339	17,792	15,984		88,900	88,950	18,192	14,089	18,632	16,734		91,900	91,950	19,032	14,839	19,472	17,484		
85,950	86,000	17,423	13,351	17,806	15,996		88,950	89,000	18,206	14,101	18,646	16,746		91,950	92,000	19,046	14,851	19,486	17,496		
<b>86,000</b>																				<b>89,000</b>	
86,000	86,050	17,435	13,364	17,820	16,009		89,000	89,050	18,220	14,114	18,660	16,759		92,000	92,050	19,060	14,864	19,500	17,509		
86,050	86,100	17,448	13,376	17,834	16,021		89,050	89,100	18,234	14,126	18,674	16,771		92,050	92,100	19,074	14,876	19,514	17,521		
86,100	86,150	17,460	13,389	17,848	16,034		89,100	89,150	18,248	14,139	18,688	16,784		92,100	92,150	19,088	14,889	19,528	17,534		
86,150	86,200	17,473	13,401	17,862	16,046		89,150	89,200	18,262	14,151	18,702										

**2013 Tax Table—Continued**

If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—					If line 27 (taxable income) is—		And you are—							
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold						
<b>Your tax is—</b>																							
<b>93,000</b>																							
93,000	93,050	19,340	15,114	19,780	17,759	96,000	96,050	20,180	15,864	20,620	18,509	99,000	99,050	21,020	16,614	21,460	19,259						
93,050	93,100	19,354	15,126	19,794	17,771	96,050	96,100	20,194	15,876	20,634	18,521	99,050	99,100	21,034	16,626	21,474	19,271						
93,100	93,150	19,368	15,139	19,808	17,784	96,100	96,150	20,208	15,889	20,648	18,534	99,100	99,150	21,048	16,639	21,488	19,284						
93,150	93,200	19,382	15,151	19,822	17,796	96,150	96,200	20,222	15,901	20,662	18,546	99,150	99,200	21,062	16,651	21,502	19,296						
93,200	93,250	19,396	15,164	19,836	17,809	96,200	96,250	20,236	15,914	20,676	18,559	99,200	99,250	21,076	16,664	21,516	19,309						
93,250	93,300	19,410	15,176	19,850	17,821	96,250	96,300	20,250	15,926	20,690	18,571	99,250	99,300	21,090	16,676	21,530	19,321						
93,300	93,350	19,424	15,189	19,864	17,834	96,300	96,350	20,264	15,939	20,704	18,584	99,300	99,350	21,104	16,689	21,544	19,334						
93,350	93,400	19,438	15,201	19,878	17,846	96,350	96,400	20,278	15,951	20,718	18,596	99,350	99,400	21,118	16,701	21,558	19,346						
93,400	93,450	19,452	15,214	19,892	17,859	96,400	96,450	20,292	15,964	20,732	18,609	99,400	99,450	21,132	16,714	21,572	19,359						
93,450	93,500	19,466	15,226	19,906	17,871	96,450	96,500	20,306	15,976	20,746	18,621	99,450	99,500	21,146	16,726	21,586	19,371						
93,500	93,550	19,480	15,239	19,920	17,884	96,500	96,550	20,320	15,989	20,760	18,634	99,500	99,550	21,160	16,739	21,600	19,384						
93,550	93,600	19,494	15,251	19,934	17,896	96,550	96,600	20,334	16,001	20,774	18,646	99,550	99,600	21,174	16,751	21,614	19,396						
93,600	93,650	19,508	15,264	19,948	17,909	96,600	96,650	20,348	16,014	20,788	18,659	99,600	99,650	21,188	16,764	21,628	19,409						
93,650	93,700	19,522	15,276	19,962	17,921	96,650	96,700	20,362	16,026	20,802	18,671	99,650	99,700	21,202	16,776	21,642	19,421						
93,700	93,750	19,536	15,289	19,976	17,934	96,700	96,750	20,376	16,039	20,816	18,684	99,700	99,750	21,216	16,789	21,656	19,434						
93,750	93,800	19,550	15,301	19,990	17,946	96,750	96,800	20,390	16,051	20,830	18,696	99,750	99,800	21,230	16,801	21,670	19,446						
93,800	93,850	19,564	15,314	20,004	17,959	96,800	96,850	20,404	16,064	20,844	18,709	99,800	99,850	21,244	16,814	21,684	19,459						
93,850	93,900	19,578	15,326	20,018	17,971	96,850	96,900	20,418	16,076	20,858	18,721	99,850	99,900	21,258	16,826	21,698	19,471						
93,900	93,950	19,592	15,339	20,032	17,984	96,900	96,950	20,432	16,089	20,872	18,734	99,900	99,950	21,272	16,839	21,712	19,484						
93,950	94,000	19,606	15,351	20,046	17,996	96,950	97,000	20,446	16,101	20,886	18,746	99,950	100,000	21,286	16,851	21,726	19,496						
<b>94,000</b>																							
<b>97,000</b>																							
94,000	94,050	19,620	15,364	20,060	18,009	97,000	97,050	20,460	16,114	20,900	18,759	97,050	97,100	20,474	16,126	20,914	18,771						
94,050	94,100	19,634	15,376	20,074	18,021	97,100	97,150	20,488	16,139	20,928	18,784	97,100	97,150	20,502	16,151	20,942	18,796						
94,100	94,150	19,648	15,389	20,088	18,034	97,150	97,200	20,502	16,151	20,942	18,796	97,200	97,250	20,516	16,164	20,956	18,809						
94,150	94,200	19,662	15,401	20,102	18,046	97,200	97,250	20,530	16,176	20,970	18,821	97,250	97,300	20,544	16,189	20,984	18,834						
94,200	94,250	19,676	15,414	20,116	18,059	97,300	97,350	20,562	16,198	20,984	18,846	97,300	97,350	20,558	16,201	20,998	18,846						
94,250	94,300	19,690	15,426	20,130	18,071	97,350	97,400	20,572	16,214	21,012	18,859	97,400	97,450	20,572	16,226	21,026	18,871						
94,300	94,350	19,704	15,439	20,144	18,084	97,400	97,450	20,586	16,226	21,026	18,881	97,450	97,500	20,600	16,239	21,040	18,884						
94,350	94,400	19,718	15,451	20,158	18,096	97,500	97,550	20,614	16,251	21,054	18,896	97,550	97,600	20,614	16,251	21,054	18,896						
94,400	94,450	19,732	15,464	20,172	18,109	97,600	97,650	20,628	16,264	21,068	18,909	97,600	97,700	20,642	16,276	21,082	18,921						
94,450	94,500	19,746	15,476	20,186	18,121	97,700	97,750	20,656	16,289	21,096	18,934	97,700	97,750	20,670	16,301	21,110	18,946						
94,500	94,550	19,760	15,489	20,200	18,134	97,750	97,800	20,670	16,301	21,110	18,946	97,800	97,850	20,684	16,314	21,124	18,959						
94,550	94,600	19,774	15,501	20,214	18,146	97,800	97,850	20,698	16,326	21,138	18,971	97,850	97,900	20,712	16,339	21,152	18,984						
94,600	94,650	19,788	15,514	20,228	18,159	97,900	97,950	20,726	16,351	21,166	18,996	97,950	98,000	20,726	16,351	21,166	18,996						
94,650	94,700	19,802	15,526	20,242	18,171	<b>98,000</b>																	
94,700	94,750	19,816	15,539	20,256	18,184	<b>98,000</b>																	
94,750	94,800	19,830	15,551	20,270	18,196	<b>98,000</b>																	
94,800	94,850	19,844	15,564	20,284	18,209	<b>98,000</b>																	
94,850	94,900	19,858	15,576	20,298	18,221	<b>98,000</b>																	
94,900	94,950	19,872	15,589	20,312	18,234	<b>98,000</b>																	
94,950	95,000	19,886	15,601	20,326	18,246	<b>98,000</b>																	
<b>95,000</b>																		<b>\$100,000 or over —</b> use Form 1040					
95,000	95,050	19,900	15,614	20,340	18,259	98,000	98,050	20,740	16,364	21,180	19,009	98,050	98,100	20,754	16,376	21,194	19,021						
95,050	95,100	19,914	15,626	20,354	18,271	98,100	98,150	20,768	16,389	21,208	19,034	98,100	98,150	20,782	16,401	21,222	19,046						
95,100	95,150	19,928	15,639	20,368	18,284	98,150	98,200	20,782	16,401	21,222	19,046	98,150	98,200	20,796	16,414	21,236	19,059						
95,150	95,200	19,942	15,651	20,382	18,296	98,200	98,250	20,810	16,426	21,250	19,071	98,200	98,250	20,830	16,439	21,264	19,084						

# General Information

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

**How to avoid common mistakes.** Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total tax, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 28.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040A. 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.
- See the instructions for line 24 to be sure you entered the correct amount for the standard deduction.
- 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 1040A and enter your occupation(s).
- Attach your Form(s) W-2 and any 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 45 for details.

- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

**What are your rights as a taxpayer?** You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many

rights you have at each step of the tax process. For details, see Pub. 1.

**Innocent spouse relief.** Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state, but did not file a joint return and are now liable for an underpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040A. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

**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 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.

**Income tax withholding and estimated tax payments for 2014.** If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2014 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits) you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the IRS Withholding Calculator at [www.irs.gov/Individuals/IRS-Withholding-Calculator](http://www.irs.gov/Individuals/IRS-Withholding-Calculator), instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2014 tax return will show a tax refund, or a tax balance due of less than \$1,000. If your total estimated tax for 2014 is \$1,000 or more, see Form 1040-ES and Pub.

505 for a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more details.

**How do you amend your tax 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.

**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 45 for details on how to pay any tax you owe. Go to [www.publicdebt.treas.gov/index1.htm](http://www.publicdebt.treas.gov/index1.htm) for information on how to make this type of gift online.



*If you itemize your deductions for 2014, you may be able to deduct this gift.*

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://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 the act of 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 this message to [phishing@irs.gov](mailto: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](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://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.

**Need a copy of your tax return?** If you do, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account:

- Use Form 4506-T or 4506T-EZ,
- Visit IRS.gov and click on "Order a Return or Account Transcript," or
- Call us at 1-800-908-9946.

**Death of a taxpayer.** If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a return for 2013, you can file a joint return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper re-

porting 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 taxpayer'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](http://www.irs.gov/individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040A instructions. For example, if you are filing a 2010 return in 2014, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

## How To Get Tax Help

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, with a smart phone, or by calling or walking into an IRS office or volunteer site near you.

**Free help with your tax return.** You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide) or call 1-888-227-7669. For more information on these programs, go to IRS.gov and enter "VITA" in the search box.

**Internet.** IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.

- Check the status of your 2013 refund with the [Where's My Refund?](#) application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your *e-filed* return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.

- Use the [Interactive Tax Assistant](#) (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions, credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an international subject index. You can use the IRS Tax Map to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- This filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using *Get Transcript*. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app, by selecting *Mail Transcript* on IRS.gov, or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past 3 years.

- Determine if you are eligible for the EIC and estimate the amount of the credit with the [Earned Income Tax Credit Assistant](#).

- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.

- If you received the First Time Homebuyer Credit, you can use the [First Time Homebuyer Credit Account Look-up](#) tool for information on your repayments and account balance.

- Check the status of your amended return using [Where's My Amended Return](#). Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.

- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.

- Determine if you are eligible and apply for an [online payment agreement](#), if you owe more tax than you can pay today.
- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Request an Electronic Filing PIN by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest Taxpayer Assistance Center (TAC) using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under *Contact Us* on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
  - Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter *Apply for an EIN* in the search box.
  - Read the Internal Revenue Code, regulations, or other official guidance.
  - Read Internal Revenue Bulletins.
  - Sign up to receive local and national tax news and more by email. Just click on “subscriptions” above the search box on IRS.gov and choose from a variety of options.

**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site, 1-800-906-9887, or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.

- Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you *e-file*, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a person-

alized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call TeleTax, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. See *What Is Tele Tax* later, for a list of the topics covered. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.

- Call 1-800-829-4059 to ask tax questions or order forms and publications using TTY/TDD equipment. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

**Walk-in.** You can find a selection of forms, publications and services — in person.

- Products. You can walk into some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.

- Services. You can walk into your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

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

**IRS videos.** The IRS Video portal [www.IRSvideos.gov](http://www.IRSvideos.gov) contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel

discussions and Webinars, as well as audio archives of tax practitioner phone forums.

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

**Over-The-Phone Interpreter Service.** The IRS Taxpayer Assistance Centers provide telephone interpreter service in over 170 languages, and the service is free to taxpayers.

**Language websites.** Taxpayers can find information on IRS.gov in the following languages:

- Spanish - [www.irs.gov/Spanish](http://www.irs.gov/Spanish)
- Chinese - [www.irs.gov/Chinese](http://www.irs.gov/Chinese)
- Vietnamese - [www.irs.gov/Vietnamese](http://www.irs.gov/Vietnamese)
- Korean - [www.irs.gov/Korean](http://www.irs.gov/Korean)
- Russian - [www.irs.gov/Russian](http://www.irs.gov/Russian)

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## 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 1040A, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 45.

### Interest

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

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

### Penalties

**Late filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

**Late payment of tax.** If you pay your taxes late, the penalty is usually  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html).

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

# Refund Information



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.



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

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

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



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



If you do not have Internet access, many services are available by phone:

- You can check the status of your refund on the free IRS2Go phone app.
- You can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our live phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed 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 [www.irs.gov/Spanish](http://www.irs.gov/Spanish) 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.

### TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
<b>IRS Help Available</b>	
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs, and identity theft
102	Tax assistance for individuals with disabilities and the deaf and hard of hearing
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information

Topic No.	Subject	Topic No.	Subject
107	Tax relief in disaster situations	160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
151	Your appeal rights	201	The collection process
152	Refund information	202	Tax payment options
153	What to do if you haven't filed your tax return	203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)	204	Offers in compromise
155	Forms and publications—How to order	205	Innocent spouse relief (including separation of liability and equitable relief)
156	Copy of your tax return—How to get one	206	Dishonored payments
157	Change of address—How to notify the IRS		
158	Ensuring proper credit of payments		
159	Prior year(s) Form W-2 (How to get a copy)		

## TeleTax Topics

(Continued)

Topic No.	Subject
<b>Alternative Filing Methods</b>	
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method for online registration
<b>General Information</b>	
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extension of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
<b>Which Forms To File</b>	
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
<b>Types of Income</b>	
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it taxable or not?
<b>Adjustments to Income</b>	
451	Individual retirement arrangements (IRAs)

Topic No.	Subject
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
<b>Itemized Deductions</b>	
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)
<b>Tax Computation</b>	
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs
559	Net Investment Income Tax
560	Additional Medicare Tax
<b>Tax Credits</b>	
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the First-time homebuyer credit
<b>IRS Notices</b>	
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
<b>Basis of Assets, Depreciation, and Sale of Assets</b>	
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
<b>Employer Tax Information</b>	
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944 Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return — Filing and deposit requirements
760	Reporting & deposit requirements for agriculture employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	Highlights of the Affordable Care Act of 2010
<b>Electronic Media Filers—1099 Series and Related Information Returns</b>	
801	Who must file information returns electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
<b>Tax Information for Aliens and U.S. Citizens Living Abroad</b>	
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
<b>Tax Information for Residents of Puerto Rico</b>	
901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2014.

# Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.



*If you want to check the status of your 2013 refund, see Refund Information, earlier.*

## Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The “Caller ID Number” shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

**Evaluation of services provided.** The IRS uses several methods to evaluate our telephone service. One method is to record

telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

## Making the Call

Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

## Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

# Quick and Easy Access to Tax Help and Tax Forms and Publications



If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.



## Internet

You can access IRS.gov 24 hours a day, 7 days a week.

**Online services and help.** Go to IRS.gov to obtain information on:

- *Free File*—Use free tax software to prepare and *e-file* your tax return at [www.irs.gov/freefile](http://www.irs.gov/freefile).
- *Interactive Tax Assistant*—Provides answers to tax law questions using a probe and response process.
- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Where's My Amended Return*—Check the status of your amended return.
- *Free Tax Return Preparation*—Locate the site nearest you.
- *Recent Tax Changes*
- *Tax information for Innocent Spouses*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement Application*
- *Applying for Offers in Compromise*

**View and download tax forms and publications.** Click on “Forms & Pubs” or go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to:

- View or download current and previous year tax forms and publications, or
- Order current year tax forms and publications.

**Ordering of tax forms and publications.** To order tax forms and publications delivered by mail, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs). For current year tax forms and publications, click on “Forms and publications by U.S. mail.”



To get information, forms, and publications in Spanish, go to [www.irs.gov/Spanish](http://www.irs.gov/Spanish).



## Phone

**TeleTax information - 24 hour tax information.** Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

**Tax forms and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

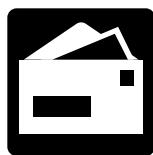
**Tax help and questions.** Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay).

**National Taxpayer Advocate helpline.** Call 1-877-777-4778.



## Walk-In

You can walk into some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of forms, instructions, and publications available to photocopy from reproducible proofs.



## Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 business days after we receive your request.

**Other ways to get help.** See *How To Get Tax Help*, earlier.

## **Disclosure, Privacy Act, and Paperwork Reduction Act Notice**

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But, you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your 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 pur-

poses 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 any 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](http://www.irs.gov/formspubs). Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

### **Estimates of Taxpayer Burden**

The table below shows burden estimates based upon current statutory requirements as of November 2013 for taxpayers filing a 2013 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 12 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$280; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90; and the average for Form 1040EZ filers is about 4 hours and \$30.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 7 hours and \$120, while business taxpayers are expected to have an average burden of about 24 hours and \$430. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the

### **Estimated Average Taxpayer Burden for Individuals by Activity**

<b>Primary Form Filed or Type of Taxpayer</b>	<b>Percentage of Returns</b>	<b>Average Time Burden (Hours)</b>					
		<b>Total Time*</b>	<b>Record Keeping</b>	<b>Tax Planning</b>	<b>Form Completion and Submission</b>	<b>All Other</b>	<b>Average Cost (Dollars)**</b>
All taxpayers .....	100	12	6	2	4	1	\$210
Primary forms filed							
1040 .....	68	15	8	2	4	1	280
1040A .....	19	7	2	1	3	1	90
1040EZ .....	13	4	1	***	2	1	30
Type of taxpayer							
Nonbusiness**** ..	70	7	3	1	3	1	120
Business**** .....	30	24	13	4	5	2	430

\*Detail may not add to total time due to rounding.

\*\*Dollars rounded to the nearest \$10.

\*\*\*Rounds to less than one 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 did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

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*.

# Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



*For faster ways of getting the items you need, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs).*

## How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 business days after we receive your request.

### Order Form Please print.

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.

▲ *Cut here* ▲

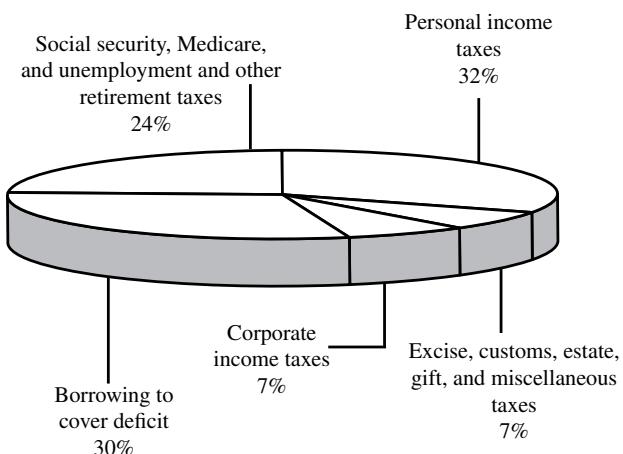
**Save Money and Time by Going Online!**  
*Download or order these and other tax products at [www.irs.gov/formspubs](http://www.irs.gov/formspubs)*

Name							
Postal mailing address				Apt./Suite/Room			
City	State	ZIP code					
Foreign country	International postal code						
Daytime phone number (      )							
1040	Schedule F (1040)	1040-V	4868	8959	Pub. 523	Pub. 554	Pub. 972
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 525	Pub. 575	Pub. 4681
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	Pub. 1	Pub. 526	Pub. 583	
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	Pub. 17	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 463	Pub. 535	Pub. 596	
8949	1040A	4506-T	8829	Pub. 501	Pub. 547	Pub. 915	
Schedule E (1040)	1040EZ	4562	8863	Pub. 502	Pub. 550	Pub. 946	
Schedule EIC (1040A or 1040)	1040-ES (2014)	4684	8917	Pub. 505	Pub. 551	Pub. 970	

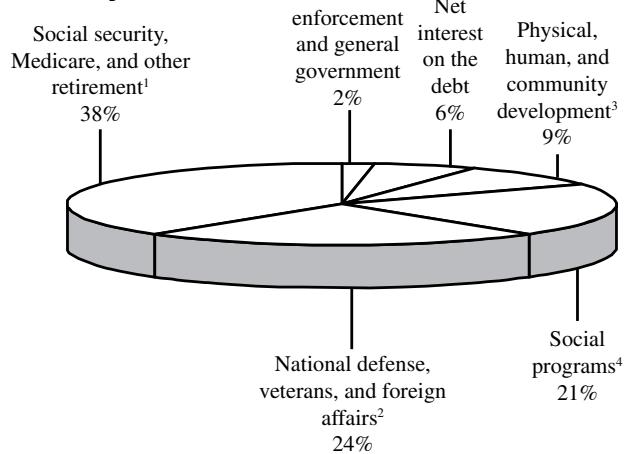
## Major Categories of Federal Income and Outlays for Fiscal Year 2012

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.

### Income



### Outlays



On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2012 (which began on October 1, 2011, and ended on September 30, 2012), Federal income was \$2.45 trillion and outlays were \$3.537 trillion, leaving a deficit of \$1.087 trillion.

### Footnotes for Certain Federal Outlays

**1. Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

**2. National defense, veterans, and foreign affairs:** About 19% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

**3. Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

**4. Social programs:** About 14% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

**Note.** The percentages shown here exclude undistributed offsetting receipts, which were \$104 billion in fiscal year 2012. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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**Where Do You File?**

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.*

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0015	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia,	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, America Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, 4563, or 8891, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	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.